

Agency	Cenikor
Program	Youth Recovery Community
San Marcos Service Address	direct to client location
Requested	\$15,000
Recommended	\$7,500

Application Completeness Check for HSAB	Cenikor Youth Recovery Community
Questions	
Are all questions answered?	Yes
Is the application signed? (this is a certification)	Yes
Does the program have measurable outcomes?	Yes
Is the agency a Human Services Agency?	Yes
Is the agency overseen by a Board of Directors?	Yes
Required Attachments	
BUDGETS	
1. Agency budget for current fiscal year	Yes
2. Agency budget proposed for next fiscal year	Yes
3. Program budget for current fiscal year	Yes
4. Program budget proposed for next fiscal year	Yes
5. Budget showing the exact uses of the HSAB funding	Yes
BOARD OF DIRECTORS INFORMATION	
6. Board of Directors membership roster	Yes
7. Board of Directors Meeting Attendance Record for current year	Yes
8. Board of Directors City of Residence	Yes
9. Board of Directors membership criteria	Yes
ORGANIZATION INFORMATION	
10. Organizational chart with names and titles of staff	Yes
11. Current IRS Form 990, pages 1 and 2 (not required for churches)	Yes
12. Non-discrimination policy statement	Yes
Preferred Attachments - 3 Letters of Support	
Letters of support from members of the San Marcos Community	Yes
Attachments if Applicable	
Latest audit or CPA signed review, if applicable	Yes
Policies and Procedures for the proposed Program, if available	Yes
Note: We are not requiring Texas Secretary of State registration	



City of San Marcos Human Services Grants FY 2025 Application

I. SUMMARY INFORMATION

Please spell out organization name and program name completely, without acronyms.

Applicant Organization: Cenikor

Contact Name: Carla Merritt LMSW, CPS

Contact E-Mail Address: cmeritt@cenikor.org Website: www.cenikor.org

Mailing Address: 1901 Dutton Drive, suite E San Marcos, Texas 78666

San Marcos Service Address for this Program: 5316 Old Bullard Road, Texas 75701

Who is authorized to execute program documents? Bill Bailey, Cenikor President and CEO

Program Name: Youth Recovery Community

Amount of Funds Requested: \$15,000

What percentage of the cost of this program is requested as funding through this application-Five percent of the cost of this program is requested through this application.

II. QUESTIONS

All questions must be answered. Please type your answers.

OVERVIEW

1. What is the agency's or organization's mission?
Cenikor. A Place for Better Health and Better Lives.
2. Briefly summarize the program for which funding is being requested and the services it provides.
Cenikor's Youth Recovery Community (YRC) Program serves youth and young adults ages 13-21 and family members to promote recovery from substance use and instill positive coping skills for healthy mental health. Participants enrolled in the YRC Program receive individual mentoring, group services, and are encouraged to participate in scheduled fun and sober events during the school year and summer months. Services for the youth can occur either at schools, in the community or at the YRC location. The fun and sober events also occur at the YRC location for game and movie nights, bowling, picnic and games at the park. These activities provide youth a chance to engage in healthy fun with their peers and to learn skills centered around recovery. A lengthy partnership with Texas State University ensures a weekly collegiate group is held at the Student Health Center for students in recovery or who are looking for a pathway to recovery. Partnerships with Hays County Juvenile Probation, Hays County Detention Center, and the City of San Marcos Juvenile Case Coordinator with the Municipal Court also ensure youth receive services.

COMMUNITY NEED AND JUSTIFICATION - 20 POINTS

1. Describe in detail the need for this program in San Marcos.

The rapid growth of the City of San Marcos has resulted in an increased number of families living in the community who are in desperate need of Cenikor Programs. The number of adolescents experimenting with tobacco/vaping, alcohol, marijuana and prescription drugs at younger ages is on the rise. Research has established that a human's brain is not fully developed until the age of 25. The use of substances during rapid growth in an adolescent's life can lead to the inability to succeed in school, poor decision making, engage in violence, and further substance use problems can occur as an adult. Each service our YRC Peer Recovery leaders deliver has a positive impact on an adolescent and family creating a means for recovery. Recovery for youth provides an opportunity for wellness, establishing a support system, positive coping skills, healthy decision making and graduating on time from high school. Recovery also results in adolescents and young adults establishing goals for the present, their future education, employment and equipped with skills to move forward to the next chapter in their lives.

2. Has the need for this program been increasing in recent years?

Yes, the need for the YRC program has increased. The YRC team has seen a significant rise over the last four years of referrals to the YRC program. The introduction of more harmful substances in the San Marcos community is prevalent. The fentanyl crisis has been an alarming problem that families, schools, and other community partners are faced with. The Cenikor YRC team is trained in the Peer Recovery model and prepared to serve the youth and family members needs in San Marcos.

3. Client Information

Definitions:

Direct Client - individuals or families immediately affected or personally served by the helping agency.

Questions:

- a. Describe the direct clients for this program.
Direct clients are youth and young adults ages 13-21, parents, and other adults in the family.
- b. How is the program market to direct clients? How do you find these clients?
The YRC program has provided eight years of services to the youth and families of San Marcos. Collaboration with existing community partners such as Texas State University, Juvenile Probation and other community partners provide referrals, and the reputation for professional and quality services provided by the YRC market the program. Attendance at community events offer an opportunity to interact with youth and families and distribute information about the YRC services. The Cenikor Marketing Department offers the YRC program the capacity to promote YRC through the visibility of social media that appeals to youth and young adults.
- c. Expected total annual unduplicated direct clients who are City of San Marcos residents:
The expected total annual unduplicated youth and families who are City of San Marcos residents to be served potentially are 100 youth and 25-30 families.

IMPLEMENTATION - 15 POINTS

1. How exactly will these funds be used?

The YRC program is funded by the Health and Human Service Commission (HHSC). Per HHSC organizations are to secure funding from the community served to meet the required 5 percent match dollars.

2. What specific, measurable outcomes or results do you hope to achieve with this program?

Measurable monthly and yearly outcomes are the number of youths, young adults, and family members served as established by HSCC. The outcome requirement is to meet the monthly and yearly measurable outcomes. The long-term outcome for youth in the YRC program is to reduce adolescent and young adult substance use in San Marcos. Measurable outcomes for family members are to receive education on stress management and acquire positive coping skills to improve their own mental health. A healthy parent practicing supportive parenting skills are more likely to engage their child in a supportive recovery process. Parents in need of their own substance use treatment are given support and access to local therapists

And Cenikor substance treatment options.

3. List the title of each position for which funding is requested and the activities associated with those positions. There are no positions for funding being requested. The funding is to provide the Health and Human Services Commission requirement of the 5 percent match dollars required of Cenikor.
4. If funding is not available at the requested amount, what is the minimum Human Services Grant funding needed to be able to run this program? If full funding is not available at the requested amount, the minimum needed to meet the requirement of the match dollars would be half of what is requested.

IMPACT AND COST EFFECTIVENESS - 25 POINTS

1. Programs can provide value by deeply impacting the lives of a few, with effects that may ripple through generations, or by providing smaller but meaningful impact to a larger group. Describe in detail the impact this program will have on the identified need and on San Marcos residents.
The YRC team provides an opportunity for adolescents and young adults to focus on their mental health, social and emotional needs and learn and practice positive coping skills. Adolescents, and Texas State University students receive year around services both individually and through weekly groups by trained Peer Recovery leaders. The YRC Family Coordinator services includes individual sessions, group sessions, education, resources, and support to family members. The fun and sober events held throughout the year builds a recovery community that encourages living a healthy lifestyle. Adolescents, young adults and family who participate in the YRC program have a safe community for learning, support, and connection with others to grow and develop in their recovery journey.
2. Discuss the amount of overhead compared to program costs.
The Prevention program is 10 percent overhead compared to 90 percent of cost of the program.
3. Provide a brief description of other funding sources, volunteers, or in-kind donations that are expected to be used with this program.
The Health and Human Service Commission grants fund almost the entirety of the program. However, the match dollars are left up to Cenikor to secure. Other funding sources differ from year to year depending on local resources capacity through Hays County and United Way.
4. What has your organization done in the past two years to raise different funding for this program?
The Cenikor San Marcos YRC began has a pilot program funded by HHSC many years ago. The success of the YRC resulted being awarded another five years of funding and expansion to two other regions in Texas. In the Fall of 2024 we will once again write for continued funding through HHSC for the San Marcos area and expansion. The YRC has had eight years of successful funding and exhibiting excellence of programming and fiscal compliance.

COMMUNITY SUPPORT – 10 POINTS

1. Please submit 3-5 letters of reference that indicate strong local support for the program and the agency's ability to implement it as described in the application. See attached.
2. How is the Board of Directors selected?
The Cenikor Board are unpaid volunteer positions who are business leaders and support the Cenikor Mission, Visions, and Core Values. The Cenikor Board provides fiduciary and operational insight from their many years of experience.
3. How often does the Board meet?
The Cenikor Board of Directors meets as a quorum each quarter. Presentations and updates from Cenikor leadership provide an opportunity to share and seek guidance from the board on present and future direction and decision making. The Board Committees meet quarterly, or as needed to achieve committee goals.
4. What actions do Board members take to support the programs of the agency or organization?
The Board members provide monetary support, as well as engagement with community outreach, fundraising activities, and building relationships with other supporters and referral partners.
5. How many volunteers does your agency or organization have and how many hours do they spend on the program requesting funding? Due to confidentiality and the nature of the YRC services we are not able to utilize volunteers.

COUNCIL PRIORITIES - 30 POINTS

1. How long has this program served San Marcos residents? (10 points if at least 2 years)
The YRC program has served San Marcos for over 8 years.
2. Does the agency have an office in San Marcos? (10 points if yes)
The YRC moved its office to Buda. This was due to the increased request of referrals from Hays CISD, Kyle, Buda, and Travis County. The YRC team continues to serve San Marcos in a large capacity because of the valued established partnerships developed over many years and partners with the Prevention team on events with in the community.
3. Describe how this funding creates an increase in services or an increase in the number of people served. (10 points)
The funding received from the City of San Marcos allows the YRC Program to continue by meeting the HHSC contract requirement to seek community match dollars. The number of services requested by the community continues to rise with the increasing population of Texas State University students and the number of youth in the judicial system specifically youth who are on probation, or are in the detention system.

II. FUNDING RESTRICTIONS

By signing this application I certify the following to be true:

1. All Human Services Grant funding will be spent on San Marcos residents, except for school-based programs, in which case it may be spent within the San Marcos Consolidated Independent School District boundary.
2. Funding requested is not more than 50% of the total funding for the agency.
3. Funding will not be used to fund more than 20% of a full time position.
4. Agency has been in existence for at least 2 years. (This can include serving communities other than San Marcos.)

SUBMITTED AND APPROVED BY:

Carla Merritt
Signature

11-29-2024
Date

Carla Merritt
Printed Name

President of YRC Director
Title



HUMAN SERVICES ADVISORY BOARD GRANT PROGRESS REPORT

Agency Name: Cenikor Foundation

Program Name: Youth Recovery Community

Program Year: 2023

Please submit one report by October 15, 2023 for the period January 1, 2023 – September 30, 2023.

Project Status

Please provide a written description of actions taken this period to help achieve your program goals.

It has been a very exciting year for our Cenikor Youth Recovery Community. Finally, being released from COVID-19 restrictions the year allowed our Peer Recovery Leaders to enter schools, enhance relationships with community partners, and be present at community events to serve youth and their families in need of Recovery Support Services. The Youth Recovery Community (YRC) program serves youth ages 13-21, and their family members who struggle with substance use and mental health challenges. Participants of the YRC program receive individual mentoring, group sessions, and an opportunity to belong to a community that promotes health and wellness through fun and sober events. Families benefit from the YRC program by providing resources for parents that align with the youth's current services. The goal was to serve youth and family members in addition to adhering to the monthly program measures established by Health and Human Services Commission. Cenikor's YRC program measures over twenty different youth outcomes within eight outcome domains, including academic success, arts and recreation, community involvement, cultural competency, life skills, positive life choices, positive core values, and sense of self. For the funding period the number of youth served was 1,215 youth and 144 family members which resulted in meeting the metrics goal. The Youth Recovery Community Program funded by the Health and Human Services Commission (HHSC) is also subject to annual program audits. An annual audit was held and no findings for the YRC program were found. Daily our Peer Recovery Leader and Family Coordinator served youth and families in the San Marcos Community to provide education, information, and support. The services provided hope for youth and families who have encountered trauma, and are in need of tools to cope with trauma, and life's challenges other than turning to unhealthy substances. These tools through individual and groups sessions, and the ability to be heard and seen along with learning how to have fun without substances all made for an amazing year of serving the San Marcos community.

Certification:

I certify that to the best of my knowledge and belief the information reported in this Quarterly Progress and Beneficiary Report is factual and accurate.



Signature

Carla Merritt

Printed name

10-12-2023

Date

Crack Prevention/PCA Director

Title

Cenikor Foundation
Budgetary Comparative Income Statement

	Fiscal Year 2025	Fiscal Year 2024
Revenue		
Cash Contributions	1,177,754	1,173,345
Event Income	129,000	144,000
Direct Government Aid	149,837	147,723
Insurance - Commercial	7,693,848	5,637,895
Insurance - Medicaid	5,355,377	5,114,005
Insurance - VA	5,093,720	5,857,676
Third Party Payers - Other Providers	4,059,057	2,704,252
Third Party Payers - Private Pay	319,191	232,807
Rental Income	2,027,064	1,987,529
Government Grant Revenue - HHSC	14,750,025	14,468,905
Government Grant Revenue - Other	2,105,857	2,444,581
Other Income	685,640	623,800
Total Revenue	43,546,370	40,536,518
Expenses		
Advertising	459,600	360,000
Accounting	140,480	99,776
Bad Debts & Losses	1,501,411	1,381,430
Computer Support	493,660	488,299
Employee Benefits	1,611,086	1,645,221
Household Supplies	103,570	108,545
Human Resources	355,017	268,047
Lawncare Supplies	127,588	111,083
Insurance - Workers Comp.	100,384	121,058
Insurance - Liability	483,775	481,700
Insurance - Property	532,472	458,485
Insurance - Automobiles	259,920	250,264
Kitchen Supplies	129,351	128,497
Medical Expense	197,140	188,664
Office Expense	179,041	166,443
Payroll Taxes	1,994,747	1,845,156
Parking, Fuel & Tolls Expense	53,137	77,550
Pension Expense	801,650	748,753
Professional & Legal Fees	2,041,484	1,894,376
Professional Training	274,036	271,783
Postage Expense	10,701	9,383
PR, Printing & Member Fees	298,150	251,982
Rental & Lease	335,537	303,874
Repairs & Maintenance	611,971	554,456
Resident Expense - Clinical	39,612	25,959
Resident Expense - Cloth & Sun	79,440	72,195
Resident Exp - Edu/Job Ready	5,050	5,100
Resident Expense - Food	1,244,677	1,266,117
Resident Expense - Licensure	0	20,830
Resident Expense - Other	138,290	168,608
Resident Expense -Lab Analysis	111,428	102,783
Salaries	22,885,331	21,653,181
Relocating Allowance	10,000	0
Shipping & Couriers	15,864	16,980
Telephone	130,189	152,195
Employee Meals & Recognition	39,485	34,590
Travel - Board	40,000	40,000
Travel-Staff	243,551	257,535
Travel-Outreach/Bus Dev	65,400	55,100
Travel-Resident	63,227	37,195
Utilities - Electricity	706,430	690,277
Utilities - Natural Gas	121,542	129,795
Utilities - Water & Wastewater	419,190	356,865
Utilities - Waste Disposal	68,443	75,950
Vehicle Maintenance	40,829	47,690
Other Expense	0	0
Cost of Goods Sold - Events	33,000	51,000
Total Expenses	39,596,886	37,474,770
EBITDA	3,949,483	3,061,747
Interest Expense	562,829	572,974
Property/UBIT Taxes	141,400	162,000
Depreciation/Amortization	1,661,098	1,507,202
Change in Net Assets	1,584,157	819,571

**San Marcos Prevention/YRC
Budgetary Comparative Income Statement**

	Fiscal Year 2025	Fiscal Year 2024
Revenue		
Cash Contributions	3,250	5,000
Government Grant Revenue - HHSC	831,687	893,912
Government Grant Revenue - Other	304,376	278,470
Other Income	0	0
Total Revenue	1,139,313	1,177,382
Expenses		
Computer Support	16,668	20,830
Employee Benefits	29,007	50,580
Household Supplies	0	660
Human Resources	7,640	7,040
Insurance - Workers Comp.	1,069	1,097
Insurance - Liability	888	1,080
Insurance - Property	8,748	156
Kitchen Supplies	0	0
Office Expense	9,854	9,704
Payroll Taxes	48,137	61,307
Parking, Fuel & Tolls Expense	0	0
Pension Expense	19,368	20,277
Professional & Legal Fees	24,144	24,144
Professional Training	6,198	10,050
Postage Expense	0	0
PR, Printing & Member Fees	16,950	18,550
Rental & Lease	89,760	80,820
Repairs & Maintenance	3,300	3,300
Resident Expense - Clinical	10,050	0
Resident Expense - Food	0	0
Resident Expense - Other	41,100	49,750
Salaries	687,663	681,188
Shipping & Couriers	0	0
Telephone	8,676	7,860
Employee Meals & Recognition	0	0
Travel-Staff	28,515	23,396
Travel-Outreach/Bus Dev	0	0
Travel-Resident	0	0
Utilities - Electricity	1,680	1,200
Other Expense	0	0
Total Expenses	1,059,415	1,072,989
EBITDA	79,898	104,393
Interest Expense	0	0
Depreciation/Amortization	0	1,665
Change in Net Assets	79,898	102,728
Facility Support Center (FSC)	79,898	85,542
Change in Net Assets After FSC	(0)	17,186

**San Marcos Prevention/YRC
Budgetary Comparative Income Statement**

	Fiscal Year 2025	Fiscal Year 2024
Revenue		
Cash Contributions	2,437	5,000
Government Grant Revenue - HHSC	692,212	893,912
Government Grant Revenue - Other	266,992	255,970
Government Grant Revenue - City of San Marcos	30,000	22,500
Other Income	0	0
Total Revenue	991,641	1,177,382
Expenses		
Computer Support	13,212	20,830
Employee Benefits	25,243	50,580
Household Supplies	0	660
Human Resources	9,200	7,040
Insurance - Workers Comp.	943	1,097
Insurance - Liability	744	1,080
Insurance - Property	7,956	156
Kitchen Supplies	0	0
Office Expense	7,958	9,704
Payroll Taxes	41,904	61,307
Parking, Fuel & Tolls Expense	0	0
Pension Expense	17,839	20,277
Professional & Legal Fees	23,544	24,144
Professional Training	6,198	10,050
Postage Expense	0	0
PR, Printing & Member Fees	13,450	18,550
Rental & Lease	80,616	80,820
Repairs & Maintenance	2,880	3,300
Resident Expense - Clinical	7,050	0
Resident Expense - Food	0	0
Resident Expense - Other	37,600	49,750
Salaries	598,627	681,188
Shipping & Couriers	0	0
Telephone	8,676	7,860
Employee Meals & Recognition	0	0
Travel-Staff	24,198	23,396
Travel-Outreach/Bus Dev	0	0
Travel-Resident	0	0
Utilities - Electricity	1,680	1,200
Other Expense	0	0
Total Expenses	929,518	1,072,989
EBITDA	62,123	104,393
Interest Expense	0	0
Depreciation/Amortization	0	1,665
Change in Net Assets	62,123	102,728
Facility Support Center (FSC)	62,123	85,542
Change in Net Assets After FSC	(0)	17,186

Cenikor Youth Recovery Community Budget HSAB Funding:

Proposed uses of the HSAB funding will consist of only using the funding amount for the Health and Human Services Commission match dollars.

Cenikor Foundation National Board of Directors

BOARD MEMBERS

John Marmaduke

Chairman

Amarillo, TX

Ralph Hawkins

Past Chairman

Dallas, TX

Bill Bailey

President & CEO

Houston, TX

Chris Nicosia

Treasurer

Corpus Christi, Texas

Pete Guilfoile

Secretary

Dallas, Texas

Alex Howard

Houston, Texas

Bentley Sanford

Houston, TX

Geoff Crabtree

San Antonio, TX

Abelino “Abel” Reyna

Waco, TX

Dr. Kelty Baker

Houston, TX

Rick Fountain

Pensacola, FL

Larry Hobbs

Waco, Texas

Willie Mount

Lake Charles, LA

Joy Schmitz, Ph.D.

Houston, TX

Michael D. Viator

Spring, Texas

Alonzo Harris

Dallas, Texas

Dr. Gail Vozzella

Houston, Texas

Sandy Klein

San Antonio, Texas

OFFICERS

Bill Bailey

President & CEO

Houston, Texas

Matt Kuhlman

Vice President, Chief Financial Officer

Houston, Texas

Kellee Webb

Vice President, Chief of Staff

Houston, Texas

Dan Reynolds

Assistant Vice President of Operations

Houston, Texas

George Asous

Sr Regional Director

Houston, Texas



Board of Directors Meeting Attendance Record FY2024

August 12, 2023

Attendance:

Mr. Ralpa Hawkins, John Marmaduke, Dr. Joy Schmitz, Alex Howard, Dr. Kelty Baker, Mr. Bentley Sanford, Mr. Rick Grinnan, Mr. Larry Hobbs, Mr. Rick Fountain, Mrs. Chris Nicosia, Mr. Geoffrey Crabtree, Mr. Mike Viator, Senator Willie Mount, and Mr. Bill Bailey.

November 4, 2023

Attendance:

Mr. Ralpa Hawkins, John Marmaduke, Dr. Joy Schmitz, Mr. Alex Howard, Dr. Kelty Baker, Mr. Bentley Sanford, Mr. Rick Grinnan, Mr. Rick Fountain, Mr. Geoffrey Crabtree, Mr. Mike Viator, Senator Willie Mount, Mr. Alonzo Harris, Chris Nicosia, Gail Vozzella and Mr. Bill Bailey.

February 10, 2024

Attendance:

Mr. Ralpa Hawkins, John Marmaduke, Dr. Joy Schmitz, Mr. Alex Howard, Dr. Kelty Baker, Mr. Bentley Sanford, Mr. Rick Grinnan, Mr. Rick Fountain, Mr. Larry Hobbs, Mr. Geoffrey Crabtree, Mr. Mike Viator, Senator Willie Mount, Mr. Alonzo Harris, Chris Nicosia, Dr. Gail Vozzella, Mr. Peter Guilfoile and Mr. Bill Bailey.

May 11, 2024

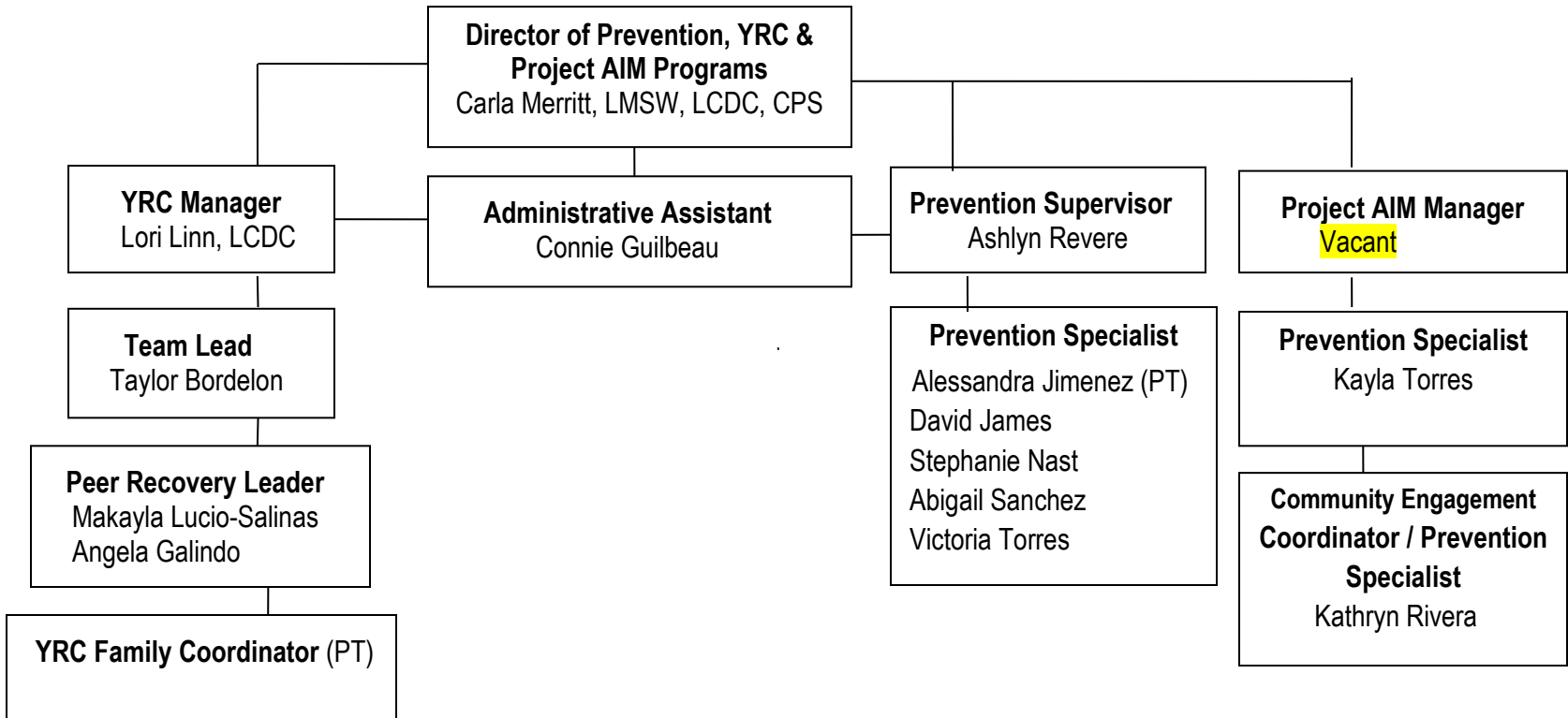
Attendance:

Mr. Ralpa Hawkins, John Marmaduke, Dr. Joy Schmitz, Mr. Alex Howard, Dr. Kelty Baker, Mr. Bentley Sanford, Mr. Rick Grinnan, Mr. Rick Fountain, Mr. Geoffrey Crabtree, Mr. Mike Viator, Mr. Abel Reyna, Senator Willie Mount, Mr. Alonzo Harris, Mr. Pete Guilfoile, Mrs. Chris Nicosia, Mr. Ralph Hawkins, Mr. Peter Guilfoile and Mr. Bill Bailey.



Membership criteria for the Cenikor Board consist of Business Leaders from a broad spectrum of industries who are able to volunteer their time to provide fiduciary and board governance duties.

Cenikor Foundation
San Marcos (Region 7)
2024/2025 Organizational Chart



IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning JUL 1, 2022, and ending JUN 30, 2023

2022

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

CENIKOR FOUNDATION

EIN or SSN

76-0031861

Name and title of officer or person subject to tax MATT KUHLMAN CFO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only.

Table with 2 columns: Line number and description, and Amount. Includes rows for Form 990, Form 990-EZ, Form 1120-POL, Form 990-PF, Form 8868, Form 990-T, Form 4720, Form 5227, Form 5330, and Form 8038-CP.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) LAPORTE, APAC, (EIN) 76-0031861 and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

I authorize LAPORTE, APAC to enter my PIN 11489. Enter five numbers, but do not enter all zeros.

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Matt Kuhlman

Date 2/19/2024

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

72654570005

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2022)

Return of Organization Exempt From Income Tax

2022

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CENIKOR FOUNDATION Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 11931 WICKCHESTER LANE STE 30 City or town, state or province, country, and ZIP or foreign postal code HOUSTON, TX 77043 F Name and address of principal officer: MATT KUHLMAN 11931 WICKCHESTER LANE, STE 300, HOUSTON, TX	D Employer identification number ** - ***1861 E Telephone number (713)266-9944 G Gross receipts \$ 41,681,337. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.CENIKOR.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1967 M State of legal domicile: TX

Part I Summary

1	Briefly describe the organization's mission or most significant activities: CENIKOR FOUNDATION PROVIDES DETOXIFICATION, SHORT-TERM RESIDENTIAL, (CONT'D ON SCHEDULE O)		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	796
6	Total number of volunteers (estimate if necessary)	6	75
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-295,369.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	42,627.
8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g)	21,444,221.	21,302,141.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	13,851,272.	18,657,305.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-13,795.	197,196.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-1,348,173.	-974,686.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	33,933,525.	39,181,956.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	18,439,999.	22,386,857.
b	Total fundraising expenses (Part IX, column (D), line 25) 422,820.	0.	0.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	11,326,316.	13,635,647.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	29,766,315.	36,022,504.
19	Revenue less expenses. Subtract line 18 from line 12	4,167,210.	3,159,452.
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21	Total liabilities (Part X, line 26)	46,211,968.	52,833,927.
22	Net assets or fund balances. Subtract line 21 from line 20	10,595,344.	14,045,850.
22		35,616,624.	38,788,077.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer MATT KUHLMAN, CFO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name JOHN S. WILES, CPA	Preparer's signature
	Firm's name LAPORTE, APAC	Date
	Firm's address 111 VETERANS MEMORIAL BLVD., #600 METAIRIE, LA 70005-4958	Check if self-employed <input type="checkbox"/> PTIN P01222673
		Firm's EIN ** - ***8864
		Phone no. 504-835-5522

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: CENIKOR: A PLACE FOR CHANGE PROVIDING A FOUNDATION FOR BETTER HEALTH AND BETTER LIVES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,554,658. including grants of \$) (Revenue \$ 798,618.) RECOVERY HOUSING PROGRAM IN HOUSTON (TX), FORT WORTH (TX), CORPUS CHRISTI (TX), AND AMARILLO (TX); SERVING APPROXIMATELY 649 INDIVIDUALS DURING THE YEAR ENDING 6/30/23.

4b (Code:) (Expenses \$ 24,184,209. including grants of \$) (Revenue \$ 16,704,072.) DETOXIFICATION, INTENSIVE & SUPPORTIVE RESIDENTIAL TREATMENT PROGRAMS IN WACO (TX), HOUSTON (TX), TYLER (TX), CORPUS CHRISTI (TX), AMARILLO (TX), AUSTIN (TX), DALLAS (TX), AND FARMINGTON (NM); SERVING APPROXIMATELY 11,199 INDIVIDUALS DURING THE YEAR ENDING 6/30/23.

4c (Code:) (Expenses \$ 3,022,715. including grants of \$) (Revenue \$ 610,358.) OUTPATIENT TREATMENT PROGRAMS IN MULTIPLE LOCATIONS THROUGHOUT TEXAS; SERVING APPROXIMATELY 774 INDIVIDUALS DURING THE YEAR ENDING 6/30/23.

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 28,761,582.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19 X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 15		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed	NONE
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input checked="" type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain on Schedule O)	
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.	
20	State the name, address, and telephone number of the person who possesses the organization's books and records MATT KUHLMAN - 713-266-9944 11931 WICKCHESTER LN. STE 300, HOUSTON, TX 77043	

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BILL BAILEY PRESIDENT & CEO	40.00	X		X				988,250.	0.	67,315.
(2) MATT KUHLMAN VICE PRESIDENT & CFO	40.00			X				208,401.	0.	29,029.
(3) KELLE WEBB VICE PRESIDENT & CHRO	40.00			X				171,995.	0.	25,835.
(4) ANGEL HULL (UNTIL 5/26/23) ASSISTANT VICE PRESIDENT	40.00			X				168,167.	0.	25,190.
(5) NANCY LOZANO NURSE RN	1.00					X		126,074.	0.	16,678.
(6) HEATHER STEPHENS DIRECTOR OF CLINICAL SERVICES AND ED	1.00					X		115,824.	0.	19,877.
(7) MONIQUE HARDIN NURSE RN	1.00					X		102,557.	0.	16,082.
(8) BRIAN REEVES (UNTIL 1/25/23) SENIOR DIRECTOR OF MARKETING	40.00			X				100,000.	0.	10,372.
(9) DAN REYNOLDS SENIOR REGIONAL DIRECTOR	40.00			X				104,394.	0.	2,497.
(10) EUGENE HALL (UNTIL 9/20/22) SENIOR REGIONAL DIRECTOR	40.00			X				76,215.	0.	13,870.
(11) ERIC JETER (UNTIL 7/28/22) SENIOR REGIONAL DIRECTOR	40.00			X				61,959.	0.	11,037.
(12) RICK GRINNAN BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(13) ALEX HOWARD TREASURER, BOARD OF DIRECTORS	1.00	X		X				0.	0.	0.
(14) ABEL REYNA BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(15) MIKE VIATOR BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(16) LARRY HOBBS BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(17) KELTY BAKER BOARD OF DIRECTORS	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BENTLEY SANFORD BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(19) GEOFFREY CRABTREE BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(20) RICK FOUNTAIN BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(21) JOY SCHMITZ BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(22) CHRIS NICOSIA BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(23) RALPH HAWKINS CHAIRMAN, BOARD OF DIRECTORS	1.00	X		X				0.	0.	0.
(24) JOHN MARMADUKE BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(25) PATRICK DUGAN SECRETARY, BOARD OF DIRECTORS	1.00	X		X				0.	0.	0.
(26) SCOTT JONES BOARD OF DIRECTORS	1.00	X						0.	0.	0.
1b Subtotal								2,223,836.	0.	237,782.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,223,836.	0.	237,782.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 9

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	99,214.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	17,133,193.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	4,069,734.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 3,163,658.				
	h Total. Add lines 1a-1f		21,302,141.				
	Program Service Revenue	2 a MEDICAID & PRIVATE INSURANCE	Business Code	622210	8,828,272.	8,828,272.	
b INSURANCE - VA			622210	5,709,663.	5,709,663.		
c OTHER PROVIDER			622210	2,864,328.	2,864,328.		
d RE-ENTRY RENT			622210	829,668.	829,668.		
e PRIVATE PAY			622210	425,374.	425,374.		
f All other program service revenue							
g Total. Add lines 2a-2f				18,657,305.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			197,134.		197,134.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	745,047.			
			(ii) Personal				
	b Less: rental expenses ...	6b		1,185,481.			
	c Rental income or (loss)	6c		-440,434.			
	d Net rental income or (loss)			-440,434.	-338,996.	-101,438.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	252,007.	2,400.		
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b		250,000.	4,345.		
	c Gain or (loss)	7c		2,007.	-1,945.		
d Net gain or (loss)			62.		62.		
8 a Gross income from fundraising events (not including \$ 99,214. of contributions reported on line 1c). See Part IV, line 18	8a			20,211.			
				48,008.			
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			-27,797.		-27,797.		
9 a Gross income from gaming activities. See Part IV, line 19	9a		1,049,349.				
			1,011,547.				
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities			37,802.	43,627.	-5,825.		
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a OTHER INCOME	Business Code	900099	492,718.	492,718.		
	b BAD DEBT EXPENSE		900099	-1,036,975.	-1,036,975.		
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			-544,257.			
12 Total revenue. See instructions			39,181,956.	18,113,048.	-295,369.	62,136.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,223,837.	768,613.	1,292,593.	162,631.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	16,684,410.	14,413,051.	2,148,526.	122,833.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	675,706.	477,645.	184,705.	13,356.
9 Other employee benefits	1,347,568.	1,073,317.	253,563.	20,688.
10 Payroll taxes	1,455,336.	1,214,011.	221,862.	19,463.
11 Fees for services (nonemployees):				
a Management	32,195.		32,195.	
b Legal	627,804.		627,804.	
c Accounting	206,037.	4,594.	201,443.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,729,040.	2,018,294.	700,979.	9,767.
12 Advertising and promotion	291,074.		291,074.	
13 Office expenses	424,068.	240,153.	182,476.	1,439.
14 Information technology	575,098.	293,117.	265,121.	16,860.
15 Royalties				
16 Occupancy	2,730,857.	2,718,957.		11,900.
17 Travel	285,523.	117,887.	161,298.	6,338.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	73,186.	73,186.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,368,445.	1,293,812.	55,067.	19,566.
23 Insurance	1,105,431.	966,441.	123,567.	15,423.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a RESIDENT EXPENSE	2,010,316.	2,010,316.		
b REPAIRS/MAINTENANCE/FUE	534,992.	481,407.	53,036.	549.
c SUPPLIES	369,703.	337,582.	31,971.	150.
d MEDICAL EXPENSE	218,531.	218,531.		
e All other expenses	53,347.	40,668.	10,822.	1,857.
25 Total functional expenses. Add lines 1 through 24e	36,022,504.	28,761,582.	6,838,102.	422,820.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	12,475,336.	1	11,888,238.
	2 Savings and temporary cash investments	250,000.	2	0.
	3 Pledges and grants receivable, net	12,981,428.	3	12,264,011.
	4 Accounts receivable, net	1,713,535.	4	2,827,030.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	211,298.	9	241,697.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 33,667,957.		
	b Less: accumulated depreciation	10b 8,703,666.	10c	24,964,291.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	531,532.	15	648,660.
16 Total assets. Add lines 1 through 15 (must equal line 33)	46,211,968.	16	52,833,927.	
Liabilities	17 Accounts payable and accrued expenses	2,326,845.	17	2,514,968.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	8,268,499.	23	11,340,025.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	190,857.
	26 Total liabilities. Add lines 17 through 25	10,595,344.	26	14,045,850.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	22,920,878.	27	27,155,983.
	28 Net assets with donor restrictions	12,695,746.	28	11,632,094.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	35,616,624.	32	38,788,077.
33 Total liabilities and net assets/fund balances	46,211,968.	33	52,833,927.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	39,181,956.
2	Total expenses (must equal Part IX, column (A), line 25)	2	36,022,504.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,159,452.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	35,616,624.
5	Net unrealized gains (losses) on investments	5	1,811.
6	Donated services and use of facilities	6	10,190.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	38,788,077.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization CENIKOR FOUNDATION	Employer identification number **-***1861
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	27,090,822.	13,631,500.	18,503,104.	21,444,221.	21,302,141.	101,971,788.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	27,090,822.	13,631,500.	18,503,104.	21,444,221.	21,302,141.	101,971,788.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						585,626.
6 Public support. Subtract line 5 from line 4.						101,386,162.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	27,090,822.	13,631,500.	18,503,104.	21,444,221.	21,302,141.	101,971,788.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	29,641.	20,194.	4,471.	169,576.	219,150.	443,032.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	233,236.	228,372.	267,666.	401,079.	481,811.	1,612,164.
11 Total support. Add lines 7 through 10						104,026,984.
12 Gross receipts from related activities, etc. (see instructions)					12	85,861,294.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	97.46 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	98.21 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Lined area for supplemental information.

Schedule A **Identification of Excess Contributions** **2022**
Included on Part II, Line 5

**** Do Not File ****
***** Not Open to Public Inspection *****

Contributor's Name	Total Contributions	Excess Contributions
MARY E BIVINS FOUNDATION	2,666,166.	585,626.
Total Excess Contributions to Schedule A, Part II, Line 5		585,626.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

CENIKOR FOUNDATION

Employer identification number

**** - ***1861**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization CENIKOR FOUNDATION	Employer identification number ** - ***1861
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MARY E BIVINS FOUNDATION 2311 W 16TH AVE AMARILLO, TX 79102-2303	\$ 1,139,633.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	US DEPT OF HEALTH AND HUMAN SERVICES 200 INDEPENDENCE AVENUE, S.W. WASHINGTON, DC 20201	\$ 12,670,337.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	STATE OF TEXAS DEPARTMENT OF STATE HEALTH SERVICES PO BOX 149347 AUSTIN, TX 78714-9347	\$ 4,174,066.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	TURTLE CREEK MANOR 11931 WICKCHESTER LN STE 300 HOUSTON, TX 77043	\$ 2,492,968.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization CENIKOR FOUNDATION	Employer identification number ** - ***1861
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	BUILDING LEASE _____ _____ _____	\$ 1,139,633.	06/30/23
4	CONTRIBUTION OF A/R, BUILDINGS, FOOD, VEHICLES, PROFESSIONAL FEES, AND SUPPLIES _____ _____ _____	\$ 2,259,754.	09/01/22
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization CENIKOR FOUNDATION	Employer identification number ** - ***1861
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: CENIKOR FOUNDATION; Employer identification number: ** - *** 1861

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions regarding donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures, and amounts required to be reported.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		8,816,427.		8,816,427.
b Buildings		20,958,552.	6,214,633.	14,743,919.
c Leasehold improvements				
d Equipment		3,737,517.	2,489,033.	1,248,484.
e Other		155,461.		155,461.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				24,964,291.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE LIABILITY	190,857.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	40,427,443.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	1,810.
b	Donated services and use of facilities	2b	10,190.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	12,000.
3	Subtract line 2e from line 1	3	40,415,443.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-1,233,487.
c	Add lines 4a and 4b	4c	-1,233,487.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	39,181,956.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	37,255,990.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	1,233,486.
e	Add lines 2a through 2d	2e	1,233,486.
3	Subtract line 2e from line 1	3	36,022,504.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	36,022,504.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

CENIKOR IS A NOT-FOR-PROFIT ORGANIZATIONS THAT IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501 (C)(3) OF THE INTERNAL REVENUE CODE.

HOWEVER, CENIKOR IS SUBJECT TO TAXES ON UNRELATED BUSINESS INCOME. FOR THE YEAR ENDED JUNE 30, 2023 AND 2022, CENIKOR HAS MADE PAYMENTS TOTALING APPROXIMATELY \$9,000 AND \$9,500 ON ITS ESTIMATED AMOUNT OF UNRELATED BUSINESS INCOME TAXES.

CENIKOR BELIEVES THAT ALL SIGNIFICANT TAX POSITIONS UTILIZED WILL MORE LIKELY THAN NOT BE SUSTAINED UPON EXAMINATION. PENALTIES AND INTEREST, IF ANY, WOULD BE ACCRUED AS INCURRED AND WOULD BE CLASSIFIED AS GENERAL AND ADMINISTRATIVE EXPENSE IN THE STATEMENTS OF ACTIVITIES.

Part XIII Supplemental Information (continued)

PART XI, LINE 4B - OTHER ADJUSTMENTS:

RENTAL EXPENSES	-1,185,480.
FUNDRAISING EXPENSES	-48,008.
ROUNDING	1.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	-1,233,487.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES	1,185,480.
GAMING EXPENSES	48,008.
ROUNDING	-2.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	1,233,486.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
CENIKOR FOUNDATION

Employer identification number
****-***1861**

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** Mail solicitations
- b** Internet and email solicitations
- c** Phone solicitations
- d** In-person solicitations
- e** Solicitation of non-government grants
- f** Solicitation of government grants
- g** Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		LUNCHEON EVENTS	GOLF TOURNAMENT	NONE	
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	104,615.	14,810.	119,425.
	2	Less: Contributions	91,224.	7,990.	99,214.
	3	Gross income (line 1 minus line 2)	13,391.	6,820.	20,211.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	5,652.	3,630.	9,282.
	7	Food and beverages	16,046.	1,360.	17,406.
	8	Entertainment	7,500.		7,500.
	9	Other direct expenses	10,598.	3,222.	13,820.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			48,008.
	11	Net income summary. Subtract line 10 from line 3, column (d)			-27,797.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
		1	Gross revenue	481,811.	567,538.	
Direct Expenses	2	Cash prizes	380,000.	404,203.		784,203.
	3	Noncash prizes				
	4	Rent/facility costs	31,173.	36,687.		67,860.
	5	Other direct expenses	76,463.	83,021.		159,484.
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				1,011,547.	
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				37,802.	

9 Enter the state(s) in which the organization conducts gaming activities: TX

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a		%
b An outside facility	13b	100.00	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name MATT KUHLMAN

Address 11931 WICKCHESTER LN STE 300 - HOUSTON, TX 77043

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

CENIKOR FOUNDATION

Employer identification number

**** - ***1861**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a	X	
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2022

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) BILL BAILEY PRESIDENT & CEO	(i)	988,250.	0.	0.	57,062.	10,253.	1,055,565.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MATT KUHLMAN VICE PRESIDENT & CFO	(i)	208,401.	0.	0.	20,840.	8,189.	237,430.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) KELLE WEBB VICE PRESIDENT & CHRO	(i)	171,995.	0.	0.	16,920.	8,915.	197,830.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ANGEL HULL (UNTIL 5/26/23) ASSISTANT VICE PRESIDENT	(i)	168,167.	0.	0.	16,817.	8,373.	193,357.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 6:

CENIKOR FOUNDATION HAS A SUPPLEMENTAL COMPENSATION PLAN IN PLACE FOR ITS OFFICERS, MANAGERS, AND STAFF. SPECIFIC FUNDAMENTAL GOALS FOR CENIKOR, INCLUDING FINANCIAL PERFORMANCE, MUST BE MET ANNUALLY BEFORE ANY PAYMENTS ARE MADE UNDER THE PLAN. EACH OFFICER AND MANAGER HAS SPECIFIC QUANTIFIABLE GOALS WHICH DETERMINE HOW MUCH, IF ANY, SUPPLEMENTAL COMPENSATION IS PAID OUT.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization: **CENIKOR FOUNDATION**
Employer identification number: ****-***1861**

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		31,053.	SEE SUPP. INFO
6	Cars and other vehicles	X	2	49,623.	TRANSACTION VALUE
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential	X	3	2,084,165.	TRANSACTION VALUE
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory	X	14	264,733.	SEE SUPP. INFO
20	Drugs and medical supplies	X	12	117,085.	SEE SUPP. INFO
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (RENTAL/LEASE)	X	2	616,997.	TRANSACTION VALUE
26	Other ()				
27	Other ()				
28	Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2022

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCH. M, PT. 1, LNS. 1-28

FOOD DONATIONS FROM FOOD BANKS COME WITH STATEMENTS WHICH PROVIDE VALUE OF FOOD RECEIVED. PROFESSIONAL FEES ARE DETERMINED BY AN HOURLY FAIR MARKET VALUE (FMV) RATE FOR CLINICAL SERVICES PROVIDED BY VOLUNTEERS. OTHER DONATIONS ARE VALUED BY DOING INTERNET SEARCHES AND INDUSTRY COMPARISONS FOR THE FMV OF SIMILAR ITEMS AND SERVICES.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

CENIKOR FOUNDATION

Employer identification number

** - ***1861

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

OUTPATIENT, & RECOVERY HOUSING, SUBSTANCE ABUSE AND BEHAVIORAL HEALTH
SERVICES IN TX AND NM.

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD OF DIRECTORS ARE GIVEN THE OPPORTUNITY TO REVIEW THE FORM PRIOR
TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

EACH YEAR, THE BOARD OF DIRECTORS IS REQUIRED TO COMPLETE CONFLICT OF
INTEREST FORMS, INDICATED IN THE POLICY, WHICH REQUIRES THEM TO DISCLOSE
ANY POTENTIAL CONFLICT OF INTEREST.

FORM 990, PART VI, SECTION B, LINE 15:

THE OFFICERS COMPENSATION IS REVIEWED ANNUALLY BY THE INDEPENDENT
COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS AND APPROVED BY THE ENTIRE
BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION C, LINE 19:

FORM 990 IS POSTED ON THE CENIKOR FOUNDATION WEBSITE, AT
WWW.CHARITYNAVIGATOR.ORG, AT WWW.GUIDESTAR.ORG, AND IS AVAILABLE TO THE
PUBLIC UPON REQUEST. SUMMARY FINANCIAL RESULTS ARE REPORTED IN THE ANNUAL
REPORT. ADDITIONAL DOCUMENTS AND POLICIES WHICH MUST BE PUBLICLY AVAILABLE
ARE PROVIDED UPON REQUEST.

FORM 990, PART XI, LINE 2C

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2022

232211 10-28-22

Name of the organization

CENIKOR FOUNDATION

Employer identification number

** - ***1861

THE AUDIT PROCESS HAS NOT CHANGED FROM PRIOR YEAR.

Multiple horizontal lines for additional text or notes.

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **CENIKOR FOUNDATION** Employer identification number ****-***1861**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
TRUSTED EMPLOYMENT SOLUTIONS - 74-1460655 11931 WICKCHESTER LN, STE 300 HOUSTON, TX 77043	WORK TRAINING	TEXAS	501(C)(3)	LINE 7	CENIKOR		X

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) TURTLE CREEK RECOVERY CENTER	C	2,492,968.	FAIR MKT VALUE
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Multiple horizontal lines for providing supplemental information.

UNITED WAY OF HAYS & CALDWELL COUNTIES ANTI-TERRORISM COMPLIANCE MEASURES

In compliance with the USA Patriot Act and other counter-terrorism laws, the United Way of Hays & Caldwell Counties requires that each agency certify the following:

"I hereby certify on behalf of Cenikor Foundation
that all United Way funds and donations will be used in compliance with all applicable anti-terrorist financing and asset control laws, statues and executive orders."

Print Name: Matt Kuhlman Title: VP/CFO

Signature:  Date: 7/11/22

NON-DISCRIMINATION POLICY STATEMENT

Please add your organization's non-discrimination policy statement below using the appropriate font size that will keep this document to 1 page.

Cenikor is proud to be an Equal Opportunity Employer. We respect the dignity and diversity of individual work force members. We also recognize the value of diversity in our organization and strive to employ a diverse workforce similar to the communities and people we serve. Cenikor provides equal employment opportunities (EEO) to all employees and applicants for employment without regard to race, color, religion, gender, sexual orientation, gender identity, national origin, age, disability, genetic information, marital status, amnesty or status as a covered veteran in accordance with applicable federal, state and local laws. Cenikor complies with applicable state and local laws governing nondiscrimination in employment in every location in which the company has facilities.

Cenikor assures that all applicants for employment and all Cenikor employees are given equal consideration based solely on job-related factors, such as qualifications, experience, performance and availability. Such equal consideration applies to all personnel actions, including but not limited to recruitment, selection, appointment, job assignment, training, transfer, promotion, merit increases, demotion, termination, layoff, recall, leaves of absence, compensation and benefits. Cenikor reviews, evaluates and monitors all personnel matters to ensure they are in accordance with this policy.

CENIKOR FOUNDATION

Audits of Financial Statements

June 30, 2023 and 2022



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Independent Auditor's Report

Board of Directors
Cenikor Foundation
Houston, Texas

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Cenikor Foundation (the nonprofit Organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Cenikor Foundation as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cenikor Foundation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Cenikor Foundation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, and *Government Auditing Standards*, will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Cenikor Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cenikor Foundation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the Texas Grant Management Standards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 16, 2023 on our consideration of Cenikor Foundation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Cenikor Foundation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cenikor Foundation's internal control over financial reporting and compliance.



A Professional Accounting Corporation

Metairie, LA
November 16, 2023

CENIKOR FOUNDATION
Statements of Financial Position
June 30, 2023 and 2022

	2023	2022
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 11,888,238	\$ 12,475,338
Accounts Receivable, Net	2,827,030	1,713,535
Government Grants Receivable	821,088	630,346
Pledges Receivable	10,000	-
Certificate of Deposit	-	250,000
Unconditional Promise to Give - Facility Lease, Current Maturities	966,770	918,161
Assets Held for Sale	299,941	361,968
Prepaid Expenses	241,697	211,298
Total Current Assets	17,054,764	16,560,646
Unconditional Promise to Give - Facility Lease, Net of Current Portion	10,466,153	11,432,921
Property and Equipment, Net	24,964,291	18,048,837
Right-of-Use Assets, Net	190,838	-
Other Assets, Net	157,881	169,564
Total Assets	\$ 52,833,927	\$ 46,211,968
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable and Accrued Liabilities	2,514,968	\$ 2,326,845
Lease Liability	129,509	-
Notes Payable, Current Portion	409,185	309,089
Total Current Liabilities	3,053,662	2,635,934
Lease Liability, Net of Current	61,348	-
Notes Payable, Net of Current Maturities	10,930,840	7,959,410
Total Liabilities	14,045,850	10,595,344
Net Assets		
Without Donor Restrictions		
Undesignated	27,155,983	21,231,179
Board-Designated - Program Expansion	-	1,689,699
With Donor Restrictions	11,632,094	12,695,746
Total Net Position	38,788,077	35,616,624
Total Liabilities and Net Assets	\$ 52,833,927	\$ 46,211,968

The accompanying notes are an integral part of the financial statements.

CENIKOR FOUNDATION
Statement of Activities
For the Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Public Support and Revenues			
Direct Government Aid	\$ 162,358	\$ -	\$ 162,358
Special Events Revenue	119,425	-	119,425
Grant and Contract Revenue	16,970,835	-	16,970,835
Contributions of Nonfinancial Assets	3,173,848	-	3,173,848
Contributions of Cash and Other Financial Assets	838,576	67,500	906,076
Total Public Support and Revenues	21,265,042	67,500	21,332,542
Revenues, Gains, and Other Support			
Net Client Service Revenue	16,872,022	-	16,872,022
Rental Income	1,493,355	-	1,493,355
Investment Income	197,134	-	197,134
Unrealized Gain on Investments	1,810	-	1,810
Other Income, Net	530,580	-	530,580
Net Assets Released From Restrictions	1,131,152	(1,131,152)	-
Total Revenues, Gains, and Other Support	41,491,095	(1,063,652)	40,427,443
Expenses			
Program Services	28,841,019	-	28,841,019
General and Administrative	7,944,142	-	7,944,142
Fundraising	470,828	-	470,828
Total Expenses	37,255,990	-	37,255,990
Change in Net Assets	4,235,105	(1,063,652)	3,171,453
Net Assets, Beginning of Year	22,920,878	12,695,746	35,616,624
Net Assets, End of Year	\$ 27,155,983	\$ 11,632,094	\$ 38,788,077

The accompanying notes are an integral part of the financial statements.

CENIKOR FOUNDATION
Statement of Activities
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Public Support and Revenues			
Direct Government Aid	\$ 90,603	\$ -	\$ 90,603
Special Events Revenue	81,641	-	81,641
Grant and Contract Revenue	12,387,927	-	12,387,927
Contributions of Nonfinancial Assets	2,033,222	6,084,572	8,117,794
Contributions of Cash and Other Financial Assets	566,003	212,500	778,503
Total Public Support and Revenues	15,159,396	6,297,072	21,456,468
Revenues, Gains, and Other Support			
Net Client Service Revenue	11,676,762	-	11,676,762
Rental Income	1,438,848	-	1,438,848
Investment Income	11,170	-	11,170
Other Income, Net	481,402	-	481,402
Net Assets Released From Restrictions	877,934	(877,934)	-
Total Revenues, Gains, and Other Support	29,645,512	5,419,138	35,064,650
Expenses			
Program Services	22,615,760	-	22,615,760
General and Administrative	7,884,547	-	7,884,547
Fundraising	397,133	-	397,133
Total Expenses	30,897,440	-	30,897,440
Change in Net Assets	(1,251,928)	5,419,138	4,167,210
Net Assets, Beginning of Year	24,172,806	7,276,608	31,449,414
Net Assets, End of Year	\$ 22,920,878	\$ 12,695,746	\$ 35,616,624

The accompanying notes are an integral part of the financial statements.

CENIKOR FOUNDATION
Statement of Functional Expenses
For the Year Ended June 30, 2023

	Program Services	Supporting Activities		Total
		General and Administrative	Fundraising	
Direct Resident Expenses				
Food	\$ 1,709,950	\$ -	\$ -	\$ 1,709,950
Clinical	19,503	-	-	19,503
Clothing and Sundry	80,054	-	-	80,054
Education/Job Readiness	125	-	-	125
Lab Analysis	67,853	-	-	67,853
Facility Licensure	3,556	-	-	3,556
Resident Travel	38,710	-	-	38,710
Other	90,565	-	-	90,565
Total Direct Resident Expenses	2,010,316	-	-	2,010,316
Other Expenses				
Accounting	4,594	108,535	-	113,128
Advertising	-	291,074	-	291,074
Computer Support	293,117	265,121	16,860	575,098
Employee Benefits	1,073,317	253,563	20,688	1,347,568
Household Supplies	120,622	14,182	-	134,804
Human Resources	162,435	213,266	-	375,701
Lawn Care Supplies	76,512	17,789	-	94,301
Insurance	966,441	155,640	15,423	1,137,504
Interest	73,186	302,559	-	375,745
Kitchen Supplies	140,448	-	-	140,448
Medical	218,531	-	-	218,531
Office Expense	160,662	17,516	-	178,179
Parking and Fuel	57,267	8,950	549	66,766
Payroll Taxes	1,214,011	221,862	19,463	1,455,337
Pension Expense	477,645	184,705	13,356	675,706
Postage Expense	3,477	3,741	-	7,218
Professional Fees	1,746,339	1,111,332	-	2,857,672
Professional Training	109,519	159,885	9,767	279,172
Property Taxes	9,109	149,030	-	158,139
Public Relations	56,054	196,958	1,439	254,451
Rental and Lease	1,669,064	3,351	203	1,672,617
Repairs and Maintenance	391,807	128,495	-	520,302
Special Event Supplies	-	-	150	150
Salaries	15,181,664	3,490,506	285,464	18,957,633
Relocation Allowance	622	8,416	-	9,038
Shipping	2,109	22,963	-	25,071
Telephone	110,990	41,494	3,620	156,104
Employee Meals and Recognition	17,852	21,411	-	39,262
Travel, Board and Staff	106,245	150,193	6,338	262,776
Travel, Outreach and Business Development	11,642	11,105	-	22,747
Utilities	968,787	164,864	8,077	1,141,728
Vehicle Maintenance	32,334	3,824	-	36,157
Direct Cost of Event Services	-	-	49,865	49,865
Other Expenses	40,046	16,074	-	56,120
Depreciation and Amortization	1,334,257	205,737	19,566	1,559,561
Total Other Expenses	26,830,703	7,944,142	470,828	35,245,674
Total Functional Expenses	\$ 28,841,019	\$ 7,944,142	\$ 470,828	\$ 37,255,990

The accompanying notes are an integral part of the financial statements.

CENIKOR FOUNDATION
Statement of Functional Expenses
For the Year Ended June 30, 2022

	Program Services	Supporting Activities		Total
		General and Administrative	Fundraising	
Direct Resident Expenses				
Food	\$ 1,506,500	\$ -	\$ -	\$ 1,506,500
Clinical	12,568	-	-	12,568
Clothing and Sundry	83,688	-	-	83,688
Education/Job Readiness	692	-	-	692
Lab Analysis	48,458	-	-	48,458
Facility Licensure	20,125	-	-	20,125
Resident Travel	33,256	-	-	33,256
Other	67,833	-	-	67,833
Total Direct Resident Expenses	1,773,121	-	-	1,773,121
Other Expenses				
Accounting	1,572	87,639	-	89,211
Advertising	-	213,451	-	213,451
Computer Support	246,614	241,628	13,496	501,737
Employee Benefits	1,014,928	246,220	21,132	1,282,280
Household Supplies	125,210	9,573	-	134,783
Human Resources	81,514	129,212	-	210,726
Lawn Care Supplies	77,609	23,212	-	100,820
Insurance	688,918	134,583	11,777	835,277
Interest	100,151	284,081	-	384,231
Kitchen Supplies	138,167	-	-	138,167
Medical	297,232	-	-	297,232
Office Expense	108,637	18,121	-	126,758
Parking and Fuel	50,018	9,913	687	60,617
Payroll Taxes	967,678	272,061	19,797	1,259,537
Pension Expense	401,174	206,079	11,698	618,951
Postage Expense	2,538	3,605	-	6,143
Professional Fees	834,870	1,492,192	-	2,327,062
Professional Training	80,364	114,491	6,925	201,781
Property Taxes	93	137,831	-	137,925
Public Relations	39,457	191,918	74	231,449
Rental and Lease	1,488,071	6,477	355	1,494,902
Repairs and Maintenance	354,627	87,547	-	442,174
Salaries	11,646,533	3,383,198	249,501	15,279,232
Relocation Allowance	-	9,319	-	9,319
Shipping	797	12,846	-	13,644
Telephone	90,423	36,585	2,313	129,321
Employee Meals and Recognition	11,162	20,152	-	31,313
Travel, Board and Staff	66,640	105,188	5,144	176,971
Travel, Outreach and Business Development	19,204	6,579	-	25,783
Utilities	752,474	178,119	7,177	937,771
Vehicle Maintenance	25,138	1,643	-	26,782
Direct Cost of Event Services	-	-	29,088	29,088
Other Expenses	131,042	6,544	-	137,586
Depreciation and Amortization	999,785	214,539	17,969	1,232,294
Total Other Expenses	20,842,640	7,884,547	397,133	29,124,318
Total Functional Expenses	\$ 22,615,760	\$ 7,884,547	\$ 397,133	\$ 30,897,440

The accompanying notes are an integral part of the financial statements.

CENIKOR FOUNDATION
Statements of Cash Flows
For the Years Ended June 30, 2023 and 2022

	2023	2022
Cash Flows from Operating Activities		
Change in Net Assets	\$ 3,171,453	\$ 4,167,210
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating Activities		
Depreciation and Amortization	1,374,583	1,232,294
Bad Debt Expense	1,036,975	1,424,982
Loss on Disposal of Property and Equipment	1,945	24,964
Contribution of Leased Facility	-	(6,084,572)
Donated Property and Equipment	(2,113,611)	(858,692)
Cash Contributions Restricted by Donor	(67,500)	(212,500)
Changes in Assets and Liabilities		
Accounts Receivable, Net	(2,150,470)	(851,497)
Unconditional Promises to Give	918,159	806,466
Government Grants Receivable	(190,742)	(175,486)
Pledges Receivable	(10,000)	31,498
Prepaid Expenses	(30,399)	305,937
Right-of-Use Assets - Operating Leases	190,838	-
Other Assets, Net	-	1,644
Accounts Payable and Accrued Liabilities	188,123	(940,435)
Operating Lease Liability	(190,857)	-
Net Cash Provided by (Used in) Operating Activities	2,128,497	(1,128,187)
Cash Flows from Investing Activities		
Liquidation of Certificate of Deposit	250,000	-
Cash Paid for Lease Acquisition Costs	(19,224)	-
Purchases of Property and Equipment	(6,084,766)	(1,086,024)
Proceeds From Sale of Property and Equipment	2,400	109,355
Net Cash Flows Used in Investing Activities	(5,851,590)	(976,669)
Cash Flows from Financing Activities		
Cash Contributions Restricted by Donor	67,500	212,500
Proceeds from Additional Borrowings	3,400,000	-
Issuance Costs on Additional Borrowings	(22,354)	-
Payments on Notes Payable	(309,153)	(284,178)
Net Cash Flows Provided by (Used in) Financing Activities	3,135,993	(71,678)
Net Change in Cash and Cash Equivalents	(587,100)	(2,176,534)
Cash and Cash Equivalents, Beginning of Year	12,475,338	14,651,872
Cash and Cash Equivalents, End of Year	\$ 11,888,238	\$ 12,475,338
Supplemental Disclosures:		
Cash Paid for Interest	\$ 375,745	\$ 384,231
Cash Paid for Taxes	\$ 8,952	\$ 9,579
Non-Cash Contribution of Property and Equipment	\$ 2,113,611	\$ 858,692
Non-Cash Right-of-Use Assets and Liabilities	\$ 375,874	\$ -
Non-Cash Contribution of Leased Facility	\$ -	\$ 6,084,572

The accompanying notes are an integral part of the financial statements.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 1. Organization

Cenikor Foundation (Cenikor or Organization) is a not-for-profit, tax-exempt corporation incorporated on July 30, 1968, for the purpose of providing behavioral health and substance use disorder treatment services through a continuum of care to individuals, organizations, and the community stakeholders at large. Areas of service are comprised of substance use disorder and co-occurring mental health treatment, rehabilitation, education, vocational training, and behavioral health. Services are conducted in Cenikor facilities throughout Amarillo, Austin, Corpus Christi, Dallas, Houston, Killeen, San Marcos, Tyler, and Waco, Texas, and Farmington, New Mexico.

The Cenikor continuum of care program consists of detoxification, intensive and supportive residential, outpatient, peer recovery support services, and recovery housing for adults. In addition, Cenikor has intensive residential, outpatient, prevention, and youth recovery programs for adolescents.

Note 2. Summary of Significant Accounting Policies

Basis of Presentation

The Organization's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Organization is required to report information regarding its financial position and activities according to two classes of net assets. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - represent expendable funds available for operations that are not otherwise limited by donor restrictions. Included in unrestricted net assets are funds designated by the Board of Directors (the Board) for future expansion of services related to the mission of the Organization. These funds are held in short-term investments and can be released for expenditure by the Board for any reason.

Net Assets With Donor Restrictions - consist of contributed funds subject to donor or grantor-imposed restrictions related to a specific purpose or requiring a specific passage of time before the funds can be spent and can also include funds subject to irrevocable donor restrictions requiring the assets be maintained in perpetuity for the purpose of generating investment income to fund current operations.

The accompanying notes are an integral part of the financial statements.

Note 2. Summary of Significant Accounting Policies (Continued)

Use of Estimates

In preparing the financial statements in conformity with U.S. GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value Considerations

The Organization uses fair value to measure financial and certain nonmonetary financial assets and liabilities. The Organization uses a three-tiered hierarchy for fair value measurements that draws distinction between market participant assumptions based on (i) observable inputs such as quoted prices in active markets (Level 1); (ii) inputs other than quoted prices in active markets that are observable either directly or indirectly (Level 2); and (iii) unobservable inputs reflecting the Organization's own assumptions about the inputs used to determine fair value (Level 3). Level 1 provides the most reliable measure of fair value, where Level 3 generally requires significant judgment. The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor for future periods or a specific purpose are reported as increases in net assets with donor restrictions depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Donor restricted contributions in which the restrictions are met in the same year as received are recorded as unrestricted contributions in the accompanying statements of activities.

Unconditional promises to give that are expected to be collected within one year are recorded at their realizable value. Unconditional promises to give that are expected to be collected after one year or more are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using a risk-free interest rate applicable to the year in which the promise is received. Amortization of the discount is included as contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. Conditional promises to give are contributions that are those with a measurable performance or other barrier and a right of return are not recognized until the conditions on which they depend have been met. The Organization has conditional contributions of approximately \$10,776,000 and \$7,933,700 as of June 30, 2023 and 2022, respectively, that relate to unspent government grants.

The accompanying notes are an integral part of the financial statements.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Contributions (Continued)

At June 30, 2021, the Organization had a conditional contribution of all assets and liabilities of Four Winds Recovery Center, Inc. (Four Winds), a New Mexico not-for-profit organization, that was contingent on the transfer of certain contracts to the Organization. The conditions were met during the year ended June 30, 2022 and the Organization recognized contributions that are more fully described in Note 4. The Organization entered into a management agreement with Four Winds on June 1, 2021 to provide executive administrative, operational, and managerial services for a fee of \$4,000 per month.

At June 30, 2022, the Organization had a conditional contribution of all assets and liabilities of Turtle Creek Manor, Inc, a Texas not-for-profit organization, that was contingent on the transfer of certain contracts to the Organization, which occurred subsequent to June 30, 2022. The conditions were met during the year ended June 30, 2023 and the Organization recognized contributions that are more fully described in Note 4. The Organization entered into a management agreement with Turtle Creek Manor, Inc. on March 24, 2022, to provide executive administrative, operational, and managerial services for a fee of \$4,000 per month.

The Organization reports gifts of property and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained; the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. See Note 14 for further information.

Donations are recorded as in-kind contributions at the estimated fair value of the gift. The fair value of food is based on pre-established standards. The contribution value and related program expense for donations of clothing, furniture, and other goods are computed using standards set by management and approximate the fair value for second-hand clothing and other items.

The accompanying notes are an integral part of the financial statements.

Note 2. Summary of Significant Accounting Policies (Continued)

Financial Instruments, Credit Risk, and Concentration of Credit Risk

Financial instruments that subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents and receivables. The Organization places its cash with financial institutions it believes to be creditworthy. Deposits may exceed federal deposit insurance provided on such deposits; however, these deposits typically may be redeemed upon demand and therefore, bear minimal risk. In monitoring this credit risk, the Organization periodically evaluates the stability of the financial institution.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all unrestricted, highly-liquid investments with a maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable includes insurance receivables that are charged for Medicaid-eligible and privately insured clients and client accounts receivable for the amount the client is responsible for. The receivables bear no interest and are normally due upon receipt.

Generally, no collateral or other security is required to support receivables. Delinquent receivables are written off, based on individual credit evaluation and specific circumstances of the account and when all reasonable collection efforts have been made.

The balance of accounts receivable, net, at July 1, 2021 was approximately \$2,287,000.

Government Grants Receivable

Grants receivable consist of government grants and are considered to be fully collectible; accordingly, no allowance for doubtful accounts has been recorded. If amounts become uncollectible, they will be charged to operations when the determination is made. Credit risk for government grants receivable is considered limited due to the credit worthiness of the federal and state funding agencies and historical collection rates.

Pledges Receivable

Pledges receivable due from donors are considered to be fully collectible and due within one year at June 30, 2023 and 2022; accordingly, no allowance for doubtful accounts has been recorded.

Certificates of Deposit

Certificates of deposit have original maturities ranging between three months to one year and are reported at cost as an estimate of fair value measured at Level 1.

The accompanying notes are an integral part of the financial statements.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Property and Equipment

Purchased property and equipment are recorded at cost. Donated property and equipment are recorded at fair value at the date of donation. Routine maintenance, repair, renewal, and replacement costs are charged against operations in the year incurred. Upon retirement or disposal of assets, the cost and related accumulated depreciation are removed from the accounts and the gain or loss, if any, is included in the results of operations. Expenditures, which materially increase values or extend useful lives of property and equipment, are capitalized. Buildings and equipment are depreciated using the straight-line method based on the estimated useful lives of the assets, generally as follows:

Asset	Estimated Useful Life in Years
Equipment and Furniture	3 - 5 Years
Buildings and Improvements	10 - 20 Years
Vehicles	3 - 5 Years

Assets Held For Sale

Assets held for sale at June 30, 2023 and 2022, primarily include land and a building that house the Fort Worth programs that are on the market for sale. The Organization has determined the location to not be financially economical and will cease operations once the building is sold.

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Codification (ASC) Topic 842, *Leases*, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their balance sheets as a right-of-use (ROU) asset representing the ROU an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases (similar to capital leases in Topic 840, *Leases*) and operating leases, with classification affecting the pattern of expense recognition in the income statement. The Organization adopted Topic 842 on January 1, 2022, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior-period financial statements. Under this transition provision, the Organization has applied Topic 842 to reporting periods beginning on January 1, 2022, while prior periods continue to be reported and disclosed in accordance with the Organization's historical accounting treatment under ASC Topic 840, *Leases*.

The accompanying notes are an integral part of the financial statements.

Note 2. Summary of Significant Accounting Policies (Continued)

Leases (Continued)

The Organization elected the “package of practical expedients” under the transition guidance within Topic 842, in which the Organization does not reassess (1) the historical lease classification, (2) whether any existing contracts at transition are or contain leases, or (3) the initial direct costs for any existing leases. The Organization has not elected to adopt the “hindsight” practical expedient, and therefore will measure the ROU asset and lease liability using the remaining portion of the lease term upon adoption of ASC 842 on July 1, 2022.

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract, and (ii) the Organization obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Organization made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease or July 1, 2022, for existing leases upon the adoption of Topic 842. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date or remaining term for leases existing upon the adoption of Topic 842.

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The accompanying notes are an integral part of the financial statements.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Leases (Continued)

The Organization has made an accounting policy election to account for lease and non-lease components in its contracts as a single lease component for its real estate, vehicle and equipment asset classes. The non-lease components typically represent additional services transferred to the Organization, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

Adoption of Topic 842 resulted in the recording of additional ROU assets and lease liabilities related to the Organization's operating leases of \$277,754 at July 1, 2022. The adoption of the new lease standard did not materially impact net income or cash flows and did not result in a cumulative-effect adjustment to the opening balance of net assets.

Future undiscounted cash flows for each of the next five years and thereafter and a reconciliation to the lease liabilities recognized on the statement of financial position are as follows as of June 30, 2023:

Year Ending June 30,	Amount
2024	\$ 131,470
2025	<u>61,598</u>
Total Lease Payments	193,068
Less: Imputed Interest	<u>2,211</u>
Total Present Value of Lease Liability	<u><u>\$ 190,857</u></u>

The weighted-average remaining lease term on the operating leases is 1.2 years. The weighted-average discount rate on the operating leases is 1.6 years.

Functional Expenses

The majority of expenses can be directly identified with the program or supporting services to which they relate and are charged accordingly. Functional expenses that cannot readily be related to a specific program are charged to the various programs based upon hours worked, square footage, number of program staff, or other reasonable methods for allocating the Organization's multiple functional expenditures.

The accompanying notes are an integral part of the financial statements.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Income Taxes

Cenikor is a not-for-profit organizations that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, Cenikor is subject to taxes on unrelated business income. For the years ended June 30, 2023 and 2022, Cenikor has made payments totaling approximately \$9,000 and \$9,500 on its estimated amount of unrelated business income taxes.

Cenikor believes that all significant tax positions utilized will more likely than not be sustained upon examination. Penalties and interest, if any, would be accrued as incurred and would be classified as general and administrative expense in the statements of activities.

Recent Accounting Pronouncements - Not Yet Adopted

In June 2016, the FASB issued ASU 2016-13, *Financial Instruments-Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASU 2016-13)*, which it clarified and updated through the following ASUs (collectively, ASC Topic 326):

- ASU 2018-19, *Codification Improvements to Topic 326, Financial Instruments-Credit Losses*
- ASU 2019-04, *Codification Improvements to Topic 326, Financial Instruments-Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments*
- ASU 2019-05, *Financial Instruments-Credit Losses (Topic 326): Targeted Transition Relief*
- ASU 2019-10, *Financial Instruments-Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates*
- ASU 2019-11, *Codification Improvements to Topic 326, Financial Instruments-Credit Losses*
- ASU 2022-02, *Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures*

The accompanying notes are an integral part of the financial statements.

Note 2. Organization and Summary of Significant Accounting Policies (Continued)

Recent Accounting Pronouncements - Not Yet Adopted (Continued)

ASC Topic 326 changes the impairment model for most financial assets measured at amortized cost, as well as certain other instruments, from an incurred loss model to an expected loss model. As a result, organizations will be required to recognize credit losses on financing receivables and other financial assets earlier than previously stipulated and for the entire contractual term of an instrument. The update applies to financial assets recorded at amortized cost basis (e.g., loan receivables, trade and certain other receivables, off-balance sheet credit exposures such as loan commitments and financial guarantees) but does not apply to financial assets measured at fair value (e.g., promises to give/pledges receivable; loans and receivables between entities under common control). ASC Topic 326 is effective for the Organization's fiscal year 2024. Management continues to evaluate the potential impact of this update.

Note 3. Revenue Recognition

Net Client Service Revenue

Client service revenues relate to contracts with clients in which the Organization's performance obligations are to provide behavioral health and treatment services to clients. Revenues are recorded during the period the obligations to provide services are satisfied. Performance obligations are generally satisfied over a period of time that varies from an hour to months, based on the type of service received. The contractual relationships with clients, in most cases, also involve a third-party payer, such as Medicaid, commercial insurance and veterans administration, and the transaction prices for the services provided are dependent upon the terms provided by or negotiated with the third-party payers.

Client service revenue is reported at the estimated net realizable amounts from clients and third-party payers. The Organization has agreements with third-party payers that provide for payments at amounts different from its established rates, primarily for Medicaid statutorily-set rates and negotiated rates with private insurance companies. Revenue under third-party agreements is subject to audit and retroactive adjustment. Laws and regulations governing the Medicaid programs are complex and subject to interpretation. Estimated reimbursement amounts are adjusted in subsequent periods once final settlements are determined.

The collection of outstanding receivables from third-party payers and clients is a significant source of cash and is critical to the Organization's operating performance. The primary collection risks relate to denied insurance claims and uninsured client accounts, including client accounts for which the primary insurance carrier has paid the amounts covered by the applicable agreement, but client responsibility amounts, including deductibles and copayments, remain outstanding. Implicit price concessions relate primarily to amounts due directly from clients and insurance carriers. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the age of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 3. Revenue Recognition (Continued)

Net Client Service Revenue (Continued)

The estimates for implicit price concessions are based upon management's assessment of historical write-offs and expected net collections, business and economic conditions, trends in federal, state and private employer health care coverage and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections that represent a majority of revenues and accounts receivable (the "hindsight analysis") as a primary source of information in estimating the collectability of accounts receivable.

Note 4. Acquisitions and Contributions of Financial and Nonfinancial Assets

On May 1, 2022, an act of donation by Four Winds Recovery Center, Inc, a not-for-profit entity that provides substance abuse treatment and recovery support services in Farmington, New Mexico, was executed that contributed its operating assets to Cenikor. The contracts that Four Winds had were assigned to Cenikor. A lease agreement that Four Winds had to facilitate its operations was assigned and assumed by Cenikor. The lease agreement is effective through January 5, 2053. The assets contributed and the liabilities assumed were recorded at fair value at the date of donation, which resulted in a contribution without donor restriction in the amount of \$1,070,681 and a restricted donation of the property lease in the amount of \$6,084,572.

A summary reconciliation of the Four Winds contribution is as follows:

Cash and Cash Equivalents	\$ 221,224
Accounts Receivable	92,701
Property and Equipment	858,692
Other Assets	<u>10,349</u>
Total Assets	<u>1,182,966</u>
Accounts Payable	6,251
Accrued Liabilities	<u>106,034</u>
Total Liabilities	<u>112,285</u>
Total	<u><u>\$ 1,070,681</u></u>

On September 1, 2022, Cenikor acquired Turtle Creek Manor, Inc. a not-for-profit tax-exempt organization that provides substance use disorder treatment in Dallas, Texas. Cenikor began operating the existing Turtle Creek Manor, Inc. programs and services. In connection with the closing of this acquisition, which expands the service capabilities for both organizations, Turtle Creek Manor, Inc. donated all of its assets and liabilities to Cenikor, and all of its contracts were assigned to Cenikor.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 4. Acquisitions and Contributions of Financial and Nonfinancial Assets (Continued)

A summary of the Turtle Creek Manor, Inc. contribution is as follows:

Cash and Cash Equivalents	\$	233,214
Accounts Receivable		173,438
Property and Equipment		2,113,611
Other Assets		<u>17,396</u>
Total Assets		<u>2,537,659</u>
Accounts Payable		19,103
Accrued Liabilities		<u>25,588</u>
Total Liabilities		<u>44,691</u>
Total	\$	<u>2,492,968</u>

Note 5. Accounts Receivable

Accounts receivable as of June 30th were as follows:

	2023	2022
Insurance Receivables, Net	\$ 1,278,067	\$ 1,323,877
Accrued Revenues	1,420,129	190,808
Other Receivables	108,660	183,864
Employee Receivables	20,174	14,986
Total Accounts Receivable, Net	<u>\$ 2,827,030</u>	<u>\$ 1,713,535</u>

CENIKOR FOUNDATION

Notes to Financial Statements

Note 6. Property and Equipment

Property and equipment as of June 30th was as follows:

	2023	2022
Land	\$ 8,816,427	\$ 6,053,852
Buildings and Improvements	20,958,551	15,837,619
Equipment and Furniture	3,159,823	2,896,545
Vehicles	577,694	487,079
Construction in Progress	155,461	307,617
	<u>33,667,956</u>	<u>25,582,712</u>
Less: Accumulated Depreciation	<u>(8,703,665)</u>	<u>(7,533,875)</u>
Total Property and Equipment, Net	<u>\$ 24,964,291</u>	<u>\$ 18,048,837</u>

Depreciation expense amounted to \$1,340,605 and \$1,232,294 for the years ended June 30, 2023 and 2022, respectively.

Note 7. Line of Credit and Notes Payable

The Organization has a revolving line of credit with a bank that provides for maximum borrowings of \$2,000,000 with interest at the prime rate as quoted by the Wall Street Journal plus 0.75%; however, at no time will the interest rate be less than 3.500% per annum. This line of credit is set to mature on February 5, 2024. There were no borrowings during 2023 or 2022, and no balance outstanding as of June 30, 2023 or 2022.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 7. Line of Credit and Notes Payable (Continued)

Notes payable at June 30th, were as follows:

	2023	2022
Term note payable to a financial institution, monthly installments of \$18,671.39 including interest at 2.896%, balloon payment of approximately \$1,959,000 due in July 2025; secured by land and building.	\$ 2,277,097	\$ 2,431,876
Term note payable to a financial institution, monthly installments of \$38,078 including interest at 5.166%, balloon payment of approximately \$5,353,000 due in September 2025; secured by land and building.	5,691,857	5,846,232
Term note payable to a financial institution, monthly installments of \$25,522 including interest at 6.490%, balloon payment of approximately \$2,921,000 due in June 2028; secured by land and building.	3,400,000	-
Total Notes Payable	11,368,954	8,278,108
Less: Unamortized Debt Financing Costs	(28,929)	(9,609)
Less: Current Portion of Notes Payable	(409,185)	(309,089)
Total Notes Payable, Less Current Maturities	\$ 10,930,840	\$ 7,959,410

Future annual principal payments as of June 30, 2023 are as follows:

Year Ending June 30,	Amount
2024	\$ 409,185
2025	429,490
2026	7,412,956
2027	107,099
2028	3,010,224
Total	\$ 11,368,954

The notes payable agreements contain certain financial reporting and negative covenants. At June 30, 2023, the Organization was in compliance with its financial reporting covenants.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 8. Net Assets with Donor Restrictions

Net assets with donor restrictions are primarily restricted by donors for use of donated facilities and land in future periods. As of June 30th, net assets with donor restrictions are available for the following locations:

	2023	2022
Amarillo	\$ 5,445,485	\$ 6,380,031
Farmington	5,987,438	6,071,051
Fort Worth	90,826	87,030
Houston	17,500	85,650
Waco	57,410	38,549
Corporate	28,435	28,435
Corpus Christi	5,000	-
Odyssey House	-	5,000
Total	\$ 11,632,094	\$ 12,695,746

Included in the amounts restricted for the Odyssey House and Waco are amounts subject to irrevocable donor restrictions that require the assets be maintained in perpetuity for the purpose of generating investment income to fund current operations. As of June 30, 2023 and 2022, these irrevocable restrictions for Odyssey House totaled \$-0- and \$5,000, respectively. As of June 30, 2023 and 2022, these irrevocable restrictions for Waco totaled \$24,215 and \$24,215, respectively. Included in the amounts restricted for the Amarillo and Farmington locations is the use of donated facilities in future periods (See Note 11).

During the years ended June 30 2023 and 2022, net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of events specified by the donors as follows:

	2023	2022
Amarillo	\$ 934,547	\$ 792,585
Farmington	83,613	13,521
Fort Worth	11,204	-
Houston	85,650	40,194
Waco	11,138	17,584
Corporate	-	5,000
Corpus Christi	-	9,050
Odyssey House	5,000	-
Total	\$ 1,131,152	\$ 877,934

CENIKOR FOUNDATION

Notes to Financial Statements

Note 9. Commitments

The Organization purchased an office building during 2019 to house the corporate headquarters and a portion of the space is leased to unaffiliated entities under non-cancellable operating lease agreements expiring in various months through May 2025. During 2023 and 2022, the Organization recognized rental income from these leases totaling approximately \$745,000 and \$689,000, respectively, which is included in rental income in the accompanying statements of activities.

At June 30, 2023, future minimum rental income under operating leases is as follows:

Year Ending June 30,	Amount
2024	\$ 405,358
2025	384,851
2026	342,453
2027	332,012
2028	221,648
Thereafter	<u>327,648</u>
Total	<u><u>\$ 2,013,970</u></u>

Note 10. Contingencies

Litigation

In the normal course of business, the Organization is subject to various claims, legal actions, and disputes. The Organization provides for losses, if any, in the year in which they can be reasonably estimated. In management's opinion, there are currently no such matters outstanding that would have a material effect on the accompanying financial statements.

Grant Assistance

The Organization receives significant financial assistance from federal, state, and local government agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreement and are subject to audit by the grantor and other regulatory agencies. The Organization underwent multiple audits during the year and are ongoing. Any disallowed claims or penalties resulting from such audits become a liability of the Organization at the time those liabilities become probable. At June 30, 2023 and 2022, the estimated liability for potential disallowed claims or penalties assessed to the Organization amounted to \$-0-.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 11. Donated Facilities

In December 2018, Cenikor entered into a lease agreement with an unrelated third party in Amarillo, Texas for the use of a facility starting January 1, 2019. The lease is for the establishment of residential substance abuse treatment services. The initial term is for ten years for \$100 per year. The lease may be renewed for an additional ten years for \$150 per year and for an additional five years for \$200 per year.

Due to the terms of the lease for the building not reflecting a market rate, Cenikor has recognized an in-kind contribution based on the present value of the difference between the estimated fair value of the lease and the contract amount. The in-kind contribution recognized at the effective date of the lease was \$8,884,604. The in-kind contribution was estimated based on a monthly fair value lease amount of \$94,969 over 10 years, discounted at 5.17%. For the year ended June 30, 2023, \$834,546 was included as a component of net assets released from restrictions while the interest component of \$305,087 was recognized as a contribution of a nonfinancial asset. For the year ended June 30, 2022, \$792,585 was included as a component of net assets released from restrictions while the interest component of \$347,048 was recognized as a contribution of a nonfinancial asset.

The realization of the future promise to give of this facility is as follows:

Year Ending June 30,	Amount
2024	\$ 878,730
2025	925,252
2026	974,238
2027	1,025,817
2028	1,080,126
Thereafter	<u>561,322</u>
Total	<u><u>\$ 5,445,485</u></u>

As mentioned in Note 4, Cenikor received an assignment of the lease agreement on property that facilitates substance abuse treatment and recovery support services in Farmington, New Mexico. The annual rent commitment on this property is \$25 for a term that expires on January 5, 2053. Due to the terms of the lease not reflecting a market rate, Cenikor has recognized a contribution of a nonfinancial asset based on the present value of the difference between the estimated fair value of the lease and the contract amount. The contribution recognized was \$6,084,572 and is included as a component of the facility leases in Note 14. The contribution was estimated based on a monthly fair value lease amount of \$32,960 over the term of the lease, using a discount rate of 5.17%. For the year ended June 30, 2023, \$83,613 was included as a component of net assets released from restrictions while the interest component of \$311,911 was recognized as a contribution of a nonfinancial asset. For the year ended June 30, 2022, \$13,521 was classified as a net asset released from restriction with \$52,400 included as a nonfinancial contribution.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 11. Donated Facilities (Continued)

The realization of the future promises to give of this facility is as follows:

Year Ending June 30,	Amount
2024	\$ 88,040
2025	92,701
2026	97,609
2027	102,777
2028	108,218
Thereafter	<u>5,498,093</u>
Total	<u><u>\$ 5,987,438</u></u>

Note 12. Retirement Plans

Cenikor has a defined contribution pension plan covering substantially all employees. Cenikor will match up to 5% of the participating eligible employee's annual compensation and contribute 5% of the eligible employee's annual compensation as a "safe harbor." Upon entry into the plan, the employee is 100% vested in both the safe harbor and the employee's contributions. The matching contribution is 20% vested per year, starting in year two, with 100% after year six. For the years ended June 30, 2023 and 2022, Cenikor's contributions to the plan totaled approximately amounted to \$676,000 and \$619,000, respectively.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 13. Liquidity and Availability of Resources

Financial assets available within one year of the statement of financial position date for general expenditures are as follows:

	2023	2022
Cash and Cash Equivalents	\$ 11,888,238	\$ 12,475,338
Accounts Receivable, Net	2,827,030	1,713,535
Government Grants Receivable	821,088	630,346
Pledges Receivable	10,000	-
Certificate of Deposit	-	250,000
	15,546,356	15,069,219
Board-Designated Assets	-	(1,689,699)
Assets With Donor Restrictions	(198,064)	(244,664)
Total	\$ 15,348,292	\$ 13,134,856

Cenikor's financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures consist substantially of cash and cash equivalents, accounts receivable, government grant receivables, pledge receivables, and short-term investments. The receivables are expected to be collected within one year. Financial assets restricted by donors are expected to be used in the normal course of operations in the next twelve months, except the \$29,215 required to be maintained in perpetuity. Cenikor maintains sufficient resources to meet those responsibilities to its donors. There is a fund established by the governing board that may be drawn upon in the event of financial distress or an immediate liquidity need resulting from events outside of the typical life cycle of converting financial assets to cash or settling financial liabilities.

Cenikor has a goal to maintain cash and short-term investments on hand to meet at least 60 days of normal operating expenses, which are, on average, \$92,433 per day. Cenikor has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, as part of its liquidity management, Cenikor invests cash in excess of daily requirements in various short-term investments, including certificates of deposit and money market funds.

As described in Note 7, Cenikor has a line of credit through February 2024, in the amount of \$2,000,000, which could be drawn upon in the event of an unanticipated liquidity need.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 14. Contributed Nonfinancial Assets

As mentioned in Notes 2, 4, and 11, the Organization receives contributions of nonfinancial assets. For the years ended June 30, contributed nonfinancial assets recognized within the statements of activities included:

	2023	2022
Property Leases	\$ 616,998	\$ 6,484,037
Building	901,002	792,585
Land	1,058,898	-
Furniture and Equipment	124,265	-
Food	264,733	496,887
Vehicles	49,623	40,194
Professional Fees	2,786	160,248
Supplies	155,543	143,843
Total	\$ 3,173,848	\$ 8,117,794

The Organization recognized contributed nonfinancial assets within revenue, as detailed in the table above. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

The contributed nonfinancial assets, supplies, and services are used in the operations of the rehabilitative facilities in the specific geographic area from where the contribution originated.

In valuing the contributed land and buildings, the Organization estimated the fair value on the basis of recent comparable sales in the respective metropolitan area's commercial real estate market. Furniture and fixtures is valued at market cost for similar items.

In valuing the contributed lease, the Organization estimated the fair value on the basis of recent comparable building lease rates by square foot in the respective metropolitan area's commercial real estate market. As mentioned in Notes 8 and 11, the lease is restricted as to its use by the donor.

In valuing the contributed vehicles, the Organization estimated the fair value on the basis of published market values of those specific vehicles, using year, make, model, and condition of the vehicle.

In valuing the food, professional fees, and supplies, the Organization estimated fair value based on statements from vendors, as well as conducting industry comparisons and searches via the Internet.

CENIKOR FOUNDATION

Notes to Financial Statements

Note 15. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, November 16, 2023 and determined that no other events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING SANDARDS

To the Board of Directors
Cenikor Foundation
Houston, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cenikor Foundation (a nonprofit Organization), which comprise the statement of financial position as of June 30, 2023, and the related statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 16, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cenikor Foundation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cenikor Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of Cenikor Foundation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cenikor Foundation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



A Professional Accounting Corporation

Metairie, LA
November 16, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, AND THE STATE OF TEXAS UNIFORM GRANT MANAGEMENT STANDARDS

To the Board of Directors
Cenikor Foundation
Houston, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Cenikor Foundation's (Cenikor or the Organization) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the Texas Grant Management Standards that could have a direct and material effect on each of Cenikor Foundation's major federal and state programs as identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion Cenikor Foundation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Texas Grant Management Standards. Our responsibilities under those standards, the Uniform Guidance, and the Texas Grant Management Standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cenikor Foundation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relative to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of Cenikor Foundation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirement referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statues, regulations, rules, and provisions of contracts or grant agreements applicable to Cenikor Foundation's federal and state programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cenikor Foundation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Texas Grant Management Standards will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cenikor Foundation's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the Texas Grant Management Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Cenikor Foundation's compliance requirements referred to above and performing such other procedures as we considered necessary in circumstances.
- Obtain an understanding of Cenikor Foundation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Texas Grant Management Standards, but not for the purpose of expressing an opinion on the effectiveness of Cenikor Foundation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weakness in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the Texas Grant Management Standards. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Metairie, LA
November 16, 2023

CENIKOR FOUNDATION
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2023

Federal and State Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Contract or Pass- through Grantor's I.D. Number	Current Year Expenditures	Current Year Revenues
Federal Awards:				
U.S. Department of Health and Human Services				
<i>Substance Abuse & Human Services</i>				
<i>Substance Abuse & Mental Health Services Administration</i>				
Community Awareness, Intervention, and Mobilization (Community AIM)	93.243	1H79SP082361-01	\$ 188,349	\$ 188,349
<i>Eileen Bermudez - Grants Management Officer</i>				
U.S. Department of Health and Human Services				
<i>Passed through Texas Health and Human Services Commission</i>				
<i>Block Grants for Prevention and Treatment of Substance Abuse</i>				
Co-Occurring Mental Health & Substance Abuse Services	93.959	HHS000663700010	10,594	10,594
Co-Occurring Mental Health & Substance Abuse Services	93.959	HHS000663700101	11,491	11,491
Co-Occurring Mental Health & Substance Abuse Services	93.959	HHS000663700164	26,801	26,801
Co-Occurring Mental Health & Substance Abuse Services	93.959	HHS000663700201	29,858	29,858
Co-Occurring Mental Health & Substance Abuse Services	93.959	HHS000663700285	5,258	5,258
Treatment Adult Services	93.959	HHS000663700225	495,145	495,145
Treatment Adult Services	93.959	HHS000663700235	909,526	909,526
Treatment Adult Services	93.959	HHS000663700242	1,996,569	1,996,569
Treatment Adult Services	93.959	HHS000663700246	1,611,721	1,611,721
Treatment Adult Services	93.959	HHS000663700248	2,558,390	2,558,390
Treatment Adult Services	93.959	HHS000663700284	225,249	225,249
Treatment Adult Services - Female	93.959	HHS000663700249	184,025	184,025
Treatment Adult Services - Female	93.959	HHS000663700250	163,584	163,584
Treatment Adult Services - Female	93.959	HHS000663700251	311,219	311,219
Treatment Adult Services - Female	93.959	HHS000663700252	431,869	431,869
Treatment Adult Services - Female	93.959	HHS000663700253	331,932	331,932
Treatment Youth Services	93.959	HHS000663700254	539,558	539,558
Youth Recovery Community Services	93.959	HHS000663700257	194,453	194,453
Youth Recovery Community Services	93.959	HHS000663700256	172,909	172,909
Youth Recovery Community Services	93.959	HHS000663700258	183,330	183,330
Youth Prevention Program - Indicated	93.959	HHS000539700193	136,717	136,717
Youth Prevention Program - Indicated	93.959	HHS000539700202	161,294	161,294
Youth Prevention Program - Selective	93.959	HHS000539700193	134,652	134,652
Youth Prevention Program - Selective	93.959	HHS000539700202	114,585	114,585
Youth Prevention Program - Universal	93.959	HHS000539700193	151,899	151,899
Youth Prevention Program - Universal	93.959	HHS000539700202	141,335	141,335
Recovery Support Services	93.959	HHS000448100001	126,064	126,064
<i>Passed through City of Lubbock</i>				
Co-Occurring Mental Health & Substance Abuse Services	93.959	HHS000779500006	4,605	4,605
Treatment Adult Services	93.959	HHS000779500002	530,596	530,596
Treatment Adult Services - Female	93.959	HHS000779500004	48,729	48,729
<i>Passed through North Texas Behavioral Health Authority</i>				
Co-Occurring Mental Health & Substance Abuse Services	93.959	HHS000779800004	6,933	6,933
Treatment Adult Services	93.959	HHS000779800002	379,182	379,182
<i>Passed through LifePath Systems</i>				
Treatment Adult Services	93.959	HHS000779800013	106,917	106,917
<i>Passed through Harris County Hospital District</i>				
Healthcare for the Homeless	93.224	HCHD-229	45,000	45,000
U.S. Department of Labor				
Homeless Veterans Reintegration Program - Stand Down	17.805	22560SD00009-01-00	3,281	3,281
Total Federal Awards			12,673,618	12,673,618

CENIKOR FOUNDATION
Schedule of Expenditures of Federal and State Awards (Continued)
For the Year Ended June 30, 2023

Federal and State Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Contract or Pass- through Grantor's I.D. Number	Current Year Expenditures	Current Year Revenues
Non-Federal Awards:				
<i>Texas Health & Human Services Commission</i>				
Co-Occurring Mental Health & Substance Abuse Services		HHS000663700010	9,385	9,385
Co-Occurring Mental Health & Substance Abuse Services		HHS000663700101	17,286	17,286
Co-Occurring Mental Health & Substance Abuse Services		HHS000663700201	32,428	32,428
Co-Occurring Mental Health & Substance Abuse Services		HHS000663700164	37,443	37,443
Co-Occurring Mental Health & Substance Abuse Services		HHS000663700285	7,774	7,774
Treatment Adult Services		HHS000663700225	189,013	189,013
Treatment Adult Services		HHS000663700235	377,744	377,744
Treatment Adult Services		HHS000663700242	968,639	968,639
Treatment Adult Services		HHS000663700246	634,798	634,798
Treatment Adult Services		HHS000663700248	850,599	850,599
Treatment Adult Services		HHS000663700284	40,497	40,497
Treatment Adult Services - Female		HHS000663700249	56,644	56,644
Treatment Adult Services - Female		HHS000663700250	57,602	57,602
Treatment Adult Services - Female		HHS000663700251	110,161	110,161
Treatment Adult Services - Female		HHS000663700252	184,803	184,803
Treatment Adult Services - Female		HHS000663700253	312,390	312,390
Treatment Youth Services		HHS000663700254	177,609	177,609
Treatment Youth Services		HHS000663700255	52	52
Youth Recovery Community Services		HHS000663700257	22,179	22,179
Youth Recovery Community Services		HHS000663700256	25,151	25,151
Youth Recovery Community Services		HHS000663700258	61,870	61,870
<i>Passed through LifePath Systems</i>				
Treatment Adult Services		HHS000779800013	61,614	61,614
<i>Passed through North Texas Behavioral Health Authority</i>				
Treatment Adult Services		HHS0007798000002	133,884	133,884
<i>Passed through the City of Lubbock</i>				
Co-Occurring Mental Health & Substance Abuse Services		HHS000779500006	862	862
Treatment Adult Services		HHS000779500002	184,316	184,316
Treatment Adult Services - Female		HHS000779500004	11,836	11,836
<i>Texas Workforce Commission</i>				
Self-Sufficiency Fund		2822SSF002	2,819	2,819
<i>Texas Veterans Commission</i>				
Veterans Mental Health Grant		GT-VMH19-022	32,870	32,870
<i>Texas Department of Criminal Justice</i>				
Rehabilitation Treatment Services		696-PF-20-21-C021	122,319	122,319
Total Non-Federal Awards			<u>4,724,586</u>	<u>4,724,586</u>
Total Federal & Non-Federal Awards			<u>\$ 17,398,203</u>	<u>\$ 17,398,203</u>

CENIKOR FOUNDATION
Notes to Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2023

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state grant activity of Cenikor Foundation (the Organization) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance) and the Texas Grant Management Standards. Therefore, some amounts presented in the schedule may differ from amounts presented in or used in the preparation of the financial statements.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles as found in the Uniform Guidance for federal awards and the Texas Grant Management Standards.

Note 3. Indirect Cost Rate

The Organization has elected to use the 10% de minimus indirect cost rate allowed under the Uniform Guidance effective July 1, 2021.

Note 4. Relationship to Financial Reports Submitted to Grantor Agencies

Amounts reflected in the financial reports filed with grantor agencies for the programs and the supplementary schedules may not agree because of accruals included in the next report filed with the agencies, matching requirements not included in the Schedule, and different program year ends.

Note 5. Subrecipients

There were no amounts provided to subrecipients for the year ended June 30, 2023.

CENIKOR FOUNDATION
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Part I - Summary of Auditor's Results

Financial Statements

Type of Auditor's Report Issued: Unmodified

Internal Control over Financial Reporting:

Material Weakness(es) Identified? No

Significant Deficiency(ies) Identified not Considered
to be Material Weakness? None Reported

Noncompliance Material to Financial Statements Noted? No

Federal and State Awards

Internal Control over Major Programs:

Material Weakness(es) Identified? No

Significant Deficiency(ies) Identified not Considered
to be Material Weakness? None Reported

Type of Auditor's Report Issued on Compliance for Major Programs: Unmodified

Any Audit Findings Disclosed that are Required to be Reported in Accordance
with 2 CFR 200.516(a)? No

Identification of Major Programs:

Federal Program

U.S. Department of Health and Human Services Commission - Block Grants for Prevention
and Treatment of Substance Abuse - Assistance Listing No. 93.959

State Program

Texas Health and Human Services Commission - Block Grants for Prevention
and Treatment of Substance Abuse

Dollar Threshold used to Distinguish between Type A and Type B Programs:

Federal: \$750,000
State: \$750,000

Auditee Qualified as Low-Risk Auditee? Yes

CENIKOR FOUNDATION
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2023

Part II - Schedule of Financial Statement Findings Section

None.

Part III - Federal and State Awards Findings and Questioned Costs Section

None.

CENIKOR FOUNDATION
Schedule of Prior Audit Findings and Questioned Costs
For the Year Ended June 30, 2023

Part I - Financial Statement Findings

None.

Part II - Federal and State Award Findings and Questioned Costs

None.

Cenikor Prevention Policies and Procedures

1. YP services are to be documented in the Health and Human Services Commission (HHSC) Clinical Management Health Services (CMBHS) and the HSSC PATT system accurately. Submission of the program measures on or before the 15th of each month by the YP Supervisor, Manager, or Director.
2. YP team members are to document Prevention services in the Cenikor internal tracking system and in the HSSC required documentation system PATT and utilize other HHSC forms as required.
3. Prevention Supervisor, Manager, or Director will provide fidelity checks to ensure services are documented into the Cenikor internal tracking system as well as the HHSC required PATT.
4. Prevention Director will provide fidelity checks within CMBHS, Cenikor internal tracking system, and the HHSC required PATT.
5. YP Supervisor, Manager, or Director are to submit the Implementation Plan three times during the fiscal year as it appears in the Statement of Work.
6. YP team members are to use current HHSC forms to ensure documentation is up to date.
7. All YP team members and volunteers will receive criminal background checks prior to Cenikor onboarding per Texas Administrative Code (TAC) Title 25, Part 1, Chapter §448.60.
8. YP team members will receive the HHSC Prevention and Behavioral Health Promotion Guide, and a copy of the Statement of Work upon onboarding and sign that the SOW was received.
9. YP team members will receive Cenikor training as well as specific training to their position as stated in the HHSC contract and will be trained in the process to document Prevention services.
10. YP Supervisor, Manager, or Director are to secure Memorandum of Understandings (MOU) with school districts, and other community agencies, and organizations to begin services. MOU's are to be reviewed by the Prevention Director before obtaining signature by Cenikor CEO.
11. YP Program will develop partnerships with schools and other and organizations and provide communication with the contacts of these entities regarding the status of Prevention services.
12. YP team members will refer participants and families in need of additional resources outside of the Prevention services as stated in the SOW.
10. YP team members are to submit request for supplies to the Prevention Supervisor/Manager for approval with final approval by the Prevention Director before purchasing.
11. YP team members will participate in a weekly meeting with the Prevention Supervision/Manager to discuss and review latest service requests, updates from HHSC, and additional information related to the YP program.
12. Prevention team members will receive a performance evaluation every 60 days from the Prevention Manager/Supervisor through the Cenikor Big 5 process.
13. The Prevention Manager/ Supervisor will be available for team members outside of the Big 5 Performance process as needed to provide support related to the Prevention Specialist responsibilities.

14. The Prevention Manager/Supervisor will receive a performance evaluation every 60 days from the Prevention Director through the Big 5 process and be available as needed to provide support related to the Prevention Manager/Supervisor responsibilities.
15. YP team members, Prevention Supervisors/Managers/Directors will utilize Outlook calendar/TEAMS calendar current to reflect current schedule, HHSC meetings and trainings, school, community outreach and other collaboration meetings.
16. YP team members will participate in professional development to enhance skills and knowledge utilizing the Texas Prevention Training website including HHSC approved curriculum.
17. YP team members will participate in the Annual Prevention Providers Meeting.
18. Prevention Supervisor/Manager/Director will participate in the 1:1 meeting's with HHSC Program staff and other meetings with HHSC as scheduled.
19. YP team members and volunteers will adhere to written Ceikor policy and procedures on Confidentiality (Policy # 4165), and how to store and protect confidentiality of participant Information (Policy # 4155).
20. YP team members and volunteers (Policy# 210) will adhere to written Cenikor Policy and Procedures (Policy# 4045) ensuring that all Participants will respect and provide Prevention services in a respectful, and non-threatening manner.
21. YP team members will provide the Participant Rights documents provided by HHSC which states participants have the right to make a complaint to Cenikor or HHSC at any time.



The Cenikor YRC Plan for Virtual Learning:

Cenikor YRC will use Zoom as our official and preferred platform. If a participant or family cannot access zoom, we will accommodate to meet their needs.

A. Obtain consent form.

1) Hard copy option: Cenikor YRC will mail/drop off a hard copy to families, give to school which will distribute to families and have them return them within that same week. Cenikor YRC will then make a copy of this consent and either have the school return it to the family or the Cenikor YRC can mail it to them.

2) Email option: Cenikor YRC will email consent in a word document attachment. The families can either answer the information in the body of the email (not preferred but we want to make it as easy as possible on the families. If they choose this option the person in contact with the family will virtually put this information into a consent form, print it, and put in student's folder). Cenikor or YRC would prefer for the family to fill out the consent in the word doc and email it back to us.

- IMPORTANT: for all virtual consents the family must check something along the lines of: "by submitting this consent electronically all signers acknowledge that the electronic signature is equal to a manual signature"

a) Peer **leader**. Individual session (preferred but not required): student meet with their peer leader one on one to go over the basics of YRC (review confidentiality, mandatory reporting, YRC rules, info about peer leader, what the semester will look like (days/ times of meeting, group or individual, expectations, etc.). While completing sessions with peer leaders, we ask that the participant have access and/or be provided with an electronic device such as a laptop, cell phone, tablet, etc. Also, we ask that the participant be in a safe, quiet, uninterrupted environment, so that confidentiality can be maintained for the participant and peer leader.

b) Family **coordinator** Make initial contact with family, determine their best mode of communication, best times to contact them, if they are interested in individual or group support, education, basic needs, etc.

B) Begin sessions. Team members will conduct virtual sessions from the YRCC at whatever time the team members and school have agreed upon. Team members will go over our mission statement, and some basic rules at the start of each meeting. These are to include disclosing that they are in a safe and confidential space. Groups are to proceed as they normally would on campus. As students transition back to their permanent school, we will continue meeting with them virtually, giving them updates on if and when the YRCC will open.

- If conducting a group outside of school time team members will share the additional intro reading including: expectations for virtual learning (camera, microphone, participation, and the safe word.

Due to the unforeseen circumstances of COVID-19, the Cenikor Foundation YRC program will begin the 2020 school year conducting virtual sessions. Youth will be able to engage in individual or group sessions while being a part of the discussion of the week.

Everything that is discussed in the sessions will be completely confidential and between the individuals on the call, Peer Recovery Leader, and/or Family Coordinator only. The only exceptions to confidentiality are if an individual is suspected of or admits to harming self or others, child or elder abuse and at that point the peer leader is legally required to make a report to the state.

As the calls are confidential for all participants, we ask that the participant partake in these weekly calls/sessions in a location by themselves. We ask that the participant have an operational microphone and camera.

If there are any occasions where the participant(s) cannot be alone during calls/sessions or does not have the proper equipment, please make us aware ahead of time, so that we can make proper accommodations for all participants in the session.

There will be a "Safe phrase/word" that can be chosen between the participant(s) when starting sessions. The safe phrase is put in place and to be said when the session is no longer safe or confidential, and it alerts the participant(s) to stop discussion immediately until it is okay to continue.

If you have any questions, please feel free to ask the YRC staff at any time. Lori Linn, YRC Manager llinn@cenikor.org



July 29, 2024

Dear City of San Marcos Human Services Board Members:

Texas State University Health Services partnered with Cenikor Foundation to establish the Student Recovery Alliance (SRA) at Texas State in October 2017. The program still offers recovery from drugs, alcohol and co-occurring disorders to Texas State students. SRA is open to all students in any level of recovery, or to those who wish to further explore sobriety. We host weekly one-hour meetings, semester events and socials to create connection and community.

The program at Texas State has benefited students by providing a safe space, social support, volunteer opportunities, SMART recovery tools, education, engaging sober activities and resources for treatment and counseling.

This is a critical component in providing recovery support for Texas State students. Texas State University Health Services would like to continue the partnership, expand the program and reach more students who need a dedicated support network of peers to support their recovery.

Please contact me at je12@txstate.edu or 512-245-1710 if you have any questions or need more supporting documents.

Sincerely,

A handwritten signature in cursive script that reads "Julie Eckert".

Julie Eckert
Assistant Director, Texas State University Health Services
Health Promotion Services

STUDENT HEALTH CENTER

601 University Drive | SHC | San Marcos, Texas 78666-4616

phone: 512.245.2161 | fax: 512.245.9288 | WWW.HEALTHCENTER.TXST.EDU

This letter is an electronic communication from Texas State University.

This letter is an electronic communication from Texas State University.

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM™



June 25, 2024

Carla Merritt | Cenikor Foundation

RE: Letter of Support

Dear Board Chair and Members:

On behalf of Community Action, Inc. of Central Texas and the Core Four Partnership, I am writing this letter of support for our community partner, the Cenikor Foundation, and their program described below:

Cenikor Prevention Services provide free, age-appropriate evidence-based curriculum to students of all ages. Students are taught the skills necessary to develop good self-esteem, resist peer and media pressure, and explore tobacco/alcohol/drug-free activities. Prevention Specialists provide presentations to schools, parent groups, community groups, and other venues as requested.

Participants will develop and strengthen skills through various Positive Alternative activities designed to provide bonding opportunities and enhance social/emotional learning and wellness. Participants will engage in a series of physical activities/games to promote team building and goal setting to increase confidence and resilience. Arts and crafts will also be offered to help manage/regulate emotions and provide opportunities for creative self- reflection and expression.

Topics can include:

Making healthy choices, creating healthy friendships, conflict resolution, mindfulness/coping with anger and anxiety, teambuilding, communication, social skills, assertiveness, resistance skills to overcome peer pressure, presentations featuring the dangers of substance use, abuse, misuse related to prescription drugs, tobacco/nicotine, alcohol, and marijuana (short and long-term health effects, laws, etc.), and the importance of adopting healthy stress relief strategies and self-care practices.

Our long-term partnership with Cenikor has been highly beneficial to the Core Four Partnership and Community Action, Inc. of Central Texas. They have supported SMTX Mental Health Coalition by serving on the steering committee and have been active supporters of the San Marcos Youth Task Force. They have provided support, services, and programming to many of our youth and young adults in the Greater San Marcos Area. Partnering with them has allowed us to leverage their expertise when discussing topics that are difficult for our youth. They provide a safe space and have an ability to connect with them. We hope to continue our partnership as the Core Four Partnership grows at Community Action, Inc. of Central Texas.

Sincerely,

Cristal Lopez, MA

Youth Services Director | Core Four Partnership

Community Action, Inc. of Central Texas



Community Action, Inc.
of Central Texas

— DEVELOPING OPPORTUNITIES —

LISA DAY
Chief Probation Officer
Chief



JESSE DE LEON
Assistant

HAYS COUNTY JUVENILE PROBATION DEPARTMENT
712 S. Stagecoach Trail, Ste. 1268 San Marcos, Texas 78666
(512) 393-7755 - Fax (512) 393-7775

To City of San Marcos Human Services Board Members,

Hays County Juvenile Probation has partnered with Cenikor Foundation Youth Recovery Community (YRC) program. The program is offered to adolescents ages 13-21 and encourages and promotes a lifestyle that is free from substance abuse. The program gives adolescents the opportunity to participate in individual and group sessions on a weekly basis in addition, it supports the adolescent's family through the recovery process.

The program has benefitted adolescents by providing them the skills they need to cope with the issues of life as it relates to substance use. In addition, the program gives adolescents a safe place to socialize and participate in structured activities that are beneficial and geared towards a successful recovery. With the increasing number of deaths and injuries amongst adolescents in our community due to substance use Cenikor Foundation and the YRC program gives us another resource to combat the substance abuse that has plagued our community. Hays County Juvenile Probation would like to continue our partnership with Cenikor Foundation to provide continued support for juveniles and their families.

Please contact me if at either 512-393-7755 or deshon.ridge@co.hays.tx.us if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "DeShon Ridge".

DeShon Ridge

Sr. Juvenile Probation Officer

Hays County Juvenile Probation

