

<b>Agency</b>	Hays County Food Bank
<b>Program</b>	Food Distribution Programs
<b>San Marcos Service Address</b>	220 Herndon, other locations in San Marcos
<b>Requested</b>	\$85,000
<b>Recommended</b>	\$85,000

Application Completeness Check for HSAB	Hays County Food Bank Food Distribution Programs
<b>Questions</b>	
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
<b>Required Attachments</b>	
<b>BUDGETS</b>	
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
<b>BOARD OF DIRECTORS INFORMATION</b>	
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
<b>ORGANIZATION INFORMATION</b>	
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
<b>Preferred Attachments - 3 Letters of Support</b>	
Letters of support from members of the San Marcos Community	Yes
<b>Attachments if Applicable</b>	
Latest audit or CPA signed review, if applicable	Yes
Policies and Procedures for the proposed Program, if available	
<b>Note: We are not requiring Texas Secretary of State registration</b>	

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: Hays County Food Bank

Contact Name: Kelley Carter Telephone: (512) 392-8300 x 230

Contact E-Mail Address: kcarter@haysfoodbank.org Website: www.haysfoodbank.org

Mailing Address: 220 Herndon St. San Marcos, TX 78666

San Marcos Service Address for this Program: 220 Herndon St. San Marcos TX 78666

Who is authorized to execute program documents? (Name, Title) Lisa Young, Executive Director

lyoung@haysfoodbank.org

Program Name: Food Distribution Program (including Direct Food Distribution and Last-Mile Distribution)

Amount of Funds Requested: \$ 85,000

What percentage of the cost of this program is requested as funding through this application? 30% of 287,354

**II. QUESTIONS**

**All questions must be answered. Please type your answers.**

**OVERVIEW**

1. What is the agency's or organization's mission?

Our mission is to be passionately committed to improving lives through food assistance programs, nutrition education, and advocacy.

2. Briefly summarize the program for which funding is being requested and the services it provides.

Our Food Distribution Program is the most integral part of Hays County Food Bank. Through this program, we supply nearly 200,000 food-insecure Hays County residents with healthy groceries. The two main branches of our Food Distribution program are direct food distribution and Last-Mile Site support. Through our direct food distribution, we provide on average 3,300 households a nutritionally balanced food box to people at or below 185% of the federal poverty line. Our methods of distribution include, Home Delivery to homebound seniors, Motel Delivery for those in the BR3T housing program, Transitional Unsheltered Food (TUF) Bags, and our yearly Holiday Meal Box. All of our programs

are seeing increased need. In particular, we have seen growth in TUF bag program as more individuals become unsheltered in San Marcos and offer them easy-to-open proteins, trail mix, electrolyte mixes, water, fruits, and vegetables.

Through our connections with thirty-one Last-Mile Sites, we provide nutritious meals to harder-to-reach populations including: domestic abuse survivors, unhoused individuals, students, seniors, and the disabled. These sites contribute about half of our food distribution throughout the year in Hays County and are more flexible and targeted than we can be. Sites like Bobcat Bounty at Texas State will be most active during the school year, while sites like Southside Community Center provide hot meals to our unhoused community. La Vista (pantry), Senior Citizen Center, Red Wood Assisted Living, Salvation Army, El Buen Pastor

The Last-Mile Sites we work with effectively double the number of San Marcos residents we reach. The large majority of relationships we have are based in San Marcos and operate in many ways, including community pantries, emergency shelters, meal sites, and TUF bag locations. In 2023, we distributed 862,644 pounds of food to Last-Mile Sites that serve San Marcos residents, 59% of our total Last-Mile Site assistance in Hays County.

**Poundage of Food for Notable Last-Mile Sites, 2023**

	lbs		lbs		lbs
La Vista Retirement Community	43,028	El Buen Pastor	34,417	Salvation Army	27,890
Senior Citizen Center	39,219	Southside Community Center	35,032	Hays Caldwell Living Center	21,423
Red Wood Baptist	47,103	Bobcat Bounty (FCS TX STATE)	33,569	Promiseland Church	40,993

**COMMUNITY NEED AND JUSTIFICATION - 20 POINTS**

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

As food insecurity grows, our mission drives us to serve more people in the hopes of improving lives and supporting our community. In total, the number of individual clients served by HCFB was 177,472 in 2023. We are serving more people experiencing food insecurity in 2024, as our population expands and governmental food assistance is reduced, creating a barrier for families to eat a healthy, well-balanced diet. In addition, increased outreach has brought more eligible clients to our distributions. HCFB is requesting funds to support operations and the purchase of food. To reduce costs and minimize food waste, we rescue food from all over Hays County five days each week, which is sorted and re-distributed to the community. We receive two deliveries per week from CTFB which contain free USDA products.

Our current building has limited space for storing dry, refrigerated, and frozen food. We are subsidizing our current storage with a rented cooler to increase our ability to order fresh produce and protein for Hays County. We plan on a major relocation between 2024 and 2025, which will elevate our service capacity. This move will also involve renovation costs. While we are thrilled to increase our capacity with the larger facility, the physical constraints we dealt with pushed us to create the amazing network of Last-Mile Sites. With their help, we reduce the strain on our building and create more accessible avenues for clients to receive food assistance.

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

The amount of food we supply to the county is increasing significantly- in 2023 we distributed over 1.3 million pounds of food. Our food distribution rose by 5% from 1.12 million pounds in 2020 to 1.17 million pounds in 2021 and 10.5%

between 2022 and 2023 (1.17 to 1.3 million). We are on track to exceed our goal set last year, of a 5% increase in food distributed. During the two quarter of 2024, we have served the same amount of food we served through a 70% of last year.

We attribute the recent increase to a reduction in pandemic-era programs that provided greater financial support and the huge impact this has had on household budgets. The USDA reported in 2024 that they have seen the largest one-year increase in food insecurity since 2008 (Feeding America). This was following a report from the Bureau of Labor Statistics, that the Consumer Price Index for staple foods has risen drastically. With recent benefit reductions and increased requirements, it is estimated that nationwide 47% of people experiencing food insecurity are not eligible for SNAP (Feeding America).

### 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 for our Food Distribution Program can qualify in many different ways. They qualify if their household is under 185% of the federal poverty rate, or if they are in a federal assistance program (SNAP, TANF, WIC, SSI, SSDI). Clients may also qualify on a temporary basis if they experience emergency financial need due to life events (moving, job loss, unexpected medical bills).

- b. How is the program marketed to direct clients? How do you find these clients?

Our services are listed on many resource directories including 2-1-1, findhelp.org, the Central Texas Food Bank, and Feeding America. We also do social media outreach instructing clients when distributions will occur and what they need to do to qualify. All of this information is also located on our website ([www.haysfoodbank.org](http://www.haysfoodbank.org)).

- c. Expected total annual unduplicated direct clients who are City of San Marcos residents:

As of Jun 30, 2024 we are projecting that 3,100 unique direct clients who are residents of San Marcos will visit us at least once this year. 36% of the clients in San Marcos have received assistance from us more than once. In 2025, we would expect that number to be a minimum of 3,500 at the current rate of change.

### **IMPLEMENTATION - 15 POINTS**

1. How exactly will these funds be used?

#### **Costs of Food Distribution Program**

- Gas and maintenance for the 3 HCFB vans for food rescue and distribution 5 days a week.
- Food processing items such as gloves and bags for separating and sorting foods.
- Food purchases weekly to subsidize USDA and community food donations for distribution, Last-Mile Sites, and the Client-Choice Market.
- Food purchases for the Transitional Unsheltered Foods (TUF) bags program. These bags are designed to provide easy-to-open balanced foods for San Marcos residents experiencing homelessness or those temporarily housed in motels with limited access to a kitchen.
- Food purchases for our yearly holiday meal box program Turkeys Tackling Hunger. In 2023 we provided 1800 families with a turkey and sides including fresh produce for a holiday meal.

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

Hays County Food Bank aims to reduce hunger and increase our community health by 1) increasing the number of pounds of food that we distribute by 5% in 2025 by strengthening current partnerships and building additional ones. 2) Ensuring that we continue to meet or exceed the goal of 30% of all food we provide to direct clients and Partner Agencies across the county in 2025 is fresh, nutritious produce.

Each year we closely track a number of metrics including, individuals & households served and their geographic distribution, new clients added, pounds of food distributed, and pounds of food rescued from landfills. In 2025 we plan to increase our capacity for service delivery by making two major infrastructure improvements. These include moving to a new facility with additional warehouse space, a client choice distribution center, and creating a mobile TUF bag distribution for unhoused individuals.

Goals	Measurables
Continue to build Last-Mile Sites	5% increase in food distributed to agencies
Continue ensuring healthy food distribution	2025 fresh produce average at or above 30%
Relocate to new facility	Relocation/renovation complete
Expand TUF bag program	10% more TUF bags distributed
Introduce Client Choice Market	Clients utilizing the Client Choice Market

3. List the title of each position for which funding is requested and the activities associated with those positions. 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?

**Program Director-** Oversees the operation and supervision of all of our Food Distribution programming.

**Warehouse Manager-** Manages volunteer labor force in sorting community donations and preparing food distribution.

**Distribution Manager-** Supervises volunteers and manages all direct food distribution.

**Food Rescue Specialist-** Organizes and oversees community food pickups and van maintenance.

**Client Services Coordinators-** Handle registration, client check-ins and client relationships.

**Volunteer Coordinator-** Schedules volunteers, and certifies court-mandated community service and community outreach.

If full funding is not available a grant award of \$70,000 is roughly what we expect to spend on food purchases this year. A grant award at this rate would allow us to focus on funding our operating costs, without scrambling for the funds necessary to purchase food.

**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.

In the short term, our Food Distribution program aims to increase access to healthy food for those experiencing food insecurity- defined by the United States Department of Agriculture as the lack of access, at times, to enough food for an active, healthy life. Access to emergency or short-term food assistance is vital for people lacking the necessary nutrients to provide energy for jobs, childcare, and other necessities when unexpected financial challenges occur. Long-term food assistance is also incredibly beneficial to San Marcos because it frees up funds that an individual might need to pay for medical costs, energy bills, childcare, and housing.

100% of clients who visit our new Client-Choice Market will have access to a greater variety of ingredients and be able to build meals that better meet their dietary and cultural needs, compared to our current direct food distribution. One study of food banks that added a client-choice model found an 85% increase in client satisfaction and we hope to see similar improvements (Journal of Hunger and Environmental Nutrition). In the long term, we expect the Client-Choice Market to have many intangible benefits for our clients. We hope they will experience increased independence, dignity, and the confidence that comes with being in charge of your own food decisions. Clients will also be able to practice budgeting and meal planning in a safe environment more similar to a traditional grocery store. Volunteers will also have

2. Discuss the amount of overhead compared to program costs.

Our current organizational overhead rate is 7.7%. We are careful to manage our funds with an eye to the future- ensuring that we are able to continue operating for years to come. USDA programs and Community contributions, in-kind and financial, make it possible for us to minimize the percentage of our budget that we spend on food purchases. However, in the increasingly tight economy, we anticipate needing to purchase more of the food in the coming years.

3. Provide a brief description of other funding sources, volunteers, or in-kind donations that are expected to be used with this program.

**Table 2; HCFB Funding**

<b>Hays County Food Bank Funding - 2023</b>		
<b>Fund</b>	<b># of Transactions</b>	<b>Received</b>
Hays County	10	59,583.33
Civic Clubs & Orgs	115	17,509.00
Corporate Donations	233	183,559.52
Church/Affiliated Donations	120	35,312.52
Schools	23	2,740.30
Individual Donations	2526	392,672.35
Employee Giving	20	6,811.50
<b>Total</b>	<b>3047</b>	<b>\$698188.52</b>

4. What has your organization done in the past two years to raise different funding for this program?

Hays County Food Bank continues to seek funding through grant opportunities from government agencies, community donations, and public and private foundations. HCFB funding plans include outreach to local businesses, corporations, civic organizations, churches, and individuals. Our funding strategy aims to strengthen our relationships with individuals and organizations, foster partnerships with corporations, and increase awareness of food insecurity. Our Board of

Directors oversees this strategy via our Fund Development Committee. We invite donors to participate in annual fundraisers and strive to ensure donor satisfaction by reviewing and evaluating each of our best practices. Furthermore, we engage in marketing and public relations via consistent email communications and social media outreach (i.e.: Facebook, and Instagram).

### **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?

Board Qualifications – Directorships shall not be denied to any person on the basis of race, creed, sex, sexual preference, or national origin. In addition, applicants must:

- a. reside or be employed in the Food Bank's service area when first elected to the Board;
- b. submit an application;
- c. attend a Board meeting as a guest;
- d. agree to make an annual financial contribution to the Food Bank at a personally meaningful level;
- e. strongly support the mission of the Food Bank and commit to advocating for the agency and its mission in the community;
- f. attend new director orientation and tour of the Food Bank within thirty (30) days after election to the Board (conducted by the Executive Director and/or a Nominations Committee member);
- g. agree to serve on committee(s), attend committee meetings, and perform committee work, as needed;
- h. agree to meet the attendance requirements set forth in these bylaws;
- i. be willing to attend the annual workshop;
- j. agree to do volunteer work at or on behalf of the Food Bank, as the need arises and schedule permits;
- k. agree to respect the dignity and privacy of all persons affiliated with the Food Bank; safeguard the confidentiality of Food Bank clients, staff, and volunteers; agree not to discuss confidential matters with those outside the Board; and sign a confidentiality agreement.

3. How often does the Board meet?

Our board meets monthly, with additional meetings for special committees or other needs.

4. What actions do Board members take to support the programs of the agency or organization?

Board members hold fiduciary oversight responsibility, the execution of legal documents, disbursement of funds and our yearly audit process. Our Board of Directors promotes our financial strategy via our Fund Development Committee.

5. How many volunteers does your agency or organization have and how many hours do they spend on the program requesting funding?

In 2023, we had 14,240 volunteer hours donated by more than 2,300 volunteers with nearly all hours dedicated to the Food Distribution program.

### **COUNCIL PRIORITIES - 30 POINTS**

1. How long has this program served San Marcos residents? (10 points if at least 2 years)



We have been serving San Marcos for 40 years. Originally established in 1984 as the San Marcos Food Bank.

2. Does the agency have an office in San Marcos? (10 points if yes)

Yes, our current and future locations are in San Marcos.

3. Describe how this funding creates an increase in services or an increase in the number of people served. (10 points)

This funding will help us meet the rising need in San Marcos by giving us the capacity to purchase additional food and supplies for our Last-Mile Sites and TUF bag distribution. This funding would also be instrumental in ensuring our operating costs are covered when we move to a larger facility next year. Moving to a new facility, while increasing our costs will also allow us to order more efficiently because of the greater storage space.

## 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:**

Lisa Young  
Signature

July 26, 2024  
Date

LISA YOUNG  
Printed Name

EXECUTIVE DIRECTOR  
Title

Hays County Food Bank			PROPOSED
		FY 24	FY 25
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>INTERGOVERNMENTAL FUNDS</b>			
<b>4100 · FEDERAL</b>			
	4100-01 · FEMA	\$13,000.00	\$13,000.00
	<b>Total 4100 · FEDERAL</b>	13,000.00	\$13,000.00
<b>4200 · LOCAL</b>			
	4200-01 · City of Kyle	\$0.00	\$0.00
	4200-02 · City of Martindale	\$0.00	\$0.00
	4200-03 · City of San Marcos	\$80,000.00	\$80,000.00
	4200-04 · Hays County	\$55,000.00	\$55,000.00
	4200-05 · Other-DA office	\$0.00	\$0.00
	4200-06 · City of Buda	\$0.00	\$0.00
	<b>Total 4200 · LOCAL</b>	\$135,000.00	\$135,000.00
	<b>Total INTERGOVERNMENTAL FUNDS</b>	\$148,000.00	\$148,000.00
<b>4300 · NON-GOVERNMENTAL FUNDS</b>			
	4300-01 · Civic Clubs & Organizations	\$15,000.00	\$17,000.00
	4300-02 · Corporate Donations	\$92,000.00	\$92,000.00
	4300-03 · Church Affiliated Donations	\$39,000.00	\$46,500.00
	4300-04 - Schools	\$2,700.00	\$2,200.00
	4300-05 - Individuals	\$273,000.00	\$313,000.00
	4600 · Employee Giving/UW	\$15,000.00	\$15,500.00
	4700 · Grants	\$35,000.00	\$40,000.00
	4800 - Interest	\$8,000.00	\$10,000.00
	4900 · Other-Sales of Assets, etc	\$0.00	\$0.00
	<b>Total 4300 · NON-GOVERNMENTAL FUNDS</b>	479,700.00	\$536,200.00
	<b>Total Income</b>	\$627,700.00	\$684,200.00
	<b>Gross Profit</b>	627,700.00	\$684,200.00
<b>Expense</b>			
<b>OPERATING EXPENSES</b>			
<b>7510 · Fundraising</b>			
	7510-01 · Online Donation Fees	\$9,700.00	\$6,500.00
	7510-02 · Hunger Strike Bowling Tourn	\$0.00	\$0.00
	7510-03 · Turkeys Tackling Hunger	\$3,056.00	\$5,000.50
	7510-04 · Direct Mail	\$1,000.00	\$1,000.00
	7510-05 · Fundraising - Other	\$4,000.00	\$4,000.00
	<b>Total 7510 · Fundraising</b>	\$14,156.00	\$16,500.50
	7590 · Volunteer Services	\$1,130.00	\$1,180.00
<b>8110 · Supplies</b>			
	8110-01 Office Supplies	\$1,500.00	\$1,500.00
	8110-02 Janitorial Supplies	\$2,100.00	\$2,100.00
	<b>Total 8110 - Supplies</b>	\$3,600.00	\$3,600.00
	8130 · Telecommunications	\$2,670.00	\$3,000.00
	8140 - Postage & Shipping	\$750.00	\$1,070.00
	8180 · Subscriptions	\$400.00	\$500.00
	8210 · Facility Main/Equipment Repairs	\$12,010.00	\$12,010.00

				8220 · Utilities	\$10,300.00	\$10,300.00
				8260 · Equipment Rental & Maintenance	\$21,794.00	\$21,794.00
				<b>8310 · Travel</b>		
				8310-01 · Inspections/Reg fees	\$400.00	\$400.00
				8310-02 · Maintenance	\$5,725.00	\$5,725.00
				8310-03 · Motor Fuels and Lubricants	\$6,200.00	\$6,600.00
				8310-04 · Mileage Expense Reimbursement	\$1,500.00	\$1,100.00
				8310-05 - Meals & Parking	\$750.00	\$750.00
				8310-06 Vehicle Purchase/Lease	\$0.00	\$0.00
				<b>Total 8310 · Travel</b>	<b>\$14,575.00</b>	<b>\$14,575.00</b>
				8320 · Board Expenses	\$0.00	\$0.00
				<b>8520 - Insurance</b>		
				8520-01 · Insurance - D&O/Commercial	\$10,926.00	\$27,000.00
				8520-02 · Insurance - Automobile	\$10,060.00	\$10,516.00
				<b>Total 8520 - Insurance</b>	<b>\$20,986.00</b>	<b>\$37,516.00</b>
				8530 - Memberships	\$2,578.00	\$2,448.00
				8560 · IT Services	\$11,930.00	\$12,445.92
				8570 · Public Relations/Promotion	\$2,870.00	\$3,070.00
				<b>Total OPERATING EXPENSES</b>	<b>\$119,749.00</b>	<b>\$140,008.92</b>
				<b>PERSONNEL SERVICES</b>		
				7210 · Exempt Salaries	\$119,157.04	\$125,783.84
				7220 · Non-exempt Salaries	\$202,432.70	\$223,476.48
				7240 · Health Insurance	\$22,000.00	\$28,800.00
				7250 · Payroll Taxes	\$30,551.04	\$33,033.94
				8540 · Training	\$1,360.00	\$1,360.00
				<b>Total PERSONNEL SERVICES</b>	<b>\$375,500.78</b>	<b>\$412,454.26</b>
				<b>7520 - Accounting Fees</b>		
				7520-01 - Bank Fees & Charges	\$30.00	\$30.00
				7520-02 - Payroll Service	\$696.00	\$696.00
				7520-03 - Audit Services	\$7,900.00	\$7,900.00
				<b>Total 7520 - Accounting Fees</b>	<b>\$8,626.00</b>	<b>\$8,626.00</b>
				<b>8111 · ProgramSupplies</b>		
				8111-01 Food	\$80,000.00	\$91,000.00
				8111-02 Nutrition Program	\$1,200.00	\$1,200.00
				8111-03 Garden/Adopt a Farm	\$2,650.00	\$2,650.00
				8111-04 Food Processing Supplies	\$1,740.00	\$2,470.00
				<b>Total 8111 - Program Supplies</b>	<b>\$85,590.00</b>	<b>\$97,320.00</b>
				<b>Total Expense</b>	<b>\$589,465.78</b>	<b>\$658,409.18</b>
				<b>Net Ordinary Income</b>	<b>\$38,234.22</b>	<b>\$25,790.82</b>
				<b>Net Income</b>	<b>\$38,234.22</b>	<b>\$25,790.82</b>

Food Assistance Program Budget 2024		Jan - Dec 2024	Description			
Food Purchases		\$71,800.00	Yearly food purchases			
Food Processing Supplies		\$2,470.00				
Additional Food Storage		\$19,884.00				
Vehicle Maintenance		\$5,725.00				
Food Rescue/Distribution Fuel		\$6,600.00				
Vehicle Insurance (3 Vans)		\$10,060.00				
Non-Exempt Salaries		\$145,065.10	Food Rescue Specialist 25hrs/wk , Food Distribution Specialist 32hrs/wk, Client Intake 24hr/wk, Programs Director 75%, Volunteer Coordinator 50%, Operations Coordinator 60%			10.00
						115.00
<b>Total</b>		<b>\$261,604.10</b>				<b>233.00</b>
						120.00
						23.00
						2,526.00
Food Assistance Program Budget 2025		Jan- Dec 2025	Description			20.00
						<b>\$3,047.00</b>
Food Purchases		\$91,000.00	Yearly food purchases			
Food Processing Supplies		\$2,470.00				
Additional Food Storage		\$19,884.00				
Vehicle Maintenance		\$6,200.00				
Food Rescue/Distribution Fuel		\$6,600.00				
Vehicle Insurance (3 Vans)		\$11,200.00				
Non-Exempt Salaries		\$150,000.00	Food Rescue Specialist 25hrs/wk , Food Distribution Specialist 32hrs/wk, Client Intake 24hr/wk, Programs Director 75%, Volunteer Coordinator 50%, Operations Coordinator 60%			
<b>Total</b>		<b>\$287,354.00</b>				



Hays County Food Bank  
220 Herndon St.  
San Marcos, TX 78666  
(512) 392-8300  
[www.haysfoodbank.org](http://www.haysfoodbank.org)

## 2024 BOARD OF DIRECTORS

The Hays County Food Bank's Board of Directors is a dedicated group that volunteers many hours to implement the mission of the agency. These individuals work behind the scenes to oversee finances, prepare budgets, conduct strategic planning sessions, and keep the food bank on the right track.

### Officers

**President – Jamie Lee Case**  
*City of San Marcos*  
San Marcos, TX

**Treasurer – Kathy Martinez-Prather**  
*Texas State University*  
San Marcos, TX

**Vice President – Mark Jones**  
*Former Hays County Commissioner*  
Kyle, TX

**Secretary – Jessica Ramos**  
*City of San Marcos*  
San Marcos, TX

### Members

**Mae Parrish-Watts**  
*Damron Group Realty*  
San Marcos, TX

**Kathy Martinez-Prather**  
*Texas State University*  
San Marcos, TX

**Gerald Madden**  
*H-E-B*  
Buda, TX

**Jayna Love**  
*Keller Williams Realty*  
Buda, TX

**Robert Rizo**  
*City of Kyle Council Member*  
Kyle, TX

**Dr. Michelle Cohen**  
*Commissioner, Precinct 2, Hays County*  
Kyle, TX

***Serving hungry people in Hays County since 1984.***

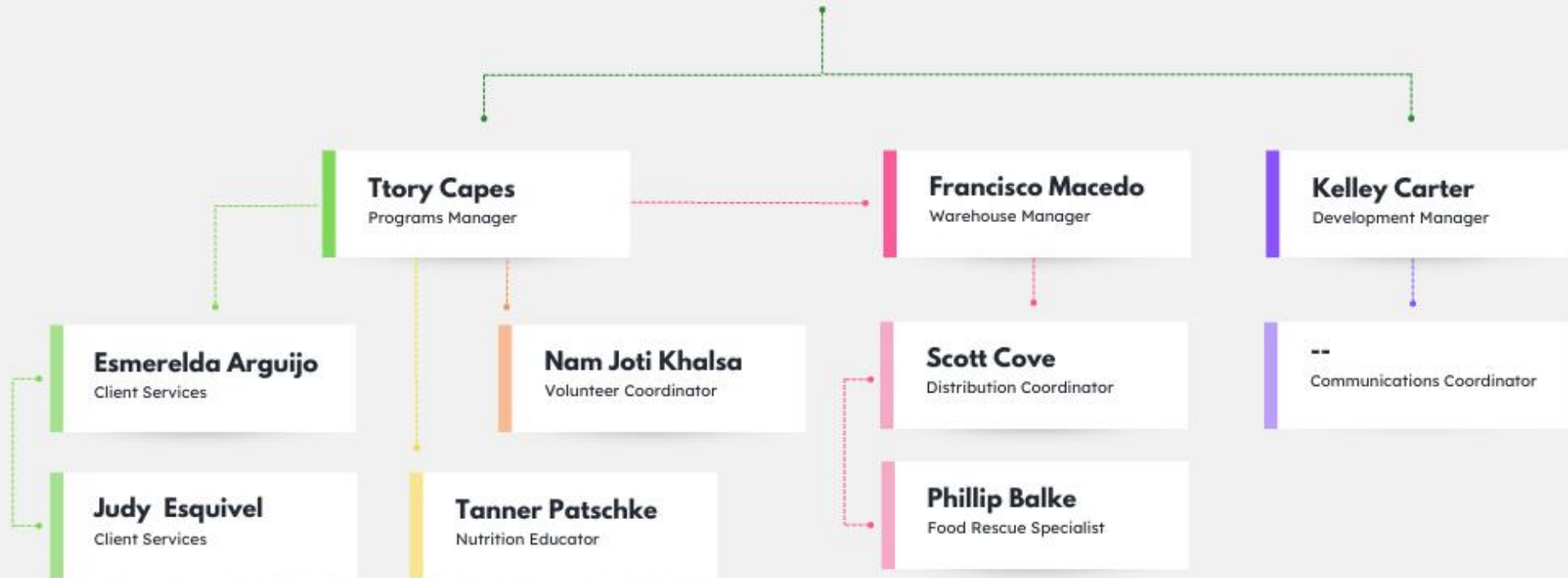


Hays County Food Bank													
Board of Directors Attendance 2023													
Board Member	May 2023	June 2023	July 2023	Aug 2023	Sept 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	March 2024	April 2024	May 2024
Jamie Lee Case	Present	Present	Present	Present	Present	Present	Present	No meeting	Present	Present	Present	Present	Present
Mark Jones	Present	Present	Present	Present	Present	Present	Present	No meeting	Present	Absent	Absent	Present	Present
Kathy Martinez-Prather	Present	Present	Present	Present	Present	Absent	Absent	No meeting	Absent	Absent	Present	Present	Present
Jessica Ramos	Present	Present	Present	Present	Present	Present	Present	No meeting	Present	Present	Present	Present	Present
Mae Watts Parrish	Present	Present	Present	Present	Absent	Present	Present	No meeting	Present	Present	Present	Present	Present
Michelle Cohen	Present	Present	Present	Present	Absent	Present	Present	No meeting	Present	Present	Absent	Present	Present
Robert Rizo	Present	Present	Present	Present	Present	Present	Present	No meeting	Present	Present	Present	Present	Absent
Sarah Rayburn	Present	Present	Present	NA - left board	NA - left board	NA - left board	NA left board	No meeting	NA - left board	NA - left board	NA left board	NA	NA
Gerald Madden	Absent	Present	Present	Present	Present	Present	Absent	No meeting	Present	Absent	Present	Absent	Present
Jayna Love	Absent	Present	Present	Present	Present	Absent	Present	No meeting	Present	Absent	Present	Present	Absent
Kristin Warner	Absent	Present	Present	Present	Present	Absent	Present	No meeting	Present	Present	Present	Absent	Present
Lisa Young - Exec Director	Present	Present	Present	Present	Present	Present	Present	No meeting	Present	Present	Absent	Present	Present

# Board of Directors



**Lisa Young**  
Executive Director



## Hays County Food Bank

2024 Organizational Chart

Updated: 3-6-2024



**Return of Organization Exempt From Income Tax**

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

**2022**

Department of the Treasury  
Internal Revenue Service

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

**Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**Open to Public Inspection**

**A For the 2022 calendar year, or tax year beginning** , 2022, and ending , 20

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization **Hays County Food Bank**  
 Doing business as  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 220 Herndon Street  
 City or town, state or province, country, and ZIP or foreign postal code  
 San Marcos, TX, 78666

**D** Employer identification number  
74-2331781

**E** Telephone number  
(512)392-8300

**G** Gross receipts \$ 3,181,622

**F** Name and address of principal officer: **Jamie Lee Case**  
220 Herndon Street San Marcos TX 78666

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions.  
**H(c)** Group exemption number

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: [hayscountyfoodbank.org](http://hayscountyfoodbank.org)

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: 1984

**M** State of legal domicile: Texas

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: To alleviate hunger by distributing food to families who are food deprived through a network of volunteers and other agencies within Hays County.		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>	11
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	11
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a) . . . . .	<b>5</b>	15
	<b>6</b> Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	2,200
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	<b>7a</b>	0
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 . . . . .	<b>7b</b>	0	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .	2,863,861	3,168,715
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	0	0
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	9,504	12,907
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4	0
		2,873,369	3,181,622
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .	0	0
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	309,096	344,179
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) . . . . .	115,744	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .	1,938,383	2,413,661
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . .	2,247,479	2,757,840	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 . . . . .	625,890	423,782	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) . . . . .	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26) . . . . .	2,462,486	2,870,009
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 . . . . .	7,503	7,521
	2,454,983	2,862,488	

**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: Jamie Lee Case President Date: \_\_\_\_\_  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: Stacy Britton Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Check  if self-employed PTIN: P00054732  
 Firm's name: MONTEMAYOR BRITTON BENDER PC Firm's EIN: 74-2902112  
 Firm's address: 2110 B Boca Raton Suite B 102 Austin TX 78747 Phone no.: (512)442-0380

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:  
To alleviate hunger by distributing food to families who are food deprived through a network of volunteers and other agencies within Hays County.

**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  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

**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 \$ 2,511,685 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
To alleviate hunger by distributing food to families who are food deprived through a network of volunteers and other agencies within Hays

**4b** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4c** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

**4e** Total program service expenses 2,511,685



# Non Discrimination/Anti-Harassment Policy and Complaint Procedure

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Hays County Food Bank is committed to a work environment in which all individuals are treated with respect and dignity. Each individual has the right to work in a professional atmosphere that promotes equal employment opportunities and prohibits unlawful discriminatory practices, including harassment. Therefore, HCFB expects that all relationships among persons in the office will be business-like and free of explicit bias, prejudice and harassment.

HCFB has developed this policy to ensure that all its employees can work in an environment free from unlawful harassment, discrimination and retaliation. HCFB will make every reasonable effort to ensure that all concerned are familiar with these policies and are aware that any complaint in violation of such policies will be investigated and resolved appropriately.

Any employee who has questions or concerns about these policies should talk with the director of human resources or a member of the personnel practices committee.

These policies should not, and may not, be used as a basis for excluding or separating individuals of a particular gender, or any other protected characteristic, from participating in business or work-related social activities or discussions. In other words, no one should make the mistake of engaging in discrimination or exclusion to avoid allegations of harassment. The law and the policies of HCFB prohibit disparate treatment on the basis of sex or any other protected characteristic, with regard to terms, conditions, privileges and perquisites of employment. The prohibitions against harassment, discrimination and retaliation are intended to complement and further those policies, not to form the basis of an exception to them.

## **Equal employment opportunity**

It is the policy of HCFB to ensure equal employment opportunity without discrimination or harassment on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, marital status, citizenship, national origin, genetic information, or any other characteristic protected by law. HCFB prohibits any such discrimination or harassment.



# Non Discrimination/Anti-Harassment Policy and Complaint Procedure

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## **Retaliation**

HCFB encourages reporting of all perceived incidents of discrimination or harassment. It is the policy of HCFB to promptly and thoroughly investigate such reports. HCFB prohibits retaliation against any individual who reports discrimination or harassment or participates in an investigation of such reports.

## **Sexual harassment**

Sexual harassment constitutes discrimination and is illegal under federal, state and local laws. For the purposes of this policy, "sexual harassment" is defined, as in the Equal Employment Opportunity Commission Guidelines, as unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when, for example: a) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment, b) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or c) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Title VII of the Civil Rights Act of 1964 recognizes two types of sexual harassment: a) quid pro quo and b) hostile work environment. Sexual harassment may include a range of subtle and not-so-subtle behaviors and may involve individuals of the same or different gender. Depending on the circumstances, these behaviors may include unwanted sexual advances or requests for sexual favors; sexual jokes and innuendo; verbal abuse of a sexual nature; commentary about an individual's body, sexual prowess or sexual deficiencies; leering, whistling or touching; insulting or obscene comments or gestures; display in the workplace of sexually suggestive objects or pictures; and other physical, verbal or visual conduct of a sexual nature.

## **Harassment**

Harassment on the basis of any other protected characteristic is also strictly prohibited. Under this policy, harassment is verbal, written or physical conduct that denigrates or shows hostility or aversion toward an individual because of his or her race, color, religion, sex, sexual orientation, gender identity or expression, national origin, age, disability, marital status, citizenship, genetic information, or any



# Non Discrimination/Anti-Harassment Policy and Complaint Procedure

other characteristic protected by law, or that of his or her relatives, friends or associates, and that: a) has the purpose or effect of creating an intimidating, hostile or offensive work environment, b) has the purpose or effect of unreasonably interfering with an individual's work performance, or c) otherwise adversely affects an individual's employment opportunities.

Harassing conduct includes epithets, slurs or negative stereotyping; threatening, intimidating or hostile acts; denigrating jokes; and written or graphic material that denigrates or shows hostility or aversion toward an individual or group that is placed on walls or elsewhere on the employer's premises or circulated in the workplace, on company time or using company equipment by e-mail, phone (including voice messages), text messages, social networking sites or other means.

## **Individuals and Conduct Covered**

These policies apply to all applicants and employees, whether related to conduct engaged in by fellow employees or by someone not directly connected to Hays County Food Bank (e.g., an outside vendor, consultant or customer).

Conduct prohibited by these policies is unacceptable in the workplace and in any work-related setting outside the workplace, such as during business trips, business meetings and business-related social events.

## **Reporting an Incident of Harassment, Discrimination or Retaliation**

Hays County Food Bank encourages reporting of all perceived incidents of discrimination, harassment or retaliation, regardless of the offender's identity or position. Individuals who believe that they have been the victim of such conduct should discuss their concerns with their immediate supervisor, the Executive Director or the HCFB Board of Directors. See the complaint procedure described below.

In addition, HCFB encourages individuals who believe they are being subjected to such conduct to promptly advise the offender that his or her behavior is unwelcome and to request that it be discontinued. Often this action alone will resolve the problem. HCFB recognizes, however, that an individual may prefer to pursue the matter through complaint procedures.



# Non Discrimination/Anti-Harassment Policy and Complaint Procedure

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## **Complaints**

Individuals who believe they have been the victims of conduct prohibited by this policy or believe they have witnessed such conduct should discuss their concerns with their immediate supervisor, Executive Director, or the Board of Directors.

HCFB encourages the prompt reporting of complaints or concerns so that rapid and constructive action can be taken before relationships become irreparably strained. Therefore, while no fixed reporting period has been established, early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of harassment.

Any reported allegations of harassment, discrimination or retaliation will be investigated promptly. The investigation may include individual interviews with the parties involved and, where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge.

HCFB will maintain confidentiality throughout the investigatory process to the extent consistent with adequate investigation and appropriate corrective action.

Retaliation against an individual for reporting harassment or discrimination or for participating in an investigation of a claim of harassment or discrimination is a serious violation of this policy and, like harassment or discrimination itself, will be subject to disciplinary action. Acts of retaliation should be reported immediately and will be promptly investigated and addressed.

Misconduct constituting harassment, discrimination or retaliation will be dealt with appropriately. Responsive action may include, for example, training, referral to counseling or disciplinary action such as a warning, reprimand, withholding of a promotion or pay increase, reassignment, temporary suspension without pay, or termination, as HCFB believes appropriate under the circumstances.

If a party to a complaint does not agree with its resolution, that party may appeal to HCFB's Board of Directors.

False and malicious complaints of harassment, discrimination or retaliation (as opposed to complaints that, even if erroneous, are made in good faith) may be the subject of appropriate disciplinary action.

# Montemayor Britton Bender

PC CERTIFIED PUBLIC ACCOUNTANTS

## **HAYS COUNTY FOOD BANK, INC.**

### FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

31 DECEMBER 2022

**Montemayor Britton Bender PC**  
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors and Management  
Hays County Food Bank, Inc.

#### INDEPENDENT AUDITOR'S REPORT

##### Opinion

We have audited the accompanying financial statements of Hays County Food Bank, Inc. (HCFB), which comprise the statement of financial position as of 31 December 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of HCFB as of 31 December 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 HCFB and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 HCFB'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 generally accepted 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.

2110 BOCA RATON DRIVE  
BUILDING B, SUITE 102  
AUSTIN, TEXAS 78747  
PHONE: 512.442.0380  
FAX: 512.442.0817

[www.montemayor.team](http://www.montemayor.team)

In performing an audit in accordance with generally accepted 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 HCFB'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 HCFB'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

8 May 2023  
Austin, Texas

**HAYS COUNTY FOOD BANK, INC.**

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2022

ASSETS

CURRENT ASSETS

Cash \$2,531,359 Investments 143,203 Donations receivable 76,283 Contributed food inventory  
26,880 2,777,725

FIXED ASSETS 92,284 \$2,870,009

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable and accrued liabilities \$7,521

NET ASSETS

Without donor restrictions 2,787,307 With donor restrictions- building fund 75,181 2,862,488

\$2,870,009



The accompanying notes are an integral part of this financial statement presentation.

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**HAYS COUNTY FOOD**      Restrictions

**BANK, INC. STATEMENT OF**

**ACTIVITIES YEAR ENDED**

31 DECEMBER 2022

REVENUE	Without Donor	With Donor	<u>Restrictions Total</u>
Contributed food	\$2,231,225	\$0	\$2,231,225
Donations	697,079	5,000	702,079
Government awards	164,663	0	164,663
Grants	70,748	0	70,748
Other, investment income	(3,370)	0	(3,370)
			<u>3,160,345</u>
			<u>5,000</u>
			<u>3,165,345</u>
EXPENSES			
Program	2,511,685	0	2,511,685
Administrative	130,411	0	130,411
Fundraising			<u>115,744</u>
			<u>115,744</u>
			<u>2,757,840</u>
			<u>0</u>
			<u>2,757,840</u>
CHANGE IN NET ASSETS	402,505	5,000	407,505
BEGINNING NET ASSETS	<u>2,384,802</u>	<u>70,181</u>	
	<u>2,454,983</u>		
ENDING NET ASSETS	<u>\$2,787,307</u>	<u>\$75,181</u>	<u>\$2,862,488</u>

The accompanying notes are an integral part of this financial statement presentation.

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**HAYS COUNTY FOOD BANK, INC.**

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED 31 DECEMBER 2022

Program Administrative Fundraising Total

Contributed food	\$2,255,345	\$0	\$0	\$2,255,345	Payroll and related	175,531	79,161	89,487	344,179
Repairs and maintenance	20,176	2,522	2,522	25,220	Program supplies	22,994	0	0	22,994
Insurance	0	20,250	0	20,250	Depreciation	14,040	1,755	1,755	17,550
Information technology services	5,158	2,326	2,629	10,113	Fundraising	0	0	9,949	9,949
Utilities	4,857	2,191	2,476	9,524	Other	13,584			
						<u>22,206</u>	<u>6,926</u>	<u>42,716</u>	<u>\$2,511,685</u>
						<u>\$130,411</u>	<u>\$115,744</u>	<u>\$2,757,840</u>	

The accompanying notes are an integral part of this financial statement presentation.

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**HAYS COUNTY FOOD BANK, INC.**

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets \$407,505 Depreciation 17,550 Unrealized (gain)/loss 16,277 Change in  
contributed food inventory 24,120 Change in donations receivable 16,417 Change in accounts  
payable and accrued liabilities 18 481,887

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of investments (7,611) Purchases of fixed assets (9,776) (17,387)

NET CHANGE IN CASH 464,500 BEGINNING CASH 2,066,859 ENDING CASH \$2,531,359

The accompanying notes are an integral part of this financial statement presentation.

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## **HAYS COUNTY FOOD BANK, INC.**

### **NOTES TO FINANCIAL STATEMENTS**

#### **NOTE 1: ORGANIZATION**

Hays County Food Bank, Inc. (HCFB) is passionately committed to improving lives through food programs, nutrition education and advocacy. Since its incorporation in 1984, food has been collected from donations and supplemental purchases and distributed to people through a network of charitable organizations and direct distributions. HCFB is primarily funded by donations and grants.

The organization prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America for not-for-profits. The significant accounting and reporting policies used by the organization are described subsequently to enhance the usefulness and understandability of the financial statements

#### **NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **FINANCIAL STATEMENT PRESENTATION**

Net assets, revenue, gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

##### Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

##### Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, which includes when the stipulated time has elapsed, when the stipulated purpose for which the

restricted resource has been fulfilled, or both.

## BASIS OF ACCOUNTING

HCFB uses the accrual basis of accounting. Revenue is recorded when earned and expenses are recognized when incurred.

## INVESTMENTS

Investments consist of mutual funds with readily determinable fair values reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment earnings are reported as an increase in unrestricted net assets in the reporting period in which the income is recognized.

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## **HAYS COUNTY FOOD BANK, INC.**

### NOTES TO FINANCIAL STATEMENTS

#### **NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### REVENUE

Contributions are recognized as revenue is received or when the donor makes an unconditional promise to give to HCFB. Conditional promises to give are not recognized until all conditions upon which they depend are substantially met. Cost-reimbursement grants are recorded when the related costs are incurred. HCFB considers all receivables to be fully collectible; accordingly, no allowance for doubtful accounts has been recorded.

##### CONTRIBUTED GOODS AND SERVICES

Contributed food inventory is reflected in the accompanying statements at the estimated fair market value at date of receipt. Contributions of services are recognized if the services received create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donations. Other volunteer services that do not meet these criteria are not recognized in the financial statements.

##### ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management 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. Accordingly, actual results could differ from those estimates.

##### FIXED ASSETS

Fixed assets are carried at cost or, if donated, at the estimated fair value at the date of donation. HCFB has a policy of capitalizing, at cost, all expenditures for fixed assets in excess of \$2,500. Before 1 January 2021, expenditures for fixed assets in excess of \$500 were capitalized. Depreciation is calculated on a straight-line over the estimated useful lives of the assets ranging from 3 to 30 years.

#### FUNCTIONAL ALLOCATION OF EXPENSES

HCFB incurs some expenses that are applicable to more than one program or supporting function. Therefore, HCFB allocates common expenses between program, administrative, and fundraising. The expense categories that are allocated are payroll and related, utilities and information technology services, which are allocated based on estimates of time spent by staff; depreciation, and repairs and maintenance, which are allocated based on estimates of space usage; and other, which is allocated based on knowledge of specific accounts and transactions.

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### HAYS COUNTY FOOD BANK, INC.

#### NOTES TO FINANCIAL STATEMENTS

#### **NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### FEDERAL INCOME TAX STATUS

HCFB is a nonprofit organization exempt from Federal income taxes under Internal Revenue Code Section 501(c)(3), except to the extent it has unrelated business activities. Therefore, no provision has been made for Federal income tax in the accompanying financial statements.

##### SUBSEQUENT EVENTS

HCFB has evaluated subsequent events as of the date of the Independent Auditor's Report, the date the financial statements were available to be issued.

#### **NOTE 3: CONCENTRATION**

As of 31 December 2022, HCFB has cash balances of approximately \$1,311,000 in excess of FDIC coverage.

#### **NOTE 4: INVESTMENTS**

Mutual funds \$143,203 **NOTE 5: FAIR VALUE DISCLOSURES**

<u>Amount</u>	Quoted Prices in Active Markets for Identical Assets ( <u>Level 1</u> )	Significant Other Observable Inputs ( <u>Level 2</u> )	Significant Unobservable Inputs ( <u>Level 3</u> )
---------------	---	--	---

Investments \$143,203 \$143,203 \$0 \$0 Contributed food inventory \$26,880 \$0  
\$26,880 \$0

The value of contributed food inventory on hand at year-end is based on the estimated fair value of the average price per pound of food as reported by Feeding America.

**NOTE 6: CONTRIBUTED NONFINANCIAL ASSETS**

HCFB recognized \$2,231,225 in contributed nonfinancial assets within revenue for donations of food. Contributed nonfinancial assets did not have donor-imposed restrictions. The contributed food was distributed to people through a network of fifty or more churches and other agencies. The contributed food is valued and reported at the estimated fair value in the financial statements based on Feeding America 2022 annual report.

**HAYS COUNTY FOOD BANK, INC.**

NOTES TO FINANCIAL STATEMENTS

**NOTE 6: CONTRIBUTED NONFINANCIAL ASSETS**

At year-end, HCFB had contributed food inventory on hand of \$26,880, which is reflected on the statement of financial position.

HCFB received 13,829 hours of volunteer services during 2022 in support of its program, with an estimated value of \$412,934. However, these volunteer services do not meet the criteria for recognition in the financial statements and are therefore not included in the financial statements.

HCFB leases land held in trust by the City of San Marcos, Hays County and the San Marcos Independent School District for \$1.00 a year. The fair value of the use of this property cannot be reasonably determined; therefore, no amounts have been recognized for contributed land in the statement of activities.

**NOTE 7: LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash \$2,531,359 Investments 143,203 Donations receivable 76,283 Less: donor  
restricted for specific purposes (75,181) \$2,675,664

As part of HCFB's liquidity management, financial assets are structured to be available as general expenditures, liabilities, and other obligations come due. The policy is that monthly revenues are to cover monthly expenses. Monthly revenues and expenditures are deposited in and deducted from the organization's operating accounts.

**NOTE 8: FIXED ASSETS**

Building and improvements \$185,217 Vehicles 125,083 Furniture and equipment 43,406  
Accumulated depreciation (261,422) \$92,284

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**HAYS COUNTY FOOD BANK, INC.**

NOTES TO FINANCIAL STATEMENTS

**NOTE 9: CHANGE IN ACCOUNTING PRINCIPLE**

During the year, HCFB adopted Accounting Standards Update (ASU) 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The new guidance requires nonprofit entities to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. The standard also increases the disclosure requirements for contributed nonfinancial assets, including disaggregating by category the types of contributed nonfinancial assets a nonprofit entity has received. Adoption of this standard did not have a significant impact on the financial statements, with the exception of increased disclosure.







*School of Family and Consumer Sciences*  
601 University Drive  
San Marcos, Texas 78666-4616  
Office: 512.245.2155

July 23, 2024

Dear Human Services Committee Members,

It is my pleasure to write about the valuable asset that the Hays County Food Bank (HCFB) is to San Marcos, and specifically the support they provide to Bobcat Bounty, our student-led food pantry. Bobcat Bounty began its plans to address food insecurity among the Texas State community in 2017, and found immediate partnership from the HCFB. Since February 1, 2018 the HCFB has provided food for every shopper of our weekly client-choice food party on campus. Through this connection, we have been able to assess need, adapt to pandemic-era food system strain, and build a system to food assistance on campus.

Together, we extend our collective reach in addressing food insecurity as a student-run food pantry in San Marcos. At each distribution, we are able to provide for anywhere from 35 to 200 community members because of the food we receive. The gratitude felt from not only our participants, but also our Bobcat Bounty staff and the university community, is immense. For many, this singular partnership serves as a resource of nourishment, education, connection, and so much more.

The HCFB is more than just an organization providing food assistance in Hays County. They also build upon our community's capacity to address food and nutrition security bridging public-private efforts to support working with schools, neighborhood organizations, faith-based organizations, medical establishments. While doing this, the HCFB brings in Texas State students and other community members to provide valuable hands-on training of their model and education of the operations of the Feeding America system. Bobcat Bounty humbly asks for your continued support of the Hays County Food Bank.

Sincerely,

*Lesli Biediger-Friedman*

**Lesli Biediger-Friedman, PhD, MPH, RD** (she/her/hers)

Associate Professor, Nutrition and Foods Program

Director, Bobcat Bounty

**Natalie Powell, BS**

Bobcat Bounty Operations Manager

M.S. Student in Human Nutrition



July 17, 2024

Dear Health and Human Services Committee Members,

I am writing in support of the grant application of the Hays County Food Bank. I have been a pediatrician in central Texas for over twenty years and have watched the rates of food insecurity in our local population rise steadily. The Hays County Food Bank is crucial to helping families in need feed their children nourishing meals. I have seen first hand how lack of adequate nutrition negatively impacts a child's growth, development, and academic performance.

Corridor Primary Care is committed to the health and well-being of all of our patients and feel strongly about the importance of giving back to our community. In that spirit, we recently partnered with the Hays County Food Bank to become a 'Last Mile' community food pantry site. When a family affected by food insecurity is identified, they are given a bag of food to bring home to supplement what they buy at the grocery store.

Please continue to generously support the Hays County Food Bank and help us keep feeding our hungry patients and their families.

Sincerely,

Angela P. Black, M.D., F.A.A.P.

**Corridor Primary Care**

512-392-1700

601B Leah Ave.

San Marcos, TX 78666

apblackmd@gmail.com

www.eatgreenswithdrblack.com



# San Marcos Lions Club

102 Wonder World Drive Suite 304, Box 630 San Marcos, Texas 78666

July 23, 2024

Dear Human Services Committee Members:

My name is Corey Wheeler and I am the current president of the San Marcos Lions Club. The Hays County Food Bank plays a vital role in keeping San Marcos and Hays County fed daily. The Lions Club has spent many hours as an organization helping to distribute food to the citizens of this great city. The Lions Club knows firsthand that many, many families count on the food they receive from the Food Bank to provide weekly nourishment. Without this service, these same families would not have the food needed to live healthy lives. One of our 8 pillars of the Lions Club is Hunger. I cannot think of a better organization to support in their efforts to feed as many people as possible here in our area.

The San Marcos Lions Club overwhelmingly supports this grant application being submitted by the Hays County Food Bank. We ask that you continue to support the Hays County Food Bank, which supports the residents of San Marcos and Hays County.

Sincerely,

Corey Wheeler

President – San Marcos Lions Club

[president@sanmarcoslionsclub.org](mailto:president@sanmarcoslionsclub.org)

512-787-5825

“We Serve”

**FIRST  
PRESBYTERIAN  
CHURCH**  
SAN MARCOS



410 W. Hutchison, San Marcos, TX 78666

512-392-1144

[www.fpcsanmarcos.org](http://www.fpcsanmarcos.org)

Members of Human Services Grant Committee,

This letter is to enthusiastically and without reservation support the application of the Hays County Food Bank for the 2025 for their grant. As the chair of the Homeless Coalition of Hays County and the pastor of First Presbyterian Church of San Marcos, I can say that the work of the Food Bank is vital to the survival and success of many of our San Marcos Neighbors. The Food Bank helps meet the most critical needs of persons who are going through difficult times, namely food insecurity. They are also great partners in meeting the multifaceted needs of the people who live here, willingly working alongside other service organizations to love and serve this city.

I cannot think of a more worthy recipient in this community.

Thank you for your consideration,

***Rev. Joshua Sutherlun***

Co-Pastor, First Presbyterian Church of San Marcos

Co-Chair Homeless Coalition of Hays County



## HUMAN SERVICES ADVISORY BOARD GRANT 2023 FINAL PERFORMANCE REPORT

**Agency Name:** Hays County Food Bank

**Program Name:** Public Food Distribution Program

**Program Year:** 2023

**Reporting Period:** January – December, 2023 (preferred deadline January 31, 2024)

*NOTE ON DEADLINE: This report must be received by October 24, 2024, or your organization's application for 2025 funding for this program will not be considered.*

### PROGRAM STATUS

**Please provide a brief written description of actions taken this period and how they helped achieve your program goals.**

We have increased the number of emergency boxes and TUF (Temporarily Unhoused Food) bags given out each week here at our location. We have also increased the number of TUF bags provided by us for the Salvation Army. Our weekly public distributions have increased at every location, with our Monday San Marcos drive through now reaching 350 households each week. We have increased our contribution to the Bobcat Bounty food pantry on university campus, collaborating with them to order extra food to meet the needs of their students. Recently, we have provided extra food for Southside Resource Center to support the winter weather shelter. We also provided food support to the Homeless Coalition for the annual Point In Time count, and we continue to support the women's center, youth center, and school and church food pantries. Our Thanksgiving program reached 1800 households throughout the county, about 55% of them San Marcos residents.

## PROGRAM BENEFICIARIES

For the program that received HSAB funding, please report either number of unduplicated individuals served or number of unduplicated households served.

Check one: \_\_\_\_\_ Unduplicated Individuals    **X Unduplicated Households**

	Jan – Dec, 2023
Total # Served	7153
# San Marcos Residents Served	3798
% San Marcos Residents	53

## PROGRAM EXPENDITURES

For the final report of the year, please provide a bulleted list that briefly summarizes what the HSAB funding was spent on.

- Purchased food - unhoused
- Purchased food - holiday meal box program
- Purchased food - public distribution
- Supplies - public distribution
- Supplies - holiday meal box program

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### Certification:

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

Lisa Young  
Signature

11/31/2024  
Date

\_\_\_\_\_  
Printed name

\_\_\_\_\_  
Title





Hays County Food Bank  
220 Herndon St.  
San Marcos, TX 78666  
(512) 392-8300  
[www.haysfoodbank.org](http://www.haysfoodbank.org)

### Proposed Grant Funds Budget

Food Assistance Program	Funds
General operations; including food purchases, transportation expenses and salaries.	\$85,000
<b>Program Total</b>	<b>\$85,000</b>

*Serving hungry people in Hays County since 1984.*





Hays County Food Bank  
220 Herndon St.  
San Marcos, TX 78666  
(512) 392-8300  
[www.haysfoodbank.org](http://www.haysfoodbank.org)

## Board of Directors Selection Criteria

**Qualifications** – Directorships shall not be denied to any person on the basis of race, creed, sex, sexual preference, or national origin. In addition, applicants must:

- a. reside or be employed in the Food Bank's service area when first elected to the Board;
- b. submit an application;
- c. attend a Board meeting as a guest;
- d. agree to make an annual financial contribution to the Food Bank at a personally meaningful level;
- e. strongly support the mission of the Food Bank and commit to advocating for the agency and its mission in the community;
- f. attend new director orientation and tour of the Food Bank within thirty (30) days after election to the Board (conducted by the Executive Director and/or a Nominations Committee member);
- g. agree to serve on committee(s), attend committee meetings, and perform committee work, as needed;
- h. agree to meet the attendance requirements set forth in these bylaws;
- i. be willing to attend the annual workshop;
- j. agree to do volunteer work at or on behalf of the Food Bank, as the need arises and schedule permits;
- k. agree to respect the dignity and privacy of all persons affiliated with the Food Bank; safeguard the confidentiality of Food Bank clients, staff, and volunteers; agree not to discuss confidential matters with those outside the Board; and sign a confidentiality agreement.

**Nominating Process** - Each October, the Nominating Committee shall review the open positions and determine which incumbents are eligible for an additional term and of those eligible, whom to recommend for re-election. Thereupon, the Committee will recommend additional qualified individuals who meet the criteria outlined in Article 3, Section 3 above.

*Serving hungry people in Hays County since 1984.*

