College Station, TX

Meeting Agenda
Amended
CDBG Public Service Agency Funding Review Committee
1101 Texas Avenue, College Station, TX 77840
Internet: www.microsoft.com/microsoft-teams/join-a-meeting
Meeting ID: 242 988 988 575 71| Passcode: WP6cF3dp
Phone: +1 (979) 431-4880 | Phone Conference: 905 334 403#

The City Council may or may not attend this meeting.

March 26, 2026	4:30 PM	City Hall Heart of Aggieland Multipurpose Room

Notice is hereby given that a quorum of the meeting body will be present in the physical location stated above where citizens may also attend in order to view a member(s) participating by videoconference call as allowed by 551.127, Texas Government Code. The City uses a third-party vendor to host the virtual portion of the meeting; if virtual access is unavailable, meeting access and participation will be in-person only.

1. Call meeting to order and consider absence requests.

2. Agenda Items.

2.1. Consideration, discussion, and possible action to approve meeting minutes.
Attachments: 1. May 19, 2025

2.2. Presentation, discussion, and possible action regarding the Community Development Block Grant and Public Service Agency Funding.

2.3. Presentation, discussion, and possible action regarding RFP 26-044 and Committee Review Process.

2.4. Presentation, discussion, and possible action regarding future meeting and site visit dates and times.

2.5. Presentation, discussion, and possible action regarding Committee Ranking, Scoring, and Funding Recommendation Process.
Attachments:
1. 26-044 CCCTX Response
2. 26-044 The Salvation Army Response
3. 26-044 Twin City Mission Response
4. 26-044 Unlimited Potential Response
5. 26-044 UWBV Response
6. BBBS 26-044 Response-

2.6. Presentation, discussion, and possible action regarding the reallocation of 2025-2026 Public Service Agency Funds in the amount of $21,094.00.

3. Adjourn.

Adjournment into Executive Session may occur in order to consider any item listed on the agenda if a matter is raised that is appropriate for Executive Session discussion.

I certify that the above Notice of Meeting was posted on the website and at College Station City Hall, 1101 Texas Avenue, College Station, Texas, on March 18, 2026 at 5:00 p.m.

City Secretary

This building is wheelchair accessible. Persons with disabilities who plan to attend this meeting and who may need accommodations, auxiliary aids, or services such as interpreters, readers, or large print are asked to contact the City Secretary's Office at (979) 764-3541, TDD at 1-800-735-2989, or email adaassistance@cstx.gov at least two business days prior to the meeting so that appropriate arrangements can be made. If the City does not receive notification at least two business days prior to the meeting, the City will make a reasonable attempt to provide the necessary accommodations.

Minutes
CDBG Public Service Agency Funding Review Committee
Public Service Agency Funding for FY2024-2025
May 19, 2025

Committee Members Present: Carla Robinson, Cheletia Johnson, Danny Wiseman, Shawn Dunham, Suzanne Droleskey

Committee Members Absent: Jordan Faust

City Staff Present: Community Development Administrator David Brower, Community Development Analyst Raney Whitwell, Planning & Development Services Director Anthony Armstrong, Planning & Development Services Assistant Director Molly Hitchcock, Development Services Administration Manager Bridgette George

1. **Call meeting to Order and Consider Absence Requests**

   Committee Member Droleskey called the meeting to order at 12:13 p.m.

   There were no absence requests to consider.

2. **Agenda Items**

   2.1 Presentation, discussion, and possible action regarding Recognition of Affidavits Filed in Response to State Law on Disclosure of Local Officials Conflict of Interests.

   There were no affidavits to consider and no further discussion.

   2.2 Presentation, discussion, and possible action of Minutes.

   - May 12, 2025

   Committee Member Robinson motioned to approve the minutes, Committee Member Dunham seconded the motion, the motion passed 5-0.

   2.3 Presentation, discussion, and possible action regarding RFP 25-059 and Committee Review Process.

   The Committee discussed the shortened timeframe for the review process, noting that it facilitated better recall of details, as the meeting discussions and site visits occurred in close succession.

   2.4 Presentation, discussion, and possible action regarding proposals submitted in response to RFP 25-059 for Community Development Block Grant Public Service Agency Funding and agency site visits.

   Committee Members briefly recapped their site visits and their impressions of each agency's program and processes.

Since Catholic Charities was not discussed at the last meeting, the Committee also discussed their site visit.

2.5 Presentation, discussion, and possible action regarding Committee Ranking, Scoring, and Funding Recommendation Process.

The Committee briefly discussed the ranking process.

2.6 Presentation, discussion, and possible action regarding ranking and scoring of proposals submitted in response to RFP 25-059 for Community Development Block Grant Public Service Funding.

The Committee provided Administrator Brower with their ranking for each agency and once all rankings were input and tallied, the following agencies were ranked from first to seventh.

1st – Big Brothers Big Sisters of South Texas
2nd – The Salvation Army
3rd – United Way of Brazos Valley
4th – Unlimited Potential
5th – Brazos Maternal & Child Health Clinic, Inc.
6th – Brazos County Health District
7th – Catholic Charities of Central Texas

Committee Member Johnson motioned to accept the rankings, Committee Member Dunham seconded the motion, and the motion passed 5-0.

2.7 Presentation, discussion, and possible action regarding funding recommendations for proposals in response to RFP 25-059 for Community Development Block Grant Public Service Agency Funding.

There was general discussion regarding the funding process.

Committee Member Johnson motioned to fund Big Brothers Big Sisters $40,000, then retracted her motion to have more discussion about the potential amounts to consider for each agency.

There was additional Committee discussion regarding funding proposals and the percentage of College Station residents that were being served by each agency. The Committee worked together on finalizing funding amounts for each agency as shown below.

1st – Big Brothers Big Sisters of South Texas ($40,000)
2nd – The Salvation Army ($25,000)
3rd – United Way of Brazos Valley ($40,000)
4th – Unlimited Potential ($28,495)

5th – Brazos Maternal & Child Health Clinic, Inc. ($16,495)
6th – Brazos County Health District ($21,094)
7th – Catholic Charities of Central Texas ($13,366)

Committee Member Robinson motioned to approve the funding amounts, Committee Member Wiseman seconded the motion, and the motion passed 5-0.

2.8 Presentation, discussion, and possible action regarding changes to the Community Development Block Grant Public Service Agency Funding Process for next year.

Committee members discussed the process for next year, making the following suggestions.

- Start the process in February and end it before Spring Break.
- Ask agencies for the following:
  - Number the pages in their application packet to make it easier to find and discuss certain pages.
  - Provide success stories on how past funding benefited families.
  - Provide the percentage of their total budget that is allocated to the program for which they are requesting funding.
  - Provide more details about the specific program for which they are requesting funding, rather than about the agency.
  - Provide how the program is connected to and/or critical to the agency.
  - Extend site visits to 1½ hours.

Administrator Brower stated that he would release the RFP in December with proposals due in January which would allow the process to start earlier in February.

3. Discussion and possible action on future agenda items.

There was no discussion.

4. Adjourn

Committee Member Johnson motioned to adjourn, Committee Member Robinson seconded the motion, the motion passed 5-0, and the meeting adjourned at 2:27 p.m.

Approved:

_____

Chairperson

Attest:

_____

Jocelyne Mora, Board Secretary

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDING PROPOSAL
Public Service Agencies – FY 2026-2027

Agency Catholic Charities of Central Texas

Agency Contact John Paci, Director – Brazos Valley

Agency Address 1410 Cavitt Ave, Bryan, TX 77801

Contact Phone 979-321-6516

Contact E-Mail john-paci@ccctx.org

Program Name Proposed for Funding Brazos Valley Financial Stability Program

Summary Funding Request

CDBG Request ($)	$50,000
All Other Sources ($)	$108,670
Total Program Budget ($)	$158,670

Line Item Requests

List in order of priority from high to low	
Case manager salary and benefits	$14,712
Direct client assistance	$35,288
Total Amount	**$50,000**

Part One: Agency Information

A. <u>Agency Overview</u> - Please give general information about your agency in the following order: mission statement, history/overview of your agency, general goals and measurable outcomes of your agency.

- **Mission Statement:** People of faith serving anyone in need by strengthening families and promoting respect for human dignity and life.
- **History/Overview:** Since 1999, Catholic Charities of Central Texas (CCCTX) has worked to meet the needs of the most vulnerable members of society across our 25-county service region. We opened an office in Bryan in 2008 to better serve the Brazos Valley. CCCTX offers six programs under the same roof that take a holistic approach to help families reach their full potential. Our programs collaborate in unique ways to permanently move families out of poverty.
- **General Goals:**
  - Be a faith living organization that incorporates mission, vision, philosophy, and values into all we do.
  - Be an agency with life-changing services.
  - Be an agency with the breadth of services needed to address both rural and urban community needs.
  - Be an agency that leads the community in change to improve lives.
  - Be an agency that deeply involves the community in the mission of Catholic Charities.
- **Measurable Outcomes**
  - Provide financial stability services to 800 unduplicated individuals and distribute $361,000 in financial assistance
  - Serve 750 new or expectant parents and deliver 600 hours of pregnancy and parenting education
  - Provide legal representation in immigration matters to 450 clients and maintain a 90% application approval rating
  - Provide 1,680 counseling sessions to 210 unduplicated individuals

B. Board Members –

a. How many members are on the Board? 16

b. How many board seats are mandatory/required by your Charter? 2

C. Does your Agency have a strategic plan?

☒ Yes ☐ No

Please describe your Agency's planning efforts and process (strategic plan, Board planning retreats, etc…)

Catholic Charities conducts strategic planning every five years to set the organization's strategic direction and support an inclusive, management-directed, organization-wide long-term plan. We are developing a new strategic plan in 2026. Each Catholic Charities program also creates an annual work plan. The Mission Effectiveness Committee of the Board monitors the strategic plan and each program's progress at quarterly meetings.

Part Two: Program Information

A. Program Name Proposed for Funding: Brazos Valley Financial Stability Program

B. Complete Description of Program:

Through the Brazos Valley Financial Stability program, we provide financial assistance, case management, financial education, and wraparound services to help families avoid homelessness. Our goal is to improve the well-being of Brazos Valley families so they can achieve their full potential.

To achieve results, we:

- Provide households with one-time rent and/or utility relief to keep families in their homes with their power on and allow them to reallocate their financial resources to meet their basic needs.
- Provide one-on-one financial coaching and class-based financial education on topics including budgeting, debt retirement, alternatives to debt, income planning and enhancement, and basic banking.
- Connect households with other CCCTX programs or partners to meet additional needs.

In the Brazos Valley Financial Stability program, we serve individuals and families living at or below 200% of the federal poverty level* who are experiencing a crisis that puts their housing or utilities at risk. We provide financial assistance on a first-come, first-served basis for qualifying individuals. We do not stipulate a maximum assistance amount per household, giving us the flexibility to assist families who have fallen far behind. Together with our clients, we review their budget, ask about the amount they can pay (if any), and we pay the remainder.

This program strengthens families as they increase self-sufficiency, remain in their homes, and do not have to choose between buying groceries and paying the bills. Our services align with our mission to help individuals live with dignity. Indeed, part of living a dignified life is having a safe and stable home with electricity and running water. The College Station community is stronger when our neighbors have a safe, stable home.

*200% of the federal poverty level implies that a family is earning a household income that is twice the poverty level. Families that are above the poverty level still frequently struggle to meet their basic needs. In 2026, 200% of the federal poverty level for a family of four equals an annual household income of $66,000.

C. Is funding being requested for a position?

☒ Yes ☐ No

If yes, please name the position

Financial Stability case manager

If yes, is this an existing position?

☒ Yes ☐ No

D. Describe the need for this program in the community.

The Brazos Valley Financial Stability program helps College Station meet multiple priorities outlined in its 2025-2029 Consolidated Plan. Our program helps low-income families avoid homelessness, receive financial literacy education, and strives to reduce the number of poverty-level families.

In the Bryan-College Station Census County Division (CCD), there are 14,265 ALICE households (Asset Limited, Income Constrained, Employed) and an additional 13,351 that live below the poverty level. ALICE households may live above the poverty threshold and are employed, but do not earn enough to meet their basic needs. Sixty percent of families in the Bryan-College Station CCD earn below the ALICE threshold - $66,600 for a family of four in Brazos County.[1] ALICE households must often use more than 30% of their income to cover housing and utility costs, which means families may have to choose between paying the bills and purchasing food or medicine.

Even with two income earners, ALICE households frequently live paycheck to paycheck and are one crisis away from extreme financial hardship. Rent and utility assistance were the top two requested needs of the 2,775 College Station residents who called 2-1-1 in the past 12 months.[2]

The strength of the College Station community is linked to the financial stability of our neighbors. Members of ALICE households – our target service population in the Brazos Valley Financial Stability program – hold critical jobs and are essential to the community's welfare.

Sources:
1. United Ways of Texas. “The State of ALICE in Texas.” Retrieved from: https://www.unitedforalice.org/texas
2. 2-1-1 Counts. “Tops service requests Mar 4, 2025 to Mar 3, 2026.” Retrieved from https://tx.211counts.org/

E. How will this program address this need?

Many ALICE households are one crisis away from extreme financial hardship. Late or missed payments may result in insurmountable debt for many families. The financial assistance provided by the Brazos Valley Financial Stability Program helps families maintain or regain good standing with their property managers and utility providers so that they avoid eviction and utility disconnection. It allows them to redirect their remaining dollars toward food, clothing, childcare, and other necessary expenses. The program's financial education equips our clients with the knowledge and skills to navigate or avoid future financial challenges.

F. How will clients benefit from participation in this program?

Our Brazos Valley Financial Stability program provides financial assistance and resource support to families seeking help and hope. By providing rental and utility assistance to families in need, clients remain in their homes with their power on and can reallocate their limited financial resources to meet their other basic needs.

The case manager also provides one-on-one financial coaching and invites clients to attend our virtual financial literacy classes to prepare them to weather future financial challenges. Frost Bank representatives deliver financial literacy classes in English and Spanish. We connect individuals with other services that holistically address barriers to their stability and success.

G. Describe the present and future benefits to the community from this program.

The strength of the community is connected to the financial stability of our neighbors. Members of ALICE households – our target service population – hold critical jobs and are essential to the welfare of the entire community. Financially secure individuals contribute to the local economy and reduce the cost burden on community and governmental organizations. Financially secure individuals are better able to focus on family, education, work, and other activities which contribute to the overall welfare of the College Station community.

H. Describe support in the community for this program.

Community Support: The program serves Bryan and College Station residents thanks to funding from Community Development Block Grants, the United Way of the Brazos Valley, Bryan Texas Utilities, Atmos Energy, Catholic Charities USA, and the Diocese of Austin.

CCCTX is also supported financially and through gifts of volunteerism by many local faith-based groups and parishes, including St. Anthony Catholic Church in Bryan, St. Joseph Catholic Church in Bryan, St. Thomas Aquinas Catholic Church in College Station, St. Mary's Catholic Center in College Station, Santa Teresa Catholic Church in Bryan, Holy Rosary Catholic Church in Frenstat, St. Mary's Catholic Church in Caldwell, St. Mary's Catholic Church in Hearne and multiple Knights of Columbus groups (Catholic men's fraternal organizations).

Volunteer Support: CCCTX is supported by volunteers who give their time to the program by assisting with clerical work, sending appointment reminders, and preparing donated materials.

Other: We participate in the Brazos Valley Leadership in Public Service Initiative, facilitated by the Center for Nonprofits & Philanthropy at the Bush School of Government & Public Service. The Institute aims to bring together nonprofits, for-profits, and government to help ensure nonprofit readiness for increased service demand and to improve performance measures. Our Director of the Brazos Valley, John Paci, serves on the United Way of the Brazos Valley board and convenes bi-monthly with other local executive directors to discuss pressing community needs and responses.

I. Describe the experience, training, education, and certifications of the staff and volunteers working with the program.

Valerie Zimmerman served 9.5 years in the US Air Force and was deployed to Saudi Arabia during the first Gulf War as an Inventory Management Specialist. She received her BA in Criminal Justice/Psychology in 2005. For 10 years, she worked for Williamson County as a Veteran Services Officer, assisting veterans with their VA claims. She began working with Catholic Charities St. Michael's Veteran Services in 2018 and transitioned to the Financial Stability program in 2019. She joined the Brazos Valley Financial Stability team in 2022.

John Paci became Director of the Brazos Valley in 2021 after serving as Director of Financial Stability for three years. His work experience includes over eleven years in management and twelve years in the financial services industry. He has an MBA in finance from St. Edward's University. He is responsible for the overall management of the Brazos Valley office.

J. Describe your program evaluation tool. What trends have been observed in collected data? How has performance measurement impacted your program?

The program uses pre- and post-tests for clients participating in financial literacy classes. Clients are not required to participate in financial literacy classes to receive financial assistance. The test is delivered on paper for in-person classes and online for virtually taught classes. Our clients average 78% pre-test accuracy and 96% post-test accuracy.

The outcome goal we are seeking to achieve is that 85% of clients participating in a financial education class will demonstrate increased knowledge of the class topic.

K. Using the form below, provide the time period and implementation plan for the program or program component to be funded.

Date	Action	Description
10/1/26	Project fiscal year begins	Begin tracking program outputs and outcomes
1/15/27	Agency mid-fiscal year program evaluation	Evaluate agency mid-fiscal year outputs and outcomes and report to the Board of Directors
3/31/27	Achieve half spend down on direct client assistance	Spend at least half of CDBG-awarded direct client assistance
4/15/27 (tentative)	Host Brazos Valley fundraising event	Fundraiser to support operation of Catholic Charities in the Brazos Valley
9/30/27	Project fiscal year ends	Evaluate end of year program outputs and outcomes

L. Define the program service area.

The Brazos Valley Financial Stability Program serves residents of Brazos, Burleson, Robertson, and Washington counties.

M. Please give pertinent demographic information related to your Program clients (age, race, ethnicity, gender, etc.). Please provide numbers and percentages.

The Brazos Valley Financial Stability program served 708 unduplicated clients with all its funding sources from 10/1/2024 to 9/30/2025. Income – On average, 15% of the households we serve are low income (i.e., earning 50% of median income), 16% are very low income (i.e., earning 50% of median income), and 69% are extremely low income (i.e., earning 30% of median income). Race and ethnicity – On average, 51% of our clients are Black or African American, and 42% are white. Additionally, 32% of clients identify as Hispanic or Latino/a. The program serves all ages and genders. We estimate that about 40% of the families we serve have children in their homes.

N. Report percentages of clients served only by the PROGRAM for which funding is being requested:

College Station	Other	Total
28%	**72%**	**100%**

O. Report percentage of clients served only by the PROGRAM for which funding is being requested, in the following counties listed below:

Brazos	Burleson	Grimes	Leon	Madison	Robertson	Washington	Other	Total
95%	**3%**	**0%**	**0%**	**0%**	**1%**	**1%**	**0%**	**100%**

P. Below are the 2025 HUD Income Limits based on family household size showing 80% of the area median income. In order for a program to be eligible to receive CDBG Public Service Agency funding, at least 51% of clients served must be documented to be at or below these limits for their family size. Please use this information to complete the chart below.

1	2	3	4	5	6	7	8
$49,600	$56,650	$63,750	$70,800	$76,500	$82,150	$87,800	$93,500

Complete the table for the number of unduplicated clients served by the agency for the program(s) for which funding is being requested.

	10/1/2024 – 9/30/2025	10/1/2025 - 02/28/2026	10/1/2025 – 9/30/2026	10/1/2026 – 9/30/2027
	(Last Year)	(Current Year)		(Next Year)
	Actual	Actual to Date	Estimate	Projected
Total Unduplicated Clients*	52	6	80	130
No. < Low/Mod	52	6	80	130
Percentage < Low/Mod	100%	100%	100%	100%

**The results reported in this table reflect the number of unduplicated clients served specifically with College Station CDBG grant funding.*

Q. If Provide a testimonial or client impact statement for this program if the program is currently established.

After 17 years at the same job, Rudy suddenly found himself unemployed. Just a few years earlier, his wife had begun facing serious health challenges, and the steady life they had built together started to feel uncertain. Luckily, Rudy found Catholic Charities, and our Financial Stability program stepped in at a critical moment.

Catholic Charities continues to walk alongside families in crisis by offering financial assistance, education, and compassionate support when it's needed most.

"I have a job now, but we are stuck behind the eight-ball trying to catch up. We are very grateful [for the help]." Rudy, Financial Stability Client

Part Three – Financial Information

Summary Funding Request

CDBG Request ($)	$50,000
All Other Sources ($)	$108,670
Total Program Budget ($)	$158,670

Line-Item Requests

List in order of priority from high to low	
Case manager salary and benefits	$14,712
Direct client assistance	$35,288
Total Amount	**$50,000**

A. Program Budget Report
Please complete the Program Budget Report using the provided Excel document and attached as attachment A.

B. Personnel Form
If requesting funding for personnel, please complete the Personnel Form using the provided Excel document and attach as attachment B.

C. If the organization is recommended to receive a lower amount of College Station CDBG funds than requested, at what amount of funding can the organization still deliver meaningful services? What changes would you need to make in your organization to achieve the same level of service if full funding were not awarded? How would this impact the other programs of your agency?

Catholic Charities of Central Texas would not be able to deliver the Brazos Valley Financial Stability program at the same level of service with a lower amount of funding. Individualized case management is critical to the program's success. In addition to providing direct client assistance, our Financial Stability case manager helps clients with budgeting, financial education, and connections to additional community support resources to ensure long-term stability.

We average $700 in direct aid per household served in our program. With partial funding, we will still operate the program; however, we will assist fewer households. We regularly approach funders and partners to raise additional direct client assistance funding, but funds must be replenished each year. Receiving less CDBG funding will not negatively impact other programs at Catholic Charities.

D. What is your plan to reduce or eliminate CDBG funding for this program in the future? Describe your organization's financial planning for future project sustainability. Explain the organization's ability and action to develop alternate future sources of funding to support the program.

Catholic Charities will aim to reduce CDBG funding by increasing the number of individual donors who pledge recurring gifts, submitting funding applications to local foundations, and developing additional partnerships with utility providers.

Because the program will never charge for services, it will always require philanthropic donations to operate. Funds for direct client assistance must be raised each year because they are entirely spent to benefit clients, and staffing costs are directly related to the amount of aid dollars distributed. We apply for CDBG funding to administer direct client assistance for our neighbors in need. A decrease in CDBG funding results in fewer local households receiving assistance to remain in their homes with their utilities connected.

E. In terms of cents per the dollar – for your fundraising efforts, how much does it cost you to raise a dollar?

It costs us 48 cents to raise one dollar.

F. If requesting funding for a position or contract labor, explain what that position or contract laborer has to do with the services you provide.

The Brazos Valley Financial Stability program cannot exist without the critical services provided by the case manager who supports clients on their journey to stability and independence. The case manager is responsible for confirming client eligibility, needs assessment, determining client aid amounts, check requests, referrals, financial coaching, and client follow up.

We believe that case management is one of the most important social services we provide. Case management is a priority at CCCTX because we find that working collaboratively with clients is how significant positive changes can happen.

G. Explain how each of the items in your line item budget connect to the program you are applying for. Why are these critical to the program?

Case manager salary and benefits – The case manager is an essential part of program operations because the position is responsible for all client relationship elements and communicating with property managers and utility companies to pay client bills.

Direct client assistance – Client aid enables us to provide financial relief to our neighbors through the distribution of housing and utility assistance. We must annually raise funds to distribute to families in need. All funding in this category directly benefits program clients.

Part Four – Basic Eligibility Criteria

Does your organization have 501(c)3 tax-exempt status?

☑Yes ☐ No ☐ Not Applicable – Governmental Entity or other eligible organization

Date of Incorporation: **3/8/1999**

1. Will at least 51% of the clients served by the program you are requesting funding for have household incomes at or below 80% of the area median income? **Yes**

2. Will you be able to gather sufficient income documentation to verify that at least 51% of the clients served by the program you are requesting funding for have household incomes at or below 80% of the area median income? **Yes**

3. Will your program solely serve one of the populations listed below?

   ☐ Abused children
   ☐ Battered spouses
   ☐ Severely disabled adults
   ☐ Homeless persons
   ☐ Illiterate adults
   ☐ Persons with HIV/AIDS
   ☐ Migrant farm workers
   ☐ Elderly
   ☒ No

4. Is your program of such a nature and in such a location that it can be concluded that clients are primarily low and moderate income? An example is a day care center that is designed to serve residents of a public housing complex. ☒ Yes ☐ No

5. Describe how your program meets the following regulation– Explain how the City of College Station would benefit from non-College Station residents receiving services through this program. What "reasonable benefits" would the City of College Station receive if some clients of your program reside outside the College Station City Limits?

   § 570.309 Restriction on location of activities.

   CDBG funds may assist an activity outside the jurisdiction of the grantee only if the grantee determines that such an activity is necessary to further the purposes of the Act and the recipient's community development objectives, and that reasonable benefits from the activity will accrue to residents within the jurisdiction of the grantee. The grantee shall document the basis for such determination prior to providing CDBG funds for the activity.

   College Station residents would benefit from non-College Station residents receiving services through the Brazos Valley Financial Stability program, as the economic stability of the entire region is strengthened when families can remain in their homes with electricity and running water. These services are aligned with our goal to eradicate poverty in Central Texas and help individuals live with dignity.

   For citizens of the Brazos Valley to achieve their full potential, we must first meet their basic needs. When families do not have to worry about eviction or utility disconnection, they are better able to keep or find employment, remain healthy, and contribute to society. College Station will be positively impacted because community expenses will be reduced on emergency services and homelessness prevention. Additionally, financially stable residents of the Brazos Valley will contribute to the College Station economy.

6. Are there any eligibility restrictions for clients accessing your program? ☒ Yes ☐ No
   Explanation: **We serve individuals and families who are living at or below 200% of the federal poverty level and are experiencing a crisis that puts their housing or utilities at risk or has caused them short-term homelessness. Financial assistance is provided on a first-come, first-served basis and is available once every 12 months. Most beneficiaries reside in Brazos County because our office is in Bryan, but families residing in Robertson, Burleson, and Washington counties are also eligible for services.**

7. CDBG regulations require grantees and subrecipients to collect and report demographic information, as well as to document income. Refer to Sample Intake Form. How will your organization collect the required information? **The Financial Stability case manager collects demographic and income information at intake and records it on the client intake form, which we store in individual case files. The case manager will utilize Microsoft Excel to track demographic and other information required for reporting.**

8. Please describe your client tracking system and how you ensure unduplicated clients are counted correctly. **Each client receiving services will be counted only once during the grant period. Clients served are tracked in Microsoft Excel and can be sorted to detect duplicates.**

9. Do any of the following describe your program's purpose? (Indicate all that apply):
   - Help prevent homelessness? ☒ Yes ☐ No
   - Help the homeless? ☐ Yes ☒ No
   - Help those with HIV / AIDS? ☐ Yes ☒ No
   - Help persons with disabilities? ☐ Yes ☒ No

10. **Is the program for which you are applying for funding new or currently existing?**
    ☐ New ☒ Currently Exists

11. Has your organization received funding from a State, County or City (not counting College Station CDBG funds) for this program in the 2022-2023 year? ☒ Yes ☐ No
    a. If yes, what was the amount? **$40,000 from Bryan CDBG for 2025-2026**
    b. Will the CDBG funds you are currently applying for replace the City, County or State funding? ☐ Yes ☒ No

12. Is your organization faith-based? ☒ Yes ☐ No

13. If you checked "Yes" to Question 12, briefly explain how your agency will demonstrate compliance with 24 CFR 570.200(j) which prohibits inherently religious activities. **No inherently religious activities are offered to clients by Catholic Charities of Central Texas. Client programming does not involve worship, religious instruction, or proselytization. In addition, Catholic Charities does not discriminate against clients based on their religion, nor do we ask for their religion or faith preference during intake procedures.**

14. Did your organization spend more than $750,000 in Federal awards during its most recent fiscal year? ☒ Yes ☐ No

15. Will your organization be able to comply with the Insurance Requirements listed in Section 4.5 of the Request for Proposals? ☒ Yes ☐ No
    Explanation: **Catholic Charities carries insurance policies for Commercial General Liability, Business Automobile Liability, and Workers' Compensation. We will comply with**

all insurance requirements and supply insurance certificates to the City should we be selected for funding.

16. Which of the needs identified in the City's 5-Year Consolidated Plan does this program meet?

- ☒ Public Services
- ☒ Homelessness Services
- ☐ Special Needs Services
- ☐ Economic Development Assistance
- ☐ Homeownership – Financial Literacy
- ☐ Homelessness – Outreach and Assessment
- ☐ Rental Housing - Rehabilitation
- ☐ Rental Housing – Construction
- ☐ Owner Housing – Rehabilitation / Reconstruction
- ☐ Owner Housing – Demolition
- ☐ Homeownership – Construction
- ☐ Homeownership – Down Payment Assistance
- ☐ Homelessness – TBRA Security Deposits

The City's 2025 – 2029 Consolidated Plan can be found here:
https://www.cstx.gov/media/squl1ham/2025-2029-consolidated-plan.pdf

Part Five – Additional Information

Agency Certification:

I certify that all information reported in this proposal and attached is true, accurate and complete to the best of my belief and knowledge.
I certify that I am authorized to make this proposal on behalf of **Catholic Charities of Central Texas** (Agency) and have been designated as such by the Board of Directors.
I will provide written notice of any changes or additions to this information. I also understand the Agency may need to provide additional information during the proposal process and if funded.
I understand a written agreement will be required between **Catholic Charities of Central Texas** (Agency) and City upon award of funds.

Date: _____ Federal Unique Entity Identification (UEI) NUMBER H97BX9MXDR27

Name Allison Cavazos

Signature _____

Title Executive Director

Completed sealed proposal packets should be directed to the following individual:

City of College Station - Purchasing
Brandi Whittenton, Buyer
1101 Texas Avenue S.
College Station, Texas 77840
Email: bwhittenton@cstx.gov

Questions regarding the proposal packets can be directed to the following:

In order to ensure a fair and objective evaluation, all questions related to this Request for Proposal shall be addressed at the mandatory Pre-Proposal Conference or in writing via the Q&A feature available through the Brazos Valley e-Marketplace at https://brazosbid.ionwave.net .The deadline for written questions is January 30, 2025, at 3:00 p.m. CST. Contact with any City employee or official is prohibited without prior written consent from the Purchasing Division.

Attachments (Required)

Required as Attachment to All Copies:

1. Board Members (Name, Profession, & (*) notation for Board position required by funding source)
2. Agency Organizational Chart.
3. List of Existing Agreements of Collaboration (If Available – Do NOT provide actual copies)
   Verification will be done during site visit
4. Program Evaluation Tool.
5. Client Intake Form (Income documentation must comply with the requirements found in 24 CFR 570.208 2 (i), (A) (B) (C) (D)
6. Financial Statement Audit and Management Letter with Response, if applicable *or* If no date of new audit available, Provide Financial Statement Review
7. If your organization exists as a local branch of a larger organization, please provide a statement of financial position for the local branch. This should be submitted in your standard format.
8. Most recent IRS Tax Form 990 (unredacted)
9. Board Policy (*)
10. IRS Letter of Tax Status (*)
11. Certification and Authorization (submit one signed original only)

Required as Digital Attachment (on CD, Flash Drive, or Uploaded to the Brazos Valley Online Bidding System):

1. Agency Financial Policies*
2. Agency Personnel/Administrative Policies*
3. Agency Conflict of Interest/ Political Activity/ Anti-Lobbying Policies*

(*) Information to be submitted only if agency has not applied for CDBG funding in the last five (5) years or if substantive changes have occurred since last proposal.

Certification/Authorization/Acknowledgment Form

– Additional Information

Agency Certification:

I certify that all information reported in this proposal and attached is true, accurate and complete to the best of my belief and knowledge.
I certify that I am authorized to make this proposal on behalf of Catholic Charities of Central Texas (Agency) and have been designated as such by the Board of Directors.
I will provide written notice of any changes or additions to this information. I also understand the Agency may need to provide additional information during the proposal process and if funded. I understand a written agreement will be required between Catholic Charities of Central Texas (Agency) and City upon award of funds.

Date: 3/5/26 Federal Unique Entity Identification (UEI) NUMBER H97BX9MXDR27

Name Allison Cavazos

Signature Allison Cavazos

Title Executive Director

Completed sealed proposal packets should be directed to the following individual:

City of College Station - Purchasing
Laura Perez, Buyer
1101 Texas Avenue S.
College Station, Texas 77840
Email: laperez@cstx.gov

Questions regarding the proposal packets can be directed to the following:

In order to ensure a fair and objective evaluation, all questions related to this Request for Proposal shall be addressed in writing via the Q&A feature available through the Brazos Valley Online Bidding System at https://brazosbid.ionwave.net. **The deadline for written questions is February 19, 2026, at 2:00 p.m. CST**. Contact with any CITY employee or official is prohibited without prior written consent from the City Purchasing

CATHOLIC CHARITIES CENTRAL TEXAS
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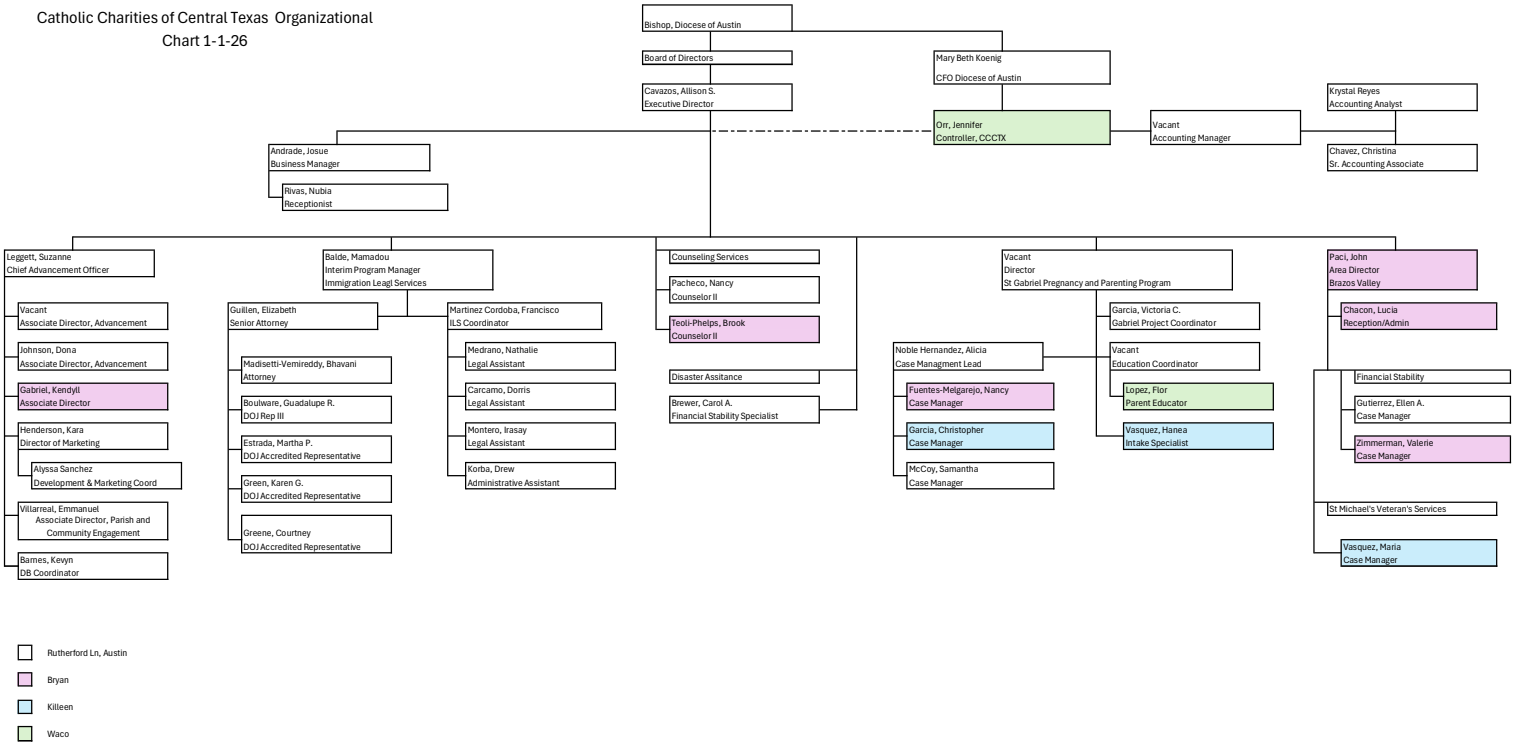
Required Attachments

CATHOLIC CHARITIES CENTRAL TEXAS
ENGAGE. EDUCATE. EMPOWER.

Board of Directors
2025-2026

Scott Brutocao *Vice President*	❖	Partner, Cornell Smith Mierl Brutocao Burton LLP
Luisa de Poo	❖	Secretariat Dir. Life, Charity and Justice – Diocese of Austin
Kacy Dolce	❖	Residential Real Estate Broker Associate – Kuper Sotheby's International Realty
Selma D'Mello	❖	Research Scientist – University of Texas at Austin
Leah Esparza *Secretary*	❖	Director of Advancement – St. Michael's Catholic Academy
Janet Julian	❖	Director, Business Services F&A – Cognizant Technologies
Mary Beth Koenig	❖	Chief Financial Officer – Diocese of Austin
Pat Macy *President*	❖	Retired Director of Social Justice Ministry – St. Austin Catholic Parish
Roger Martinez	❖	Retired, Texas A&M University
Tini Nguyen *Chair of Audit*	❖	Senior Counsel – Locke Lord LLP
Rev. Tim Nolt	❖	Pastor – St. Joseph Catholic Church, Killeen
Michael O'Quinn	❖	Senior Advisor to the President – Texas A&M University
Kristen Pierce-Vreeke	❖	Senior Executive Director – Greater Austin YMCA
Yesenia Rodriguez *Treasurer*	❖	Senior Finance Manager – iFLY Indoor Skydiving
Michael Shaunessy	❖	Partner – McGinnis Lochridge LLP
Rev. Jim Chamberlain	❖	Pastor – St. Monica Catholic Church, Cameron

Catholic Charities of Central Texas Organizational Chart 1-1-26



CATHOLIC CHARITIES CENTRAL TEXAS
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Existing Agreements of Collaboration
Brazos Valley Financial Stability Program

- United Way of the Brazos Valley – Community Impact Grant
- Atmos Energy Sharing the Warmth
- Bryan Texas Utilities PowerShare

Financial Knowledge Test Circle one: Pre or Post

NAME_____

1. True or False: Debt is different from Credit (circle a or b)
    a. True
    b. False

2. True or False : There are 2 types of debt (circle a or b)
    a. True
    b. False

3. List 2 examples of Unsecured debt:

_____

_____

4. List 2 examples of Secured debt

_____

_____

5. Name the ratio that compares the amount your payments are each month with the amount you pay for debt with the amount of gross income you receive each month.

---

6. True are False: Payday loans are inexpensive with low interest rates (circle a or b)
   a. True
   b. False

7. True or False: Snowball method is one strategy to pay off debt
   a. True
   b. False

Client Number (Agency Staff only):_____

Intake Form

Name _____ Phone _____

Address _____ City _____ Zip _____

DOB _____

What is your Ethnicity: (**You must choose one**)
□ Hispanic or Latino □ Not Hispanic or Latino

What is your Race: (**You must choose one**)
□ American Indian/Alaska Native □ Asian □ Black or African American
□ Native Hawaiian or Pacific Islander □ White □ American Indian/Alaska Native **&** White
□ Asian **&** White □ American Indian/Alaska Native **&** Black/African American
□ Black/African American **&** White
□ Race Combination not included in above categories – Specify _____

Residence:	□ College Station	□ Bryan	□ Other **(Choose one)**
Head of Household:	□ Male	□ Female	□ Both **(Choose one)**

2025 Median Income Limits

Please check the **number** of family members in the family and the appropriate **income** level category (on the same line). Calculation of Family Income should include: gross wages and salaries, social security income, pensions, child support, Temporary Assistance for Needy Families (TANF)/food stamps, and any other source of income. This chart is based on annual income.

Family Size (Choose one)	**Income Range (Choose one)**			
	Extremely Low Income	**Very Low Income**	**Low Income**	**Above Income**
□ 1	□ $18,600 or less	□ $18,601 ≤ $31,000	□ $31,001 ≤ $49,600	□ $49,601 or more
□ 2	□ $21,250 or less	□ $21,251 ≤ $35,400	□ $35,401 ≤ $56,650	□ $56,651 or more
□ 3	□ $26,650 or less	□ $26,651 ≤ $39,850	□ $39,851 ≤ $63,750	□ $63,751 or more
□ 4	□ $32,150 or less	□ $32,151 ≤ $44,250	□ $44,251 ≤ $70,800	□ $70,801 or more
□ 5	□ $37,650 or less	□ $37,651 ≤ $47,800	□ $47,801 ≤ $76,500	□ $76,501 or more
□ 6	□ $43,150 or less	□ $43,150 ≤ $51,350	□ $51,351 ≤ $82,150	□ $82,151 or more
□ 7	□ $48,650 or less	□ $48,651 ≤ $54,900	□ $54,901 ≤ $87,800	□ $87,801 or more
□ 8	□ $54,150 or less	□ $54,151 ≤ $58,450	□ $58,451 ≤ $93,500	□ $93,501 or more

To comply with requirement of funding sources, this agency needs all clients to give information on all income and family size in order to qualify for services. You must provide a self-certification that the information you provide is accurate and complete to the best of your knowledge. You will need to verify income by providing third party documentation demonstrating eligibility for another qualifying program or by providing actual income documentation (definition of 3rd party or actual income on back). All information is kept confidential for records keeping and reporting requirements. No information will be released without the written consent of the individual.

I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (U.S. Code Title 18, Section 1001and Title 31, Sections 3729-3730 and 3801-3812).
I certify that all information provided on this application is true to the best of my knowledge. I also understand that, I will provide verification of income.

_____ _____
Applicant's or Guardian's Signature Date

Revised 6-5-25

Client Number (Agency Staff only):_____

Instructions: ***The income Section to be completed by Agency staff only***. Check the box next to the form of income documentation you will use to certify the income of the family you are serving.

□ 3rd Party Verification Process

Definition: Evidence of qualification under another government program having income qualification criteria at least as restrictive as the HUD income restrictions. Examples:

□ **Section 8 Housing program**
□ **Free/Reduced School lunch program**
□ **Medicaid**
□ **WIC**
□ **Temporary Assistance for Needy Families (TANF)**
□ **Disability Income**
□ **Other**_____

Instructions:

1. Review list above and check appropriate box (you need only provide evidence of qualifying for one program)
2. Provide evidence of qualification through certification form from the agency and/or copy of card used to receive services (must be able to identify the card with the cardholder. Can use only card if it clearly states the person's name and/or address and is determined an acceptable program.
3. A referral can be made by another agency whose criteria meet the HUD definition and the agency agrees to maintain documentation supporting this (Example: email by school that the child is on free/reduced lunch).

□ Actual Income Documentation

Definition: Family Household does not participate in an income qualifying accepted program. Actual income includes all income received by the family. Please check which documents were submitted to verify income:

□ **W-2 Forms**
□ **1040 Income Tax Forms**
□ **Pay Check Stubs (At Least Two)**
□ **Benefit Award Letter(s) (Social Security, SSI, etc..)**
□ **Other Income** _____
□ **I have no income (complete affidavit of no income)**

Instructions:

1. Check boxes above for type(s) of income documentation submitted.
2. Use box below to make a calculation determining gross annual income from source documents provided.

□ Over Income

Definition: Family household is over the income limit for their household size or they cannot provide income backup documentation as required by one of the other certification methods listed above.

Instructions: Document this family household as over income on quarterly and annual Client Reports.

Income Calculation & Verification of Continuous Service Approval

Instructions: complete calculation(s) in this box showing annual income based on source documents provided. Sign & date below.

Rev. 6/9/2022**- STAFF ONLY- CLIENTS PREVIOUSLY SEEN MUST BE VERIFIED DURING THE INTAKE PROCESS. A PRIOR INTAKE MAY BE USED IF THE CLIENTS HAS BEEN CONTINIOUSLY SERVED FROM YEAR TO YEAR AND NO INFORMATION HAS CHANGED ON ALL SECTIONS.**

_____ _____

Print Name and Sign (Staff Completing Form) Date

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.

INDEPENDENT AUDITORS' REPORT
AND FINANCIAL STATEMENTS

JUNE 30, 2024 AND 2023

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.

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ATCHLEY & ASSOCIATES LLP
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

Independent Auditors' Report

Board of Directors
Catholic Charities of Central Texas, Inc.
Austin, Texas 78702

Opinion

We have audited the accompanying financial statements of Catholic Charities of Central Texas, Inc. (Catholic Charities), which comprise the statements of financial position as of June 30, 2024 and 2023, 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 referred to above present fairly, in all material respects, the financial position of Catholic Charities as of June 30, 2024 and 2023, and the results of its operations 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* . Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Catholic Charities 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Catholic Charities' ability to continue as a going concern within one year after the date that the financial statements are issued.

Auditors' Responsibility 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 auditors' 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 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 Catholic Charities' 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 Catholic Charities' 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 awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic 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 information 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 our report dated March 21, 2025, on our consideration of Catholic Charities' 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 control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Catholic Charities' 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 Catholic Charities' internal control over financial reporting and compliance.

Atchley & Associates, LLP

Austin, Texas
March 21, 2025

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

Assets:	2024	2023
Current Assets		
Cash	$ 299,292	$ 199,900
Money Market Cash Equivalents	34,031	32,314
Grants Receivable	899,925	943,471
Other Receivables	29,929	33,716
Prepaid Expenses	83,534	59,791
Total Current Assets	1,346,711	1,269,192
Total Assets	$ 1,346,711	$ 1,269,192
Liabilities:		
Current Liabilities		
Accounts Payable	$ 25,372	$ 16,520
Payroll Taxes and Benefits	368,608	273,372
Funds Held for Others	-	-
Total Current Liabilities	393,980	289,892
Notes Payable		
DIAL line of credit	600,000	500,000
Total Liabilities	993,980	789,892
Net Assets:		
Without Donor Restriction	48,296	160,462
With Donor Restriction	304,435	318,838
Total Net Assets	352,731	479,300
Total Liabilities and Net Assets	$ 1,346,711	$ 1,269,192

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

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	Without Donor Restriction	With Donor Restriction	Total
Revenues:			
Diocesan Grants	$ 640,032	$ -	$ 640,032
Foundation Grants	303,000	514,835	817,835
Governmental Grants	7,050,943	23,802	7,074,745
Special Collections	13,812	227,301	241,113
Contributions	691,456	244,258	935,714
Contributions - Special Events	185,393	-	185,393
Contributed Nonfinancial Assets	549,248	-	549,248
Client Fees	330,596	-	330,596
Interest Income	1,717	-	1,717
Other	3,296	-	3,296
Total Revenues	9,769,493	1,010,196	10,779,689
Net Assets Released from Restrictions	1,024,599	(1,024,599)	-
Total Revenues and Net Assets Released from Restrictions	10,794,092	(14,403)	10,779,689
Expenses:			
Immigration and Refugee Services	5,071,881	-	5,071,881
Parish Relations	123,732	-	123,732
Financial Stability	2,188,816	-	2,188,816
Gabriel Project Life Centers	868,580	-	868,580
Counseling Services	320,526	-	320,526
Disaster Response	267,139	-	267,139
St. Michael's Veteran's Services	1,085,520	-	1,085,520
Total Program Expenses	9,926,194	-	9,926,194
Management & General	151,600	-	151,600
Fundraising	828,464	-	828,464
Total Expenses	10,906,258	-	10,906,258
Change in Net Assets	(112,166)	(14,403)	(126,569)
Net Assets at Beginning of Year	160,462	318,838	479,300
Net Assets at End of Year	$ 48,296	$ 304,435	$ 352,731

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

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	Without Donor Restriction	With Donor Restriction	Total
Revenues:			
Diocesan Grants	$ 827,791	$ -	$ 827,791
Foundation Grants	313,500	497,222	810,722
Governmental Grants	3,086,162	28,716	3,114,878
Special Collections	-	162,303	162,303
Contributions	810,524	115,716	926,240
Contributions - Special Events	252,490	583	253,073
Contributed Nonfinancial Assets	431,173	-	431,173
Client Fees	616,880	-	616,880
Interest Income	2,254	-	2,254
Other	5,639	-	5,639
Total Revenues	6,346,413	804,540	7,150,953
Net Assets Released from Restrictions	1,113,691	(1,113,691)	-
Total Revenues and Net Assets Released from Restrictions	7,460,104	(309,151)	7,150,953
Expenses:			
Immigration and Refugee Services	2,247,764	-	2,247,764
Parish Relations	133,583	-	133,583
Financial Stability	2,008,295	-	2,008,295
Gabriel Project Life Centers	766,663	-	766,663
Counseling Services	616,149	-	616,149
Disaster Response	248,310	-	248,310
St. Michael's Veteran's Services	486,196	-	486,196
Total Program Expenses	6,506,960	-	6,506,960
Management & General	155,823	-	155,823
Fundraising	713,965	-	713,965
Total Expenses	7,376,748	-	7,376,748
Change in Net Assets	83,356	(309,151)	(225,795)
Net Assets at Beginning of Year	77,106	627,989	705,095
Net Assets at End of Year	$ 160,462	$ 318,838	$ 479,300

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

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

Expenses	Immigration & Refugee Services	Parish Relations	Financial Stability	Gabriel Project Life Centers	Counseling Services	Disaster Response	St. Michael's Veteran's Services	Management & General	Fundraising	Total
Salary and Benefits	$ 2,570,807	$ 100,780	$ 656,963	$ 593,054	$ 198,918	$ 180,510	$ 483,852	$ 52,746	$ 543,794	$ 5,381,424
Client Assistance	1,683,941	-	1,288,690	15,298	-	12,293	440,423	-	-	3,440,645
Other Prof/Contract Svcs	339,793	7,380	83,351	49,930	33,901	12,492	55,207	31,211	151,786	765,051
Occupancy Costs	316,065	9,319	150,758	117,695	58,797	44,624	79,180	8,459	2,488	787,385
Administrative Expense	130,925	1,438	7,441	12,161	20,044	1,455	12,716	46,903	64,052	297,135
Staff Development & Travel	23,309	3,587	1,613	12,938	8,866	5,273	11,723	12,101	8,406	87,816
Program Events	5,160	-	-	44	-	-	-	-	50,774	55,978
Other Expenses	1,881	1,098	-	65,568	-	10,492	2,419	180	-	81,638
Advertising & Promotion	-	130	-	1,892	-	-	-	-	7,164	9,186
Total Expenses	$ 5,071,881	$ 123,732	$ 2,188,816	$ 868,580	$ 320,526	$ 267,139	$ 1,085,520	$ 151,600	$ 828,464	$ 10,906,258

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

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

Expenses	Immigration & Refugee Services	Parish Relations	Financial Stability	Gabriel Project Life Centers	Counseling Services	Disaster Response	St. Michael's Veteran's Services	Management & General	Fundraising	Total
Salary and Benefits	$ 1,632,291	$ 112,178	$ 667,263	$ 493,012	$ 440,491	$ 151,768	$ 262,988	$ 29,080	$ 436,876	$ 4,225,947
Client Assistance	96,751	-	1,133,978	59,631	-	44,032	150,724	32	-	1,485,148
Other Prof/Contract Svcs	223,913	8,051	76,458	39,478	42,511	8,177	26,560	28,495	143,808	597,451
Occupancy Costs	170,233	8,064	107,968	127,683	101,068	30,107	23,479	6,639	2,691	577,932
Administrative Expense	100,383	1,173	20,682	17,438	24,870	4,306	17,122	60,896	66,217	313,087
Staff Development & Travel	18,249	3,993	1,946	9,989	5,738	6,929	5,122	11,886	6,976	70,828
Program Events	4,410	8	-	-	-	79	-	-	48,454	52,951
Other Expenses	1,534	115	-	18,629	91	1,962	201	14,560	182	37,274
Advertising & Promotion	-	1	-	803	1,380	950	-	4,235	8,761	16,130
Total Expenses	$ 2,247,764	$ 133,583	$ 2,008,295	$ 766,663	$ 616,149	$ 248,310	$ 486,196	$ 155,823	$ 713,965	$ 7,376,748

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

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 and 2023

	2024	2023
Cash Flows from Operating Activities		
Change in Net Assets	$ (126,569)	$ (225,795)
Changes in Current Assets:		
Grants Receivable	43,546	(501,142)
Other Receivables	3,787	8,575
Prepaid Expenses	(23,743)	(29,211)
Changes in Current Liabilities:		
Accounts Payable	8,852	(64,464)
Payroll Taxes and Benefits	95,236	40,108
Funds Held for Others	-	(13,694)
Total Cash Provided (Used) by Operating Activities	1,109	(785,623)
Cash Flows from Financing Activities		
Net proceeds from DIAL line of credit	100,000	500,000
Total Cash Provided (Used) by Financing Activities	100,000	500,000
Net Change in Cash and Cash Equivalents	101,109	(285,623)
Cash and Cash Equivalents, Beginning of Year	232,214	517,837
Cash and Cash Equivalents, End of Year	$ 333,323	$ 232,214

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

(1) Organization

Catholic Charities of Central Texas, Inc. (Catholic Charities) incorporated on March 8, 1999, as a not-for-profit organization with programs serving the needs of the poor and vulnerable within the 25 counties of the Diocese of Austin (the Diocese). Catholic Charities achieves its mission through the provision of direct services, collaboration with other organizations and ministries, as well as advocacy and promoting social justice. Catholic Charities is guided by its vision for a Central Texas in which every person thrives in their God-given gifts and dignity.

Although it is a separate legal entity, Catholic Charities is closely affiliated with the Diocese. The Bishop of the Diocese is the sole member of Catholic Charities and appoints all members of its Board of Directors.

During the fiscal years ended June 30, 2024 and 2023, Catholic Charities operated the following major programs:

Immigration and Refugee Services
The Immigration Legal Services program provides assistance to individuals and families eligible to apply for immigration benefits, with a focus on family reunification. Services include naturalization services, humanitarian relief, temporary protected status, as well as services for victims of domestic violence and human trafficking. The City of Austin and Travis County provide funding to support legal services offered in those areas as well as several foundations. The program offered refugee support services through TXOR and USCCB grants originating with the US Office of Refugee Resettlement.

Parish Relations
The Parish Relations program provides information and referral to existing social services; promotes networking between parishes for mutual support and information sharing; works closely with other diocesan offices to integrate the social teachings of the church into all diocesan activities; and works with local, state and national social action organizations.

Financial Stability
The Financial Stability program provides long-term comprehensive case management services and financial assistance to help families develop and implement a recovery plan to stabilize their household and achieve economic self-sufficiency. In addition the program provides homelessness prevention services through financial education classes for the community at large. Catholic Charities was awarded a multi-year case management contract from the City of Austin through the BSS+ collaborative in April 2012 where Catholic Charities has access to client assistance that is paid through a different agency. A second multi-year contract was awarded in April 2016 in partnership with the City of Austin where Catholic Charities serves as the lead agency in collaboration with four local community centers to assist in helping families with financial aid. Services in the Brazos Valley are supported by partnerships with United Way of Brazos Valley and the cities of Bryan and College Station through Community Development Block Grants.

(1) Organization (Continued)

Gabriel Project Life Centers
The Gabriel Project Life Center program provides culturally-competent services to women and men until their child is three years of age, including pregnancy and parenting classes, mentoring, and material assistance. The program is supported in part by the Texas Pregnancy Care Network and private donations.

Counseling Services
The Counseling Services program provide low-cost, comprehensive mental health services for individuals, families, children, couples, or groups. Services are offered on a sliding fee scale, and no one is turned away due to inability to pay. The program is subsidized through City of Austin grants, foundation grants and private contributions.

Disaster Response
The Disaster Response program responds to disasters by providing immediate and long-term relief to families impacted by a disaster. Services include financial aid, shelter care, counseling, document replacement, housing repair, housing rebuild, and more. Since 2013, Catholic Charities has responded to an average of three disasters across our service region annually. With the assistance of a grant from CCUSA, we are able to expand the program to include a full time staff position and training for disaster response volunteers.

St. Michael's Veteran's Services
The St. Michael's Veteran Services program provides case management and short-term financial assistance for active duty, veterans, their spouses, dependents, and surviving spouses. In July of 2017 St. Michael's Veteran's Program was established with assistance from a grant through the Texas Veteran's Commission.

(2) Summary of Significant Accounting Policies

(a) Basis of Presentation

The accompanying financial statements have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require Catholic Charities to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of Catholic Charities' management and the board of directors.

Net assets with donor restrictions - Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Catholic Charities or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

(2) Summary of Significant Accounting Policies (Continued)

(a) Basis of Presentation (continued)

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

(b) Cash and Cash Equivalents

Catholic Charities' cash consists of cash on deposit with banks. Cash equivalents represent money market funds or short-term investments with original maturities of three months or less from the date of purchase, except for those amounts that are held in the investment portfolio which are invested for long-term purposes.

(c) Cash Concentration

Financial instruments, which potentially subject Catholic Charities to concentration of credit risk, consist principally of temporary cash investments and certificates of deposit. Catholic Charities places its temporary cash and other investments with high-credit, quality financial institutions and securities dealers, which may exceed federally and privately insured amounts at times. Catholic Charities does not believe that it is exposed to any significant credit risk on uninsured amounts.

(d) Contribution and Grants Receivable

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Discount amortization is included in contribution revenue. Conditional promises to give are not included as support until the conditions are met.

(e) Fixed Assets

Donated or purchased items with individual values of over $5,000 are recorded as fixed assets and depreciated evenly over their useful lives. Purchased items are recorded at cost and donated items are recorded at estimated fair value on the date of donation.

(f) Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), 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.

(2) Summary of Significant Accounting Policies (Continued)

(f) Contributions (continued)

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

(g) Volunteer Services

Catholic Charities makes use of volunteers in its ministries. There were approximately 3,247 and 3,100 non-specialized volunteer hours contributed to Catholic Charities in the fiscal years ended June 30, 2024 and 2023, respectively. These services were not reflected in the accompanying statements of activities because they do not meet the necessary criteria for recognition under US GAAP. The estimated dollar value of a volunteer hour published by Independent Sector for 2024 (the most recent published value) and 2023 is $33.49 and 31.80. Based on these rates, the dollar value of the volunteer hours contributed to Catholic Charities for fiscal years 2024 and 2023, is $108,742 and $98,580, respectively.

(h) Income Taxes

Catholic Charities is exempt from income tax under IRC section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. Catholic Charities has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. Catholic Charities has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

(i) Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include the following:

Occupancy cost and in-kind allocations for each location are calculated on the basis of square footage. Insurance expense and Diocese of Austin services allocations are a percentage of total employees. Most payroll is direct allocation based on timesheet entry. Administrative payroll expenses are allocated based on percentage program employees.

(j) Use of Estimates

Management uses estimates and assumptions in preparing its financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

(2) Summary of Significant Accounting Policies (Continued)

(k) Recently Issued Accounting Standards

In June 2016, the Financial Accounting Standards Board (FASB) issued guidance [FASB Accounting Standard Codification (ASC) 326] which significantly changed how entities measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the organization that are subject to the guidance in FASB ASC 326 were trade accounts receivable. Catholic Charities adopted the ASU during the year ended June 30, 2024. There was no significant impact on the adoption of the ASU.

(l) Subsequent Events

Management has evaluated subsequent events for potential disclosure through the date of the Independent Auditors' Report, the date the financial statements were available to be issued. [See Note (8)]

(3) Availability and Liquidity

The following represents Catholic Charities' financial assets at June 30, 2024 and 2023:

	2024	2023
Financial assets at year end:		
Cash	$ 299,292	$ 199,900
Money Market Cash Equivalents	34,031	32,314
Grants Receivable	899,925	943,471
Other Receivables	29,929	33,716
Total financial assets	1,263,177	1,209,401
Less amounts not available to be used within one year:		
Net assets with donor restrictions	304,435	318,838
Less net assets with purpose restrictions to be met in less than a year	(247,563)	(237,344)
Funds held for others	-	-
	56,872	81,494
Financial assets available to meet general expenditures over the next twelve months	$ 1,206,305	$ 1,127,907

(3) Availability and Liquidity (Continued)

Catholic Charities has historically maintained financial assets to meet one to two months of operating expenses. As a grant-funded organization, management closely monitors grant income and adjusts general spending within these limits. Management is working to build a six month reserve as part of the strategic mapping process. As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

(4) Net Assets

Net assets with donor restrictions are available for the following purposes:

	2024	2023
Agency Support	$ 2,655	$ 2,655
Counseling Services	980	26,480
Disaster Relief	13,604	52,734
Financial Stability	227,087	184,045
Gabriel Project Life Center	33,687	36,843
Immigration and Refugee Services	23,710	11,864
St. Michael's Veteran's Program	2,712	4,217
	$ 304,435	$ 318,838

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes, as follows:

	2024	2023
Agency Support	$ -	$ -
Counseling Services	47,400	95,335
Disaster Relief	90,816	191,435
Financial Stability	436,421	359,519
Gabriel Project Life Center	244,000	210,418
Immigration and Refugee Services	169,700	242,901
Parish Relations	18,050	4,283
St. Michael's Veteran's Program	18,212	9,800
	$ 1,024,599	$ 1,113,691

(5) Retirement Benefits

All full-time employees are eligible to participate in the plan. Contributions by employees are restricted by IRS 403(b) regulations, while Catholic Charities contributes 6% of salary per employee per year and a dollar-for-dollar match of employee contributions up to 4% of salary. Contributions by Catholic Charities were $270,716 and $209,304 for the years ended June 30, 2024 and 2023, respectively.

(6) Related Party

In the fiscal years ended June 30, 2024 and 2023, the Diocese contributed 13% and 16% of Catholic Charities' total funding respectively. The Diocese provided office space to Catholic Charities without charge [See Note (7)]. The Diocese also contributed 78% and 82% respectively of the cost of accounting, payroll, IT, and human resource services to Catholic Charities. These contributions have been recognized as revenue in the financial statements in accordance with US GAAP.

(7) Contributed Nonfinancial Assets

Catholic Charities received donations of office space from the Diocese [See Note (6)]. The value of the donated space is based on average rental rates for similar spaces in the same area and allocated within occupancy costs on the statements of functional expenses as discussed in Note (2). Catholic Charities also received donated supplies, valued at the cost to acquire similar products, and gift cards, valued at the notational value of the cards. These were used within the programs of Catholic Charities.

	2024	2023
Office Space	$ 478,259	$ 336,270
Donated Hygiene Products	70,989	74,903
Gift Cards	-	20,000
	$ 549,248	$ 431,173

(8) Subsequent Events

There have been significant changes in Federal funding for programs since the start of Fiscal Year 2025. Our grant servicing Homeless Veteran’s came to an end in November 2024. Due to changing priorities of the new Federal Government Administration, our largest program, Refugee Services, has ended six of the seven service lines as of March 2025, with legal services to phase out as existing clients’ cases are closed. Catholic Charities will continue to serve Veterans and Refugees, similar in scope to Fiscal Year 2022 and earlier, prior to the expansion made possible by the federal awards. This represents a reduction of revenues and related expenses of approximately $4,900,000 from that reported for the year ended June 30, 2024.

SUPPLEMENTARY INFORMATION

ATCHLEY & ASSOCIATES LLP
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

INDEPENDENT AUDITORS' 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 STANDARDS*

Board of Directors
Catholic Charities

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 *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Catholic Charities of Central Texas, Inc. (Catholic Charities), which comprise the statement of financial position as of June 30, 2024, and the related statements 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 March 21, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Catholic Charities internal controls over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Catholic Charities internal control. Accordingly, we do not express an opinion on the effectiveness of Catholic Charities 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 a combination of deficiencies, in internal control, such that there is a 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Catholic Charities financial statements are free of 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 determination of financial statement amounts. 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 matter that is 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 *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Atchley & Associates, LLP

Austin, Texas
March 21, 2025

ATCHLEY & ASSOCIATES LLP
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Directors
Catholic Charities

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Catholic Charities of Central Texas, Inc. (Catholic Charities), a non-profit organization, compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Catholic Charities major federal programs for the year ended June 30, 2024. Catholic Charities' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Catholic Charities complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Catholic Charities and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Catholic Charities compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Catholic Charities federal programs.

Auditors' Responsibilities 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 Catholic Charities 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 GAAS, *Government Auditing Standards,* and the Uniform Guidance 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 the Catholic Charities compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards,* and the Uniform Guidance, 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 Catholic Charities' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Catholic Charities 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, but not for the purpose of expressing an opinion on the effectiveness of Catholic Charities 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 weaknesses 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 program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a 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 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 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 Auditors' Responsibilities for the Audit of 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 in internal control over compliance 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. Accordingly, this report is not suitable for any other purpose.

Austin, Texas
March 21, 2025

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-through Grantor Program Title	Federal AL Number	Grant/ Contract Number	Federal Expenditures	Pass Through to Subrecipients
U.S. Department of Housing and Urban Development:				
Passthrough				
City of College Station				
COVID 19 Response	14.218	22300618	$ 60,410	$ -
Brazos Valley Financial Stability Program	14.218	24300028	48,566	-
City of Bryan,				
Brazos Valley Financial Stability Program	14.218	B-22-MC-48-0006	14,307	-
Total U.S. Department of Housing and Urban Development			123,283	-
Department of Veteran's Affairs				
Direct				
Supportive Services for Veteran Families	64.033	23-TX-452	637,360	-
Total Department of Veteran's Affairs			637,360	-
U.S. Department of Health and Human Services				
Pass Through				
International Rescue Committee / Texas Office for Refugees West				
Refugee Cash and Medical Assistance Program	93.566	FFY2023-27927C-CMA	406,465	-
Refugee Supportive Services Program	93.566	FFY2023-27927C-RSS	139,697	-
Refugee Supportive Services Program - Afghanistan	93.566	FFY2023-27927C-RSS ASA	110,477	-
Refugee Cash and Medical Assistance Program	93.566	FFY2024-27927C-CMA	1,502,623	-
Refugee Supportive Services Program	93.566	FFY2024-27927C-RSS	540,873	-
Refugee Supportive Services Program - Afghanistan	93.566	FFY2024-27927C-RSS ASA	485,077	-
United States Conference of Catholic Bishops				
Refugee Support Services Program	93.566	2302TXRSSS	69,029	-
Refugee Support Services Program	93.566	2024RSICTX	161,051	-
Total U.S. Department of Health and Human Services			3,415,292	-

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-through Grantor Program Title	Federal AL Number	Grant/ Contract Number	Federal Expenditures	Pass Through to Subrecipients
Corporation for National and Community Service				
Passthrough				
Catholic Charities USA	94.006	SGPPP Health Care Navigator	$ 15,567	$ -
Total Corporation for National and Community Service			15,567	-
U.S. Department of Homeland Security:				
Passthrough				
United Way of the Brazos Valley				
Emergency Food and Shelter National Board Program	97.024	Phase 40	23,802	-
Total U.S. Department of Homeland Security			23,802	-
Total Expenditures of Federal Awards			$ 4,215,304	$ -

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Catholic Charities of Central Texas, Inc. (Catholic Charities) under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Catholic Charities, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Catholic Charities.

NOTE B - 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 contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C - INDIRECT COST RATES

Catholic Charities has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting

- Material weakness(es) identified? ____ Yes __X__ No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? ____ Yes __X__ None Reported

Noncompliance material to financial statements noted? ____ Yes __X__ No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ____ Yes __X__ No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? ____ Yes __X__ None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

- Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? ____ Yes __X__ No

Identification of major programs:

AL No.	Name of Federal Program
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs
64.033	Supportive Services for Veteran Families

Dollar threshold used to distinguish between Type A and Type B programs $ 750,000

Auditee qualified as low-risk auditee? ____ Yes __X__ No

II. Financial Statement Findings

No matters were reported

III. Findings and Questioned Costs for Federal Awards

No matters were reported

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024

There were no prior year findings.

Form **8453-TE**

Tax Exempt Entity Declaration and Signature for E-file

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or tax year beginning 07/01/2023, 2023, and ending 06/30, 20 24
For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP
Go to *www.irs.gov/Form8453TE* for the latest information.

Name of filer
Catholic Charities of Central Texas

EIN or SSN
74-2928450

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-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. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line of the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☒	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	10,253,237.
2a	**Form 990-EZ** check here . . .	☐	**b Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here .	☐	**b Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here . . .	☐	**b Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here	☐	**b Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here	☐	**b Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here	☐	**b Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here	☐	**b FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	☐	**b Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here . .	☐	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration of Officer or Person Subject to Tax

11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) Catholic Charities of Central Texas, (EIN) 74-2928450 and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund.

Sign Here ▶ Signature of officer or person subject to tax | 5/15/25 Date | ▶ Interim Executive Director Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature ▶	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ▶				EIN
					Phone no.

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see back of form. Form **8453-TE** (2023)
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05/15/2025 03:37:38PM

Federal Electronic Filing Instructions

Tax Year 2023

You are responsible for confirming the status of your electronically filed return.

You can confirm the status of your return by going to https://www.taxact.com/ef/efile-center. You will need to enter the entity's EIN, ZIP code and company name.

You do not need to mail any paper signature forms to the IRS. Retain the signed copy of Form 8453-TE along with a copy of your return. The return has been successfully filed once an acceptance from the IRS is received.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 07/01 , 2023, and ending 06/30 , 20 24

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

C Name of organization: Catholic Charities of Central Texas
Doing business as: Catholic Charities of Central Texas

D Employer identification number: 74-2928450

Number and street (or P.O. box if mail is not delivered to street address): 1625 Rutherford Lane
Room/suite:

E Telephone number: (512)651-6100

City or town, state or province, country, and ZIP or foreign postal code: Austin, TX 78754-5173

G Gross receipts $ 10,301,429.

F Name and address of principal officer: Allison Cavazos 1625 Rutherford Lane Austin, TX 78754

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 0928

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

J Website: www.ccctx.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1999

M State of legal domicile: TX

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Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
People of faith serving anyone in need by strengthening families and promoting respect for human dignity and life.

2 Check this box ☐ 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	1
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	97
6	Total number of volunteers (estimate if necessary)	6	185
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	6,195,519.	9,965,786.
9	Program service revenue (Part VIII, line 2g)	616,880.	330,596.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,254.	1,717.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-41,760.	-44,862.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,772,893.	10,253,237.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,502,563.	3,511,636.
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,225,947.	5,381,424.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	56,004.	72,175.
b	Total fundraising expenses (Part IX, column (D), line 25) 780,271.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,214,204.	1,414,570.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,998,718.	10,379,805.
19	Revenue less expenses. Subtract line 18 from line 12	-225,825.	-126,568.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,269,192.	1,346,711.
21	Total liabilities (Part X, line 26)	789,892.	993,980.
22	Net assets or fund balances. Subtract line 21 from line 20	479,300.	352,731.

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 — Date

Allison Cavazos, Interim Executive Director
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name | Firm's EIN

Firm's address | Phone no.

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2023)

UYA

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

People of faith serving anyone in need by strengthening families and promoting respect for human dignity and life. CCCTX provides co-located multiservice assistance & direct services.

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 $ 4,875,689. including grants of $ 1,683,942.) (Revenue $ 4,224,165.)

Immigration & Refugee Services
Assisted 887 clients from 48 countries.
Assisted 763 refugees with resettlement sand supportive services.

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4b (Code: _____) (Expenses $ 2,105,484. including grants of $ 1,288,689.) (Revenue $ 1,934,137.)

Financial Stability
Provided 1545 assistance payments across 25 county service area.
794 hours of financial education provided.

4c (Code: _____) (Expenses $ 1,027,209. including grants of $ 440,423.) (Revenue $ 933,426.)

St Michael's Veteran's Services
Provided assistance to 416 veterans and dependants.

4d Other program services (Describe on Schedule O.)
(Expenses $ 1,439,552. including grants of $ 27,594.) (Revenue $ 941,375.)

4e Total program service expenses 9,447,934.

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)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? 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? *If "Yes," complete Schedule C, Part 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? *If "Yes," complete Schedule C, Part II*	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? *If "Yes," complete Schedule C, Part III*	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? *If "Yes," complete Schedule D, Part 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? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	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? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	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? *If "Yes," complete Schedule D, Part VI*	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? *If "Yes," complete Schedule D, Part VII*	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? *If "Yes," complete Schedule D, Part VIII*	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? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	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)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	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? *If "Yes," complete Schedule F, Parts I and IV*	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? *If "Yes," complete Schedule F, Parts II and IV*	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? *If "Yes," complete Schedule F, Parts III and IV*	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? *If "Yes," complete Schedule G, Part 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? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	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? *If "Yes," complete Schedule I, Parts I and II*	21		X

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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? *If "Yes," complete Schedule I, Parts I and III*	22	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? *If "Yes," complete Schedule J*	23	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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? *If "Yes," complete Schedule L, Part I*	25a		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? *If "Yes," complete Schedule L, Part I*	25b		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? *If "Yes," complete Schedule L, Part II*	26		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? *If "Yes," complete Schedule L, Part III*	27		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? *If "Yes," complete Schedule L, Part IV*	28a	X	
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV.*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		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? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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? *If "Yes," complete Schedule R, Part VI.*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

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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	1a	316		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	97		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	0		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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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 X

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	1a	15		
	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.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	1		
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?	2			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?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			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?	7a			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?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		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.*	9			X

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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?	10a		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?	11a		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*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	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.*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	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	15a	X	
b	Other officers or key employees of the organization	15b	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?	16a		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

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.

☐ Own website ☒ Another's website ☒ Upon request ☐ 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. (512)949-2440

Diocese of Austin 6225 E US 290 HWY SVRD EB Austin, TX 78723

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 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.

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(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted 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) Joe Vasquez Bishop	40.00						X		36,000.	6,600.
(2) Brad Heath Board President		X		X						
(3) Bruce Nieli Board Member		X								
(4) Yesenia Rodriguez Treasurer		X		X						
(5) Peggy Fernandes Board Member		X								
(6) Leah Esparza Secretary		X		X						
(7) Tini Nguyen Audit Chair		X		X						
(8) Patricia Hays Board Member		X								
(9) Scott Brutocao Board Member		X								
(10) Sara E Ramirez Executive Director	40.00						X	174,133.		16,917.
(11) Neal McMaster Chief Operating Ofcr	40.00			X				129,659.		12,570.
(12) Suzanne Leggett Chief Advancement Ofcr	40.00			X				103,199.		9,722.
(13) Jennifer Orr Top financial official	40.00			X					118,379.	12,970.
(14) Justin Estep Sr. Director	40.00						X	146,095.		8,830.

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 dotted 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			
(15) Bill Scarmardo Board Member		X								
(16) Michael O'Quinn Board Member		X								
(17) Pat Macy Vice President				X						
(18) Janet Julian Board Member		X								
(19) Kristen Vreeke Board Member		X								14,306.
(20) Selma D'Mello Board Member		X								
(21) Timothy Nolt Board Member		X								
(22)										
(23)										
(24)										
(25)										
1b Subtotal								553,086.	154,379.	81,915.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								553,086.	154,379.	81,915.

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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 **4**

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3	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? *If "Yes," complete Schedule J for such individual*	4	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? *If "Yes," complete Schedule J for such person.*	5		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

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	131,906.				
	b Membership dues					
	c Fundraising events	432,063.				
	d Related organizations	881,145.				
	e Government grants (contributions)	7,074,744.				
	f All other contributions, gifts, grants, and similar amounts not included above	1,445,928.				
	g Noncash contributions included in lines 1a-1f	$ 70,987.				
	h **Total.** Add lines 1a-1f		9,965,786.			
Program Service Revenue		Business Code				
	2a Immigration legal Svc	541100	324,896.	324,896.		
	b Counseling Svc	621300	5,700.	5,700.		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		330,596.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,717.	1,717.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real / (ii) Personal				
	6a Gross rents	6a				
	b Less: rental expenses	6b				
	c Rental income or (loss)	6c				
	d Net rental income or (loss)					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a				
	b Less: cost or other basis and sales expenses	7b				
	c Gain or (loss)	7c				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ 432,063. of contributions reported on line 1c). See Part IV, line 18	8a 3,330.				
	b Less: direct expenses	8b 48,192.				
	c Net income or (loss) from fundraising events		-44,862.			
	9a Gross income from gaming activities. See Part IV, line 19	9a				
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
	10a 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		Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d					
	12 **Total revenue.** See instructions		10,253,237.	332,313.		

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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	3,511,636.	3,511,636.		
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	553,086.	417,787.	32,100.	103,199.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	3,588,145.	3,272,185.	7,998.	307,962.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	270,716.	235,913.	3,306.	31,497.
9 Other employee benefits	657,061.	580,726.	6,378.	69,957.
10 Payroll taxes	312,416.	278,273.	2,967.	31,176.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	21,223.	18,425.	1,143.	1,655.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	72,175.			72,175.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	671,833.	563,630.	30,247.	77,956.
12 Advertising and promotion	9,185.	2,021.		7,164.
13 Office expenses	129,990.	84,201.	16,247.	29,542.
14 Information technology	125,702.	98,374.	6,710.	20,618.
15 Royalties				
16 Occupancy	221,114.	212,586.	7,502.	1,026.
17 Travel	50,527.	44,329.	4,441.	1,757.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	36,296.	23,963.	7,660.	4,673.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	82,030.	79,611.	956.	1,463.
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 Bank fees and charges	43,669.	9,585.	23,945.	10,139.
b Program Expense	12,680.	12,680.		
c Community Events	10,321.	2,009.		8,312.
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	10,379,805.	9,447,934.	151,600.	780,271.
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 ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	199,900.	1	299,292.
	2	Savings and temporary cash investments	32,314.	2	34,031.
	3	Pledges and grants receivable, net	943,471.	3	899,925.
	4	Accounts receivable, net	33,716.	4	29,929.
	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	59,791.	9	83,534.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	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		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1,269,192.	16	1,346,711.
Liabilities	17	Accounts payable and accrued expenses	289,892.	17	393,980.
	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		23	
	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	500,000.	25	600,000.
	26	**Total liabilities.** Add lines 17 through 25	789,892.	26	993,980.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	160,462.	27	48,296.
	28	Net assets with donor restrictions	318,838.	28	304,435.
		Organizations that do not follow FASB ASC 958, check here ☐ **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	479,300.	32	352,731.
	33	Total liabilities and net assets/fund balances	1,269,192.	33	1,346,711.

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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	10,253,237.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,379,805.
3	Revenue less expenses. Subtract line 2 from line 1	3	-126,568.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	479,300.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	352,732.

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: ☐ Cash ☒ Accrual ☐ 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?	2a	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.			
	☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	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.			
	☒ Separate basis ☐ Consolidated basis ☐ 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?	2c	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?	3a	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	3b	X	

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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

2023

Open to Public Inspection

Name of the organization	Employer identification number
Catholic Charities of Central Texas	74-2928450

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:

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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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,813,404.	6,799,900.	5,392,848.	6,814,683.	10,301,429.	35,122,264.
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	5,813,404.	6,799,900.	5,392,848.	6,814,683.	10,301,429.	35,122,264.
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)						
6 **Public support.** Subtract line 5 from line 4.						35,122,264.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	5,813,404.	6,799,900.	5,392,848.	6,814,683.	10,301,429.	35,122,264.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6,312.	1,385.	974.	2,254.	1,717.	12,642.
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.)	-53,837.	-23,112.	-37,083.	-41,760.	-44,863.	-200,655.
11 **Total support.** Add lines 7 through 10						34,934,251.
12 Gross receipts from related activities, etc. (see instructions)					12	330,596.

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** ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	100.00%
15	Public support percentage from 2022 Schedule A, Part II, line 14	15	100.00%

16a **33 1/3 % support test–2023.** 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 ☒

b **33 1/3 % support test–2022.** 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 ☐

17a **10%-facts-and-circumstances test–2023.** 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 ☐

b **10%-facts-and-circumstances test–2022.** 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 ☐

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 ☐

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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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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.)						

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Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3 % support tests–2023.** 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–2022.** 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? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*	4b		
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)? *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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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? *If "Yes," provide detail in* ***Part VI.***	6		
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? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
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))? *If "Yes," provide detail in* ***Part VI.***	9a		
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? *If "Yes," provide detail in* ***Part VI.***	9b		
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? *If "Yes," provide detail in* ***Part VI.***	9c		
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)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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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 memberships of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organizations'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		

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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 ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
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 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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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 2023 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-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required- *explain in* ***Part VI***). See instr.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

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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.)

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Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ or 990-PF.

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

OMB No. 1545-0047

2023

Name of the organization

Catholic Charities of Central Texas

Employer identification number

74-2928450

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

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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: Catholic Charities of Central Texas

Employer identification number: 74-2928450

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	Diocese of Austin 6225 E US 290 HWY SVRD EB Austin, TX 78723	$ 881,145.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	Mulva Family Foundation 200 Congress Ave #49UT Austin, TX 78701	$ 250,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Name of organization
Catholic Charities of Central Texas

Employer identification number
74-2928450

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
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

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(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization
Catholic Charities of Central Texas

Employer identification number
74-2928450

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 information once. See instructions.) $ _____
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

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(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

2023

Open to Public Inspection

Name of the organization

Catholic Charities of Central Texas

Employer identification number

74-2928450

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.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

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 ☐

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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 organizaton'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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				

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. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

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. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

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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, line 15, col. (B))*	

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) DIAL LOC	600,000.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	600,000.

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	10,779,689.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b	478,260.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	48,193.		
e	Add lines **2a** through **2d**			2e	526,453.
3	Subtract line **2e** from line **1**			3	10,253,236.
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			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	10,253,236.

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	10,906,258.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	478,260.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	48,193.		
e	Add lines **2a** through **2d**			2e	526,453.
3	Subtract line **2e** from line **1**			3	10,379,805.
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	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	10,379,805.

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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.

P11, Ln 2d
Fund-raising expense deducted from revenue on 990, Audit expense
P12, Ln 2d
Fund-raising expense deducted from revenue on 990, Audit expense

Part XIII Supplemental Information *(continued)*

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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

2023

Open to Public Inspection

Name of the organization

Catholic Charities of Central Texas

Employer identification number

74-2928450

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

2a 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? Yes	(iii) No	(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
1	KAC Grant Services 2000 Broadway Apt. 12C New York, NY 1002	Grant writing		X		72,175.	-72,175.
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total						72,175.	-72,175.

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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 CH CT (event type)	(b) Event #2 CH BV (event type)	(c) Other events 0 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	388,055.	47,338.		435,393.
	2 Less: Contributions	385,500.	46,563.		432,063.
	3 Gross income (line 1 minus line 2)	2,555.	775.		3,330.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	10,254.	16,059.		26,313.
	8 Entertainment				
	9 Other direct expenses	19,431.	2,449.		21,880.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				48,193.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-44,863.

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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))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No %	☐ Yes ☐ No %	☐ Yes ☐ No %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				0.
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				0.

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

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

b If "No," explain: _____

10 a 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 %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

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

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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.

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
Catholic Charities of Central Texas

Employer identification number
74-2928450

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . 0

3 Enter total number of other organizations listed in the line 1 table . . . 0

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 Refugee cash assistance	401	1,539,710.		book	
2 Rent and mortgage	564	1,336,008.		book	
3 Utility assistance	939	395,304.		book	
4 Legal filing fee assistanc	92	80,440.		book	
5 Furnishings	26	35,602.		book	
6 Baby supplies	821		86,610.	FMV	Diapers, hygiene clothing
7 Transportation	30	13,408.	103.	book	bus passes

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

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Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1	Disaster	31	12,296.		book	
2	Supplies	96		12,258.		Housing & school supplies
3						
4						
5						
6						
7						

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

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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

2023

Open to Public Inspection

Name of the organization
Catholic Charities of Central Texas

Employer identification number
74-2928450

Part I Questions Regarding Compensation

			Yes	No
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. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ 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	**1b**		
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?	**2**		
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. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☐ 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?	**4a**		
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		
c	Participate in or receive payment from an equity-based compensation arrangement?	**4c**		
	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?	**5a**		
b	Any related organization?	**5b**		
	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?	**6a**		
b	Any related organization?	**6b**		
	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	**7**		
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	**8**		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

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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	Joe Vasquez Bishop	(i)							
		(ii)	36,000.			6,600.		42,600.	
2	Sara E Ramirez Executive Director	(i)	174,133.			16,917.	10,380.	201,430.	
		(ii)							
3	Justin Estep Sr. Director	(i)	146,095.			8,830.	10,380.	165,305.	
		(ii)							
4		(i)							
		(ii)							
5		(i)							
		(ii)							
6		(i)							
		(ii)							
7		(i)							
		(ii)							
8		(i)							
		(ii)							
9		(i)							
		(ii)							
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

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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.

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SCHEDULE L (Form 990)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open To Public Inspection

Name of the organization
Catholic Charities of Central Texas

Employer identification number
74-2928450

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	(d) Corrected? No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 . . . . . $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . $

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

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	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	(d) Loan to or from the organization? From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	(g) In default? No	(h) Approved by board or committee? Yes	(h) Approved by board or committee? No	(i) Written agreement? Yes	(i) Written agreement? No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total						$							

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part IV **Business Transactions Involving Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Kristen Vreeke	Board member	14,306.	Clinical supervision		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V **Supplemental Information**

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

Part IV, Line 1
289 hours at $49.50

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Catholic Charities of Central Texas

Employer identification number

74-2928450

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				
6	Cars and other vehicles				
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				
16	Real estate – Commercial				
17	Real estate – Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (Diapers & baby supplies)	X	120521	70,988.	FMV
26	Other ( )				
27	Other ( )				
28	Other ( )				

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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	0

			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?	30a		
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?	31		
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		
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.			

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.

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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

2023

Open to Public Inspection

Name of the organization

Catholic Charities of Central Texas

Employer identification number

74-2928450

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Name of the organization: Catholic Charities of Central Texas

Employer identification number: 74-2928450

Part VI Line 11b
990 was reviewed by Interim Executive Director and Top financial official
Part VI Line 11b
reconciled to audit approved by the board, emailed to board after submitted
Part VI Line 12c
All members disclose annually and updates provided as needed. One board
Part VI Line 12c
member provides professional services, fees approved by ED or COO.
Part VI Line 15a or b
Salary surveys are commission very 3-5 years the last was in 2021. Employee
Part VI Line 15a or b
compensation is based on a model utilizing economic indicators annually.
Part VI Line 19
Policies are posted in common areas, financial results in annual report on
Part VI Line 19
agency website, 990 on Guidestar and available upon request.

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Name of the organization | Employer identification number

Catholic Charities of Central Texas | 74-2928450

Part III Line 4d
Expenses: $794541.00 including grants of: $15298.00 Revenue: $680612.00

Part III Line 4d
St Gabriel Pregnancy and Parenting Program
Part III
821 families served, 560 classes provided, over 250K diapers distributed
Part III Line 4d
Expenses: $280326.00 including grants of: $0.00 Revenue: $210763.00

Part III Line 4d
Counseling Services
Part III Line 4d
1,417 counseling sessions provided with 81% reporting overall improvement.
Part III Line 4d
Expenses: $247441.00 including grants of: $12296.00 Revenue: $50000.00

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Part III Line 4d
Disaster Preparedness

Part III Line 4d
Expenses: $117244.00 including grants of: $0.00 Revenue: $0.00

Part III Line 4d
Parish Relations

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Catholic Charities of Central Texas

Employer identification number

74-2928450

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
(1) Catholic Diocese of Austin 6225 E HWY SVRD EB Austin, TX 78723 74-1542827	Religious Organization	TX			
(2)					
(3)					
(4)					
(5)					
(6)					

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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	(g) Section 512(b)(13) controlled entity? No
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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? Yes	(h) No	(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)												0.0000
(2)												0.0000
(3)												0.0000
(4)												0.0000
(5)												0.0000
(6)												0.0000
(7)												0.0000

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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	(i) No
(1)							0.0000		
(2)							0.0000		
(3)							0.0000		
(4)							0.0000		
(5)							0.0000		
(6)							0.0000		
(7)							0.0000		

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	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b		X
c	Gift, grant, or capital contribution from related organization(s)	1c	X	
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X	
o	Sharing of paid employees with related organization(s)	1o	X	
p	Reimbursement paid to related organization(s) for expenses	1p	X	
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

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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) Catholic Diocese of Austin	C	881,145.	Cash
(2) Catholic Diocese of Austin	N	478,260.	FMV by sqft
(3) Catholic Diocese of Austin	O	474,795.	% FTE of Diocese Emp
(4) Catholic Diocese of Austin	P	579,461.	Orig inv, bene subledger
(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 section 501(c)(3) organizations? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)													0.0000
(2)													0.0000
(3)													0.0000
(4)													0.0000
(5)													0.0000
(6)													0.0000
(7)													0.0000
(8)													0.0000
(9)													0.0000
(10)													0.0000
(11)													0.0000
(12)													0.0000
(13)													0.0000
(14)													0.0000
(15)													0.0000
(16)													0.0000

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Part VII **Supplemental Information**
Provide additional information for responses to questions on Schedule R. See instructions.

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CITY OF COLLEGE STATION
Home of Texas A&M University®

City of College Station
1101 Texas Ave * College Station, TX 77840 * (979) 764-3555
www.cstx.gov

ADDENDUM NO. 1
RFP NO. 26-044

Date: February 17, 2026
To: All Interested Parties
From: Laura Perez, Buyer
Re: **RFP 26-044 Community Development Block Grant Public Service Agency Funding**

The following information related to Request for Proposal No. 26-044 is hereby made a part of the RFP Documents for the above referenced project as fully and as completely as though the same were included therein.

Clarification:
As part of the City's funding agreements with the U.S. Department of Housing and Urban Development (HUD), the City is now required to use the federal System for Alien Verification for Entitlements (SAVE) program to verify the immigration or citizenship status of individuals receiving federally funded assistance, including services supported through the City's CDBG Public Service Agency programs.

For programs that serve individuals (such as health-related services), the person receiving assistance will need to be verified. For programs that provide assistance at the household level (such as rent, utilities, or shelter), each member of the household—including children—will need to be verified.

To comply with this requirement, agencies will need to collect and submit the following documentation to the City prior to providing services:

- *A completed Declaration-Consent Form (attached) for each applicable individual or household member*
- *Documentation confirming both identity and lawful status*
-

Agencies will submit these materials to the City, which will complete the verification through the SAVE system on your behalf.

Please note that verification timeframes may vary—from nearly immediate to several days—and, in some cases, additional documentation may be requested. While agencies may choose to provide services prior to verification, any services provided to individuals later determined to be ineligible would not be eligible for reimbursement with CDBG funds.

*****College Station Declaration Consent Verification form attached separately*****

Please acknowledge receipt of this addendum with signature and date and return with completed bid. Failure to do so may cause your Bid to be considered non-responsive.

Receipt of this Addendum No. 1 is hereby acknowledged

Allison Cavazos — 3/5/2026

Authorized Signature — ***Date***

Catholic Charities of Central Texas

Company Name

City of College Station

Community Development Division

Declaration and Consent to Verification of Legal Status and Identity

Program Information
Program: City of College Station Public Service Agency: NAME OF AGENCY

Applicant Information		
Applicant Name(s):		
Application Physical Address:		
City:	**State:**	**ZIP Code:**

Instructions

The City of College Station is required to verify the citizenship/immigration legal status of all household members participating in the Program to prevent any federal public benefit from being provided to ineligible immigrants who entered the United States illegally or who are otherwise unlawfully present in the country. Each household member (or their authorized representative, if household member is incapacitated or otherwise unable to complete the form) must sign and submit this form, stating their legal citizenship/immigration status and listing the documentation they will provide to substantiate their legal status. The refusal or inability to complete this form by or for a member of a household may result in the household's ineligibility under the Program.

The City of College Station is also required to verify the identity of all household members participating in the Program. Each household member (or their authorized representative, if household member/owner is incapacitated or otherwise unable to provide documentation) must provide documentation of their identity to the City of College Station before the application can be considered. The City of College Station may arrange home visits to verify the identity of homebound household members.

NOTICE: Pursuant to U.S. Department of Housing and Urban Development (HUD) requirements, the City of College Station will attempt to verify the legal status of the household member named in this form through the Systematic Alien Verification for Entitlements (SAVE) system operated by the U.S. Citizenship and Immigration Services Verification Division of the Department of Homeland Security (DHS-USCIS). Additional information other than the documentation listed below for the named household member may be required to complete the verification and must be provided to the City of College Station upon request. The City assumes no responsibility for any action taken by DHS-USCIS due to this verification of legal citizenship/immigration status as a result of using the SAVE system.

Household Member/Property Owner Name

A separate form must be completed for each household member or owner. Select all designations that apply.

Name:

Statement of Legal Status

Select the option that applies.

	Yes	No
The named household member is a United States citizen, non-citizen United States national, or qualified immigrant to the United States.	☐	☐

Disclaimer: *The City of College Station has made every effort to ensure the information contained on this form is accurate and in compliance with the most up-to-date federal laws, rules, and regulations, as applicable. The City assumes no liability or responsibility for any error or omission on this form that may result from the interim period between the publication of amended and/or revised federal laws, rules, and regulations and the agency's standard review and update schedule.*

Documentation of Legal Status *Provide one or more of the following documents to establish legal status of the named household member/owner and list the specified number(s).*		
☐	United States Citizenship and Immigration Services/Alien Registration Number	
☐	Form I-94, Arrival/Departure Record Number	
☐	Student Exchange Visitor Information System ID Number	
☐	Naturalization/Citizenship Certificate Number	
☐	I-797 (Notice of Action) Receipt Number/Card Number	
☐	Social Security Number	

Documentation of Identity *Provide one or more of the following documents to establish identity of named household member/owner.*	
☐	Driver's License issued by a U.S. State or Territory
☐	Other Government-issued Identification
☐	Passport/Passport Card
☐	DHS/USCIS document for identification
☐	U.S. Military Identification Card
☐	Birth Certificate (*only for children under 18 years of age with no other photo identification available*)

Household Member/Property Owner (or Representative) Declaration and Consent

Under penalty of perjury, I declare that the information presented in this form regarding citizenship/immigration legal status and identity of the named household member/owner is true and correct to the best of my knowledge and belief. I understand and acknowledge that the City of College Station will attempt to verify the legal status of the household member through DHS-USCIS's SAVE system and that additional information may be requested by the City of Station from the household member to complete the verification. I consent to the City of Station's use of the information and documentation provided regarding the identity and legal status of the named household member for such verifications. I further understand that providing false representations herein constitutes an act of fraud and that submitting false, misleading, or incomplete information may result in the Project household's ineligibility to participate in the Program.

Warning: Any person who knowingly makes a false claim or statement to HUD or causes another to do so may be subject to civil or criminal penalties under 18 U.S.C. 287, 1001 and 31 U.S.C. 3729.

Signature

Household Member/Owner (or Representative) Printed Name:	**Date:**
Household Member/Owner (or Representative) Signature: Print and add signature in designated spot.	

Disclaimer: *The City of College Station has made every effort to ensure the information contained on this form is accurate and in compliance with the most up-to-date federal laws, rules, and regulations, as applicable. The City assumes no liability or responsibility for any error or omission on this form that may result from the interim period between the publication of amended and/or revised federal laws, rules, and regulations and the agency's standard review and update schedule.*

Program Budget Report

Starting Date of Current Year: Program

Income	Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)		Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)
Individual Contributions	$44,060	$42,000	$47,970		$1,687,855	$3,067,062	$1,859,130
Foundation Contributions	$19,258	$5,000	$5,000		$879,722	$724,524	$725,000
Net Fundraising							
New Event Fundraising							
Government Grants							
Federal					$2,532,337	$75,040	
CDBG - Bryan		$40,000				$40,000	
Emergency Food & Shelter Program	$151				$151		
State					$1,182,408	$822,877	$785,000
County							
Municipal					$696,026	$651,392	$529,540
School District							
Interest/Investments					$10,512	$14,937	$10,000
Fees					$385,095	$399,281	$405,000
Other Income - Diocese grants	$13,340	$12,678	$15,000		$1,484,603	$1,006,829	$960,830
Diocese In-Kind Contributions	$23,034	$32,530	$33,200		$239,936	$249,555	$254,500
United Way of the Brazos Valley	$7,749	$7,500	$7,500		$7,749	$7,500	$7,500
Subtotal	$107,592	$139,708	$108,670		$9,106,394	$7,058,997	$5,536,500
College Station CDBG Grant	$41,668	$13,366	$50,000		$41,668	$13,366	$50,000
Total	$149,260	$153,074	$158,670		$9,148,062	$7,072,363	$5,586,500
Expenses	**Last Year (10/01/24-9/30/25)**	**This Year* (10/01/25 9/30/26)**	**Next Year (10/01/26-9/30/27)**		**Last Year (10/01/24-9/30/25)**	**This Year* (10/01/25 9/30/26)**	**Next Year (10/01/26-9/30/27)**
Salaries	$42,298	$55,030	$57,230		$3,770,019	$2,633,896	$2,631,200
Benefits	$5,361	$6,701	$6,970		$791,447	$679,463	$669,750
Employment Taxes	$3,203	$4,192	$4,360		$284,172	$199,135	$198,830
Professional Fees	$4,531	$4,684	$5,000		$819,488	$733,410	$735,000
General Supplies	$514	$500	$500		$33,012	$15,256	$18,000
Postage	$37	$40	$50		$9,345	$7,798	$8,000
Printing					$33,104	$37,185	$37,000
Advertising					$9,627	$8,525	$8,500
Transportation (travel/training)	$303	$300	$300		$60,243	$45,510	$48,000
Rent (includes In Kind)	$23,034	$32,530	$33,830		$521,058	$427,221	$302,500
Utilities	$1,380	$2,079	$2,100		$54,230	$58,264	$59,000
Telephone/Internet	$99	$40	$50		$27,143	$21,710	$22,000
Maintenance	$2,533	$4,506	$4,500		$60,204	$69,581	$70,000
Insurance	$801	$2,020	$2,020		$43,783	$42,558	$42,500
Direct Aid - (Type)	$53,476	$38,700	$40,000		$1,800,189	$1,875,365	$529,820
Equipment (Type)	$600	$1,440	$1,440		$36,484	$46,380	$46,400
Other Expenses							
IT software	$116	$312	$320		$185,246	$89,223	$90,000
Fundraising					$82,520	$63,081	$70,000
other					$16,273		
Total Expenses	$138,286	$153,074	$158,670		$8,637,587	$7,053,561	$5,586,500
Total Income	$149,260	$153,074	$158,670		$9,148,062	$7,072,363	$5,586,500
Surplus/Deficit	$10,974	$0	$0		$510,475	$18,802	$0

* Diocese forgave $600,000 line of credit

*Number of months estimated: 8

PAGE NUMBER ___11_____

Personnel Form: (Refer to the Application Guidelines for specific instructions)

DIRECT SALARIES (Complete only for positions for which you are seeking CDBG funding)									
	NAME and TITLE or POSITION	% of Time	CDBG Funds	CASH Match		Source of Cash Match	Other Funding	Source of Other Funding	Total
(A)	Valerie Zimmerman, Case Manager	0.225	$12,275	$			$42,281		$54,556
(B)			$	$			$		$0
(C)			$	$			$		$0
(D)			$	$			$		$0
(E)			$	$			$		$0
(F)			$	$			$		$0
TOTAL DIRECT SALARIES			$12,275	$0			$42,281		$54,556
	FRINGE BENEFITS	% or $ Rate	CDBG Funds	CASH Match		Source of Cash Match	Other Funding	Source of Other Funding	Total
	FICA & Medicare (7.65%)	0.225	$939	$			$3,234		$4,173
	Insurance (Dental/vision, STD, LTD & life)	0.225	$270	$			$930		$1,200
	Other 403b retirement	0.225	$1,228	$			$4,228		$5,456
			$	$			$		$0
			$	$			$		$0
TOTAL FRINGE BENEFITS			$2,437	$0			$8,392		$10,829
TOTAL PERSONNEL BUDGET			$14,712	$0			$50,673		$65,385

Is this position full time or part time?	full
Is this position exempt?	no
Is this a new or existing position?	existing

PAGE NUMBER __12_____

RFP 26-044 Addendum 2
Catholic Charities of Central Texas
Supplier Response

Event Information

Number: RFP 26-044 Addendum 2
Title: 2026-2027 CDBG Public Service Funding
Type: COCS - Request for Proposal - Electronic/Manual
Issue Date: 1/29/2026
Deadline: 3/11/2026 02:00 PM (CT)
Notes:

- The City of College Station (PARTICIPATING ENTITY) is soliciting proposals for the provision of eligible Community Development Block Grant Public Services.

- It is the intent of the PARTICIPATING ENTITY to select no more than eight (8) AGENCIES to accomplish and/or supply all services outlined in this Request for Proposal (RFP). At the discretion of the CDBG Public Service Agency Funding Review Committee; more or fewer than eight (8) AGENCIES may be recommended for funding.

- **A Mandatory pre-proposal meeting will be held on February 10, 2026 at 2:00pm** in the City of College Station Bush 4141 Community Room located at 1101 Texas Avenue South, College Station, TX 77840. Attendance at this meeting is mandatory. The pre-proposal meeting will include a detailed review of the RFP and a question and answer period.
  > Entities or individuals planning to attend the mandatory pre-proposal meeting are asked to RSVP to: by calling 979-764-3778 or emailing dbrower@cstx.gov.

- Sealed proposals will be accepted until 2:00 p.m. in College Station, Texas on March 11, 2026 Central Standard Time, and should be addressed to:

City of College Station - Purchasing Division
1101 Texas Avenue S.
3rd Floor Finance Suite 3401
College Station, Texas 77840

- Electronic bids can be uploaded at brazosbid.ionwave.net, March 11, 2026 by 2:00 p.m. -NO LATE RESPONSES WILL BE ACCEPTED!

Laura Perez, Buyer (laperez@cstx.gov)

Catholic Charities of Central Texas Information

Contact: Suzanne Leggett
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Fax: (612) 651-6101
Email: suzanne-leggett@ccctx.org
Web Address: http://www.ccctx.org/

By submitting your response, you certify that you are authorized to represent and bind your company.

Suzanne Leggett
Signature

suzanne-leggett@ccctx.org
Email

Submitted at 3/9/2026 08:41:00 PM (CT)

Requested Attachments

CDBG PSA Application

CCCTX 2026-2027 CDBG PSA Application.docx

Upload one response to the 2026-2027 CDBG PSA Application request .
Please upload all documents in one pdf file.

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDING PROPOSAL
Public Service Agencies – FY 2026-2027

Agency The Salvation Army

Agency Contact Captain Luis Villanueva

Agency Address 2506 Cavitt Avenue, Bryan, TX 77801

Contact Phone 979-361-0618, ext. 75881

Contact E-Mail luis.villanueva@uss.salvationarmy.org

Program Name Proposed for Funding Rent and Utilities Assistance

Summary Funding Request

CDBG Request ($)	$40,000
All Other Sources ($)	$70,000
Total Program Budget ($)	$110,000

Line Item Requests

List in order of priority from high to low	
Financial assistance for rent and utilities	$40,000.00
Total Amount	**$40,000.00**

Part One: Agency Information

A. <u>Agency Overview</u> - Please give general information about your agency in the following order: mission statement, history/overview of your agency, general goals and measurable outcomes of your agency.

Mission Statement

The mission of The Salvation Army is to preach the gospel of Jesus Christ and meet human needs in His name without discrimination.

History/Overview

The Salvation Army (TSA) was founded in 1865 in England as a social service outreach to the poor, hungry, and homeless. TSA arrived in the United States in 1880 and started in Texas in 1889. We responded to our first natural disaster in Texas in 1900, the Galveston hurricane.

TSA is established in more than 130 countries globally and impacts more than 27 million people annually in the United States. We are active in every zip code in America to feed, shelter, assist, and equip people in need. Motivated by the love of God, TSA develops programs and services to make a practical difference in the lives of individuals and families.

For decades, The Salvation Army of Brazos County has been a beacon of hope for those who need help. We provide financial assistance for rent and utility bills, a community food pantry, social service case management, and youth programs. We quickly respond to our neighbors in crisis through our emergency and disaster services programs. Additionally, with the help of our generous community, we provide hundreds of children with Christmas gifts through our Angel Tree program each year.

We work to break the cycle of poverty with one person/one family at a time. Our case management provides education, training opportunities, and encouragement for clients to learn the skills they need to progress to self-sufficiency and a pathway to reaching their full potential. We aim to help clients find employment, earn a living wage, secure safe and affordable housing, and develop a plan to increase and manage their income.

Strategic Plan Priorities, Goals & Objectives

1. Develop, enhance and retain an engaged, integrated and highly effective team of Officers, staff, advisory board and volunteers to fully deliver the mission of The Salvation Army

2. Evaluate programs and modify as needed to best meet community needs and assure greater effectiveness in the community.

3. Increase the effectiveness or our fundraising and financial management to promote organizational growth and sustainability.

4. Communicate the Brazos County story to enhance understanding of its mission and to inspire greater community engagement and support.

5. Evaluate all facilities and systems and identify and address improvements to fully support the local mission.

Priority #1: Human Capital Engagement and Retention

Goal is to develop, enhance and retain an engaged, integrated and highly effective team of Officers, staff, advisory board and volunteers to fully deliver the mission of The Salvation Army

Outcomes:

- The Advisory Board is filled to the 24-member target and its membership fully represents the community served.
- Active, goal-driven committee structure with committee officer positions with rotation plans in place to increase sustainable board growth and development.
- Increased tenure of TSA staff

Priority #2: Program Evaluation

Goal is to evaluate programs and modify as needed to best meet community needs and assure greater effectiveness in the community.

Outcomes:

- Current programs are effective, and a plan is established for possible future programs.
- Youth programming meets identified community needs.
- The Salvation Army is meeting needs of the homeless community in the Brazos Valley.

Priority #3: Financial Sustainability

Goal is to increase the effectiveness or our fundraising and financial management to promote organizational growth and sustainability.

Outcomes:

- The Salvation Army has a sustainable source of revenue for budget required to fulfill its mission.
- A sustainable fundraising growth plan for expanding the mission

Priority #4: Public Awareness / Branding

Goal is to communicate the Brazos County story to enhance understanding of its mission and to inspire greater community engagement and support.

Outcomes:

Increased utilization of internal communication channels to expand overall missional footprint.
Increased utilization of external resources to expand overall missional footprint.

Priority #5: Operational Effectiveness

Goal is to evaluate all facilities and systems and identify and address improvements to fully support the local mission.

Outcomes:
Increased engagement of the property committee.
Committee structure, implementation, goals established for overall operational effectiveness.

Vision
The Salvation Army in Brazos County will continue to meet the emergency needs in our community, while also working to break the underlying issues of generational homelessness and poverty, to provide hope to our community in Jesus' name.

B. Board Members –

a. How many members are on the Board? 24

b. How many board seats are mandatory/required by your Charter? 9

C. Does your Agency have a strategic plan?

☒ Yes ☐ No

Please describe your Agency's planning efforts and process (strategic plan, Board planning retreats, etc…)

In April 2016 the Bush School of Government and Public Service Consulting Capstone conducted a Mission Planning Study (MPS) for The Salvation Army of Brazos County. The MPS made several recommendations relating to programs and services, human resources/staffing, facilities and location, fundraising and development, communication/networking, and potential programming changes. These recommendations were fully vetted by the Officers and the Advisory Board.

In April 2019, the Advisory Board and Officers reviewed the recommendations again and discussed the next steps for strategic planning. In June 2019, the Advisory Board, Officers, and key staff completed the most recent strategic planning process. It has been reviewed and revised since 2019. A new strategic plan is anticipated later in 2025.

As a result of the current strategic plan the Board conducted a feasibility study for a capital campaign to address many of the needs identified in both the MPS and the 2019 Plan. The Advisory Board and Officers have utilized the needs identified by the local community and implemented a campaign strategy and engaged a volunteer driven campaign cabinet. This effort is addressing many of the desired outcomes identified in the strategic plan and MPS.

This campaign will expand our services as well as our physical footprint in the community. This new Center of Hope will include multiple transitional housing units with on-site case management, a client-choice food pantry, chapel, congregate dining room, a commercial kitchen, laundry rooms, lounge areas, a computer lab, classrooms, and space for our new youth services to support the community.

The Salvation Army of Bryan–College Station has started this expansion as part of the organization's Pathway of Hope initiative, designed to not only treat the symptoms of poverty, but break the cycle of crisis and vulnerability one family at a time.

The Pathway of Hope paves the way for individuals and families to achieve their goals through securing stable jobs, housing, and becoming self–sufficient, contributing members of our community. Rather than only be able to assist families with certain services like we have in the past (for instance, food pantry, rental assistance, or utility assistance), our Pathway of Hope program meets each family where they are, providing assistance in additional education, certification programs to raise their level of income, provide financial assistance with things such as childcare or other barriers that have been holding a family back from starting a journey to true self-sufficiency.

Part Two: Program Information

A. Program Name Proposed for Funding Emergency Aid for Rent and Utilities

B. Complete Description of Program:

The Salvation Army provides emergency financial assistance for rent or utility payments to individuals/families in Brazos County. The goal is to decrease the risk of eviction and homelessness for these clients.

Residents of Brazos County may request this support by calling our office during business hours to be pre-screened over the phone. Next, clients meet with our social service worker or director for an in-person appointment to collect necessary documentation. Once clients meet all requirements, the funds are disbursed directly to the landlord/utility company (never to the clients themselves.) We prioritize clients based on the urgency of their needs facing imminent eviction or disconnection of services. Each individual/family is eligible for financial assistance once per year for up to one month for rent or utility services.

The Salvation Army staff works closely with landlords and property management agencies throughout Brazos County to ensure clients avoid eviction through the rental assistance program. Case workers also work closely with BTU, Atmos Energy, and College Station Utilities to secure and submit the proper paperwork needed to submit utility payments for clients.

Our Social Services Director, Tatiana Rivera, leads the rental and utility assistance program. Our commanding officers, Captains Luis and Marianne Villanueva, provide oversight of the program.

C. Is funding being requested for a position?

☐ Yes ☒ No

If yes, please name the position

N/A

If yes, is this an existing position?

☐ Yes ☐ No

D. Describe the need for this program in the community.

The 2025 ALICE In the Crosscurrents Update from United Ways of Texas reports that in 2023, 42% of households in Texas were below the ALICE threshold for financial survival. Meeting basic needs is often seemingly impossible for families seeking food, shelter, healthcare, childcare, and transportation. The report states, “In 2023, 29% of all renter households below the Threshold in Texas paid 30% to 49% of their income on housing. An additional 46% paid half of their income or more. Combined, 75% of all renter households below the Threshold in Texas were rent burdened (paying 30% or more of their income on rent and utilities), up from 71% in 2021. For homeowners below the Threshold, 52% were housing burdened (paying 30% or more of their income on homeowner costs, including mortgage payments, utilities, and homeowner’s insurance), up from 48% in 2021.”

The Salvation Army’s Rent and Utility Assistance Program helps individuals and families living below the ALICE Threshold for financial survival. Unexpected illness or medical expenses, unexpected job loss, natural disasters, low-wage employment, rising cost of other basic needs, and childcare expenses are some of the reasons clients may need rent or utility assistance.

The need for this program exceeded the available funds last year. The Salvation Army was only able to help approximately half of the families seeking financial assistance.

E. How will this program address this need?

This program will provide immediate assistance for clients unable to pay rent or utility bills. The program helps struggling families avoid falling into the cycle of crisis by supplementing their income with utility and rent payments. Oftentimes, this assistance becomes the difference between shelter and eviction, between maintaining honest work and selling drugs or services for money, and between keeping kids in one place and moving them out of their homes and onto the streets.

F. How will clients benefit from participation in this program?

This program provides clients with an immediate solution for urgent needs and helps them avoid eviction or utility disconnection.

This one-time assistance can often provide the support needed to keep a family in a home by eliminating the need to choose between paying for food or utilities. The bill pay assistance can also provide relief when the cost of a prescription exceeds the monthly budget. Rent and utility assistance can deliver hope when circumstances are overwhelming.

Rental and utility assistance is often the first opportunity The Salvation Army has to introduce case management and other interventions to clients so that they can build a plan to work towards financial stability.

G. Describe the present and future benefits to the community from this program.

This program will decrease the number of families facing eviction or utility disconnection. Stable housing impacts employment, health, and educational outcomes in a community.

H. Describe support in the community for this program.

The local community has been generous and enthusiastically supported The Salvation Army for decades. They are committed to not only this program but also other organizational programs that meet human needs.

Community leaders have a vision and demonstrate support for the increased financial support of a capital campaign that will expand services to decrease homelessness and lead to long-term financial stability for individuals and families.

I. Describe the experience, training, education, and certifications of the staff and volunteers working with the program.

Tatiana Rivera is a new staff member to The Salvation Army and will provide leadership for this program as the Director of Social Services. Tatiana has a bachelor's degree from Sam Houston State. She comes to the organization with five years of experience as Operations Manager/Volunteer Coordinator for The Bridge Ministries Food Pantry.

J. Describe your program evaluation tool. What trends have been observed in collected data? How has performance measurement impacted your program?

The Homeless Management Information System used by other agencies in our area tracks each service clients receive from participating agencies. The Salvation Army also records units of services and statistics for our divisional headquarters and the local food bank that is reported monthly.

K. Using the form below, provide the time period and implementation plan for the program or program component to be funded.

Date	Action	Description
8/1 – 9/30/26	Evaluation, planning, and training	Evaluate previous year's program to make necessary adjustments for the new fiscal year program. Prepare program materials and ensure staff is fully trained and prepared to implement program.
No earlier than 10/1/26	Implement Program Plan (Once contract is awarded)	Begin offering Rental and Utility Assistance using CDBG funds
1/10/27, 4/10/27, 7/10/27, 10/10/27	Evaluate and Adjust	Evaluate quarterly program performance and adjust as needed
9/30/27	Close out of Funded Program	Last day for eligible CDBG funded program activities.
10/20/2027	Final Reporting	Prepare final report on all program activities and required documentation.

L. Define the program service area.

The Emergency Rental and Utility Assistance Program serves Brazos County residents. Funding from the City of College Station will prioritize assistance to College Station residents. The goal is that 98% of individuals who receive financial assistance from City of College Station funds will be residents of College Station.

M. Please give pertinent demographic information related to your Program clients (age, race, ethnicity, gender, etc.). Please provide numbers and percentages.

The target population for our rental and utility assistance program is individuals and families living below the ALICE threshold for financial survival. This includes families or individuals living in poverty or above the poverty threshold but cannot afford the basic cost of living in their county.

On average, 50% of The Salvation Army clients are African American, 35% are Hispanic or Latino, and 15% are Caucasian.

95% of our clients are between 18-64, and 5% are 65 or older. There are also children in the households of many of the clients served.

Annually, an average of 85% of those we assist are female, 15% are male.

Our clients come from all walks of life. Some of them have the education or skills needed for employment, however, because of the economy, they have been unable to find a job, are employed in an underpaying job, or may have pending job interviews. Some of our clients are victims of violence, single moms, or one-income families where childcare costs exceed the income potential of a second working parent.

N. Report percentages of clients served only by the PROGRAM for which funding is being requested:

College Station	Other	Total
98%	**2%**	**100%**

O. Report percentage of clients served only by the PROGRAM for which funding is being requested, in the following counties listed below:

Brazos	Burleson	Grimes	Leon	Madison	Robertson	Washington	Other	Total
100%	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100%**

P. Below are the 2025 HUD Income Limits based on family household size showing 80% of the area median income. In order for a program to be eligible to receive CDBG Public Service Agency funding, at least 51% of clients served must be documented to be at or below these limits for their family size. Please use this information to complete the chart below.

1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
$49,600	$56,650	$63,750	$70,800	$76,500	$82,150	$87,800	$93,500

Complete the table for the number of unduplicated clients served by the agency for the program(s) for which funding is being requested.

	10/1/2024 – 9/30/2025	10/1/2025 – 3/31/26	10/1/2025 – 9/30/2026	10/1/2026 – 9/30/2027
	(Last Year)	(Current Year)		(Next Year)

	Actual	Actual to Date	Estimate	Projected
Total Unduplicated Clients		11	110	145
No. < Low/Mod		11	110	145
Percentage < Low/Mod		100%	100%	100%

Q. If Provide a testimonial or client impact statement for this program if the program is currently established.

"I can't thank you enough for everything that you are doing for us. God bless you! I don't deserve you guys. At my lowest point you guys made this Christmas, the Best Ever. I can't thank you enough. Please thank you boss again and his wife. I'm so grateful and beyond blessed." – Alma K.

Part Three – Financial Information

Summary Funding Request

CDBG Request ($)	$40,000
All Other Sources ($)	$70,000
Total Program Budget ($)	$110,000

Line-Item Requests

List in order of priority from high to low	
Financial assistance for rent and utilities	$40,000.00
Total Amount	**$40,000.00**

A. Program Budget Report
Please complete the Program Budget Report using the provided Excel document and attached as attachment A.

B. Personnel Form
If requesting funding for personnel, please complete the Personnel Form using the provided Excel document and attach as attachment B. – **N/A**

C. If the organization is recommended to receive a lower amount of College Station CDBG funds than requested, at what amount of funding can the organization still deliver meaningful services? What changes would you need to make in your organization to achieve the same level of service if full funding were not awarded? How would this impact the other programs of your agency?

The need for rental and utility assistance far exceeds our ability to provide support. Every dollar raised for this program provides a meaningful service and is used to directly benefit the individuals and families in need. Additional fundraising as well as prioritization of program needs would be required if the full funding request is not awarded through the City of College Station's CDBG grant. In order to maintain services, fundraising from private sources will be a high priority for The Salvation Army. Other programs would be at risk for reduced funding.

D. What is your plan to reduce or eliminate CDBG funding for this program in the future? Describe your organization's financial planning for future project sustainability. Explain the organization's ability and action to develop alternate future sources of funding to support the program.

The Salvation Army will seek other funding for this program through private donations and other grant requests. The Texas Division of The Salvation Army supports the local fundraising of the Brazos Valley Corps with a variety of fundraising expertise including resource development, communications and media, special event support, and grant writing.

The current capital campaign is expanding the number of active donors contributing to The Salvation Army. The Advisory Board and organizational leadership anticipate the increased visibility and stewardship of campaign contributions to further increase contributions and community support for the organization.

After a successful campaign and building initiative, it is common for donors to continue giving at significant levels to ensure ongoing programmatic success. Once donors complete their multi-year campaign pledge payments, they will be encouraged to continue their support for programs like the rental and utility assistance program.

E. In terms of cents per the dollar – for your fundraising efforts, how much does it cost you to raise a dollar?

The cost to raise a dollar is 10 cents.

We are fortunate to have many fundraising support services available through the divisional headquarters that we do not fully fund ourselves, including a regional fundraiser and a planned giving counterpart. This keeps our fundraising costs exceptionally low.

F. If requesting funding for a position or contract labor, explain what that position or contract laborer has to do with the services you provide.

N/A

G. Explain how each of the items in your line-item budget connect to the program you are applying for. Why are these critical to the program?

CDBG funds will support a quantifiable expansion of rent and utility assistance. Compared to the FY 2025–2026 baseline, the $40,000 allocation will enable assistance for an additional 23–28 households (average award $1,400–$1,750), reducing our waitlist by approximately 35–40% and preventing 18–22 imminent evictions or utility shutoffs among College Station residents.

Part Four – Basic Eligibility Criteria

Does your organization have 501(c)3 tax-exempt status?

· Yes · No · Not Applicable – Governmental Entity or other eligible organization

Date of Incorporation:

1. Will at least 51% of the clients served by the program you are requesting funding for have household incomes at or below 80% of the area median income?

2. Will you be able to gather sufficient income documentation to verify that at least 51% of the clients served by the program you are requesting funding for have household incomes at or below 80% of the area median income?

3. Will your program solely serve one of the populations listed below?

   ☐ Abused children
   ☐ Battered spouses
   ☐ Severely disabled adults
   ☐ Homeless persons
   ☐ Illiterate adults
   ☐ Persons with HIV/AIDS
   ☐ Migrant farm workers
   ☐ Elderly
   ☒ No

4. Is your program of such a nature and in such a location that it can be concluded that clients are primarily low and moderate income? An example is a day care center that is designed to serve residents of a public housing complex. ☐ Yes ☒ No

5. Describe how your program meets the following regulation– Explain how the City of College Station would benefit from non-College Station residents receiving services through this program. What "reasonable benefits" would the City of College Station receive if some clients of your program reside outside the College Station City Limits?

   Due to the geographic connection between the City of College Station and the City of Bryan, a citizen in each of the cities that can remain in their home/apartment benefits both communities. Stable housing directly impacts local employment, educational outcomes, and the health and well-being of its citizens. Citizens in Brazos County often live in one city and work in the other.

   It is the intent of The Salvation Army to use no more than 2% of the funds awarded for citizens living outside of College Station.

   § 570.309 Restriction on location of activities.

   CDBG funds may assist an activity outside the jurisdiction of the grantee only if the grantee determines that such an activity is necessary to further the purposes of the Act and the recipient's community development objectives, and that reasonable benefits from the activity will accrue to residents within the jurisdiction of the grantee. The grantee shall document the basis for such determination prior to providing CDBG funds for the activity.

6. Are there any eligibility restrictions for clients accessing your program? ☒ Yes ☐ No
   Explanation: **Clients must reside in Brazos County and be 21 years old. The client**

intake form is used to establish eligibility to receive assistance. Clients must provide documentation or statement from landlord or utility company.

7. CDBG regulations require grantees and subrecipients to collect and report demographic information, as well as to document income. Refer to Sample Intake Form. How will your organization collect the required information? **The Salvation Army uses the intake form provided as a sample.**

8. Please describe your client tracking system and how you ensure unduplicated clients are counted correctly. **Client services are tracked through the Homeless Management Information System which shares information with other agencies. Additionally, The Salvation Army Texas Division, utilizes an internal data collection software to maintain client service records and statistics. This information is reported monthly.**

9. Do any of the following describe your program's purpose? (Indicate all that apply):
   - Help prevent homelessness? ☒ Yes ☐ No
   - Help the homeless? ☒ Yes ☐ No
   - Help those with HIV / AIDS? ☐ Yes ☒ No
   - Help persons with disabilities? ☐ Yes ☒ No

10. **Is the program for which you are applying for funding new or currently existing?**
    ☐ New ☒ Currently Exists

11. Has your organization received funding from a State, County or City (not counting College Station CDBG funds) for this program in the 2025-2026 year? ☒ Yes ☐ No
    a. If yes, what was the amount? **$25,000 in 2025-2026**
    b. Will the CDBG funds you are currently applying for replace the City, County or State funding? ☐ Yes ☒ No

12. Is your organization faith-based? ☒ Yes ☐ No

13. If you checked "Yes" to Question 12, briefly explain how your agency will demonstrate compliance with 24 CFR 570.200(j) which prohibits inherently religious activities. **While The Salvation Army is a faith-based agency, no client is required to participate in faith-based activities to receive services. The Salvation Army is committed to meet human needs without discrimination.**

14. Did your organization spend more than $750,000 in Federal awards during its most recent fiscal year? ☐ Yes ☒ No **The Salvation Army - Bryan is a local unit of The Salvation Army, a Georgia corporation, EIN 56-0660607. The local organization did not spend more than $750,00 in Federal Awards in its most recent fiscal year.**

15. Will your organization be able to comply with the Insurance Requirements listed in Section 4.5 of the Request for Proposals? ☒ Yes ☐ No
    Explanation: **The Salvation Army will comply with all Insurance requirements as listed in Section 4.5 of the Request for Proposals.**

16. Which of the needs identified in the City's 5-Year Consolidated Plan does this program meet?

- ☒ Public Services
- ☒ Homelessness Services
- ☐ Special Needs Services
- ☐ Economic Development Assistance
- ☐ Homeownership – Financial Literacy
- ☐ Homelessness – Outreach and Assessment
- ☐ Rental Housing - Rehabilitation
- ☐ Rental Housing – Construction
- ☐ Owner Housing – Rehabilitation / Reconstruction
- ☐ Owner Housing – Demolition
- ☐ Homeownership – Construction
- ☐ Homeownership – Down Payment Assistance
- ☐ Homelessness – TBRA Security Deposits

The City's 2025 – 2029 Consolidated Plan can be found here:
https://www.cstx.gov/media/squl1ham/2025-2029-consolidated-plan.pdf

Part Five – Additional Information
Agency Certification:

I certify that all information reported in this proposal and attached is true, accurate and complete to the best of my belief and knowledge.

I certify that I am authorized to make this proposal on behalf of **The Salvation Army** (Agency) and have been designated as such by the Board of Directors.

I will provide written notice of any changes or additions to this information. I also understand the Agency may need to provide additional information during the proposal process and if funded.

I understand a written agreement will be required between **The Salvation Army - Bryan** (Agency) and City upon award of funds.

Date: 03/11/2026 Federal Unique Entity Identification (UEI) NUMBER CX9FV4MN6JU4

Name Art Penhale

Signature

Title: Texas Divisional Commander

Completed sealed proposal packets should be directed to the following individual:

City of College Station - Purchasing
Brandi Whittenton, Buyer
1101 Texas Avenue S.
College Station, Texas 77840
Email: bwhittenton@cstx.gov

Questions regarding the proposal packets can be directed to the following:

In order to ensure a fair and objective evaluation, all questions related to this Request for Proposal shall be addressed at the mandatory Pre-Proposal Conference or in writing via the Q&A feature available through the Brazos Valley e-Marketplace at https://brazosbid.ionwave.net .The deadline for written questions is February 24, 2026, at 3:00 p.m. CST. Contact with any City employee or official is prohibited without prior written consent from the Purchasing Division.

Attachments (Required)

Required as Attachment to All Copies:

1. Board Members (Name, Profession, & (*) notation for Board position required by funding source) **– Page 16**
2. Agency Organizational Chart. **– Page 17**
3. List of Existing Agreements of Collaboration (If Available – Do NOT provide actual copies). Verification will be done during site visit.
4. Program Evaluation Tool. **– Page 18**
5. Client Intake Form (Income documentation must comply with the requirements found in 24 CFR 570.208 2 (i), (A) (B) (C) (D) **– Page 19**
6. Financial Statement Audit and Management Letter with Response, if applicable *or* If no date of new audit available, Provide Financial Statement Review – **Page 20 - 30**
7. If your organization exists as a local branch of a larger organization, please provide a statement of financial position for the local branch. This should be submitted in your standard format. **– Page 31 - 36**
8. Most recent IRS Tax Form 990 (unredacted) **– Page 37 - 49**
9. Board Policy (*) **– Page 50 - 57**
10. IRS Letter of Tax Status (*) – **Page 58 - 59**
11. Certification and Authorization (submit one signed original only) - **Page 14**

Required as Digital Attachment (on CD, Flash Drive, or Uploaded to the Brazos Valley Online Bidding System):

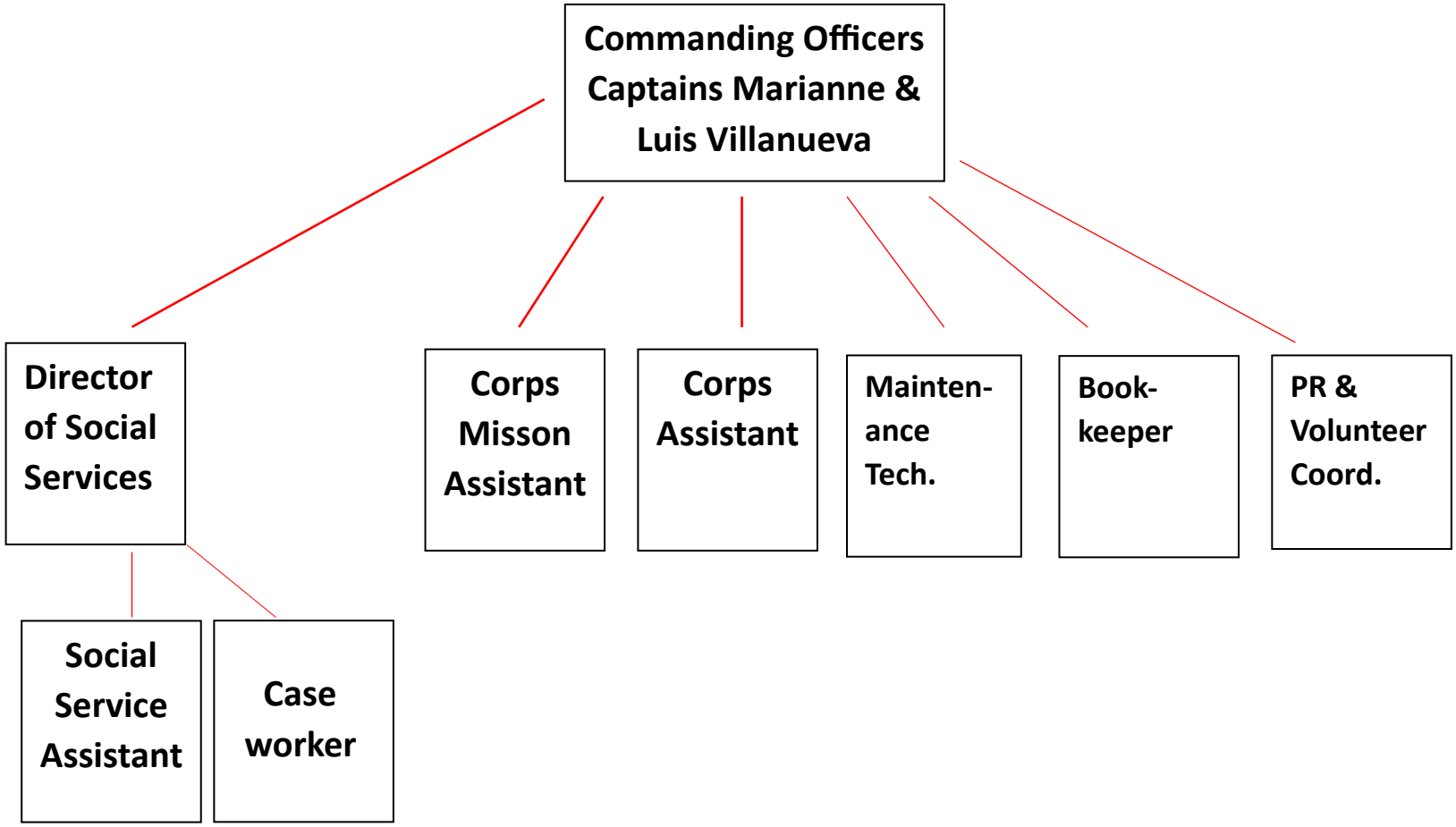
1. Agency Financial Policies* **- Page 60 - 108**
2. Agency Personnel/Administrative Policies* **- Page 109 - 185**
3. Agency Conflict of Interest/ Political Activity/ Anti-Lobbying Policies* **- Page 186 – 187**

(*) Information to be submitted only if agency has not applied for CDBG funding in the last five (5) years or if substantive changes have occurred since last proposal.

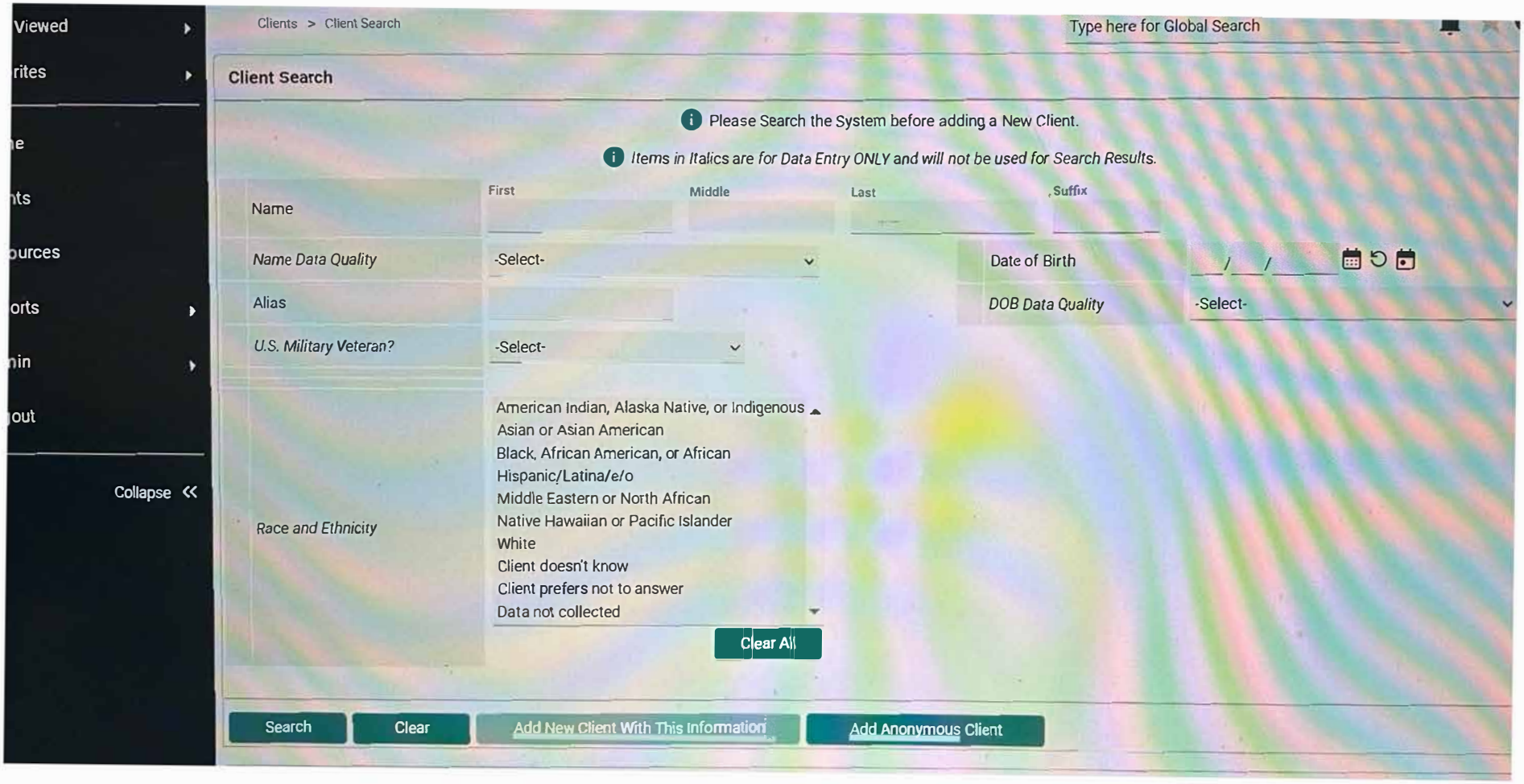
The Salvation Army Bryan College Station 2026 Board

FIRST	LAST	BOARD POSITION	ORGANIZATION
Stephen (Steve)	Vincent	*President*	Civic Leader; Founder, Power from the SON; Retired Business Owner
Larry A.	Catlin	*Vice President*	Lawyer, Catlin Law Office
Joseph (Joey)	Dunn	*Secretary, Past Board President*	Asst. Deputy Manager, City of Bryan
Kenneth	Telg	*Treasurer*	Civic Leader; Retired, Banker
Pat	Allen Rice	*Board Member*	Owner, Allen Honda
Shelly	Archer	*Board Member*	Marketing Manager, Shipley Do-Nuts
Susan	Ballabina	*Board Member*	Chief of Staff, Office of the President, Texas A&M University
Conner	Beene	*Board Member*	Multimedia Journalist, KBTX
Dr. Jennifer	Bohac	*Board Member*	Dir. of Outreach and Donor Programs, Texas A&M Foundation
Joel	Bryan	*Board Member*	Owner, Bryan Creative Group
Becky	Cochener	*Board Member*	Owner, Postal Plus
Mildred	Davis	*Board Member*	Civic Leader; Retired, Bryan ISD Educator/Dir. of Human Resources
Carrie Jo	Duran	*Board Member*	Blinn Nursing School Representative
Sheila	Fields	*Board Member*	Women's Auxiliary President
Randy	French	*Board Member*	Owner, Stylecraft Builders
Keith	Halsell	*Board Member*	Civic Leader; Retired, Educator/Business Owner
Trish	Havel	*Board Member*	Realtor, 20/20 ReMax
Ronald (Ronnie)	Jackson	*Board Member*	Asst. Dir. Emeritus, Texas AgriLife Extension Service
Dr. Terry M.	Jones	*Board Member*	Owner, Epiphany Dermatology
Hege	Kalaouze	*Board Member*	Co-Owner, Aggieland Outfitters
Mark	McAuliffe	*Board Member*	Land Agent, City of College Station
Manny	Muniz	*Board Member*	Catastrophe Field Agent, Allstate Insurance Company
Louis	Newman	*Board Member*	Owner, Newman Printing
Rob	Putz	*Board Member*	SVP, Rob Putz & Associates, Merrill Lynch Wealth Management
Lindsey	Runyan	*Board Member*	Associate Pastor, Director of College Ministry
John	Velasquez	*Lifetime Board Member*	Owner, A&M Twin City Paint & Body
Imogene	Vetter	*Emeritus Board Member*	Civic Leader; Retired, Educator
Carol	Wagner	*Lifetime Board Member*	Civic Leader; Retired, Dir. of Advising - Texas A&M College of Education
Dwayne	Walters	*Lifetime Board Member*	Civic Leader; Retired, Sales, Heavy Equipment & Farming Machinery

Salvation Army of Bryan-College Station
Organizational Structure



Evaluation Tool - HMIS



Client Number (Agency Staff only):_____

Intake Form

Name _____ Phone _____

Address _____ City/State _____ Zip _____

DOB _____ Email Address: _____

What is your Ethnicity: (You must choose one)
☐ Hispanic or Latino ☐ Not Hispanic or Latino

What is your Race: (You must choose one)
☐ American Indian/Alaska Native ☐ Asian ☐ Black or African American
☐ Native Hawaiian or Pacific Islander ☐ White ☐ American Indian/Alaska Native & White
☐ Asian & White ☐ American Indian/Alaska Native & Black/African American
☐ Black/African American & White
☐ Race Combination not included in above categories – Specify _____

Residence:	☐ College Station	☐ Bryan	☐ Other (Choose one)
Head of Household:	☐ Male	☐ Female	☐ Both (Choose one)

20 25Median Income Limits

Please check the number of family members in the family and the appropriate income level category (on the same line). Calculation of Family Income should include: gross wages and salaries, social security income, pensions, child support, Temporary Assistance for Needy Families (TANF) food stamps, and any other source of income. This chart is based on annual income.

Family Size (Choose one)	Income Range (Choose one)			
	Extremely Low Income	Very Low Income	Low Income	Above Income
☐ 1	☐ $18,600 or less	☐ $18,601 ≤ $31,000	☐ $31,001 ≤ $49,600	☐ $49,601 or more
☐ 2	☐ $21,250 or less	☐ $21,251 ≤ $35,400	☐ $35,401 ≤ $56,650	☐ $56,651 or more
☐ 3	☐ $26,650 or less	☐ $26,651 ≤ $39,850	☐ $39,851 ≤ $63,750	☐ $63, 751or more
☐ 4	☐ $32,150 or less	☐ $32,151 ≤ $44,250	☐ $44,251 ≤ $70,800	☐ $70,801 or more
☐ 5	☐ $37,650 or less	☐ $37,651 ≤ $47,800	☐ $47,801 ≤ $76,500	☐ $76,501 or more
☐ 6	☐ $43,150 or less	☐ $43,150 ≤ $51,350	☐ $51,351 ≤ $82,150	☐ $82,151 or more
☐ 7	☐ $48,650 or less	☐ $48,651 ≤ $54,900	☐ $54,901 ≤ $87,800	☐ $87,801 or more
☐ 8	☐ $54,150 or less	☐ $54,151 ≤ $58,450	☐ $58,451 ≤ $93,500	☐ $93,501 or more

To comply with requirement of funding sources, this agency needs all clients to give information on all income and family size in order to qualify for services. You must provide a self-certification that the information you provide is accurate and complete to the best of your knowledge. You will need to verify income by providing third party documentation demonstrating eligibility for another qualifying program or by providing actual income documentation (definition of 3rd party or actual income on back). All information is kept confidential for records keeping and reporting requirements. No information will be released without the written consent of the individual.

I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (U.S. Code Title 18, Section 1001and Title 31, Sections 3729-3730 and 3801-3812). I certify that all information provided on this application is true to the best of my knowledge. I also understand that I will provide verification of income.

Applicant's or Guardian's Signature Date

Revised 6-5-25

Client Number (Agency Staff only):_____

Instructions: *The income Section to be completed by Agency staff only.* Check the box next to the form of income documentation you will use to certify the income of the family you are serving.

☐ **3rd Party Verification Process**

Definition: Evidence of qualification under another government program having income qualification criteria at least as restrictive as the HUD income restrictions.
Examples:

☐ Section 8 Housing program
☐ Free/Reduced School lunch program
☐ Medicaid
☐ WIC
☐ Temporary Assistance for Needy Families (TANF)
☐ Disability Income
☐ Other_____

Instructions:

1. Review list above and check appropriate box (you need only provide evidence of qualifying for one program)
2. Provide evidence of qualification through certification form from the agency and/or copy of card used to receive services (must be able to identify the card with the cardholder. Can use only card if it clearly states the person's name and/or address and is determined an acceptable program.
3. A referral can be made by another agency whose criteria meet the HUD definition and the agency agrees to maintain documentation supporting this (Example: email by school that the child is on free/reduced lunch).

☐ **Actual Income Documentation**

Definition: Family Household does not participate in an income qualifying accepted program. Actual income includes all income received by the family. Please check which documents were submitted to verify income:

☐ W-2 Forms
☐ 1040 Income Tax Forms
☐ Pay Check Stubs (At Least Two)
☐ Benefit Award Letter(s) (Social Security, SSI, etc..)
☐ Other Income _____
☐ I have no income (complete affidavit of no income)

Instructions:

1. Check boxes above for type(s) of income documentation submitted.
2. Use box below to make a calculation determining gross annual income from source documents provided.

☐ **Over Income**

Definition: Family household is over the income limit for their household size or they cannotprovide income backup documentation as required by one of the other certification methods listed above.

Instructions: Document this family household as over income on quarterly and annual Client Reports.

Income Calculation & Verification of Continuous Service Approval

Instructions: complete calculation(s) in this box showing annual income based on source documents provided. Sign & date below.

Rev. 6/9/2022- **STAFF ONLY- CLIENTS PREVIOUSLY SEEN MUSTBE VERIFIED DURING THE INTAKE PROCESS. A PRIOR INTAKE MAY BE USED IF THE CLIENTS HAS BEEN CONTINIOUSLY SERVED FROM YEAR TO YEAR AND NO INFORMATION HAS CHANGED ON ALL SECTIONS.**

Print Name and Sign (Staff Completing Form) Date

Revised 6-5-25

DOING THE MOST GOOD

CONFIDENTIAL *(For Salvation Army Internal Use ONLY)*

Regular Audit

INTERNAL AUDIT REPORT

Risk Ratings	Current Audit	Prior Audit
Financial Condition	3	1
Strategic Management	1	1
Operational Efficiency	6	1
Financial Reporting	3	6
Compliance	4	7
Composite Risk	**4**	**4**

Texas Division – Bryan Corps
Captains Luis & Marianne Villanueva

Audit Period:
5/01/23 - 06/30/24

Fieldwork End Date:
08/02/2024

Auditors:
Bernard J Sengoll - **Lead Auditor**
Sam Howard

Your Opinion Matters

Net Position:

Units	Appointment 05/31/23	Prior Audit 04/30/23	Current Audit 08/31/24
Bryan Corps	$616,135	$647,852	$542,273
Unit 6			
TOTAL	**$616,135**	**$647,852**	**$542,273**
Change From Appointment - 05/31/23		*$31,717*	*($73,862)*
Change From Prior Audit - 04/30/23			*($105,579)*

Financial Returns

Bryan

Corps

For Audit Period Ending June 30, 2024

Internal Audit Department
USA Southern Territory

	FYE Actual 09/30/21	FYE Actual 09/30/22	FYE Actual 09/30/23	YTD Actual 06/30/23	YTD Actual 06/30/24	5 Periods	Variance - 06/30/24 & 06/30/23 Actuals Current YTD to Prior YTD	
ASSETS:								
Cash and Cash Equivalents	9,183	231,468	144,040	165,306	134,201		(31,105)	-18.82%
Reserves - Operating	10,534	10,883	13,408	13,408	20,348		6,939	51.75%
Reserves - Other	487,931	421,073	330,298	419,307	278,439		(140,867)	-33.60%
Accounts Receivable - SA	2,004	1,517	75,442	-	68,602		68,602	0.00%
Accounts Receivable - Non SA	-	-	-	-	-		-	0.00%
Pledges Receivable, Net	-	-	-	-	-		-	0.00%
Inventory	65	2,060	2,030	2,010	2,030		20	1.00%
Advances, Deposits, & Loans	2,453	-	186	-	100		100	0.00%
Equipment with Depreciation	70,959	52,543	44,155	46,379	72,232		25,853	55.74%
Other Assets	-	-	-	-	-		-	0.00%
Total Assets	**583,130**	**719,544**	**609,560**	**646,410**	**575,952**		**(70,458)**	-10.90%
LIABILITIES:								
Accounts Payable - Non SA	20,224	2,784	59,996	34,963	5,139		29,823	85.30%
Accounts Payable - THQ	3,194	5,102	299	124	-		124	100.00%
Accounts Payable - DHQ	6,285	1,266	61,654	6,261	1,808		4,453	71.13%
Accounts Payable - Support Service	2,283	8,590	2,727	19,148	12,160		6,988	36.49%
Accounts Payable - Other SA	9	-	60	17,555	-		17,555	100.00%
Exchange	-	-	-	(99,656)	-		(99,656)	100.00%
Mortgages and Notes Payable	-	-	-	-	-		-	0.00%
Accounts Payable - Employee Taxes & benefits	-	-	-	-	-		-	0.00%
Accounts Payable - Other taxes	-	-	-	-	-		-	0.00%
Other Liabilities	7,189	15,989	5,989	7,096	14,572		(7,476)	-105.35%
Total Liabilities	**39,184**	**33,731**	**130,726**	**(14,509)**	**33,679**		**(48,189)**	332.12%
NET ASSETS:								
Current Period Surplus/(Deficit)	100,268	(53,238)	(206,978)	(24,893)	63,439		88,332	-354.84%
Corps Reserve (DHQ Only)	-	-	-	-	-			
Accumulated Surplus/(Deficit)	443,677	739,051	685,812	685,812	478,834		(206,978)	-30.18%
Total Net Assets	**543,945**	**685,812**	**478,834**	**660,919**	**542,273**		**(118,646)**	-17.95%
Total liabilities and net assets	**583,130**	**719,544**	**609,560**	**646,410**	**575,952**			

Financial Returns

Bryan

Corps

For Audit Period Ending June 30, 2024

Internal Audit Department
USA Southern Territory

	FYE Actual 09/30/21	FYE Actual 09/30/22	FYE Actual 09/30/23	3 FYE Periods	YTD Actual 06/30/23	YTD Actual 06/30/24	YTD Budget 06/30/24	Variance - 06/30/24 & 06/30/23 Actuals Current YTD to Prior YTD	
INCOME:									
Contributions - Cash	1,024,055	1,180,232	1,040,308		913,566	837,517	729,679	(76,049)	-8.32%
Contributions - In Kind	260,200	377,875	455,110		428,245	315,192	262,500	(113,053)	-26.40%
Special Events	174,912	1,900	22,856		25,923	51,655	-	25,732	99.26%
Pledges Revenue	-	-	-		-	-	-	-	0.00%
Federated Fund-Raising Organizations	41,432	40,673	37,371		33,181	7,824	15,000	(25,357)	-76.42%
Fees & Grants from Government Agencies	24,245	52,503	5,864		5,864	-	52,500	(5,864)	-100.00%
Sales to the Public	410	3,188	2,087		1,621	530	1,125	(1,091)	-67.31%
Interest & Dividends	2,814	2,472	1,676		1,272	1,783	750	510	40.12%
Membership Dues	140	590	-		-	-	750	-	0.00%
Miscellaneous Revenue	0	-	(0)		(0)	11,725	7,500	11,725	##############
Total Income	**1,528,207**	**1,659,433**	**1,565,272**		**1,409,671**	**1,226,225**	**1,069,804**	**(183,446)**	-13.01%
EXPENSE:									
Salaries And Officer Allowances	337,310	476,382	453,098		373,502	243,516	325,425	129,986	34.80%
Officer And Employee Benefits	76,728	105,143	111,835		97,437	68,087	100,126	29,350	30.12%
Payroll taxes	23,307	32,792	31,138		25,620	18,832	20,092	6,789	26.50%
Professional Fees	38,179	22,345	16,829		13,245	10,243	6,415	3,002	22.67%
Supplies	42,380	54,301	47,671		39,385	48,076	31,489	(8,691)	-22.07%
Telecommunications	11,965	8,811	6,232		5,219	5,444	8,445	(226)	-4.32%
Postage and Shipping	11,727	24,099	24,311		20,682	14,523	16,504	6,159	29.78%
Occupancy	107,858	91,051	102,759		74,972	56,162	64,792	18,810	25.09%
Furnishings and Equipment	50,929	29,362	33,218		22,004	22,823	31,335	(819)	-3.72%
Printing and Publications	74,532	80,165	85,590		68,335	50,740	59,812	17,595	25.75%
Travel, Meals and Transportation	53,698	60,773	63,487		49,197	45,094	30,898	4,103	8.34%
Conferences, Meetings, and Major Trips	5,732	19,782	15,741		13,035	16,535	22,125	(3,499)	-26.84%
Specific Assistance to Individuals	518,197	709,472	804,001		671,771	490,802	186,179	180,969	26.94%
Organization Dues	1,677	2,031	1,462		1,462	470	1,950	992	67.85%
Awards and Grants	533	20,425	1,492		810	9,196	700	(8,386)	-1035.35%
Miscellaneous	24,308	21,529	26,030		24,273	24,619	19,088	(345)	-1.42%
Support Services	123,986	139,245	124,422		112,812	90,875	91,283	21,937	19.45%
Total Expense	**1,503,046**	**1,897,710**	**1,949,317**		**1,613,760**	**1,216,035**	**1,016,657**	**397,725**	24.65%
Net Income before Transfers in/out	*25,160*	*(238,277)*	*(384,045)*		*(204,088)*	*10,190*	*53,147*	*(214,279)*	104.99%

Financial Returns

Bryan

Corps

For Audit Period Ending June 30, 2024

Internal Audit Department
USA Southern Territory

	FYE Actual 09/30/21	FYE Actual 09/30/22	FYE Actual 09/30/23	3 FYE Periods	YTD Actual 06/30/23	YTD Actual 06/30/24	YTD Budget 06/30/24	Variance - 06/30/24 & 06/30/23 Actuals Current YTD to Prior YTD	
TRANSFER IN									
Family Store	-	-	-		-	-	-	-	0.00%
Grants from THQ	*73,750*	*6,897*	*10,530*		-	-	-	-	0.00%
Interfund Transfers	*24,367*	*197,341*	*186,755*		*194,171*	*20,606*	*187,200*	*(173,565)*	-89.39%
Miscellaneous	-	*(0)*	-		-	-	-	-	0.00%
Total Transfers In	**98,117**	**204,238**	**197,285**		**194,171**	**20,606**	**187,200**	**(173,565)**	-89.39%
TRANSFER OUT									
Family Store	-	-	-		-	-	-	-	0.00%
Grants from THQ	-	-	-		-	-	-	-	0.00%
Interfund Transfers	*23,009*	*19,200*	*20,218*		*14,976*	*(33,642)*	*15,575*	*48,618*	324.64%
Miscellaneous	-	-	-		-	*1,000*	-	*(1,000)*	0.00%
Total Transfers Out	**23,009**	**19,200**	**20,218**		**14,976**	**(32,642)**	**15,575**	**47,618**	305.73%
Net Transfers	*75,108*	*185,038*	*177,067*		*179,195*	*53,248*	*171,625*	*125,947*	70.28%
NET INCOME WITH TRANSFERS IN/OUT	**100,268**	**(53,238)**	**(206,978)**		**(24,893)**	**63,439**	**224,772**	**(88,332)**	354.84%

Trust Summary - 5 year Comparison

Bryan

Corps

For Audit Period Ending June 30, 2024

Internal Audit Department
USA Southern Territory

Name	2020	2021	2022	2023	2024
Grand Total	**876,842**	**1,352,122**	**2,354,307**	**2,154,615**	**2,660,826**

Name	2020	2021	2022	2023	2024
BRYAN COLLEGE STATION UNRESTR RES	234,947	423,680	432,568	237,327	109,514
BRYAN COLLEGE STATION CAPITAL TRUST	18,316	19,358	13,730	14,512	15,667
BRYAN COLLEGE STATION PROPERTY SALES	54,155	54,535	54,918	55,304	5,399
BRYAN COLLEGE STATION Q ENDOWMENT	42,904	42,904	42,904	42,904	134,954
BRYAN Q-ENDOWMENT LEGACIES	-	-	-	105,116	110,494
BRYAN COLLEGE STATION STRUBE YOUTH LEGACIES	4,746	4,746	4,746	4,746	4,746
BRYAN BAUR EDUCATION SCHOLARSHIP LEGACIES	-	-	10,000	-	-
BRYAN COLLEGE CAPITAL CAMPAIGN CONTRIBUTIONS	-	-	-	-	315,039
BRYAN(BRAZOS CO) MARION EMER RELIEF	7,517	9,816	12,630	15,668	16,761
BRYAN BAUR ESTATE EDUCATION SCHOLARSHIP LEGACIES	-	-	488,351	487,984	500,956
BRYAN COLLEGE STATION HTOWN ENDOW LEGACIES	75,836	95,419	91,614	87,964	91,009
BRYAN COLLEGE STATION BD DES LIM/LOC	-	12,785	12,875	12,965	13,056
BRYAN COLLEGE STATION Q-ENDOW LEGACIES	-	12,817	12,817	12,817	12,817
Total for 8951900	438,421	676,062	1,177,154	1,077,308	1,330,414
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
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Name	2020	2021	2022	2023	2024
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	-	-	-	-	-

Graphical Analysis

Bryan

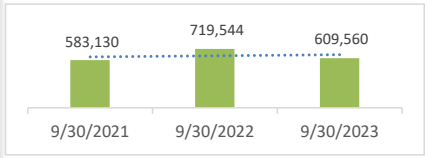
Corps

For Audit Period Ending June 30, 2024

Internal Audit Department
USA Southern Territory

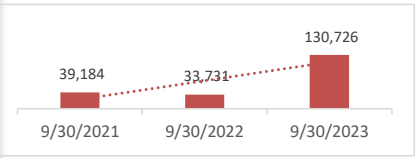
ASSETS

Through 06/30/24 $ 575,952



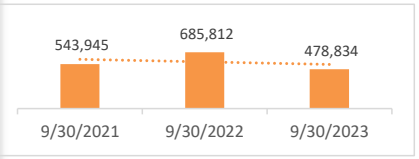
LIABILITIES

Through 06/30/24 $ 33,679



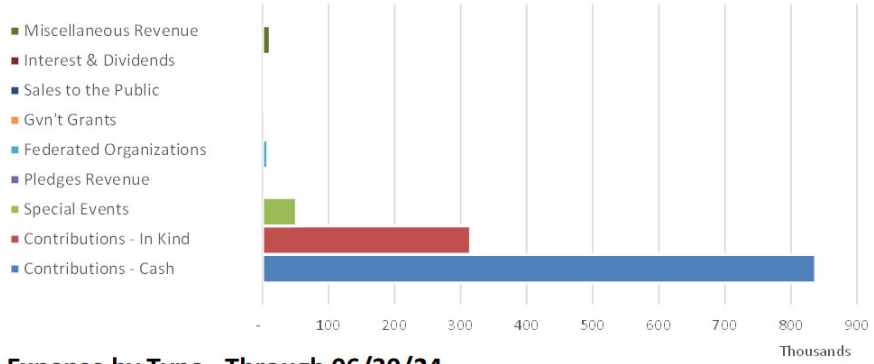
SURPLUS/(DEFICIT)

Through 06/30/24 $ 542,273

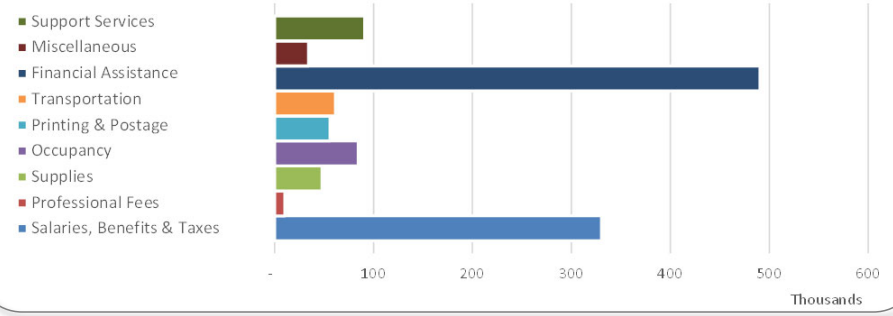


Income by Type - Through 06/30/24

Not including transfers

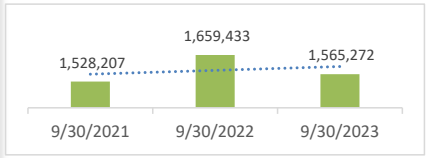


Expense by Type - Through 06/30/24



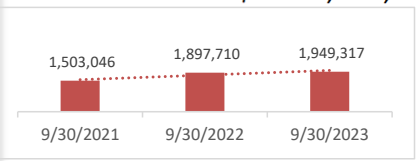
INCOME

Through 06/30/24 $ 1,226,225



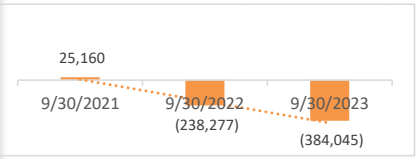
EXPENSE

Through 06/30/24 $ 1,216,035



NET-INCOME

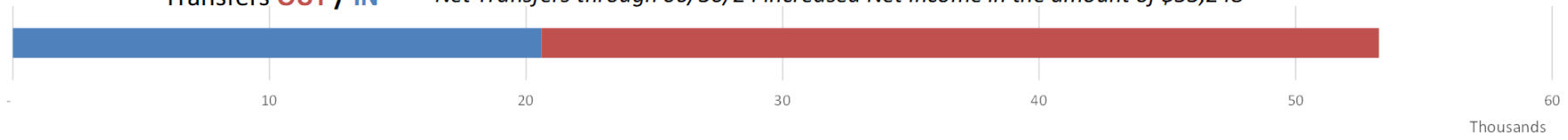
Through 06/30/24 $ 10,190



Not including transfers

Transfers OUT / IN

Net Transfers through 06/30/24 increased Net Income in the amount of $53,248



Support & Statewide Service *(All Units except DHQ)*

Bryan

Corps

For Audit Period Ending June 30, 2024

Please read Minute 026 for Guidance

Internal Audit Department
USA Southern Territory

NET INCOME CACULATION	9/30/2023
Total Income	**1,762,557**
Less Exemptions:	
4011 Restricted Donations - Exempt	-
4050 Gifts In Kind / Contributed Services - Exempt	*455,110*
4601/4603 Family Store Appropriations - Exempt	-
4602 Grants from HQ (ARC / CSRC) - Exempt	-
4610 Grants from DHQ to Local Unit - Exempt	*10,530*
4611 Grants from ARC - Exempt	-
4613 Inter Company Grants from other SA Units - Exempt	*3,579*
4620 Area Command Appropriation - Exempt (to local units)	-
4627 Appeal Appropriation - Exempt	-
4629 Reserves Transfer from THQ - Exempt	-
4638 Intra Company Grants from Other Field Units - Exempt	-
4643 Capital Campaign from THQ - Exempt	-
4644 Capital Campaign from I&E - Exempt	-
4677/4673 THQ Grants to Local Units - Exempt	-
4679 HUD Grants - Exempt	-
5003 Government Grants / Fees - Exempt	*5,864*
6202 Program Service Fees - Exempt	-
6401 War Cry Sales - Exempt	-
6437 Welfare Orders	-
6001 Corps Group Income	-
9402 World Service	*14,064*
Total Exemptions	489,146
Net Income	**1,273,411**

ASSESSMENTS CALCULATION	9/30/2023
STATEWIDE	
Income Subject to Statewide Service:	1,273,411
Assessment (SWSA) - 2%:	25,468
Less what was Expensed (Acct # 8920):	*25,392*
Under booked / (Overbooked) - Current Period:	76
Under booked / (Overbooked) - Prior Periods:	-
Total Under booked / (Overbooked) - To Date:	**76**
SUPPORT	
Income Subject to Support Service (*net Income minus SWSA*) :	1,247,943
Assessment - 10%	124,794
Less what was Expensed (Acct # 9692):	*124,422*
Under booked / (Overbooked) - Current Period:	372
Under booked / (Overbooked) - Prior Periods:	-
Total Under booked / (Overbooked) - To Date:	**372**

Summary of Statewide & Support Service:	9/30/2023
Total Audit Adjustment to be posted to Account #2015:	**448**
AP Balances	*2,727*
Adjusted Accounts Payable	*3,175*

Change from last Fiscal Year ending:

The Salvation Army - (Southern Territory)
Reconciliation report

As of 06/30/2024

Account: Cash In Bank - Bryan Tx/College Station Corps - Prosperity Bank (Operating) 1201

Statement ending balance	**63,084.50**
Deposits in transit	**69.42**
Outstanding checks and charges	**(37,811.38)**
Adjusted bank balance	**25,342.54**
Book balance	**25,342.54**
Adjustments*	**0.00**
Adjusted book balance	**25,342.54**

Total Checks and charges Cleared	**110,704.34**	**Total Deposits Cleared**	**73,709.06**

Deposits

Name	Memo	Date	Doc no.	Cleared	In transit
TITHELY	TITHE 01/30/24	01/31/2024	IAJ000005050		60.00
TITHELY	02/14/2024 TITHE 02/10/24	01/31/2024	IAJ000005068		9.42
38951900 - Restricted donation	38951900 - Restricted donation	03/21/2024	142.75	142.75	
38951900-monthly Ap-propriation	38951900-Monthly Ap-propriation	06/03/2024	220.00	220.00	
38951900-TCLBR 6.3.24	38951900-TCLBR classy/lockbox 6.3.24	06/03/2024	718.34	718.34	
		06/03/2024	Deposit slip 06/24/2024	280.00	
38951900 - tithe.ly 6.5.24	38951900 - tithe.ly 6.5.24	06/05/2024	18.84	18.84	
38951900 - Stocks ach Exchange	38951900 - Stocks ach Exchange Remit 65389	06/05/2024	4997.12	4,997.12	
38951900 - TCLBR Classy 06.10.24	38951900 - TCLBR Classy 06.10.24	06/10/2024	4759.00	4,759.00	
		06/10/2024	Deposit slip 06/24/2024	500.00	
	38951900 - Sunday Meetings	06/10/2024	Deposit slip 06/24/2024	588.00	
	38951900 - Madisonville Account Close	06/14/2024	Deposit slip 06/24/2024	3,101.72	
38951900 - TCLBR Classy 06.17.24	38951900 - TCLBR Classy 06.17.24	06/17/2024	543.26	543.26	
		06/17/2024	Deposit slip 06/24/2024	1,138.68	
		06/17/2024	Deposit slip 06/24/2024	2,687.61	
		06/21/2024	Deposit slip 07/02/2024	50,000.00	
		06/21/2024	Deposit slip 07/02/2024	415.00	
38951900 -TCLBR Classy & Lockbox 06.24.24	38951900 -TCLBR Classy & Lockbox 06.24.24	06/24/2024	2222.08	2,222.08	
		06/24/2024	Deposit slip 07/02/2024	600.00	
	38951900 - Sunday Meeting / POH	06/28/2024	Deposit slip 06/28/2024	686.66	
	38951900 - Donations	06/28/2024	Deposit slip 06/28/2024	90.00	
Total Deposits				**73,709.06**	**69.42**

Checks and charges

Name	Memo	Date	Check no.	Cleared	Outstanding
Advanced Security Con-cepts	32-2040	05/20/2024	32009	44.00	
Allen Honda	60209	05/23/2024	32018	786.49	
Caldwell Heights Apart-ments - FA - 38951900		05/23/2024	32020	300.00	
Cotton Village Ltd - SU-FA-38951900		05/23/2024	32021	300.00	
Larry Watson-SU-FA-38951900		05/23/2024	32023	300.00	
Leon Gas Company-SU-FA - PO Box 10 - 38951900		05/23/2024	32024	300.00	

The Salvation Army - (Southern Territory)
Reconciliation report
As of 06/30/2024
Account: Cash In Bank - Bryan Tx/College Station Corps - Prosperity Bank (Operating) 1201

Melissa Gray-SU-FA-38951900		05/23/2024	32025	300.00
Navasota Housing Authority-FA-38951900		05/23/2024	32026	300.00
Territorial Headquarters	38951900	05/23/2024	32030	354.30
Titan Properties - 38951900		05/23/2024	32032	875.00
Vincent Reyes-FA-38951900		05/23/2024	32033	975.00
Abc Home & Commercial Services # 20008682	20008682	05/30/2024	32034	546.35
ABC Home & Commercial Services - 20005220	20005220	05/30/2024	32035	92.00
TEX Divisional Headquarters	38951900	05/30/2024	32037	4,292.85
Wex Bank (Wright Express) PO Box 4337	0496-00-895632-8	05/30/2024	32038	816.76
Wood Trail Apartments-FA-38951900		05/31/2024	32039	818.00
	Merchant fee	06/03/2024		578.95
General Ledger entry	Payroll Draft 06/04/24	06/04/2024	DHQ ACH Draft 06/04/24	13,675.00
General Ledger entry	Check 29697 for Sherman Corps	06/04/2024		79.80
Abc Home & Commercial Services # 20008682	20008682	06/06/2024	32040	709.02
ABC Home & Commercial Services - 20005220	20005220	06/06/2024	32041	103.00
Atmos Energy FA PO Box 630758		06/06/2024	32042	2,517.62
Bluebonnet - FA - PO Box 240		06/06/2024	32043	235.51
Bryan Texas Utilities - FA PO Box 8000		06/06/2024	32044	1,791.11
City of Hearne - FA - 209 Cedar Street		06/06/2024	32045	300.00
College Station Utilities - FA PO Box 10230		06/06/2024	32046	1,176.72
Entergy - SU FA PO Box 8104	Salvation Army - Bryan	06/06/2024	32047	475.50
Sam's Club - PO Box 669825		06/06/2024	32048	2,202.14
General Ledger entry	38951900 - DHQ draft/ restricted funds/POH	06/07/2024	6.7.24 POH resrv	25,000.00
General Ledger entry	ORF/SBBF Draft 06/24	06/07/2024	DHQ ACH Draft 06/10	2,800.00
Atmos Energy-3037076653	3037076653	06/12/2024	32049	26.77
Bryan Texas Utilities-2015996	2015996	06/12/2024	32050	1,800.51
Bryan Texas Utilities-2057954	2057954	06/12/2024	32051	309.54
Captain Luis Villanueva Correa		06/12/2024	32052	1,461.63
Territorial Headquarters	38951900	06/12/2024	32053	557.60
TEX Divisional Headquarters	38951900	06/12/2024	32054	3,359.30
WPO, Inc.		06/12/2024	32055	16,054.99
Advanced Security Concepts	32-2040	06/14/2024	32056	44.00
Captain Luis Villanueva Correa		06/14/2024	32057	2,991.41
Newman Printing Company, Inc.	190035	06/14/2024	32058	153.00
Optimum Business-07707-108924-02	07707-108924-02	06/14/2024	32059	222.42
Snapdial PO Box 600281		06/14/2024	32060	300.00
CC Creations	27469	06/14/2024	32061	120.00
Captain Luis Villanueva Correa		06/14/2024	32062	1,933.84

The Salvation Army - (Southern Territory)
Reconciliation report
As of 06/30/2024
Account: Cash In Bank - Bryan Tx/College Station Corps - Prosperity Bank (Operating) 1201

General Ledger entry	Payroll Draft 06/18/24	06/18/2024	DHQ ACH Draft 06/18/24	13,675.00	
American Credit Acceptance-POH-FA-38951900		06/21/2024	32063		318.33
Beal Properties-FA-38951900		06/21/2024	32064	875.00	
Hunter's Point Apartments-FA-38951900		06/21/2024	32065	920.00	
Kreneks MHP-FA-38951900		06/21/2024	32066		898.00
Landmark On Longmire		06/21/2024	32067		850.00
Lily Arbaiza-FA-SU-38951900		06/21/2024	32068		300.00
Redstone Apartments-FA-38951900		06/21/2024	32069	710.00	
Scandia Apartments-FA-38951900		06/21/2024	32070	1,222.66	
United Realty-FA-38951900		06/21/2024	32071	875.00	
ABC Home & Commercial Services - 20005220	20005220	06/25/2024	32072		92.00
Allen Honda	60209	06/25/2024	32073		86.83
American Fire & Safety, Inc - 38951900		06/25/2024	32074		750.39
Atmos Energy FA PO Box 630758		06/25/2024	32075		185.78
Brazos Food Bank	200040	06/25/2024	32076		3,461.41
Bryan Texas Utilities - FA PO Box 8000		06/25/2024	32077		942.83
College Station Utilities - FA PO Box 10230		06/25/2024	32078		324.42
Entergy - SU FA PO Box 8104	Salvation Army - Bryan	06/25/2024	32079		275.12
Office Depot PO Box 78004	6011564622051700	06/25/2024	32080		69.31
Sam's Club - PO Box 669825		06/25/2024	32081		2,752.10
Territorial Headquarters	38951900	06/25/2024	32082		2,874.82
Texas Certified Restoration - 38951900		06/25/2024	32083		1,500.00
University Rents LLC-FA-38951900		06/25/2024	32084		750.00
Vanessa West-71147		06/25/2024	32085	203.80	
Wex Bank (Wright Express) PO Box 4337	0496-00-895632-8	06/25/2024	32086		944.91
Larry Watson-SU-FA-38951900	This check was returned to Corps in the mail, and confirmed that the tenant no longer lives at the residence.	06/26/2024	Voided - 32023	(300.00)	
Truesense Marketing	Customer #4904	06/28/2024	32087		4,858.30
WPO, Inc.		06/28/2024	32088		15,054.99
Territorial Headquarters	38951900	06/28/2024	32089		521.84
General Ledger entry	38951900 - Bank rec adj corr $142.75	06/30/2024		142.75	
Total Checks and charges				**110,704.34**	**37,811.38**

Bryan Tx/College Station Corps
Financial Return
As of September 30, 2026

Reporting Book: ACCRUAL
As of Date: 09/30/2026
Location: Bryan Tx/College Station Corps

	10/01/2024 Through 09/30/2025	10/01/2025 Through 09/30/2026	Budget 09/30/2026	% Variance Over/ 09/30/2026	Month Ending 09/30/2026	Year Ending 09/30/2026
	Actuals	Actuals	TSA_Op Budget	TSA_Operating	TSA_Op Budget	TSA_Op Budget
Assets						
Cash and cash equivalents						
1001-0000000 - Cash In Bank	10,663.85	0.00	0.00	0.00	0.00	0.00
1001-8951901 - Cash In Bank - Bryan Tx/College Station Corps - Prosperity Bank (Operating) 1201	53,557.64	244,457.23	0.00	100.00	0.00	0.00
1001-8951902 - Cash In Bank - Bryan Tx/College Station Corps - Brenham Natl Bk (Operating) 7194	311.17	4,828.30	0.00	100.00	0.00	0.00
Total Cash and cash equivalents	64,532.66	249,285.53	0.00	100.00	0.00	0.00
Accounts receivable, net						
1202-PROPRTY - Property	7,920.00	7,920.00	0.00	100.00	0.00	0.00
1204-CAPCAMP - Capital Campaign	2,036.19	2,322.14	0.00	100.00	0.00	0.00
Total Accounts receivable, net	9,956.19	10,242.14	0.00	100.00	0.00	0.00
Inventory						
1403 - Gift Card Inventory	1,118.13	204.32	0.00	100.00	0.00	0.00
Total Inventory	1,118.13	204.32	0.00	100.00	0.00	0.00
Prepaid expenses and deferred charges						
1515 - Prepaid Support Service	7,837.37	0.00	0.00	0.00	0.00	0.00
Total Prepaid expenses and deferred charges	7,837.37	0.00	0.00	0.00	0.00	0.00
Investment securities, at fair value						
1101 - Unrestricted Operating Deposits - DHQ	29,670.62	39,366.80	0.00	100.00	0.00	0.00
1103 - Payroll Deposits	23,091.83	39,222.09	0.00	100.00	0.00	0.00
1104 - Unrestricted Operating Deposits - THQ	157,632.12	170,197.82	0.00	100.00	0.00	0.00
1106 - Restricted Operating Deposits	17,106.11	17,106.11	0.00	100.00	0.00	0.00
1111 - Vehicle Deposits	12,298.88	0.00	0.00	0.00	0.00	0.00
1112 - Property Maintenance Deposits	11,675.69	32,779.39	0.00	100.00	0.00	0.00
1112-PROPINS - Property Insurance Claims - Reserve	25,005.16	25,005.16	0.00	100.00	0.00	0.00
1115 - Q-Endowments From Local Units	100,000.00	100,000.00	0.00	100.00	0.00	0.00
Total Investment securities, at fair value	376,480.41	423,677.37	0.00	100.00	0.00	0.00
Equipment, net of accumulated depreciation						
1840 - Furnishings And Equipment	115,000.00	115,000.00	0.00	100.00	0.00	0.00
1841 - Small Vehicles	66,014.36	109,514.36	0.00	100.00	0.00	0.00
1842 - Medium Vehicles	129,388.18	129,388.18	0.00	100.00	0.00	0.00
1849 - Accumulated Depreciation-Vehicles	(208,290.31)	(216,698.20)	0.00	100.00	0.00	0.00
Total Equipment, net of accumulated depreciation	102,112.23	137,204.34	0.00	100.00	0.00	0.00
Intercompany Receivable						
1009-CASHEQU - Cash Equity (Intercompany)	(5,840.10)	(5,840.10)	0.00	100.00	0.00	0.00
Total Intercompany Receivable	(5,840.10)	(5,840.10)	0.00	100.00	0.00	0.00
Total Assets	**556,196.89**	**814,773.60**	**0.00**	**100.00**	**0.00**	**0.00**
Liabilities and Net Assets						
Liabilities						
AP and accrued expenses						
2001 - Accounts Payable-Automated Systems	10,372.26	0.00	0.00	0.00	0.00	0.00
2002-LOCKBOX - Lockbox Donations	0.00	6,014.81	0.00	100.00	0.00	0.00
2006 - Payables To THQ	503.80	10,709.08	0.00	100.00	0.00	0.00
2007 - Payables To CHQ	11,971.07	32,027.99	0.00	100.00	0.00	0.00
2015-CHQ_LVL - Support Service AP to CHQ	19,665.12	87,794.41	0.00	100.00	0.00	0.00
Total Accounts payable and accrued expenses	42,512.25	136,546.29	0.00	100.00	0.00	0.00
Other liabilities						

2501-PROPINS - Property Insurance Claims - Deferred Revenue	25,005.16	25,005.16	0.00	100.00	0.00	0.00
Total Other liabilities	25,005.16	25,005.16	0.00	100.00	0.00	0.00
Total Liabilities	67,517.41	161,551.45	0.00	100.00	0.00	0.00
Net Assets without donor restriction						
General Operating						
General Operating						
3903 - Accumulated Surplus/Deficit	430,642.02	463,121.77	0.00	100.00	0.00	0.00
Total General Operating	430,642.02	463,121.77	0.00	100.00	0.00	0.00
Total General Operating	430,642.02	463,121.77	0.00	100.00	0.00	0.00
Board Designated						
3903 - Accumulated Surplus/Deficit	28,224.78	25,557.71	0.00	100.00	0.00	0.00
Total Board Designated	28,224.78	25,557.71	0.00	100.00	0.00	0.00
Total Net Assets without donor restriction	458,866.80	488,679.48	0.00	100.00	0.00	0.00
Change in Net Assets	29,812.68	164,542.67	0.00	100.00	(38,169.00)	0.00
Total Liabilities and Net Assets	**556,196.89**	**814,773.60**	**0.00**	**100.00**	**(38,169.00)**	**0.00**
Support and Revenue						
Public Support						
Received Directly:						
Contr of Cash and Other Financial Assets						
4001 - Donations - General (Local Deposit)	18,662.59	0.00	91,864.00	(100.00)	2,934.00	91,864.00
4001-DIGITAL - Donations - General (Local Deposit) - Digital	113,660.78	63,706.90	81,405.00	(21.74)	1,118.00	81,405.00
4001-DIGTL01 - Donations - General (Local Deposit) - Digital - Individual	3,142.00	(60.00)	3,205.00	(101.87)	268.00	3,205.00
4001-LOCAL02 - Donations - General (Local Deposit) - Local Checks - Foundation	4,317.14	2,000.00	4,403.00	(54.57)	366.00	4,403.00
4001-LOCAL04 - Donations - General (Local Deposit) - Local Checks - Major Gift	5,373.96	0.00	5,481.00	(100.00)	454.00	5,481.00
4001-LOCALCK - Donations - General (Local Deposit) - Local Checks	202,887.42	78,296.15	216,795.00	(63.88)	18,301.00	216,795.00
4001-LOCKBOX - Donations - General (Local Deposit) - CDS Global Lockbox	19,752.00	9,016.00	12,911.00	(30.16)	1,480.00	12,911.00
4001-ROUNDUP - Donations - General (Local Deposit) - Roundup	1,530.32	0.00	0.00	0.00	0.00	0.00
4002 - Donations - Appeals	2,000.00	0.00	470.00	(100.00)	0.00	470.00
4002-DIGITAL - Donations - Appeals - Digital	32,389.81	20,531.49	32,071.00	(35.98)	1,639.00	32,071.00
4002-LKBOX03 - Donations - Appeals - CDS Global Lockbox - Match	0.00	0.00	3,500.00	(100.00)	0.00	3,500.00
4002-LOCALCK - Donations - Appeals - Local Checks / Whitemail	200.00	381.06	309.00	23.32	0.00	309.00
4002-LOCKBOX - Donations - Appeals - CDS Global Lockbox	223,989.97	117,197.00	248,196.00	(52.78)	13,952.00	248,196.00
4003 - Meeting Collections	2,462.12	2,221.99	2,259.00	(1.63)	99.00	2,259.00
4004 - Cartridges	15,121.48	5,056.94	9,916.00	(49.00)	645.00	9,916.00
4006-CASHCHG - Kettle Income - Cash and Change (Coins)	137,719.81	124,997.17	220,000.00	(43.18)	0.00	220,000.00
4006-DIGITAL - Kettle Income - Digital	973.66	0.00	0.00	0.00	0.00	0.00
4006-LOCALCK - Kettle Income - Local Checks / Whitemail	94,264.95	117,839.27	0.00	100.00	0.00	0.00
4012 - Restricted Donations - Non-Exempt (Local Deposit)	28,000.00	12,050.00	55,593.00	(78.32)	0.00	55,593.00
4012-DIGITAL - Restricted Donations - Non-Exempt (Local Deposit) - Digital	25,000.00	150.00	1,010.00	(85.14)	0.00	1,010.00
4012-LOCAL02 - Restricted Donations - Non-Exempt (Local Deposit) - Local Checks - Foundation	0.00	0.00	25,937.00	(100.00)	1,608.00	25,937.00
4012-LOCALCK - Restricted Donations - Non-Exempt (Local Deposit) - Local Checks	87,000.00	23,000.00	67,459.00	(65.90)	6,443.00	67,459.00
4012-LOCKBOX - Restricted Donations - Non-Exempt (Local Deposit) - CDS Global Lockbox	0.00	0.00	6,075.00	(100.00)	0.00	6,075.00
Total Contr of Cash and Other Financial Assets	1,018,448.01	576,383.97	1,088,859.00	(47.06)	49,307.00	1,088,859.00
Contr of Non-Financial Assets and Services						
4050-0200000 - Gifts-In-Kind Clothing	0.00	8,175.00	0.00	100.00	0.00	0.00
4050-0500000 - Gifts-In-Kind Food	69,827.50	50,025.00	62,867.00	(20.42)	4,577.00	62,867.00
4050-1000000 - Gifts-In-Kind Gift Cards	650.00	0.00	0.00	0.00	0.00	0.00
4050-2000000 - Gifts-In-Kind Angel Tree	282,000.00	362,000.00	271,920.00	33.12	0.00	271,920.00
Total Contr of Non-Financial Assets and Services	352,477.50	420,200.00	334,787.00	25.51	4,577.00	334,787.00
Special Events						
4201 - Special Fund Raising	25,465.95	0.00	52,587.00	(100.00)	0.00	52,587.00
4201-LOCALCK - Special Fund Raising - Local Checks / Whitemail	350.00	1,250.00	0.00	100.00	0.00	0.00
4201-SPONSOR - Special Fund Raising - Sponsorships	34,000.00	10,000.00	0.00	100.00	0.00	0.00
Total Special Events	59,815.95	11,250.00	52,587.00	(78.60)	0.00	52,587.00

Total Received Directly	1,430,741.46	1,007,833.97	1,476,233.00	(31.72)	53,884.00	1,476,233.00
Received Indirectly						
Allocated by Federated Fund-Raising Org.						
4701-PLEDGE0 - United Way Allocation / Pledge	9,840.09	0.00	0.00	0.00	0.00	0.00
4702 - Non UW Unassociated Organizations	25,000.00	1,000.00	0.00	100.00	0.00	0.00
Total Allocated by Federated Fund-Raising Org.	34,840.09	1,000.00	0.00	100.00	0.00	0.00
Total Received Indirectly	34,840.09	1,000.00	0.00	100.00	0.00	0.00
Total Public Support	1,465,581.55	1,008,833.97	1,476,233.00	(31.66)	53,884.00	1,476,233.00
Fees and Grants from Governmental Agencies						
5001 - Government Grants/Fees - Non-Exempt	13,250.25	39,063.61	70,000.00	(44.19)	70,000.00	70,000.00
5003 - Government Grants/Fees - Exempt	6,583.00	0.00	0.00	0.00	0.00	0.00
Total Fees and Grants from Governmental Agencies	19,833.25	39,063.61	70,000.00	(44.19)	70,000.00	70,000.00
Other Revenue						
Program Service Fees						
6201 - Program Service Fees - Non-Exempt	0.00	114.00	0.00	100.00	0.00	0.00
Total Program Service Fees	0.00	114.00	0.00	100.00	0.00	0.00
Sales to the Public						
6402 - Corps Sales (Rummage)	0.00	0.00	1,081.00	(100.00)	227.00	1,081.00
6433 - Sales - Rags	738.58	308.00	0.00	100.00	0.00	0.00
6436 - Sales - Vehicles	200.00	0.00	0.00	0.00	0.00	0.00
Total Sales to the Public	938.58	308.00	1,081.00	(71.50)	227.00	1,081.00
Investment Returns, Net						
6801 - Interest Income	5,410.48	0.00	2,797.00	(100.00)	732.00	2,797.00
6801-RESERVE - Interest Income from Reserves	36,543.35	23,766.82	0.00	100.00	0.00	0.00
Total Investment Returns, Net	41,953.83	23,766.82	2,797.00	749.72	732.00	2,797.00
Gain on Sale of Land, Building, and Equip						
6703 - Gain/Loss - Equipment Sale	6,032.93	0.00	0.00	0.00	0.00	0.00
Total Gain on Sale of Land, Building, and Equip	6,032.93	0.00	0.00	0.00	0.00	0.00
Other Revenue						
6901 - Sundry/Miscellaneous Revenue	29.50	0.00	0.00	0.00	0.00	0.00
Total Other Revenue	29.50	0.00	0.00	0.00	0.00	0.00
Total Other Revenue	48,954.84	24,188.82	3,878.00	523.74	959.00	3,878.00
Transfers Between SA Units						
4610 - Grants From DHQ To Local Unit- Exempt	335.00	15,000.00	0.00	100.00	0.00	0.00
4626 - Women's Auxiliary- Not Exempt	161,330.06	5,000.00	150,000.00	(96.66)	9,239.00	150,000.00
4628-BD00000 - Reserves Transfers From THQ - Non-Exempt - Board Designated	0.00	26,719.55	16,647.00	60.50	0.00	16,647.00
4628-LL00000 - Reserves Transfers From THQ-Non-Exempt-Unrestricted Limited to Location(Lim/Loc)	0.00	0.00	50,000.00	(100.00)	4,163.00	50,000.00
4628-PR00000 - Reserves Transfers From THQ - Non-Exempt - Permanently Restricted	0.00	0.00	19,558.00	(100.00)	5,537.00	19,558.00
4628-QE00000 - Reserves Transfers From THQ - Non-Exempt - Q-Endowment Earnings	12,150.04	6,201.02	13,179.00	(52.94)	(310.00)	13,179.00
4628-TR00000 - Reserves Transfers From THQ - Non-Exempt - Temporarily Restricted	50,000.00	0.00	0.00	0.00	0.00	0.00
4677 - THQ Grants To Local Unit - Exempt	1,256.37	0.00	0.00	0.00	0.00	0.00
Total Transfers Between SA Units	225,071.47	52,920.57	249,384.00	(78.77)	18,629.00	249,384.00
Total Revenue	**1,759,441.11**	**1,125,006.97**	**1,799,495.00**	**(37.48)**	**143,472.00**	**1,799,495.00**
Expenses						
Salaries, allowances and taxes						
7001-BASEALL - Officer Allowances & Grants - Basic Allowance	56,077.32	22,163.00	34,730.00	(36.18)	2,666.00	34,730.00
7001-CHILDAL - Officer Allowances & Grants - Children's Allowance	0.00	0.00	14,080.00	(100.00)	1,076.00	14,080.00
7001-CHILDCA - Officer Allowances & Grants - Child Care Reimbursement	2,000.00	0.00	0.00	0.00	0.00	0.00
7001-CMASGRT - Officer Allowances & Grants - Christmas Grant	522.00	610.00	536.00	13.80	34.00	536.00
7001-COMGRNT - Officer Allowances & Grants - Active Communications Grant	0.00	0.00	4,896.00	(100.00)	384.00	4,896.00
7001-EDUCATE - Officer Allowances & Grants - Books/Education Reimbursement	254.78	47.92	0.00	100.00	0.00	0.00
7001-HHLDHLP - Officer Allowances & Grants - Household Allowance	0.00	0.00	3,524.00	(100.00)	264.00	3,524.00
7001-SCHOOLR - Officer Allowances & Grants - School Cost Reimbursement	13,030.50	3,744.63	0.00	100.00	0.00	0.00
7002 - Salaries - Exempt Employees	117,508.97	40,443.54	171,996.00	(76.48)	13,234.00	171,996.00
7003 - Salaries - Nonexempt Employees	139,892.58	48,210.23	205,239.00	(76.51)	15,794.00	205,239.00
7004 - Salaries - Seasonal/Temporary Employees	16,569.92	12,661.08	30,712.00	(58.77)	1.00	30,712.00
7006 - Officer Tax Grants	17,023.00	4,259.00	17,036.00	(75.00)	(4.00)	17,036.00

7201 - FICA - Salvation Army Portion	19,801.02	7,393.95	31,212.00	(76.31)	2,401.00	31,212.00
7203 - Workers Compensation Insurance	5,713.56	1,644.80	8,004.00	(79.45)	667.00	8,004.00
Total Salaries, allowances and taxes	388,393.65	141,178.15	521,965.00	(72.95)	36,517.00	521,965.00
Employee and officer benefits						
7101 - Officer Life/Accident Insurance	220.00	220.00	220.00	0.00	0.00	220.00
7102 - Employee Life/Accident Insurance	360.00	288.00	432.00	(33.33)	0.00	432.00
7103 - Employee Medical Insurance Premium	53,370.00	24,491.00	77,340.00	(68.33)	6,445.00	77,340.00
7105 - SA Employee Retirement Contributions	3,935.18	2,530.44	23,050.00	(89.02)	1,775.00	23,050.00
7108 - Officer Health Care Assessment	24,576.00	12,588.00	30,408.00	(58.60)	2,534.00	30,408.00
7109 - Officer Retirement Assessment	9,024.00	4,644.00	9,024.00	(48.53)	752.00	9,024.00
7112 - Employee Disability Insurance	180.00	240.00	240.00	0.00	0.00	240.00
Total Employee and officer benefits	91,665.18	45,001.44	140,714.00	(68.01)	11,506.00	140,714.00
Professional fees						
8001 - Professional Fees	17,659.03	2,910.66	8,420.00	(65.43)	244.00	8,420.00
8009 - Data Processing Fees (Accounting/Payroll)	2,403.22	287.88	5,315.00	(94.58)	205.00	5,315.00
8009-LOCKBOX - Lockbox Fees	0.00	475.03	0.00	100.00	0.00	0.00
8009-PAYROLL - Payroll Fees	0.00	1,178.52	0.00	100.00	0.00	0.00
Total Professional fees	20,062.25	4,852.09	13,735.00	(64.67)	449.00	13,735.00
Occupancy, furnishings and equipment						
8405 - Electric Utilities	18,034.19	5,211.65	0.00	100.00	0.00	0.00
8405-QUARTER - Electric Utilities	1,569.57	719.87	2,022.00	(64.39)	142.00	2,022.00
8406 - Water/Sewer/Wastewater Utilities	6,358.44	2,062.83	3,991.00	(48.31)	402.00	3,991.00
8406-QUARTER - Water/Sewer/Wastewater Utilities	1,784.19	674.07	4,863.00	(86.13)	1,179.00	4,863.00
8407 - Gas Utilities	4,298.13	2,459.02	0.00	100.00	0.00	0.00
8407-QUARTER - Gas Utilities	781.90	542.36	2,953.00	(81.63)	156.00	2,953.00
8408-QUARTER - Garbage Utilities	0.00	0.00	11,773.00	(100.00)	65.00	11,773.00
8409 - Property Upkeep & Repairs	24,937.72	2,653.48	0.00	100.00	0.00	0.00
8409-QUARTER - Property Upkeep & Repairs	2,656.22	1,896.95	1,391.00	36.37	761.00	1,391.00
8411 - General Liability Insurance	4,025.76	3,472.52	3,236.00	7.30	266.00	3,236.00
8413 - Janitorial Supplies	3,482.34	578.21	4,125.00	(85.98)	99.00	4,125.00
8413-QUARTER - Janitorial Supplies	254.08	0.00	5,456.00	(100.00)	81.00	5,456.00
8415 - Maintenance Contracts Property Expense	1,630.00	666.00	924.00	(27.92)	67.00	924.00
8415-QUARTER - Maintenance Contracts Property Expense	988.00	92.00	526.00	(82.50)	1.00	526.00
8416 - Yard Maintenance Property Expense	1,400.00	800.00	0.00	100.00	0.00	0.00
8416-QUARTER - Yard Maintenance Property Expense	3,100.02	1,400.33	6,000.00	(76.66)	0.00	6,000.00
8418 - Security Property Expense	649.50	0.00	0.00	0.00	0.00	0.00
8418-QUARTER - Security Property Expense	54.11	0.00	583.00	(100.00)	37.00	583.00
8420 - Dump Fees	27.90	0.00	3,446.00	(100.00)	0.00	3,446.00
8501 - Rental - Furniture/Equipment	3,756.84	789.75	172.00	359.15	3.00	172.00
8502 - Repair/Maintenance - Furniture/Equipment	934.98	31.26	451.00	(93.06)	66.00	451.00
8503 - Non-Computer Furniture/Equipment Purchases	10,653.23	6,900.64	2,500.00	176.02	0.00	2,500.00
8504 - Computer Equipment Purchases	6,557.88	538.88	1,317.00	(59.08)	1,317.00	1,317.00
8505 - Software, License Fees And Intellectual Property	4,275.63	823.87	5,433.00	(84.83)	12.00	5,433.00
8510 - Quarters Furniture/Equipment	1,201.27	1,858.35	2,572.00	(27.74)	27.00	2,572.00
8401 - Facility Rent	7,500.00	6,100.00	7,500.00	(18.66)	625.00	7,500.00
8403 - Building/Equipment Insurance	12,630.45	13,165.46	12,631.00	4.23	1,048.00	12,631.00
8403-QUARTER - Building/Equipment Insurance	1,875.35	1,992.19	10,629.00	(81.25)	883.00	10,629.00
Total Occupancy, furnishings and equipment	125,417.70	55,429.69	94,494.00	(41.34)	7,237.00	94,494.00
Supplies						
8101 - Medical Supplies	33.69	0.00	20.00	(100.00)	0.00	20.00
8102 - Uniforms	4,976.95	874.58	5,578.00	(84.32)	293.00	5,578.00
8103 - Education Recreation & Craft Supplies	18,422.98	11,733.47	17,587.00	(33.28)	188.00	17,587.00
8104 - Food & Beverages	12,160.33	4,392.45	12,517.00	(64.90)	178.00	12,517.00
8105 - Laundry/Linen/Housekeeping Supplies	101.70	25.00	24.00	4.16	0.00	24.00
8106 - Office Supplies	7,373.45	1,834.36	8,951.00	(79.50)	1,228.00	8,951.00
8107 - Duplicating/Printing Supplies	0.00	0.00	15.00	(100.00)	0.00	15.00
8110 - Kitchen & Dining Room Supplies	1,341.76	510.43	1,938.00	(73.66)	48.00	1,938.00

8115 - Fidelity Bond Insurance	107.04	80.15	1,552.00	(94.83)	133.00	1,552.00
8120 - Bank Fees	1,309.71	2,267.51	1,912.00	18.59	45.00	1,912.00
8121 - Credit Card Fees	5,243.35	2,747.27	4,115.00	(33.23)	588.00	4,115.00
8123 - Late Fees & Finance Charges	1,764.03	750.17	2,400.00	(68.74)	294.00	2,400.00
Total Supplies	52,834.99	25,215.39	56,609.00	(55.45)	2,995.00	56,609.00
Conference, meetings and travel						
8701 - Local Meals	15,717.59	5,676.00	10,112.00	(43.86)	0.00	10,112.00
8702 - Fuel for SA Vehicles	8,716.23	2,962.21	14,729.00	(79.88)	217.00	14,729.00
8703 - Maintenance for SA Vehicles	5,868.32	12,399.00	0.00	100.00	0.00	0.00
8704 - Insurance for SA Vehicles	23,008.17	7,223.13	4,343.00	66.31	361.00	4,343.00
8705 - Tolls for SA Vehicles	162.45	63.00	0.00	100.00	0.00	0.00
8707 - Auto Allowances	0.00	0.00	929.00	(100.00)	0.00	929.00
8708 - Other Local Transportation	1,453.38	0.00	0.00	0.00	0.00	0.00
8801 - Conference Attendance	16,441.21	3,686.04	9,490.00	(61.15)	125.00	9,490.00
8802 - Out Of Town Travel	5,041.94	(1,480.97)	52.00	(2,948.01)	6.00	52.00
Total Conference, meetings and travel	76,409.29	30,528.41	39,655.00	(23.01)	709.00	39,655.00
Printing and publications						
8601 - Printing & Other Media Prep	54,923.48	36,709.94	49,370.00	(25.64)	1,323.00	49,370.00
8606 - Subscriptions	1,239.47	43.06	214.00	(79.87)	1.00	214.00
8607 - Non War Cry Pubs Expense - Non-Exempt	143.25	60.00	10,860.00	(99.44)	1,224.00	10,860.00
8608 - Advertising/Public Information Charges	10,274.28	10,100.00	777.00	1,199.87	15.00	777.00
8609 - War Cry Pubs Expense - Non-Exempt	379.00	129.50	1,567.00	(91.73)	15.00	1,567.00
Total Printing and publications	66,959.48	47,042.50	62,788.00	(25.07)	2,578.00	62,788.00
Communications, postage and shipping						
8201 - Office Telephones	2,822.00	800.00	960.00	(16.66)	80.00	960.00
8202 - Cell Phone Expense	120.00	30.00	0.00	100.00	0.00	0.00
8202-COMGRAN - Communications Grant Cell Phone Expense	60.00	300.00	0.00	100.00	0.00	0.00
8203 - Quarters Telephones	0.00	0.00	214.00	(100.00)	16.00	214.00
8206 - Network & Internet Charges	3,138.73	915.06	13,338.00	(93.13)	1,117.00	13,338.00
8301 - Postage & Parcel Post	25,642.49	17,515.99	16,296.00	7.48	86.00	16,296.00
8303 - Messenger/Delivery Services	314.77	0.00	0.00	0.00	0.00	0.00
Total Communications, postage and shipping	32,097.99	19,561.05	30,808.00	(36.50)	1,299.00	30,808.00
Direct assistance						
8906-0100000 - Spec Assist - Individuals - Cleanup/Emerg Repair Fin Assist	1,331.21	0.00	0.00	0.00	0.00	0.00
8906-0200000 - Spec Assist - Individuals - Clothing Fin Assist	3,069.65	0.00	5,030.00	(100.00)	0.00	5,030.00
8906-0300000 - Spec Assist - Individuals - Energy/Utility Fin Assist	82,019.27	8,818.42	76,787.00	(88.51)	11,522.00	76,787.00
8906-0500000 - Spec Assist - Individuals - Groceries Fin Assist	17,541.75	10,180.14	15,964.00	(36.23)	30.00	15,964.00
8906-0600000 - Spec Assist - Individuals - Housing/Rent/Mrtgg Fin Assist	130,414.74	20,073.39	119,650.00	(83.22)	59,950.00	119,650.00
8906-0700000 - Spec Assist - Individuals - Medical/Prescripts Fin Assist	129.00	0.00	0.00	0.00	0.00	0.00
8906-0800000 - Spec Assist - Individuals - Lodging/Hotel Fin Assist	5,850.00	2,450.00	0.00	100.00	0.00	0.00
8906-0900000 - Spec Assist - Individuals - Transportation Fin Assist	0.00	209.11	1,448.00	(85.55)	0.00	1,448.00
8906-1000000 - Spec Assist - Individuals - Gift Cards/Debit Cards Fin Assist	25,698.79	0.00	82.00	(100.00)	0.00	82.00
8906-9999999 - Spec Assist - Individuals - Other Direct Fin Assist	23,820.41	560.42	11,695.00	(95.20)	563.00	11,695.00
8907-0200000 - Specific Assistance To Individuals GIK Only - Clothing Fin Assist	0.00	8,175.00	0.00	100.00	0.00	0.00
8907-0500000 - Specific Assistance To Individuals GIK Only - Groceries Fin Assist	69,827.50	50,025.00	62,867.00	(20.42)	4,631.00	62,867.00
8916-1000000 - Spec Assist - Seasonal/Disaster - Gift Cards/Debit Cards Fin Assist	0.00	0.00	989.00	(100.00)	0.00	989.00
8916-1600000 - Spec Assist - Seasonal/Disaster - Camp	5,978.55	0.00	32,881.00	(100.00)	16.00	32,881.00
8916-1700000 - Spec Assist - Seasonal/Disaster - Angel Tree	0.00	4,970.84	1,228.00	304.79	0.00	1,228.00
8916-9999999 - Spec Assist - Seasonal/Disaster - Other Direct Fin Assist	0.00	266.96	0.00	100.00	0.00	0.00
8917-1700000 - Specific Assistance - Seas & Disaster GIK Only - Angel Tree	282,000.00	362,000.00	0.00	100.00	0.00	0.00
8917-9999999 - Specific Assistance - Seas & Disaster GIK Only - Other Direct Fin Assist	0.00	0.00	271,920.00	(100.00)	22,660.00	271,920.00
8920 - Statewide/Interstate Payments	27,688.15	13,453.97	29,294.00	(54.07)	2,336.00	29,294.00
Total Direct assistance	675,369.02	481,183.25	629,835.00	(23.60)	101,708.00	629,835.00
World service support						
9402 - World Service - Goal	14,381.60	14,381.60	0.00	100.00	0.00	0.00
Total World service support	14,381.60	14,381.60	0.00	100.00	0.00	0.00
Depreciation						

9704 - Vehicle Depreciation	20,567.01	8,407.89	20,179.00	(58.33)	1,554.00	20,179.00
Total Depreciation	20,567.01	8,407.89	20,179.00	(58.33)	1,554.00	20,179.00
Other expenses						
9001 - Organization Dues	2,030.00	771.08	0.00	100.00	0.00	0.00
9103 - Scholarship Grants/Tuition	0.00	0.00	6,000.00	(100.00)	16.00	6,000.00
9104 - Scholarship Grants/Tuition For Officers	3,636.55	4,828.97	0.00	100.00	0.00	0.00
9111 - Christmas Remembrances	445.00	486.00	1,295.00	(62.47)	0.00	1,295.00
9401 - Moving Expenses (Officer & Employee)	0.00	0.00	14,382.00	(100.00)	0.00	14,382.00
9613 - Intercompany Grants From Other SA Units - Exempt	23,686.77	0.00	21,384.00	(100.00)	1,518.00	21,384.00
9613-DHQ0000 - Intercompany Grants From Other SA Units - Exempt	0.00	15,672.36	0.00	100.00	0.00	0.00
9623 - Men's Club Appropriations	0.00	0.00	2,111.00	(100.00)	2,111.00	2,111.00
9692 - Support Service To DHQ	0.00	0.00	143,541.00	(100.00)	11,444.00	143,541.00
9692-CHQ_LVL - Support Service to DHQ	135,671.95	65,924.43	0.00	100.00	0.00	0.00
Total Other expenses	165,470.27	87,682.84	188,713.00	(53.53)	15,089.00	188,713.00
Total Expenses	**1,729,628.43**	**960,464.30**	**1,799,495.00**	**(46.62)**	**181,641.00**	**1,799,495.00**
Change in Net Assets	**29,812.68**	**164,542.67**	**0.00**	**100.00**	**(38,169.00)**	**0.00**

The Salvation Army

2506 Cavitt Ave, Bryan, TX 77801

Form 990
Return of Organization Exempt from Tax Form

DISCLAIMER

The Salvation Army is not required to file Form 990 with the IRS. Therefore, this form is submitted under protest, and does not constitute a waiver of The Salvation Army's status as a "church or a convention or association of churches" for Federal Tax purposes, including for purposes of the exemption from filing Form 990 with the IRS, or its status as a 'church' for other legal purposes.

Since the pro forma Form 990 return is submitted for the purpose described above by a local unit of The Salvation Army, it is an abbreviated version designed to provide relevant information about the local unit's operations and use of resources. Depending on the context, certain parts of the core form may contain information relating to the local unit, the Salvation Army territory of which it is a part, or in some cases, a combination of both.

Issued by authority of The Territorial Commander

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning OCT 1, 2021 , 2021, and ending SEPT 30, 2022 , 20 22

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

C Name of organization THE SALVATION ARMY - BRYAN, TX
Doing business as
Number and street (or P.O. box if mail is not delivered to street address): 2506 CAVITT AVE
Room/suite
City or town, state or province, country, and ZIP or foreign postal code: BRYAN, TX 77801

D Employer identification number: 58-0660607

E Telephone number

G Gross receipts $ 1863671.36

F Name and address of principal officer: CAPTAIN TIMOTHY ISRAEL
2503 CAVITT AVE, BRYAN TX 77801

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: ▶ N/A

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation:

M State of legal domicile: TX

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: SEE ANNUAL REPORT

2 Check this box ▶ ☐ 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	
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	1623369.43	1860609.70
9	Program service revenue (Part VIII, line 2g)	140.00	590.00
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2813.90	2471.66
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1626323.33	1863671.36
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	518197.25	709472.17
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	437344.17	614318.01
16a	Professional fundraising fees (Part IX, column (A), line 11e)	34599.69	46103.50
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 177,724.96		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	533967.48	547016.08
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1526054.85	1916909.76
19	Revenue less expenses. Subtract line 18 from line 12	100268.48	<53238.40>

		Beginning of Current Year	End of Year
Net Assets or Fund Balances			
20	Total assets (Part X, line 16)	583129.51	719543.59
21	Total liabilities (Part X, line 26)	39184.25	33731.49
22	Net assets or fund balances. Subtract line 21 from line 20	543945.26	685812.60

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 — Date

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN

Firm's name ▶ | Firm's EI N ▶

Firm's address ▶ | Phone no.

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2021)

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:

THE SALVATION ARMY, AN INTERNATIONAL MOVEMENT, IS AN EVANGELICAL PART OF THE UNIVERSAL CHRISTIAN CHURCH. ITS MESSAGE IS BASED ON THE BIBILE. ITS MINISTRY IS MOTIVATED BY THE LOVE OF GOD. ITS MISSION IS TO PREACH THE GOSPEL OF JESUS CHRIST AND TO MEET HUMAN NEEDS IN HIS NAME WITHOUT DISCRIMINATION.

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 $ including grants of $) (Revenue $)

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

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

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

4e Total program service expenses ▶

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)? *If "Yes," complete Schedule A*	1	✓	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	✓	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		✓
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? *If "Yes," complete Schedule C, Part II*	4		✓
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? *If "Yes," complete Schedule C, Part III*	5		✓
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? *If "Yes," complete Schedule D, Part I*	6		✓
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		✓
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? *If "Yes," complete Schedule D, Part IV*	9		✓
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		✓
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? *If "Yes," complete Schedule D, Part VI*	11a	✓	
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? *If "Yes," complete Schedule D, Part VII*	11b		✓
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? *If "Yes," complete Schedule D, Part VIII*	11c		✓
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? *If "Yes," complete Schedule D, Part IX*	11d		✓
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	✓	
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)? *If "Yes," complete Schedule D, Part X*	11f		✓
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	✓	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	✓	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		✓
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		✓
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? *If "Yes," complete Schedule F, Parts I and IV*	14b		✓
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? *If "Yes," complete Schedule F, Parts II and IV*	15		✓
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? *If "Yes," complete Schedule F, Parts III and IV*	16		✓
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? *If "Yes," complete Schedule G, Part I.* See instructions	17		✓
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		✓
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		✓
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		✓
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? *If "Yes," complete Schedule I, Parts I and II*	21		✓

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? *If "Yes," complete Schedule I, Parts I and III*	22	✓	
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? *If "Yes," complete Schedule J*	23		✓
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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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? *If "Yes," complete Schedule L, Part I*	25a		✓
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? *If "Yes," complete Schedule L, Part I*	25b		✓
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? *If "Yes," complete Schedule L, Part II*	26		✓
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? *If "Yes," complete Schedule L, Part III*	27		✓
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? *If "Yes," complete Schedule L, Part IV*	28a		✓
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		✓
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		✓
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	✓	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		✓
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? *If "Yes," complete Schedule R, Part I*	33		✓
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		✓
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		✓
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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		✓
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? *If "Yes," complete Schedule R, Part VI*	37		✓
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38		✓

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	1a			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	✓	

SUBMITTED SUBJECT TO ATTACHED DISCLAIMER

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

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	✓	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file*. See instructions.			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		✓
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		✓
b	If "Yes," enter the name of the foreign country ▶			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		✓
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		✓
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?	15		✓
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		✓
	If "Yes," complete Form 4720, Schedule O.			
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			

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 . .	1a			
	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.				
b	Enter the number of voting members included on line 1a, above, who are independent .	1b			
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?	2			✓
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? .	3			✓
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			✓
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5			✓
6	Did the organization have members or stockholders?	6			✓
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?	7a			✓
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		✓	
b	Each committee with authority to act on behalf of the governing body?	8b			✓
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*	9			✓

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?	10a		✓
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?	11a		✓
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*	12a	✓	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		✓
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done.*	12c	✓	
13	Did the organization have a written whistleblower policy?	13	✓	
14	Did the organization have a written document retention and destruction policy?	14	✓	
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	15a		✓
b	Other officers or key employees of the organization	15b	✓	
	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?	16a		✓
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.

☐ Own website ☐ Another's website ☐ Upon request ☐ 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 ▶

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, 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 dotted 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) TIMOTHY ISRAEL, CORPS OFFICER THE SALVATION ARMY, BRYAN TX	40			✓				43313.08		17679.82
(2) ANDREA ISRAEL, CORPS OFFICER THE SALVATION ARMY, BRYAN TX	40			✓				43313.08		17679.82
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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 dotted 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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶										

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 ▶

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		✓
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? *If "Yes," complete Schedule J for such individual*		✓
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		✓

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

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) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a 15672.96				
	b	Membership dues	1b				
	c	Fundraising events	1c 1900.00				
	d	Related organizations	1d 197011.44				
	e	Government grants (contributions)	1e 52503.00				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 1593522.30				
	g	Noncash contributions included in lines 1a–1f	1g $ 377875.00				
	h	**Total.** Add lines 1a–1f ▶		1860607.70			
Program Service Revenue			Business Code				
	2a	MEMBERSHIP DUES	99999	590.00			
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f ▶		590.00			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		2471.66			
	4	Income from investment of tax-exempt bond proceeds ▶					
	5	Royalties ▶					
			(i) Real / (ii) Personal				
	6a	Gross rents 6a					
	b	Less: rental expenses 6b					
	c	Rental income or (loss) 6c					
	d	Net rental income or (loss) ▶					
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory 7a					
	b	Less: cost or other basis and sales expenses 7b					
	c	Gain or (loss) 7c					
	d	Net gain or (loss) ▶					
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b	Less: direct expenses 8b					
	c	Net income or (loss) from fundraising events ▶					
	9a	Gross income from gaming activities. See Part IV, line 19 9a					
	b	Less: direct expenses 9b					
	c	Net income or (loss) from gaming activities ▶					
	10a	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			Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d ▶					
	12	**Total revenue.** See instructions ▶		1863671.36			

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	709472.17	709472.17		
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	86519.95	86519.95		
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	389862.30	352356.85		37505.45
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	13801.96	13801.96		
9	Other employee benefits	95280.49	95280.49		
10	Payroll taxes	28853.31	25984.16		2869.15
11	Fees for services (nonemployees):				
a	Management	20252.87		20252.87	
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17	48195.39			48195.39
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion	32909.07	22409.07		10500.00
13	Office expenses	4932.04	4271.19	620.81	40.04
14	Information technology	37178.84	35559.54	265.38	1353.92
15	Royalties				
16	Occupancy	91050.93	90882.56	18.38	150.00
17	Travel	50904.51	49860.16		1044.36
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	10303.22	10303.22		
20	Interest				
21	Payments to affiliates	139245.15	89056.90		50188.25
22	Depreciation, depletion, and amortization	18416.17	18416.17		
23	Insurance	19735.68	19735.68		
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	ED, REC AND CRAFT SUPPLIES	15918.18	14979.18		939.00
b	POSTAGE AND PARCEL POST	24098.62	2248.90	1200.00	20649.72
c	FOOD AND BEVERAGE	18167.79	18112.54	53.14	2.11
d	WORLD SERVICES	3110.00	3110.00		
e	All other expenses	58701.12	31360.43	23053.11	4287.58
25	**Total functional expenses.** Add lines 1 through 24e	1916909.76	1693721.11	45463.69	177724.96
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 ▶ ☐ 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) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	507648.00	1	663423.65
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	2003.80	4	1516.88
	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	65.00	8	2060.00
	9	Prepaid expenses and deferred charges	2453.38	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 287698.50			
	b	Less: accumulated depreciation — 10b: 235155.34	70959.33	10c	52543.16
	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		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	583129.51	16	719543.69
Liabilities	17	Accounts payable and accrued expenses	20224.32	17	2783.66
	18	Grants payable		18	
	19	Deferred revenue	7189.29	19	15989.29
	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		23	
	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	11770.64	25	14958.54
	26	**Total liabilities.** Add lines 17 through 25	39184.25	26	33731.49
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	543945.26	27	685812.20
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ 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	543945.26	32	685812.20
	33	Total liabilities and net assets/fund balances	583129.51	33	719543.69

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	
2	Total expenses (must equal Part IX, column (A), line 25)	2	
3	Revenue less expenses. Subtract line 2 from line 1	3	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	

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: ☐ Cash ☑ Accrual ☐ 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?	2a		✓
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	✓	
	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: ☐ Separate basis ☐ Consolidated basis ☐ 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?	2c	✓	
	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 Single Audit Act and OMB Circular A-133?	3a	✓	
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	3b	✓	

The
Salvation Army

INCORPORATED

IN THE

STATE OF GEORGIA

BY-LAWS

ARTICLE I.

NAME AND OFFICE

Name SECTION 1. The name of this Corporation shall be THE SALVATION ARMY and its principal office and place of business shall be in the City of Atlanta, County of Dekalb, State of Georgia.

Location of Office The CORPORATION may have offices in such other places in the Southern Territory as its Board of Trustees may from time to time appoint, or the business of Corporation may require.

Objects SECTION 2. The general objects and purposes of this Corporation are those stated in its articles of incorporation, including the custody and control of all the temporalities and property, real and personal, belonging to the Southern Territory of THE SALVATION ARMY in the United State of America and revenues therefrom, and the administration of the same in accordance with the discipline, rules and regulations and usages of The Salvation Army.

Territory SECTION 3. The geographical area known as the Southern Territory of The Salvation Army in the United State of America is defined as being: - The district of Columbia , the States of Alabama, Arkansas, Florida, Georgia, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas (except County of El Paso), Virginia, West Virginia, and that portion of the State of Kentucky lying south of the southernmost line of the counties of Trimble, Henry, Franklin, Wood, Jessamine, Fayette, Clark, Montgomery, Manifee, Rowan, Carter and Greenup. (All of said counties, together with that part of the State of Kentucky north of same and between said southernmost line and the Ohio River, is defined as being outside of the Geographical area known as the Southern Territory); provided, however, that the aforementioned boundaries may be changed by the Authority of the General of The Salvation Army.

Article II.

MEBERSHIP, ETC.

Who Shall Be Members SECTION 1. The membership of this corporation shall consist of such commissioned Officers of The Salvation Army, including the Territorial Commander and Chief Secretary of the Southern Territory of The Salvation Army in the United State of America, as may from time to time be appointed members of the Corporation by the National Commander of The Salvation Army in the United States of America. Said National Commander shall be ex-officio a member of this Corporation. Appointments to membership in this Corporation shall be in writing and the individual so appointed shall become a member from the moment such National Commander shall attach his or her signature to the writing evidencing such appointment. There shall be kept by the Secretary a book wherein shall be entered the names and addresses of the members. Such entry shall be cancelled and annulled by the Secretary upon the termination of membership, by death, resignation or removal. Such entries shall likewise show effective date of each appointment The entrance by the Secretary of the names and addressed of members to appointed by the National Commander shall not be a pre-requisite to appointment, but the effective date and time of such appointment shall at all times be the moment when such National Commander shall attach his or her signature to the writing evidencing such appointment.

Resignation and Removal of Members SECTION 2. Members of this Corporation may at any time resign and sever their connection therewith by causing to be delivered to the Chairman of the Board of this Corporation , a resignation as such member, in which event such resignation shall become effective from the time it shall have been accepted by the Chairman of the Board. A resignation of any member of this Corporation may also be tendered to, received by, acted upon and accepted at any regular or special meeting of the members of this Corporation. Members may be removed at any time by the Chairman of the Board.

Vote SECTION 3. At any meeting of the members of this Corporation, each member may vote either in person or by proxy, in writing.

Quorum A majority of the members of the Corporation shall be requisite at any meeting to constitute a quorum.

Annual Meetings SECTION 4. The Annual Meeting of the members of this Corporation shall be held during the month of October of each year at a time and upon a date to be fixed by the Board of Trustees of the Corporation, in the principal office of the Corporation in the city of Atlanta, Ga. Notice of such Annual Meeting shall be mailed to each member at his address, as same appears on the records of the Corporation at least ten (10) days prior to the Meeting.

Election of Trustees SECTION 5. Whosoever shall be the National Commander of The Salvation Army in the United States of America, the Territorial Commander and Chief Secretary of the Southern Territory of The Salvation Army in the United State of America shall ex-officio be Trustees of the Corporation. At the Annual Meeting of the Members of the Corporation, there shall be elected, by ballot, from among the members of the Corporation, six (6) other Trustees, and all of such elected Trustees shall serve for a term of one (1) year or until their successors are elected and have qualified.

Special Meetings SECTION 6. Special meeting of members of this Corporation may, and at the request in writing of the majority of the members of this Corporation shall, be called by the Chairman of the Board, the President or the Secretary. Such request shall state the purpose of the proposed meeting, and the business transacted at such special meeting shall be confined to the object stated in the call, and matters germane thereto.

Notice of Special Meetings SECTION 7. written notices of special meetings of the members of this Corporation stating the time, place and object thereof shall be mailed, postage prepaid, at least ten (10) days before the time fixed for such meeting, to each member, at such addresses as appears on the books of the Corporation. Special meeting may be held at anytime or place in the state of Georgia, without notice, upon all members being present.

SECTION 8. No member of this Corporation shall be entitled to profit or dividends on account of his membership or have any beneficial ownership or interests in the property or acquisitions or accretions of the property of this Corporation.

ARTICLE III.

TRUSTEES

How Elected SECTION 1. The business of this Corporation shall be managed by a Board of trustees, nine (9) in number. Three (3) of the members of the Corporation shall ex-officio be Trustees and six (6) of the members shall be elected as Trustees, at the Annual Meeting of the members, as provided in Article II, Section 5. Only such individuals shall be elected as Trustees who are members of this Corporation.

Resignation of Trustees SECTION 2. A trustee of this Corporation may resign at any time by causing to be delivered to the Board of Trustees his written resignation, which resignation may be received by, acted upon and accepted by the remaining Trustees at any regular or special meeting of the Board of Trustees of this Corporation.

SECTION 3. The Trustees of this Corporation may have one or more offices for the conduct of business of the Corporation, and keep books thereof, at the office of the Corporation in Atlanta, Georgia, and at such other places in the Southern Territory as they may from time to time determine.

Express Power of Trustees SECTION 4. Without prejudice to the general powers conferred by statute, by the Articles of Incorporation, and by these By-Laws, the Board of Trustees shall have the custody and control of all the temporalities, and property, real and personal, belonging to said Corporation, and the revenues therefrom, and shall administer the same in accordance with the discipline, rules, and usages of The Salvation Army or the governing body thereof; but this Section does not give to said Trustees any control over the polity or control of the religious or ecclesiastical membership of The Salvation Army, or power to dismiss or remove any of its Officers or members, or power over any of the spiritual Officers of The Salvation Army, and shall be subject to the rules and discipline of The Salvation Army laid down by the General of The Salvation Army, or his successors in office. In addition to the above powers, it is hereby expressly declared that the Board of Trustees shall have the following powers, that is to say:

(*a*) To purchase or otherwise acquire, for the Corporation, any property, rights, or privileges which the Corporation is authorized to acquire, at such price or consideration, and generally on such terms and conditions, as the Trustees may deem fit.

(*b*) At their discretion to pay for any property or rights acquired by the Corporation, either wholly or partly in money, notes, bonds, debentures, or other securities of the Corporation.

(*c*) To sell or convey such real estate and personal property as the Corporation may desire to sell or convey at such price or consideration and upon such terms and conditions as the Trustees may deem proper.

(*d*) To create, make and issue mortgages, bonds, deeds of trust, trust agreements, and negotiable or transferable instruments or securities secured by mortgages or otherwise, and to do any other act or thing necessary to effectuate same.

(*e*) To rent, lease, lend, or grant the use of any property, real or personal, belonging to the Corporation to such persons or corporations as the Trustees shall see fit and to rent, lease, borrow, or use such property, real or personal, belonging to other persons or corporations as may be deemed necessary for the purposes of the Corporation.

(*f*) To determine who shall be authorized on the Corporation's behalf to sign bills, notes, receipts, acceptances, endorsements, checks, releases, contracts and documents.

(*g*) To delegated any of the powers of the Board of Trustees in the course of the current business of the Corporation to any standing or special committee, or to any officer of agent, or to appoint any persons to be agents of the Corporation, with such powers (including the power to sub-delegate) and upon such terms as are necessary.

Implied Powers of Trustees SECTION 5. In addition to the powers and authority by these By-Laws expressly conferred upon them, the Board of Trustees may exercise all such powers of the Corporation and do all such lawful acts and things as are by statute, by the Articles of Incorporation, or by these By-Laws, directed or required to be done by the members of this Corporation.

Regular Meetings SECTION 6. Regular meetings of the Board of Trustees may be held without notice, at such time and place as shall be from time to time determined by the Board of Trustees.

Quorum SECTION 7. At all meetings of the Board of Trustees, a majority thereof, including either the President or Vice President, shall be necessary and sufficient to constitute a quorum for the transaction of business, and the act of majority of such Trustees present at any meeting at which there is a quorum, shall be the act of the Board of Trustees, except as may be otherwise specifically provided by statue, by the Articles of Incorporation or by these By-Laws.

Special Meeting SECTION 8. Special meetings of the Board of Trustees may be called by the Chairman of the Board, the President or the Secretary on five (5) days notice to each Trustee, either personally, by mail or by telegram. Special meeting shall be called by the Secretary in like manner on the written request of five (5) Trustees. Special meetings of the Board of Trustees may be held at any time or place, without notice, providing the Trustees waive notice.

ARTICLE IV

OFFICERS

Officers SECTION 1. The officers of this Corporation shall be a Chairman of the Board, a President, a Vice President, a Secretary and a Treasurer. Any two (2) of the aforesaid offices may be filled by the same person, except that neither of the offices of Chairman of the Board or President shall be filled by the same person filling the office of Secretary or Treasurer.

Ex-Officio Officers SECTION 2. Whoever shall be National Commander of The Salvation Army in the United States, Territorial Commander and Territorial Chief Secretary of the Southern Territory of The Salvation Army in the United States shall be ex-officio Chairman of the Board, President and Vice President, respectively, of the Corporation. Whoever shall be Chairman of the Board President, Vice President, Secretary and Treasurer of the Corporation shall ex-officio be officers of the Board of Trustees

Elective Officers SECTION 3. (a) The elected officers of this Corporation shall, in the first instance, be elected at the first meeting of the incorporators to hold office thereafter until the first meeting of the Board of Trustees after the first annual meeting of the members or their respective successors are elected and qualified.

SECTION 3. (b) The Board of Trustees shall, at its first meeting after each annual meeting of the members of this Corporation, elect a Secretary and Treasurer, of the said Corporation, who need not be Trustees.

Additional Officers SECTION 4. The Board of Trustees may appoint such other officers and agents as it shall deem necessary, who shall have such authority and perform such duties as may from time to time be determined by the Board of Trustees.

SECTION 5. The Officers of this Corporation, except the ex-officio Officers, shall hold office for one year and until respective successors are chosen and qualified.

ARTICLE V.

EXECUTIVE COMMITTEE

Members Flexible SECTION 1. There may be an executive committee comprised of not less than three (3) Trustees, including the President and /or the Vice President, which may at stated times or, on notice by the President or the Vice President, meet during the intervals between the meetings of the Board of Trustees. The Executive Committee shall consider the interests of the Corporation, the management of its business, and generally perform such duties and exercise such powers as may be directed or delegated by the Board of Trustees from time to time.

The Board may delegate to such committee authority to exercise all the powers of the Board, excepting power to amend these By-Laws, while the Board of Trustees is not in session. All actions of the Executive Committee shall be reported to the next regular meeting of the Board of Trustees and recorded in the minutes of that meeting.

ARTICLE VI

COMPENSATION

SECTION 1. Trustees, as such, shall receive no stated salary for their services, but by resolution of the Board of Trustees, the expenses of the attendance, if any, may be allowed for attendance at each regular or special meeting of the Board of Trustees, PROVIDED, HOWEVER, that nothing herein contained shall be construed as precluding any Trustee from serving the Corporation in any other capacity and receiving compensation therefore.

ARTICLE VII

DUTIES OF OFFICERS

President SECTION 1. The Chairman of the Board shall, if present, preside at all meetings of the members and of the Trustees, and have general and active management of this Corporation. The Chairman of the Board may execute mortgages, deeds, instruments of conveyance, bonds, notes or other contracts requiring a seal under the seal of the Corporation; also any and all documents and papers of every kind that may be or become necessary to be executed on behalf of this Corporation. The Chairman of the Board shall be ex-officio a member of all standing committees and shall have the general powers of supervision and management usually vested in the office of the Chairman of the Board of a corporation. The Chairman of the Board may delegate any or all of his duties and powers to the President for such term and under such conditions as he shall consider advisable.

Power to Remove Officers and Members SECTION 2. There shall be vested in the Chairman of the Board the power and authority and without the necessity to assign any cause, to remove or suspend any elected or appointed officer, or any agent or employee of this Corporation, either permanently or temporarily; also to suspend or remove any member of this Corporation, and also to remove or suspend any elected Trustee thereof. Such removal or suspension shall be in writing and shall take effect immediately upon the Chairman of the Board of this Corporation causing notice thereof to be served upon the then Secretary of this Corporation. Such notice may also be given by telegram. Notice of such removal or suspension may be mailed to or served upon the individual to whom it is applicable, but the giving of notice to the individual to whom it is applicable shall not be a pre-requisite to the taking effect, in the manner herein above provided, of such removal or suspension. Should this power of removal or suspension be exercised by the Chairman of the Board, then authority is hereby vested in the Chairman of the Board to fill any vacancy that is occasioned thereby, by appointment in writing, in which event the individual so appointed shall exercise all the powers, and is hereby expressly given all the power and authority, vested by these By-Laws in the office to which he is so appointed, and he shall hold office until the next annual meeting of the members (in case a Trustee is appointed) or Trustees (in case an Officer is appointed) and until a successor to the person so appointed shall have been elected and shall have qualified. Such appointment shall take effect from the moment a notice in writing to that effect is signed by the Chairman of the Board of this Corporation. Such appointment may also be by telegram. Notice of such appointment may also be mailed to or served upon the Secretary of this Corporation, but the giving of notice to the individual to whom it is applicable, or the service or notice upon the Secretary, shall not be pre-requisite to the taking effect, in the manner herein provided, of such appointment.

SECTION 3. The President shall, in the absence or disability of the Chairman of the Board, perfom the duties of the Chairman of the Board, but only the Chairman of the Board shall have the power to appoint members of this Corporation as provided in Section 1 of Article II hereof or to appoint or remove members, officers or trustees, as provided in the preceding section.

Vice President SECTION 4. The Vice President shall, in the absence or disability of the President, perform the duties of the President.

Secretary SECTION 5. The Secretary shall attend all sessions of the Board of Trustees and all meetings of the members, and act as Clerk thereof, and record all votes and the Minutes of the proceedings in a book to be kept for that purpose; and shall perform like duties for the standing committee when required. He shall give, or cause to be given, all notices of meetings of the Board of Trustees or Members and perform such other duties as may be prescribed by the Board of trustees or the President, under whose supervision he shall be. He shall have custody of the Corporate Seal, and shall when required so to do, affix the same to any instrument requiring the same, and attest the same by his signature as Secretary. He shall keep an accurate record of the Members of the Corporation, including the date of the appointment or removal of each member.

Treasurer SECTION 6. The Treasurer shall have custody of the Corporate funds and securities, and shall keep full and accurate accounts of all receipts and disbursements in books belonging to the Corporation, and shall deposit all monies and valuable effects in the name and to the credit of the Corporation, in such depositories as may be designated by the Board of Trustees.

SECTION 7. He shall disburse the funds of the Corporation as may be ordered by the Board of Trustees, taking proper vouchers for such disbursements, and shall render to the Trustees, at the regular meetings of the Board of Trustees, or whenever they may require it, an

account of all his transactions as Treasurer, and of the financial condition of the Corporation. He shall give to the Corporation, a bond if required by the Board of Trustees, in a sum, and with one or more sureties satisfactory to the Board of Trustees for the faithful performance of the duties of his office and for the restoration to the Corporation, in case of his death, resignation, retirement or removal from office, of all books, papers, vouchers, money and other property of whatever kind, in his possession or under his control, belonging to the Corporation.

ARTICLE VIII

VACANCIES

How Filled SECTION 1. If the office of any Trustee, or of any elected officer, agent, or appointment officer, becomes vacant for any reason other than removal by the Chairman of the Board (in which event the vacancy shall be filled as hereinbefore provided), the Board of Trustees, though less than a quorum, may choose a successor or successors, who shall hold office for the unexpired term in respect of which such vacancy occurred. No individual shall be so chosen by the Board who has not been previously nominated or approved in writing by the Chairman of the Board of this Corporation.

ARTICLE IX

CERTIFICATE OF MEMBERSHIP

Certificates SECTION 1. The Secretary is hereby authorized and empowered to execute and deliver to each member of this Corporation, a certificate evidencing the fact that he is a member of the Corporation; such certificate shall bear the seal of the Corporation, and be attested by the Secretary. But no certificate of membership shall be issued to an individual who has not been appointed in writing by the President.

ARTICLE X

SEAL

How Identified SECTION 1. The Corporation shall have a Corporate Seal of which the impression set opposite this section shall be an identification.

ARTICLE XI

INSPECTION BOOKS

SECTION 1. The Board of Trustees shall determine from time to time, when and under what conditions and regulations the accounts and books of this Corporation shall be open to inspection of the Members.

ARTICLE XI I

FISCAL YEAR

SECTION 1. The fiscal year shall begin on the first day of October in each year.

ARTICLE XIII

NOTICES

How Given SECTION 1. Whenever under the provision of these By-Laws, notice is required to be given, to any Trustee, Officer or Member (including notices of removal or suspension), it shall not be construed to mean personal notice, but such notice may be given in writing by depositing the same in the Post Office or letter box, in a postpaid, sealed wrapper, addressed to such Trustee, Officer, or Member, at such address as appears on the books of the Corporation, or in default of such address, to such Officer, Trustee or Member at the general Post Office in Atlanta, Georgia, and such notice shall be deemed to have been given and served at the time when it is mailed.

Waiver of Notice Section 2. Any Trustee, Officer, or Member may waive any notice required to be given under these By-Laws.

ARTICLE XIV

AMENDMENT AND REPEAL OF BY-LAWS

SECTION 1. These By-Laws may be amended provided that the amendment has been approved by the unanimous written consent of all of the Trustees or by the affirmative vote of two-thirds (2/3) of all the Trustees at any meeting of the Board of Trustees, the notice of which included notice of the proposed amendment.

SECTION 2. Notice of the proposed amendment shall be submitted to the Board, in writing, at least one month before such amendment is voted upon. Unless the vote of the Board be unanimous the proposed alteration must be postponed for another month, and must then received and eight-ninths vote of the entire Board in its favor.

— THE END —

CERTIFICATE OF SECRETARY

I, Charles M. Powell,

DO HEREBY CERTIFY that I am the Secretary of The Salvation Army, a corporation organized and existing under and by virtue of the laws of the state of Georgia; that I am the keeper of the records and of the corporate seal of said Corporation, and that the foregoing is a full, complete, true and accurate copy of the By-Laws of said Corporation, and that said By-Laws are in full force and effect.

Witness my hand and the official seal of said Corporation this 30th day of March A.D. 2011

Secretary.

Subscribed and sworn to before me
this 30th *day of* March *A.D. 2011*

Notary Public.

ALETA A WYCHE NOTARY PUBLIC GWINNETT COUNTY GEORGIA EXPIRES MARCH 10, 2015

Notary Public, Gwinnett County, Georgia
My Commission Expires March 10, 2015

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 1000571086
Jan. 31, 2019 LTR 4168C 0
58-0660607 000000 00
Input Op: 0752251710 00006748
BODC: TE

THE SALVATION ARMY
TERRITORIAL HEADQUARTERS
% LEGAL DEPARTMENT
1424 NORTHEAST EXPY NE
BROOKHAVEN GA 30329-2018

000143

Employer ID number: 58-0660607
Form 990 required: NO

Dear Taxpayer:

We're responding to your request dated Jan. 22, 2019, about your tax-exempt status.

We issued you a determination letter in October, 1955, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(i).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

1000571086
Jan. 31, 2019 LTR 4168C 0
58-0660607 000000 00
Input Op: 0752251710 00006749

THE SALVATION ARMY
TERRITORIAL HEADQUARTERS
% LEGAL DEPARTMENT
1424 NORTHEAST EXPY NE
BROOKHAVEN GA 30329-2018

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Teri M. Johnson
Operations Manager, AM Ops. 3

TAB 5A

NATIONALLY APPROVED

CORPS COMMUNITY CENTER
AND OTHER UNITS
ACCOUNTING GUIDE

UNIFORM STANDARDS OF ACCOUNTING AND FINANCIAL REPORTING

CORPS COMMUNITY CENTERS AND OTHER UNITS ACCOUNTING GUIDE

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GENERAL INFORMATION

THE CORPS OFFICER

The corps officer has the primary responsibility to the supervising headquarters for:

a. The raising and securing of adequate income to fund the unit program,

b) Taking all necessary steps to safeguard all income received,

c) Spending of funds and resources in conformity with the approved budget

d) Adhering to all existing rules and regulations and the mission of The Salvation Army.

e) Insuring that all accounts and records are in an up-to-date and accurate condition.

f) Insuring that all required reports are prepared and forwarded to the appropriate funding agencies and supervising headquarters.

NOTE: Certain individuals may be charged with responsibilities to carry out duties associated with the management of the corps/unit business. The corps officer may engage employees consistent with Salvation Army regulations and procedures to assist in the keeping and maintaining of the corps/unit accounting books and records. The delegation of authority to other individuals does not lessen or relieve the corps officer of the ultimate responsibility.

THE ASSISTANT OFFICER

The assistant officer must be familiar with and capable of administering the unit program as directed by the corps officer. This includes the preparation of all-financial and statistical records and reports.

The corps officer is required to make maximum use of the assistant officers' services. The corps officer is to provide sufficient knowledge, training, and opportunity for the assistant officer to gain experience in every aspect of the corps/unit program, including financial records and reporting.

STANDARDS OF STEWARDSHIP

The Salvation Army requires all officers, employees and volunteers to maintain the highest standards of accountability for the management and recording of all funds entrusted to the organization from both public and internal sources for ultimate application to the unit program. An equal accountability requirement is expected with regard to the acquisition and maintenance of all properties, furniture, equipment, vehicles and other assets of the corps/unit.

RULES, REGULATIONS AND DIRECTIVES OF PROCEDURE

To provide the maximum measure of protection for The Salvation Army and its officer personnel, local officers and employees, The Salvation Army has devised a system of accounting and reporting. This system contains rules, regulations and directives of procedure. When the system with its rules, regulations and directives of procedures is implemented, practiced and complied with, the goal of protection for The Salvation Army, Its officer personnel, local officers and employees will be achieved.

The system includes:

1. **Orders and Regulations as Applicable**
2. Accounting Guides
3. Guidelines for Functional Accounting Concepts and Program Service Categories
4. Fiscal Policies and Practices Manual
5. Fiscal Procedures Manual
6. National and Territorial Finance and Accounting Minutes
7. National Chart of Accounts

NOTE: *The above list is the minimum National Standard.*

The supervising administration is required to exercise supervision of the fiscal policies and procedures of all programs within its area of responsibility. The corps/unit officer personnel, local officers and employees should recognize that the supervising headquarters is responsible to territorial headquarters for the effective management of all programs, for the maintenance of standards of accountability and integrity which are acceptable to the public and compatible with internal controls established by Salvation Army rules and regulations.

MAINTENANCE AND PROTECTION OF RECORDED MEDIA:

All official accounting and finance records and other recorded media must be stored in a secure storage space.

All official accounting and finance records and other recorded media are considered to be confidential and are to be maintained to prevent access by unauthorized persons. It is also critical that adequate provision be made to archive data files for security.

RECORDED MEDIA MAINTAINED BY POLICY

The following records must be kept on file at the unit for the time period specified in national and or territorial policy, as defined in the national retention of records manual. (Note: It is understood that some of these books and records may or may not be computerized.)

Audit Reports (Internal and Independent)
Canceled checks
Bank statements
Budget allocation records
Cartridge reports
Corps/Unit budgets (Salvation Army or other funding sources)
Duplicate deposit slips
Inventory of unit properties
Special appeals records
Subsidiary receipt books
Account Payable Vouchers

NOTE: **Each territory should insert reference to policy and procedure minute/directive on the maintenance and retention of records.**

PUBLIC RELEASES

Approval must be obtained from the supervising headquarters before releasing any financial information to non-Salvationists or organizations for public relations or any other purpose except for financial reporting approved in the policies and procedures manual or by territorial directive

AUDITS

INTERNAL AUDITS

Periodically the supervising headquarters will conduct internal audits of the corps/unit financial records. Audit reports made as the result of such visits will be processed through the designated channels to territorial headquarters

The purposes of the internal audit are as follows:

1) To ensure compliance with Salvation Army regulations and procedures.
2) To obtain an opinion on the accuracy of financial information presented in the accounting and financial records
3) To protect the corps officer and other responsible individuals.

Upon request of the supervising headquarters or as a routine part of the regular supervising headquarters audit, the territorial audit secretary or his representative may conduct a corps/unit audit.

INDEPENDENT AUDITS

Where required by external funding sources, and approved by the supervising headquarters, independent auditors may audit and examine the corps/unit books and records.
These audits must contain the appropriate nationally approved Footnotes to Audited Financial Statements. These audits will be compiled using the procedures as outlined by territorial and divisional Headquarters.

(NOTE: Reference should be made of the Territorial minute or directive covering these footnotes)

All independent audit reports must be reviewed and endorsed by the supervising headquarters before they are issued. If during the course of the audit, the independent auditor expresses concerns about any particular policy or transaction, they should be referred to the supervising headquarters for further review.

When an independent auditor is engaged for the first time, the report must be submitted through the supervising headquarters to the Territorial Audit Secretary before it is released to the public.

PRINCIPAL FEATURES OF THE COMPUTERIZED ACCOUNTING SYSTEM

Within the United States, each territory has implemented an approved computerized accounting system and developed procedures and guidelines for the implementation of that system. The systems contain the following components:

ACCRUAL ACCOUNTING

The primary basis for the computerized system of accounting is to provide full accrual accounting at the unit level.

Accrual accounting is the method of recognizing sources of revenue as services are rendered independent of the time when payment is received. Expenses are recognized in the period when they are incurred independent of the time when cash is paid out. In accrual accounting the accounting event is recognized independent of the cash transaction.

ACCOUNTS CLASSIFICATIONS/CHART OF ACCOUNTS

Accounts (asset, liability, net assets, revenue or expense) are classified in such a manner as to assist in the production of useable reports for internal purposes and— to external users.

Each territory will include in its account classification/chart of accounts the nationally approved object codes. Each territory has the liberty to develop its full chart of accounts in accordance with its computerized system of accounting.

MINIMUM STANDARD OF ACCOUNTING/FINANCIAL REPORTS

INCOME RECORD.... CASH RECEIPTS JOURNAL

This system must provide a Cash Receipts Journal. This journal must provide for the date, receipt number in consecutive order, name of remitter, purpose for which given, and the amount. The amount must be coded to the proper income classification. There needs to be the ability to properly reconcile the entries into this journal with the monthly bank statement.

ACCOUNTS RECEIVABLE JOURNAL

This system must be capable of providing for the recording of income that is due to the operating unit through the account receivable journal. The establishing of an account receivable is the process of identifying obligations owed to the unit and recording of those payments when received.

EXPENDITURE RECORD - CASH DISBURSEMENTS JOURNAL

This system must provide for a Cash Disbursements—Journal, otherwise known as the check register. The journal must provide for the date, check number (in numerical sequence), name of the Payee, explanation of the expense, and amount. The amounts must be coded to the proper expense classification. This journal must be capable of being reconciled to the monthly bank statement.

ACCOUNTS PAYABLE JOURNAL

This system must be capable of providing the ability to record all liabilities/expenses as incurred through the accounts payable journal. The accounts payable journal records all of the financial obligations of the unit. It may be used to reflect a future liability that has not yet been paid but the unit has been informed of the debt.

ADJUSTING JOURNAL REGISTER

Adjusting journals are used to correct errors in posting. Journals are also used to record donated services/gifts in kind and other non-cash transactions. These journals must be numbered sequentially and signed by the individual preparing the journal and the corps officer. Supporting documentation must be attached to these entries.

GENERAL LEDGER

This system must be capable of producing a detailed general ledger, which will record all of the accounting entries made for a specified period of time. This ledger groups the financial information by functional unit and the information appears in a logical sequence, normally account number.

BUDGET COMPARISON REPORT

The system must be capable of producing a budget comparison on demand and for a specific period of time. This report will display both the current accounting period and year to date activity allowing the budgeted amount to be compared to the actual financial experience.

NOTE:
This listing is not intended to be inclusive of all reports but rather the minimal reports required for the accounting system.

OTHER REPORTS/RECORDS

In addition to the accounting reports previously mentioned, the following subsidiary and supporting records represent an integral part of the unit accounting system and must be maintained in accordance with detailed explanations and instructions as provided by the territory.

BOARD DESIGNATED GROUP FUNDS

There is provision in the computerized accounting system for the establishing of separate funds or companies for the reporting of board designated group activities.

At territorial discretion separate bank accounts may be established for board designated groups.

GIFTS - IN - KIND RECORD

Provision must be made for the recording and the accounting for gifts- in- kind. Gifts in kind should be recorded on a monthly basis as provided for in the chart of accounts. The values assigned must be in accordance with the National minute. Monthly the record must be totaled and the monthly totals entered as income in account (#4052) Restricted Donations Gifts-in kind, and the appropriate expense account charged.

DONATED SERVICES RECORD

Donated services must be recorded at their fair market value if such services create or enhance non-financial assets, would have been purchased if not provided by contribution, require specialized skills and are provided by individuals possessing such specialized skills. This entry should be made to account (#4052) Restricted Donations/Gifts-in-kind. In addition, the appropriate value of the donated services of individuals which are recorded as an expense when such services qualify for cost reimbursement from third party providers, should be entered in this account. An equal amount should be entered into the salary or professional fee account affected by the service.

INVENTORY OF FURNISHING AND EQUIPMENT

All Salvation Army owned items of furniture, equipment, band instruments, etc, of significant value located in any owned or rented property must be listed on an appropriate inventory form. This is vital for insurance and accounting purposes as well as for adequate control and safekeeping of Salvation Army property. The inventory list should also include all leased or rented equipment.

The inventory lists are to be reviewed and updated annually.

The farewelling officer must leave a complete and up-to-date inventory record prior to departure from the unit. As soon as possible after arrival at the new appointment the officer should be satisfied that the inventory is accurate and complete.

When any approved disposition of equipment by transfer, sale, exchange, or discard is made explanatory notations must be made on the inventory record.

NOTE: No furniture or equipment may be purchased from, sold to, or given to an officer or his family without written approval of the supervising headquarters.
Reference should be made to the territorial minute covering this matter.

A copy of the annual revised unit inventory is to be filed with the supervising headquarters.

SOLDIERS' WEEKLY CONTRIBUTION RECORD

The names and addresses of each soldier, recruit or friend making a general contribution through the cartridge envelope or contributing to the World Services/Harvest Festival or other approved efforts through the cartridge envelope must be recorded in the weekly contributions report. Detailed amounts are to be entered weekly and the totals must agree with the Cartridge or World Services income recorded in the cash receipts journal for any given week.

Each soldier and contributor through the cartridge system will receive on a quarterly or at the minimum on an annual basis a record of their contributions.

ACCOUNTING PERIODS

The reporting week will include and end with Sunday activities with the exception of the final week of the month, which is extended to the last day of the month.

The month's business will end on the last day of the month. If the last day of the month is a Sunday, the actual accounting entries would be completed on the Monday following.

The annual fiscal year is normally from October 1 to September 30.

NOTE:
At territorial discretion, and where external funding sources require units may be given approval for year-_end accounting periods to be other than the September Fiscal closing period. However, when this is done, it is understood that for Divisional and Territorial purposes adjustments will need to be made to ascertain that the financial figures are as of September 30th.

II. BANKING PROCEDURES

POWERS OF ATTORNEY

Bank accounts, for whatever purpose, may not be opened, except upon the issuance of an official board resolution or power of attorney by the supervising headquarters on behalf of the board of trustees/directors.

This applies to all accounts established on behalf of, or for the purpose of, furthering the Salvation Army program. The name "The Salvation Army" must be included in the title of all accounts. This includes women's auxiliaries, home leagues, and all other subsidiary accounts.

SIGNATURES AND COUNTERSIGNATURES

All Salvation Army accounts require two signatures.

The power of attorney is designated as the principal agent for the unit operating account. No unit account can be opened or maintained without a duly designated countersignature. The corps treasurer should be the designee, but in the absence of a commissioned treasurer, some other person will be designated as the countersigner upon approval by the supervising headquarters. The countersigner cannot be related by birth or by marriage to the officer who has been designated as power of attorney.

Requests for powers of attorney or any change in signatures for all bank accounts must be submitted on official forms provided by the supervising headquarters for that purpose.

DEPOSITING AND WITHDRAWAL OF FUNDS

All funds given to, or received by, the corps/unit for Salvation Army purposes of whatever character must be promptly and fully deposited in a properly authorized bank account. All check endorsements must clearly indicate "for deposit only to The Salvation Army account."

All expenditures must be made by properly drawn checks and supported by satisfactory vouchers or expense data.

Each week's income is to be promptly deposited in the bank. Normally this ~~is—be—~~ accomplished, no later than the Monday following the close of the accounting week on Sunday.

During special efforts campaigns, (particularly Christmas) when sizable amounts of cash are received daily, it is important to make deposits more frequently than once a week.
In most instances, a daily deposit is necessary. Use should be made of night depository facilities where circumstances warrant it.

All income must be deposited in the exact form in which it is received. Coins should not be changed into bills, or vice versa, nor should any checks be cashed out of income before it is deposited. Undeposited income must not be used for petty cash purposes.

A duplicate or carbon copy of the bank deposit slip must be completed, stamped by the teller, and attached to the bank statement. All deposited checks must be listed on the deposit slip or some other supporting document.

IV. HANDLING OF INCOME

COUNTING CASH

Cash income from any source must be counted on a timely basis. All cash should be counted by a minimum of two individuals. Preferably the individual who has collected the money plus one other individual should do this counting at the time the monies are turned over to The Salvation Army.

Receipts should be issued as soon as possible for all cash donations.

SAFEGUARDING OF CASH

After funds have been counted in accordance with proper procedure, they should be held in a secure safe pending deposit in the bank. Employees, local officers or any other individual must not hold funds overnight or longer if that circumstance can be avoided.

RECEIPTS

The cash receipts journal of the accounting system is the record of original entry for all sources of income. The required information is to be recorded for all income received. Receipts must be accounted for in numerical sequence. If a receipt is erroneously written or not used, it must be marked "cancelled" or "void" and recorded in the cash receipts journal. The corps officer or other responsible personnel must take all necessary precautions to protect unused receipts against theft, forgery, or other misuse.

Individual receipts must be issued for all sources of income, made out in favor of the donor or the person, organization or firm turning funds over to The Salvation Army for whatever purposes.

Internal Revenue Code requires that a written receipt or acknowledgement must be issued for all contributions exceeding a specific dollar threshold. Current IRS guidelines should be reviewed to determine the dollar threshold. A written receipt or acknowledgement must include this statement, "The Salvation Army has not provided goods or services to the donor in consideration of this contribution.

Internal Revenue Code stipulates that in cases where the charity has provided goods or services to the donor in exchange for making a "quid pro quo" contribution in excess of a specific dollar threshold. IRS guidelines should be reviewed to determine the threshold. A contemporaneous written receipt or acknowledgement must:

a) *inform the donor that the amount of the contribution that is deductible for Federal Income tax purposes is limited to the excess of the amount of the contribution over the value of the goods and services provided by the organization and*
b) *include a good faith estimate of the value of such goods and services. Failure to make the disclosures required will result in a penalty to the Salvation Army.*

SPECIAL APPEALS RECEIPTING

If approved by the supervising headquarters a separate subsidiary receipt book, or computerized register/journal may be maintained for special appeals.

When approved, the subsidiary receipt record must be maintained in a manner that each deposit for the special appeals can be reconciled to the subsidiary ledger. The subsidiary ledger should be ruled off at the point of the deposit and a covering receipt in the unit operating cash receipts journal must be issued. This receipt will be filed in the subsidiary receipt record opposite the deposit affected.

Note:

Within each territory there may be a computerized system for the receipting of Special Appeals income, that being the case, the corps officer needs to be guided by the procedures in effect in the territory.

A donors register must be maintained for all such donations. It is essential that assistance be obtained from the supervising headquarters in order to develop an adequate method of keeping the information on donors.

ANNUAL MAINTENANCE AND/OR CAPITAL CAMPAIGN. . . RECEIPTING

ANNUAL MAINTENANCE ACCOUNTS

Where Annual Maintenance Accounts are in effect the following guidelines are to be followed.

A separate receipting system for annual maintenance bank accounts may be used. All contributions or donations are to be recorded in this account.

Duplicate deposit slips, itemizing all checks received should be attached to the bank statement covering these special accounts.

This account is established so that orderly allocations can be made, as scheduled, to the regular corps/unit bank account, with reserve balances being temporarily retained in the annual account.

Loans, notes, etc., may not be taken for— any— purposes without having been authorized by and processed with territorial headquarters.

NOTE:
Only duly appointed officers of the corporate body of The Salvation Army (the board of trustees/directors) are legally authorized to borrow money in the name of The Salvation Army.

CAPITAL CAMPAIGN ACCOUNTS

Capital Campaign accounts can be established with the approval of the supervising headquarters for the purpose of accounting for the funds raised from a capital campaign effort. (Note: It is possible that within a territory a computerized system is in effect, or the fund raising firm may have its own system, however, the following general guidelines must be adhered to.
All donated stocks and bonds are to be transmitted immediately to the supervising headquarters for corporate action, with proceeds to be credited to the capital campaign account.

All legacy monies received during the campaign are to be sent to the supervising headquarters upon receipt and *not deposited into the capital campaign account.*

NOTE:
No unit, advisory board, or supervising headquarters is permitted to arrange for the investment of funds resulting from a Capital Campaign.

This account is to remain open only during the time of the capital campaign and is to be closed when the campaign is finalized.

Periodic reports are to be made in connection with the capital campaign to the supervising headquarters.

Independent campaign personnel may be employed for the duration of the campaign, as authorized by the territorial administration. No written or verbal agreement with a campaign fund-raising organization or individuals is to be made without the supervising headquarters approval.

A carefully detailed donors' record must be established and maintained with the provision of recording unpaid pledges so that they can be followed up for systematic collection.

Subscription cards, lists, and other campaign account data should be carefully filed for subsequent audit examination.

V. DISBURSEMENTS

WITHDRAWALS

Disbursement of funds must be made only by checks drawn upon the officially established unit bank account.

REGULATION EXPENDITURES

Certain expenditures are subject to specific limitations as to amounts and/or type of expense. The corps officer should be thoroughly familiar with the finance minutes and directives of the territory and be guided accordingly. Salvation Army funds must never be used for personal purposes. Any anticipation of an unusual expenditure can and should be reviewed beforehand with the supervising headquarters.

All corps/units are expected to operate within the limitations of the approved budget. Expenditures, therefore, should be incurred only in accordance with the budget provisions and only if the anticipated resources have been realized.

CHECKS

Checks must be issued and accounted for in consecutive, numerical, and chronological sequence and promptly released to the payee upon issuance. It is not permitted to draw checks and withhold them from release because of low balances in order to permit later check payments to be made that may be considered more urgent. It is equally irregular to release checks in anticipation of income. Overdrawn bank accounts discredit The Salvation Army and the corps officer. .

The cash disbursement journal is the official accounting record of checks issued.

The remittance section of the check entry should have information sufficient to identify the payment. The remittance section of the check should remain attached to the check when released to the payee.

All checks should be completely filled out, indicating the name of the payee and the correct amount, before being signed by the power of attorney and the countersigner. Departure from this procedure is in violation of good accounting standards and practices.

Checks should always be made payable to a specific person or organization, not to "cash," "petty cash," "payroll," etc.

Erasures or alterations should not appear on completed checks. If an error is made or the check is otherwise spoiled in some manner, it should be marked "void" so that there will be no possibility of it being used inadvertently or intentionally by someone else.

The corps officer must take necessary precautions to protect unused checks against theft, forgery, or other misuse. Locked storage facilities are essential.

VOUCHER DATA

All expenditure must have supporting documentation. This would normally be in the form of an invoice, bill or other request for payment. These vouchers must be filed in numerical order, using the officially recognized voucher system of the territory for this purpose.

Purchases of any type must be supported by original invoices or sales slips issued by the seller, clearly detailing quantities, type of goods purchased or services rendered, and the amounts. Monthly statements, if submitted to The Salvation Army, are not acceptable as supporting documentation.

Invoices rendered by creditors for sales made to The Salvation Army or for services rendered to The Salvation Army need not be returned to be receipted when paid by check. The invoice should be retained for filing with the canceled check.

Telephone bills should have the detailed list of calls made attached to them and these should indicate which calls are personal and which are official. Personal calls, including excise taxes, must be paid personally and promptly as a refund to the unit.

Vouchers for welfare orders or relief supplies or cash grants must in every case indicate the name of the client (or clients) for whom the vouchers were issued and be signed by the receiving individuals. Adequate case records should be on file covering all welfare beneficiaries.

Salary and wage payments should be computed and recorded in accordance with the payroll system in effect in the territory

NOTE--LIMITS OF AUTHORITY

The officer personnel —needs to be familiar with the minutes/directives issued by the territory which limit the spending authority of the officer.

DEPRECIATION FURNISHINGS/EQUIPMENT
(including vehicles)

Salvation Army national policy provides for recognition of capitalizing certain assets with a value in excess of $10,000. It is to be noted that there may be circumstances where this threshold is lowered by third party provider.

It is necessary that each unit be aware that there are procedures to properly account for the asset and the depreciation.

DEPRECIATION OF BUILDINGS

Salvation Army national policy provides for the recognition of depreciation on buildings based on estimated lives.

It is necessary that each unit be aware that there are procedures to properly account for the building asset and the depreciation in accordance with territorial guidelines.

ANNUAL MAINTENANCE AND/OR CAPITAL CAMPAIGN ACCOUNTS - DISBURSEMENTS

ANNUAL MAINTENANCE ACCOUNTS

All disbursements for annual maintenance campaign purposes should be paid from the corps/unit operating accounts following the allocations from the annual maintenance account to the operating account.

No campaign or other expense items should be paid directly from the Annual Maintenance account. This account is established so that orderly allocations can be made, as scheduled, to the unit operating account, with certain reserve balances being temporarily retained in the annual maintenance account.

CAPITAL CAMPAIGN ACCOUNT DISBURSEMENTS

Only the direct campaign and other related costs are to be paid from the capital campaign account. No capital purchases are allowed from the capital campaign account. No construction costs are to be paid from this account. These expenses will be made from the Purchase and Construction account at the supervising headquarters.

Proceeds from capital campaigns should be forwarded to the supervising headquarters periodically and at the conclusion of the campaign, for investment and/or disbursement for the approved capital project.

The supervising headquarters is required to compile and maintain all purchase and construction accounts.

It is essential that all capital funds be accounted for at the supervising headquarters unless otherwise approved by territorial headquarters.

Outside campaign personnel may be employed for the duration of the campaign, as authorized by the supervising headquarters.

NOTE:
No unit, advisory board, or supervising headquarters is permitted to arrange for the investment of Salvation Army funds

VI PETTY CASH FUND

PETTY CASH FUND PROVISION

Provision is made for a petty cash fund; thus it is improper and unacceptable to use any undeposited income for any purpose.

ESTABLISHING THE PETTY CASH FUND AND INCREASING AND DECREASING THE AMOUNT

The petty cash fund is established by the preparation and cashing of a check payable to the corps officer or other approved personnel. The amount should be sufficient to provide for normal weekly requirements. The fund may be temporarily increased with the approval of the supervising headquarters. This may occur during the Christmas season or other periods of larger expenditures than normal.

Original checks to establish the fund or an additional check to increase the petty cash fund should be listed in proper sequence in the check register and coded (debited) to the Petty Cash account (#1004).

The redeposit of all or part of the petty cash fund should be covered by an official unit receipt and a separate deposit slip prepared for this item. The receipt and deposit items will then be listed in proper sequence in the receipt register and credited to the Petty Cash account (#1004).

OPERATING THE PETTY CASH FUND

Every corps/unit should use a petty cash fund to pay small routine or incidental expenses. If it is expedient, the corps officer may (with the approval of the supervising headquarters) permit an officially recognized individual to have petty cash custodial responsibility.

Petty cash items must be supported by original receipted sales slips or vouchers secured at the time the expense is incurred.

Personal expense vouchers reimbursed from petty cash for traveling, official meals, etc., are to be fully described on the approved voucher forms. When official guests are entertained, their name should be provided, the date of the visit, the reason for the visit as well as the nature of the expense.

Periodically, usually, weekly, the vouchers should be totaled and unit check issued in favor of the officer or appropriate individual.

When the petty cash reimbursement check is issued, the check must not exceed the total amount of the petty cash fund. The total amount of the vouchers should be charged (debited) to the appropriate expense accounts. Do not post the amount of the check to account (#1004) Petty Cash except as indicated for establishing a new petty cash fund, increasing the amount or re-depositing of the petty cash at the time of officer's farewell or employees' termination.

This check should be endorsed and cashed at the bank, (not out of income) and the cash so received shall replenish the petty cash fund to its original fixed amount.

At any given time the vouchers, plus the cash on hand, should agree in total with the amount of the recorded petty cash fund.

A locked cash box, suitably protected, should be used to hold the petty cash and the cash disbursement vouchers.

Individual responsibility for petty cash funds should be maintained at all times. Two or more persons should not have access to the same petty cash fund. If an employee is made responsible for all or part of the petty cash, he/she should keep the cash and vouchers in a separate locked box to which he/she alone has access. The employee is accountable to the corps officer for the petty cash entrusted to him/her.

When the officer farewells or an employee with petty cash responsibility terminates all petty cash expenditures should be reimbursed by a unit check, and the full amount of the petty cash is to be re-deposited into the unit bank account. The Petty Cash fund account (#1004) should be credited. The incoming officer will then reestablish the fund according to procedures outlined previously.

Where official expenses are substantial and are paid for by personal funds, reimbursement to the individual should be made by check rather than through the petty cash fund.

VII. END OF MONTH/ YEAR PROCEDURES

Within each territory the accounting system procedures fully detail the end of month and end of year processes. It is important that the officer commanding and employees with responsibility for accounting or finance matters be fully conversant with these procedures. However, in this document the following matters are directly addressed as to national standards that need to be observed.

END OF MONTH REPORTING

The corps officer and other responsible individuals must determine that the end of month processing and reporting are completed on a timely basis. Reports from the system are to be reviewed on a timely basis and appropriate action take place to ascertain that these reports are accurate and complete. Cash disbursement and receipts register, General Ledger and Budget Comparisons are to be reviewed by appropriate personnel

REPORTS TO SUPERVISING HEADQUARTERS

The corps officer is responsible to see that all reports produced by the system which are required by the supervising headquarters are promptly submitted at both the end of the month and at the end of the fiscal or calendar period.

REMITTANCES TO SUPERVISING HEADQUARTERS

The reporting unit must complete the approved remittance transmittal form and
forward this to the supervising headquarters based on the approved schedule of the Territory/Supervising Headquarters. This is normally on a weekly basis, however, in some instances this may be approved on a monthly basis. The transmittal form along with a check or checks must be remitted on a timely basis. If prepared on a weekly basis the transmittal form should be mailed in time to reach the supervising headquarters no later than the Wednesday following the close of each week. (Sunday) The final remittance transmittal form and check or checks for the month should not be held pending the completion of the monthly totals, the preparation of the monthly report, bank reconciliation, etc., but should be processed within three business days after the last day of the month. The completion of this transmittal form will be in accordance with directions supplied by each territory within its— accounting system manuals.

END OF MONTH FINANCIAL REPORT

The month end finance report to supervising headquarters must be prepared and submitted in accordance with the instructions and procedures applicable to the accounting system in effect.

This report should be submitted not later than five business days following receipt of the monthly bank statement.

STATEMENT OF UNPAID ACCOUNTS

Under the computerized system of accounting it is expected that full accrual accounting will be implemented. In so doing, it is expected that all invoices will be entered into the accounting system when received. This process will provide for the availability of a listing of all unpaid accounts at the end of each month. A copy of this listing must accompany the end of month financial report to the supervising headquarters.

BANK RECONCILIATION

The bank account or accounts of the corps/unit must be reconciled with the balances shown in the general ledger cash account (#1001). This must be done on a monthly basis each time the bank statement is received.

The bank statement should be carefully checked and all deposits identified. Each check cleared by the bank must agree with the cash disbursement journal. The bank may make occasional errors. All irregularities must be promptly brought to the attention of the bank.

The corps officer and or the appropriate personnel must be thoroughly familiar with the bank reconciliation procedures for the system.

The approved bank reconciliation form must be completed and submitted as part of the month end reporting to the supervising headquarters.

Cancelled checks must be retained in either numerical sequence or attached to the appropriate voucher jacket. Every effort needs to be made to have the bank return cancelled checks in some manner. However, if this is not possible, an exception must be obtained from the supervising headquarters. In every instance, the bank must provide some documentation that will substantiate that the check has been cashed and a copy of its endorsement.

FUNDS ON DEPOSIT-OPERATING NET ASSETS

The Salvation Army's fiscal policies and practices require that funds on deposit at either DHQ or THQ be accounted for according to the *AICPA Audit and Accounting Guide – Not-for-Profit Organizations.*

When such funds are deposited at the supervising headquarters, the assets will be debited by check to account #1101 Unrestricted operating deposits –THQ/DHQ in the corps/unit ledger. In all external financial reports such funds will not be "expensed" but treated as an asset, and be included as a part of the fund cash balance.

Reserve funds may be withdrawn upon request to the supervising headquarters. When funds are returned to the unit, they will be credited to account #1101 Unrestricted Operating Deposits at DHQ/THQ. No support service will be charged on reserve funds when returned to the corps/unit; in as much as such payments were assessed when the funds were initially received by the corps/unit.

Expenditures made from the returned reserve fund will be charged to the appropriate expense account, complying with the accounting principle that only actual expenses be charged to an expense account and charged only one time.

Interest earned on funds deposited in this manner should be entered by journal into the unit accounts. The amount of interest should be debited to account # 1101 – Unrestricted –Operating Deposits at DHQ/THQ and credit account #6801 – Interest Income. All interest earned is subject to support service except as excluded by territorial policy.

CLOSING STATEMENTS

At the end of the fiscal/calendar year, some corps/units will have need to prepare closing statements as detailed in *The Salvation Army Manual of Fiscal Policies and Practices*. In these instances close cooperation with the supervising headquarters is necessary to complete these statements which are the basis for complying with the AICPA standards for not-for-profit organizations.

VIII. UNIT BUDGET

All corps/units are expected to operate within the scope of an annual budget approved by the supervising headquarters. The budget should include the anticipated maintenance or operating requirements for all items of income and expense for the budget year.

The annual operating fiscal period (budget year) will be October 1 through September 30, except when permission is granted by the supervising headquarters to conform to local/federal funding reporting requirements.

A standardized budget form, harmonizing with the accounting system will be in effect for all operating units.

A duplicate copy of the approved budget will be filed at the respective supervising headquarters.

APPROVAL-ENDORSEMENTS-SIGNATURES

The accepted methods of procedure for preparing and presenting the corps budget must be followed. The principal points are:

1) Local officers should be consulted regarding their responsibility to either the total corps/unit operating program or some individual group or department within the corps/unit.

2) Advisory board budget committee should be consulted and should endorse the proposed budget, whether it be for operating, annual maintenance campaign purposes or for presentation to the United Way.

3) The budgets should be reviewed and endorsed by the Corps Council

4) The supervising headquarters finance board must approve the budget proposal before its acceptance for the annual maintenance campaign or prior to its presentation to the United Way or other funding sources. It may be advisable to have a supervising headquarters representative present when the unit budget is presented to the United Way, as any revision of the budget must be approved by the supervising headquarters.

5. The budget form must contain the signatures of the responsible individuals who give their endorsement to the budget proposal. These include the corps officer, local officer and advisory board representative whose signatures are required. The supervising headquarters finance board stamp will indicate approval at that level.

IX. PAYROLL REQUIREMENTS

The corps/unit corps officer is required to see that reporting for payroll purposes is completed on a timely and accurate basis.

Most territories and/or divisions have implemented centralized payroll systems. It is important that the corps officer and the appropriate responsible personnel be fully aware of the procedures and processes necessary to comply with all taxing authorities.

Centralized payroll systems at any level provide a high degree of efficiency and cost economy, however, the corps officer must still accept the basic responsibility to ascertain that the payroll for his corps/unit is correct.

FIRST REQUIREMENTS:

Before employing any person, the corps/unit corps officer must first secure the written approval of the supervising headquarters. The corps officer must supply the supervising headquarters with the required information to satisfy all taxing authorities. At a minimum, this information should include the following: name, address, Social Security number, exemption status of the employee, the conditions of employment and rate of pay.

REQUIRED FORMS

I-9'S

Form I-9 must be completed for each employee. The form I-9 should be completed after an employee has been offered a position and before they begin work. The I-9 form should not be kept with the employee personnel file. I-9's should be kept together in a separate file. The should be retained for either one year after the individual terminates their employee or three years after they were hired. . .which ever is longer.

W-4'S, W-9'S-W-5

All employees must complete a W-4 form.

When a non-employee is paid $600.00 or more in a calendar year, it is necessary to secure their tax payer identification number on form W-9

W-5

Employees may also request payment of their Earned Income Credit through their paycheck by filing a W-5 form.

W-2'S & 1099'S

At the end of the calendar year, W-2's must be issued for all employees and 1099's must be issued for all non-employees receiving compensation over the IRS authorized threshold.

NOTE:

It is necessary that the corps officer and those responsible for the handling and processing of payroll information and data be totally familiar with the minutes/directives of the territory relating to employees. Also, there must be working knowledge of the approved computerized payroll system.

TAB 5C

NATIONALLY APPROVED

THRIFT STORE

ACCOUNTING GUIDE

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X. Thrift Store Operations Manual

I) GENERAL INFORMATION

THE CORPS OFFICER

The corps officer has the primary responsibility to the supervising headquarters for:

a) The raising and securing of adequate income to fund the Thrift Store program and for support of the Corps program
b) Taking all necessary steps to safeguard all income received
c) Adhering to all existing rules and regulations and the mission of The Salvation Army.
d) Insuring that all accounts and records are maintained in an up-to-date and accurate condition
e) Insuring that all required reports are prepared and forwarded to the supervising headquarters

THE ASSISTANT OFFICER

The assistant officer must be familiar with and capable of administering the thrift store operation as directed by the corps officer.

The corps officer is required to make maximum use of the assistant officers' services. The corps officer is to provide sufficient knowledge, training, and opportunity for the assistant officer to gain experience in every aspect of the Thrift Store operations.

STANDARDS OF STEWARDSHIP

The Salvation Army requires all officers, employees and volunteers to maintain the highest standards of accountability for the management of the Thrift Store operations and the recording of all funds raised. An equal accountability requirement is expected with regard to the maintenance of all properties, furniture, equipment, vehicles and other assets of the Thrift Store operation.

DIRECTIVES OF PROCEDURE

To provide the maximum measure of protection for The Salvation Army, its officer personnel, employees and volunteers, The Salvation Army has devised a system of accounting and reporting which system contains rules, regulations and directives of procedure. When this system with its rules, regulations and directives of procedure are implemented, practiced and complied with, the goal of protection for The Salvation Army, its officer personnel, employees and volunteers will be achieved.

The system for Thrift Store operations includes:

1) **Orders and Regulations as Applicable**
2) Accounting Guides
3) Guidelines for Functional Accounting Concepts and Program Service Categories
4) Fiscal Policies and Practices Manual
5) Fiscal Procedures Manual
6) National and Territorial Finance and Accounting minutes.
7) National Chart of Accounts

NOTE: *The above list is the minimum National standards*

The supervising administration is required to exercise supervision of the fiscal policies and procedures of all operations within its area of responsibility. The officer personnel, employees and volunteers should recognize that the supervising headquarters is responsible to Territorial Headquarters for the effective management of all operations, and for the maintenance of standards of accountability and integrity which are acceptable to the public and compatible with internal controls established by Salvation Army rules and regulations.

MAINTENANCE/PROTECTION OF RECORDS AND OTHER RECORDED MEDIA

All official records and other recorded media must be stored in secure storage space.

All official records and other recorded media are considered to be confidential and are to be maintained to prevent access by unauthorized persons. It is also critical that adequate provision be made to archive data files for security purposes.

RECORDED MEDIA MAINTAINED BY POLICY

The following records must be kept on file at the Thrift Store for the time period specified in national and or territorial policy as defined in the national retention of records manual.

(Note: It is understood that some of these records may not be computerized)

Audit Reports (Internal and Independent)
Canceled checks
Bank statements
Budget allocation records
Duplicate deposit slips
Inventory
Accounts Payable Vouchers

Note: Each territory should insert into this document reference to policy and procedure on the maintenance and retention of records and other recorded media.

PUBLIC RELEASES

Approval must be obtained from the supervising headquarters before releasing any financial information to non-Salvationist or organizations for public relations or any other purpose except for financial reporting as approved in the policies and procedures manual or by territorial directive.

AUDITS

INTERNAL AUDITS

Periodically the supervising headquarters will conduct an internal audit of the Thrift Store operations. Audit reports made as result of such visits will be processed through the designated channels to territorial headquarters.

The purpose of the internal audit is as follows:

1. Ensure compliance with Salvation Army regulations and procedures.
2) Obtain an opinion on the accuracy of financial information presented in the accounting and financial records.
3) To protect the officer, employees and volunteers.

Upon request of the supervising headquarters or as a routine part of the regular supervising headquarters audit, the territorial audit secretary or appointed representative may conduct an audit of the Thrift Store.

INDEPENDENT AUDITS

Where required by external funding sources and approved by the supervising headquarters independent auditors may audit and examine the Thrift Store books and records.

This audit must contain the appropriate nationally approved footnotes to the audited financial statements. These audits will be compiled using the procedures as outlined by territorial and divisional headquarters.

(Note: Reference should be made of the territorial minute or directive covering these footnotes)

All independent audit reports must be reviewed and endorsed by the supervising headquarters before they are issued. If during the audit the independent auditor expresses concerns about any particular policy or transaction, they should be referred to the supervising headquarters for further review. When an independent audit is performed for the first time, the report must be submitted to the Territorial Audit Secretary through the supervising headquarters before it is released to the public.

II) CORPS SALVAGE AND REHABILITATION CENTERS
CORPS THRIFT STORES/RUMMAGE SALES

NOTE:

The Adult Rehabilitation Centers Command is the only authorized unit designated to handle all donations-in-kind for resale, i.e., clothing shoes, household appliances, furniture and bric-a-brac, etc., within the area served by a given Adult Rehabilitation Center.

Corps serving those areas not covered by the Adult Rehabilitation Center (where proper authorization and approval has been secured from Territorial Headquarters) may become involved in the operation of a Corps Thrift Store, Corps Salvage and Rehabilitation or conduct rummage sales.

IMPORTANT:

There are legal implications requiring that careful consideration be given to distinguish between a simple thrift store operation and a rehabilitation and salvage program, involving housing of beneficiaries, etc. In light of this, the corps officer is reminded of the following:

1) Corps Salvage and Rehabilitation Centers

Any salvage program operated by a corps unit which involves care and treatment of beneficiaries in addition to regular employees, specifically requires the implementation of a fully computerize system of the accounting regardless of the volume of income of operation.

Employees will receive wages in keeping with the minimum requirement of the Fair Labor Standards act, less the cost of room and board, where they live at the center. Beneficiary gratuity scale must be in keeping with current Adult Rehabilitation Centers Command policy relating to beneficiaries. Further than this, all the requirements for the relationship to beneficiaries, as found in the ARCC'S *Handbook of Standards, Principles and Policies,* must be maintained by the corps choosing to operate a regular Corps Salvage and Rehabilitation Center. **The financial activity of this operation must not be recorded in the corps general operating account.**

2) Corps Thrift Store

A thrift store operated by a corps unit may employ individuals, but at the minimum requirement of the applicable Federal Wage and Hour Law. The operation of a Thrift Store would have no beneficiaries involved and there would be no housing of clients.

Where there are employees and a separate building and motor vehicles are specifically assigned to the thrift store operation, then the official "Corps Thrift Store Accounting System" must be implemented. **The financial activity of this operation must not be recorded in the corps general operating account.**

3) Rummage Sales

Rummage sales can be conducted by Corps sponsored groups on an occasional basis. Rummage sales will not involve either employees or beneficiaries. Where an Adult Rehabilitation Center services the Corps area, these sales must be limited to not more than once a month and then only with the permission of the Adult Rehabilitation Center Administrator.

Income from such sales must be recorded as "Associated Groups Income" with the sponsoring group receiving credit for the income. Employees and/or beneficiaries be involved, then the rummage sale would fall within the description of either Corps Thrift Store or a Corps Salvage and Rehabilitation Center.

III) PRINCIPLE FEATURES

Within the United States, each territory has implemented an approved computerized accounting system and developed procedures and guidelines for implementation of that system in the operation of Thrift Store programs. The systems contain the following components.

ACCRUAL ACCOUNTING

The primary basis for the computerized system of accounting is to provide the ability for full accrual accounting within the Thrift Store operation.

Accrual accounting is the method of recognizing sources of revenue as services are rendered independent of the time when payment is received. Expenses are recognized in the period when they are incurred independent of the time when cash is paid out. In Accrual accounting, the accounting event is recognized independently of the cash transaction.

ACCOUNTS CLASSIFICATION/CHART OF ACCOUNTS

All accounts (asset, liability, net assets, revenue or expense) are classified in such a manner to assist in the production of useable reports for internal and external funding sources.

Each territory will include in its account classification/chart of accounts the nationally approved chart of accounts for Thrift Store operations. Each territory has the liberty to develop its full chart of accounts in accordance with its computerized system.

MINIMUM STANDARD OF ACCOUNTING/FINANCIAL REPORTS

INCOME RECORD...CASH RECEIPTS JOURNAL

The system must provide a cash receipts journal. This journal must provide for the date, receipt number (in numerical sequence), name, purpose for which given, and the amount. The amount must be coded to the proper income classification. There needs to be the ability to properly reconcile the entries in this journal with the monthly bank statement.

ACCOUNTS RECEIVABLE JOURNAL

The system must be capable of providing for the recording of income that is due to the Thrift Store through the accounts receivable journal. The process of recording accounts receivable is to identify obligations owed to the Thrift Store and the recording of these payments when received.

EXPENDITURE RECORD...CASH DISBURSEMENTS JOURNAL

The system must provide for a cash disbursement journal sometimes also known as the check register journal. The journal must provide for the date, check number (in numerical sequence), name of the payee, explanation of the expense, and the amount. The amounts must be coded to the proper expense classification. This journal must be capable of being reconciled to the monthly bank statement.

ACCOUNTS PAYABLE JOURNAL

The system must be capable of providing the ability to record all liabilities/expenses as incurred through the accounts payable journal. The accounts payable journal records all financial obligations of the Thrift Store. It may be used also to reflect a future liability that has not yet been paid but the unit has been advised of the debt.

ADJUSTING JOURNAL REGISTER

Adjusting journals are used to correct errors in posting. Journals are also used to record other accounting entries such as donated service/gifts in kind and other non-cash transactions. These journals must be numbered sequentially and signed by the individual preparing the journal and the corps officer. Supporting documentation must be attached to these entries.

GENERAL LEDGER

The system must be capable of producing a detailed general ledger, which will record all of the accounting entries made for a specified time period. This ledger groups the financial information by functional unit, the information appears in a logical sequence, normally account number.

BUDGET COMPARISON

The system must be capable of producing a budget comparison report on demand and for a specific time period. This report will display both the current accounting period and the year to date activity allowing the budgeted amount to be compared to the actual financial experience.

NOTE:

This listing is not intended to be inclusive of all reports but rather the minimal reports required for the computerized accounting system.

OTHER REPORTS/RECORDS

GIFTS IN KIND RECORD

Provision must be made within the Thrift Store procedures for the recording and accounting for gifts-in-kind. The values assigned must be at fair market value at the time the items are placed into the store for sale. These must be recorded as a credit to account (#4052) Restricted Donations Gifts in Kind with the appropriate expense or liability account being debited.

DONATED SERVICES RECORD

A record of donated services must be recorded at their fair market value if such services create or enhance non-financial assets, would have been purchased if not provided by contribution, require specialized skills and are provided by individuals possessing such specialized skills. This entry should be made to account (#4052) Restricted Donations-Gifts-in-kind. In addition, the appropriate value of the donated services of individuals which are recorded as an expense when such services qualify for cost reimbursement from third part providers should be entered into this account. An equal amount should be entered into the salary or professional fee account affected by the service.

INVENTORY OF FURNISHINGS AND EQUIPMENT

All Salvation Army owned items of furniture, equipment, vehicles, etc., of significant value located in any owned or rented property must be listed on the appropriate inventory form. This is vital for insurance and accounting purposes as well as for adequate control and safe keeping of Salvation Army property. The inventory should also include all leased or rented equipment.

The inventory list is to be reviewed and updated annually. A copy of this inventory is to be filed with the supervising headquarters.

BALE INVENTORY:

In those locations where excess donations are baled for resale it is imperative that the officially recognized Bale Inventory record and procedures be placed into effect. This inventory record is a vital part of the accounting records and must be maintained for audit purposes. Also at year end it is necessary to include the valuation of this inventory into the compilation of a composite audit report for the unit.

IV) BANKING PROCEDURES

POWERS OF ATTORNEY

Bank accounts, for whatever purpose, may not be opened, except upon the issuance of an official board resolution or power of attorney by the supervising headquarters on behalf of the trustees/directors of the territory.

This applies to all accounts established on behalf of, or for the purpose of, furthering the Salvation Army program.

The name "The Salvation Army" must be included in the title of all accounts

SIGNATURES AND COUNTERSIGNATURES

All Salvation Army accounts require two signatures.

The power of attorney is designated as the principal agent for the Thrift store operating account. No unit account can be opened or maintained without a duly designated countersignature. The countersigner for the Thrift Store account must be approved by the supervising headquarters. The countersigner cannot be related by birth or marriage to the officer who has been designated as power of attorney.

Request for Powers of Attorney or any change in signature must be submitted to the supervising headquarters for approval..

DEPOSITS AND WITHDRAWALS

All funds given to or received by the Thrift Store operation for any purpose of whatever character must be promptly and fully deposited in the properly authorized bank account. All check endorsements must clearly indicate "for deposit only to The Salvation Army_____ Thrift Store Account"

All expenditures must be made by properly drawn checks and supported by satisfactory vouchers or expense data.

The income for each day is to be promptly deposited in the bank. Night depositories are advised. There should be no delays in making deposits. (Deposits must be completed within 24 hours of the end of the sales day)

Income must be deposited in the exact form in which it is counted from the cash register. Coins should not be changed into bills, or vice versa, nor should any checks be cashed out of income before it is deposited. Undeposited income must not be used for petty cash purposes.

A duplicate or carbon copy of the bank deposit slip must be completed. stamped by the teller, and attached to the bank statement. All deposited checks must be listed on the deposit slip or supporting documentation. Each deposited check must be identifiable with a specific item.

V. HANDLING OF INCOME

COUNTING OF CASH

Officers and employees must be fully conversant with the procedures and guidelines that have been established within the territory/command for the daily balancing of the store cash register.

SAFEGUARDING OF CASH

After the funds have been counted in accordance with established procedure, they should be held in a secure safe pending deposit in the bank. Employees or any other individual must not hold funds overnight or longer if that circumstance can be avoided. The use of night depository services is recommended for Thrift Store income.

RECEIPTS

The cash receipts journal of the accounting system is to be used as the record of original entry for all sources of income. The required information is to be recorded for all income received. Receipts must be accounted for in numerical sequence. If a receipt is erroneously written or not used, it must be marked "cancelled" or "void", recorded in the cash receipts journal and retained for audit purposes. The corps officer or other responsible individual must take all necessary precautions to protect unused receipts against theft, forgery, or other misuse.

Individual receipts must be issued for all sources of income, made out in favor of the individual, organization or firm turning the funds over to The Salvation Army.

Internal Revenue Code requires that a written receipt or acknowledgement must be issued for all contributions exceeding a specific dollar threshhold. Current IRS guidelines should be reviewed to determine the dollar threshold. A written receipt or acknowledgement must include this statement, "The Salvation Army has not provided goods or services to the donor in consideration of this contribution".

IMPORTANT: There are other aspects of this code that are covered by official minute. The territory should reference the minute or directive effective in the territory.

VI DISBURSEMENTS

WITHDRAWALS

Disbursement of funds must be made only by checks drawn upon the officially established Thrift Store bank account.

REGULATION EXPENDITURES

Certain expenditures are subject to specific limitations as to amounts and/or type of expense. The corps officer should be thoroughly familiar with the minutes and directives of the territory and guided accordingly. Salvation Army funds must never be used for personal purposes. Any anticipation of an unusual expenditure can and should be reviewed beforehand with the supervising headquarters.

The Thrift Store is expected to operate within the limitations of an approved budget. Expenditures, therefore, should be incurred only in accordance with the budget provisions and only if the anticipated resources have been realized.

All expenditures for the operation of the Thrift Store must be recorded in the Thrift Store accounting records. In some instances expenses may be shared between the Corps and the Thrift Store.

CHECKS

Checks must be issued and accounted for in consecutive, numerical, and chronological sequence and promptly released to the payee upon issuance. It is not permitted to draw checks and withhold them from release because of a low balance in order to permit later check payments to be made that may be considered more urgent. It is equally irregular to release checks in anticipation of income. Overdrawn bank accounts discredit The Salvation Army and the corps officer.

The cash disbursement journal is the official record of checks issued.

The remittance section of the check entry should have information sufficient to identify the payment. The remittance section of the check should remain attached to the check when released to the payee.

All checks should be completely filled out, indicating name of the payee and the correct amount, before being signed either by the power of attorney or the countersigner. Departure from this procedure is in violation of good accounting standards and practices.

Checks should always be made payable to a specific person or organization, not to "cash," "petty cash," "payroll," etc.

Erasures or alterations should not appear on completed checks. If an error is made or the check is otherwise spoiled in some manner, it should be marked "void" so that there will be no possibility of it being used inadvertently or intentionally by someone else and retained for audit purposes..

The corps officer must take necessary precautions to protect unused checks against theft, forgery, or other misuse. Locked storage facilities are essential.

VOUCHER DATA

All expenditure must have supporting documentation. This would normally be in the form of an invoice, bill or other request for payment. These vouchers must be filed in numerical order using the officially recognized voucher system for this purpose.

Purchases of any type must be supported by original invoices or sales slips issued by the seller, clearly detailing quantities, type of goods purchased or services rendered, and the amounts. Monthly statements, if submitted to The Salvation Army, are not acceptable as supporting documentation.

Invoices rendered by creditors for sales made to The Salvation Army or services rendered for The Salvation Army do not need to be returned to be cancelled when paid by check. The invoice must be retained for filing with the canceled check

Telephone bills should have detailed lists of calls made attached to them and these should indicate which calls are personal and which are official. Personal calls, including taxes, must be paid personally and promptly as a refund to the Thrift Store accounts.

SALES TAX

Integral to the operation of a thrift store is the need to properly account for and remit to the officially recognized taxing locality the various taxes that are collected. The tax must be remitted on a timely basis to the recognized taxing authority.

DEPRECIATION FURNISHINGS/EQUIPMENT
(Including vehicles)

Salvation Army national policy provides for the recognition of capitalizing certain assets with a value in excess of $10,000. It is to be noted that there may be circumstances when this threshold is lowered by a third party vendor. It is necessary that each unit be aware that there are procedures to properly account for the asset and its depreciation.

DEPRECIATION OF BUILDINGS

Salvation Army national policy provides for the recognition of depreciation on buildings based on estimated lives.

It is necessary that each unit be aware that there are procedures to properly account for the building asset and the depreciation in accordance with territorial guidelines.

VII) ACCOUNTING PROCEDURES

CORPS COMMUNITY CENTER EXPENSES

Corps Community Center expenses must not be paid from the Thrift Store account.

APPROPRIATIONS TO CORPS COMMUNITY CENTER

Where necessary to the financing of the corps, appropriations will be made from the Corps Thrift Store account in keeping with a budget as approved by the supervising headquarters. This budget will be listed in the audit report so that the administration will have information regarding the funding of the Corps Community Center by the Thrift Store

EXPENSES APPLICABLE TO THE CORPS AND TO THE THRIFT STORE

Certain expenses may be applicable to both the corps and to the thrift store. Where there are not separate facilities, there will need to be a division of such expenses. The basis for such division should be reviewed with and approved by the supervising headquarters.

Charges to the Thrift Store may either be on a budgetary "flat rate" or on an approved pro-rata basis.

Payment of such shared expenses should be primarily through the corps operating account, by a corps check. A copy of the expense should be made and attached to the Thrift Store check voucher when refund is made.

NOTE:
It needs to be noted that with the implementation of computerized accounting that a territory may determine that the Thrift Store accounting can be implemented as a separate company as a result, this would allow for the accounting of shared expenses through the means of a journal entry or a direct division of the expense at the time of payment.

EXPENSES OF OFFICER PERSONNEL

No expenses of any kind relative to officer personnel will be paid from the Thrift Store accounts

CASH REGISTERS

The Thrift Store will use only the officially authorized cash registers.

Cash registers at a minimum must provide a journal tape of the daily transactions and the ability to total sales at the end of the day. This journal tape must be retained for audit purposes and agree with the daily entries in the cash receipts journal. Each store will provide its personnel with the required documentation for the daily operations of the cash register.

SUPPORT SERVICE PAYMENTS

The Support Service payments to the supervising headquarters will be computed on the amounts of income recorded in accounts #6403 to #6902.

Income from payment of welfare orders from the Corps account to the Thrift Store and return of deposits from the supervising headquarters will not be subject to Support Service charges, since Support Service has already been paid on that income. Support Service payments must be calculated and paid monthly.

BUDGET

A budget is required for each Thrift Store operation regardless of volume.

The annual operating fiscal period (budget year) will be the same as that approved for the Corps/unit budget.

A standardized budget form, harmonizing with the accounting system will be in effect.

A duplicate copy of the approved budget will be filed at the respective supervising headquarters.

APPROVAL-ENDORSEMENTS-SIGNATURES

The accepted methods of procedure for preparing and presenting the Thrift Store budget must be followed. The principal points are:

1) Advisory board budget committee should be consulted and should endorse the proposed budget.

2) The budget should be reviewed by the Corps Council.

3) The supervising headquarters finance board must approve the budget proposal before it is presented to the United Way or other funding sources.

4) The budget form must contain the signatures of the responsible individuals who give their endorsement to the budget proposal.

S) The supervising headquarters finance board must approve the final budget.

6. The budgeted amount in Appropriations to Corps (account #9601) must agree with the amount budgeted as income in Corps Thrift Store Appropriation (account #4602) of the corps account.

VIII) END OF MONTH/YEAR PROCEDURES

Within each territory the accounting system procedures fully detail the end of month and end of year processes. It is important that the corps officer and employees with responsibility for accounting or finance matters be fully conversant with these procedures. However, in this document the following matters are directly addressed as to national standards that need to be observed.

END OF MONTH REPORTING

The corps officer and other responsible individuals must determine that the end of month processing and reporting are completed on a timely basis. Reports from the system are to be reviewed on a timely basis and appropriate actions take place to ascertain that these reports are accurate and complete. Cash disbursements and receipts register, General Ledger and Budget Comparison reports are to be reviewed by appropriate personnel.

REPORTS TO SUPERVISING HEADQUARTERS

The corps officer is responsible to see that all reports produced by the system which are rquired by the supervising headquarters are promptly submitted at both the end of the month and at the end of the fiscal or calendar period.

REMITTANCES TO SUPERVISING HEADQUARTERS

The reporting unit must complete the approved remittance transmittal form and forward this to the supervising headquarters based on the approved schedule of the supervising headquarters.

STATEMENT OF UNPAID ACCOUNTS

Under the computerized system of accounting it is expected that full accrual accounting will be implemented. In so doing, it is expected that all invoices will be entered into the accounting system when received. This process will provide for the availability of a listing of all unpaid accounts at the end of the month. A copy of this listing must accompany the end of month financial report ot the supervising headquarters.

BANK RECONCILIATION

The bank account or accounts of the thrift store must be reconciled with the balances shown in the general ledger cash account. (#1001) This must be done on a monthly basis each time the bank statement is received.

The bank statement should be carefully checked and all deposits identified. Each check cleared by the bank must agree with the cash disbursements journal. The bank may make occasional errors. All irregularities must be promptly brought to the attention of the bank.

The corps officer and or the appropriate personnel must be thoroughly familiar with the bank reconciliation procedures for the system.

The approved bank reconciliation form must be completed and submitted as part of the month end reporting to the supervising headquarters.

Cancelled checks must be retained in either numerical sequence or attached to the appropriate voucher jacket. Every effort needs to be made to have the bank return cancelled checks in some manner or form. However, if this is not possible, an exception must be obtained from the supervising headquarters. In every instance, the bank must provide some documentation that will substantiate that the check has been cased and a copy of its endorsement.

IX. PAYROLL PROCEDURES

The corps officer is required to see that reporting for all payroll purposes is completed on a timely and accurate basis.

Most territories and/or supervising headquarters have implemented centralized payroll systems. It is therefore important that the corps officer and other appropriate personnel be fully aware of the procedures and processes necessary to comply with all taxing authorities. Centralized payroll systems at any level provide for a high degree of efficiency and cost economy, however, the corps officer must still accept the basic responsibility to ascertain that the payroll for the Thrift Store is correct.

FIRST REQUIREMENTS

Before employing any person, the corps officer must first secure the written approval of the supervising headquarters. The corps officer must supply the supervising headquarters with the required information to satisfy all taxing authorities. At a minimum, this information should include the following: name, address, social security number, exemption status of the employee, conditions of employment and the rate of pay.

REQUIRED FORMS

I-9'S

Form I-9 must be completed by each employee. The form I-9 should be completed after an employee has been offered a position and before they begin to work. The I-9 form should not be kept with the employee personnel file. I-9's should be kept together in a separate file. They should be retained for one year after the individual terminates their employee or three years after they were hired. . . which ever is longer.

W-4's,

All employees must complete a W-4 form

W-9's
When a non-employee (independent contractor) is paid $600.00 or more in a calendar year, it is necessary to secure their tax payer identification number on form W-9

W-5's

Employees may also request payment of their Earned Income Credit through their paycheck by filing a W-5 form.

W'2's

At the end of the calendar year, W-2's must be issued for all employees.

1099's

A 1099 must be issued to all non-employees(independent contractor) receiving compensation over $600.00

NOTE:
It is necessary that the corps officer and those responsible for handling and processing of payroll information be totally familiar with the minutes/directives of the territory relating to employees. Also, there must be working knowledge of the approved computerized payroll system.

X. THRIFT STORE OPERATIONS MANUAL

Each Territory has developed an operations manual for Thrift Stores. It is important that all Officer personnel, appropiate employees and volunteers be familiar with the contents of that manual and to be guided accordingly relative to the specifics.

1. WELCOME TO THE SALVATION ARMY

Welcome to the shared ministry of The Salvation Army. You are a vital part of the world wide ministry and community, started in 1865 in London, England and now spread around the globe.

We hope, trust and pray that your employment will be fulfilling and a source of joy as you labor with us to meet the needs of others at the point of distress. May God bless your efforts and your labor provide both personal and professional satisfaction.

"Inasmuch as ye have done it unto the least of these my brethren, ye have done it unto me." Matthew 25:40

1.1 The Historical Background of The Salvation Army

The Salvation Army began as a ministry to the unchurched. In 1865, William Booth, having left the Methodist church to become an independent evangelist, began to preach in the slums of London's East End. It was not his plan to establish a church, but when he attempted to send converts to the churches, they did not feel at home because of their poor appearance. In order to provide places of worship for these converts, William and Catherine Booth established Christian Mission Centers. In 1878, under the name, "The Salvation Army," these centers assumed a military character and Booth took the title of General. Ministers became "Officers," members were called "Soldiers," and the mission centers were called "Corps."

1.2 The Present Scope of The Salvation Army

The Salvation Army is active in 121 countries, and is preaching the gospel in over 181 languages. It manages more than 28,000 religious and charitable centers that minister by Doing the Most Good to serve suffering humanity. The almost 125,000 employees of The Salvation Army throughout the world work alongside approximately 26,000 Officers. It is the policy of The Salvation Army to suit its programs to the varying needs of people throughout the world. The sun never sets on the work and ministry of The Salvation Army.

The driving mission of The Salvation Army is "to preach the gospel of Jesus Christ and to serve suffering humanity in His name, without discrimination." The Salvation Army's branding promise of "Doing The Most Good" is an affirmation; a promise to "Do the Most Good" with donations of time, money, and material resources in the fulfillment of the mission.

Worldwide, The Salvation Army is headed by the General, who directs the work of The Salvation Army from International Headquarters. For administrative purposes, the world is divided into geographical territories, each directed by a Territorial Commander who is responsible to the General and Chief of Staff. These Territories are further divided into Divisions, each headed by a Divisional Commander. Overall supervision of Personnel, Program, Business, and Women's Ministries for the Territory is provided by Territorial Headquarters under the leadership of the Territorial Administration. Under the direction of Divisional Headquarters are Corps Service Centers and Institutions. The religious and charitable ministries of The Salvation Army are conducted by the local centers. Officers in charge of these centers are responsible to the Divisional Commanders and in some areas Area Commanders.

The United States Southern Territory covers the Southeastern United States, with Territorial Headquarters in Atlanta, Georgia. The Southern Territory consists of divisions encompassing fifteen states and the District of Columbia—

Alabama/Louisiana/Mississippi Division, Arkansas/Oklahoma Division, Florida Division, Georgia Division, Kentucky/Tennessee Division, Maryland/West Virginia Division, National Capital and Virginia Division, North and South Carolina Division, and Texas Division. Adult Rehabilitation Centers are located throughout the Southern Territory, with the Adult Rehabilitation Centers Command in Atlanta, Georgia. The Southern Territorial Evangeline Booth College is also located in Atlanta, Georgia.

1.3 Salvation Army Officers

Salvation Army Officers are men and women who are called by God to join the ministry to serve as ordained clergy. They are required to undergo an extensive period of training for two years, in Salvation Army Colleges located throughout the world and study Business Administration, Theology and Biblical Studies, Social Services, Fundraising, Public Relations and many other areas associated with leadership in The Salvation Army.

A unique aspect of these leaders in the organization; Officers are appointed by Territorial or International Administration and are reassigned as guided by the Holy Spirit to best serve the needs and mission of the organization.

At the time of commissioning, generally the rank of Lieutenant is bestowed on those who have successfully completed two years of training. Then follows, after prescribed periods of service, the ranks of Captain and Major. The rank of Lt. Colonel, Colonel or Commissioner is bestowed in recognition of the area of responsibility carried by the Officer. The international leader is elected to office and holds the rank of General.

1.4 THE SALVATION ARMY MISSION STATEMENT

"The Salvation Army, an international movement, is an evangelical part of the universal Christian Church.

Its message is based on the Bible. Its ministry is motivated by the love of God. Its mission is to preach the gospel of Jesus Christ and to meet human needs in His name without discrimination."

Approved by the Commissioners' Conference, USA
May, 1991

1.5 A NATIONAL STATEMENT BY THE SALVATION ARMY REGARDING EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of The Salvation Army that it will provide equal opportunity for employment on the basis enumerated in the federal, state and local laws applicable to it, except where a prohibition on discrimination is inconsistent with the religious principles of The Salvation Army. Such equal opportunity for employment will apply to recruitment and hiring, training, promotion, salaries and other compensation, transfers and layoffs or termination.

As a religious organization, a branch of the Christian church, The Salvation Army reserves the right to make such employment decisions, adopt employment policies (including employee benefits) which are calculated to promote the religious and moral principles for which it is established and maintained, consistent with its rights to the free exercise of its religion guaranteed to it by the Constitution of the United States.

Without limiting the foregoing, by accepting employment with The Salvation Army, an individual recognizes that The Salvation Army is a church, agrees to do nothing to undermine its religious mission, and acknowledges that his or her conduct must not conflict with or undermine the religious programs of The Salvation Army, or its religious and moral purposes.

Approved by the Commissioners' Conference, USA
May, 2008

1.6 AFFIRMATIVE ACTION POLICY STATEMENT

It is the policy of The Salvation Army to provide for and promote equal employment opportunity without regard to race, color, religion, sex, national origin, disability or veteran status.

As part of this commitment, and as a Federal Contractor, certain units within the Territory have established a written Affirmative Action Plan (AAP), reaffirming a commitment to the spirit and letter of affirmative action law. Through the implementation of such plans, The Salvation Army continues its efforts to comply with appropriate government regulations and to make the best possible use of personnel while contributing to the betterment of society and the community

The Salvation Army will seek to ensure affirmative action to provide equality of opportunity in all aspects of employment, and that all personnel activities, such as the recruitment, selection, training, compensation, benefits, discipline, promotion, transfer, layoff and termination processes remain free of illegal discrimination and harassment based upon race, color, religion, sex, national origin, disability or veteran status.

Inquiries regarding The Salvation Army's equal employment opportunity policies and Affirmative Action program may be directed to the Human Resources Department. Units covered by a formal Affirmative Action Plan have additional information available in the Appendix.

2. Purpose of This Handbook

This manual is designed to acquaint employees with The Salvation Army and provide information about working conditions, employee benefits, and some of the practices affecting employment with the organization. It describes many employee responsibilities and ministry practices, and also outlines the programs developed for employee benefit.

This manual is not intended as an employment contract (expressed or implied) and accordingly should not be considered as such. Nothing in this manual should be relied upon as a guarantee for certain privileges, working conditions, or continued employment.

2.1 Who Is Covered by This Manual—This manual applies to all employees of The Salvation Army United States Southern Territory.

2.2 At-Will Employment—Employees voluntarily enter into their employment relationship with The Salvation Army, and accordingly are free to resign at any time, with or without cause or reason, with or without prior notice. Similarly, The Salvation Army may terminate an individual's employment at any time, with or without cause or reason, with or without prior notice. This mutual relationship is called "employment at-will." In accepting or continuing employment, employees agree that the relationship is and always has been strictly voluntary and at-will on both sides. Nothing in this manual, or in any other document issued by The Salvation Army or its representative(s), will alter this at-will relationship except a written contract for that express purpose, which is signed by both the employee and the Board of Trustees.

2.3 Manual Contents and Revisions— Effective March 1, 2011, this manual supersedes all prior versions of the employee manual and/or instruction provided in other official communication channels which may have been previously issued on subjects herein.

This manual is provided as a description of generally accepted guidelines and common practices and is not inclusive of all organizational policies/procedures. Because it is not possible for The Salvation Army to foresee all situations that might arise, the organization reserves the right to deviate from the guidelines and practices outlined in this manual if, in their sole judgment, such deviation is warranted based on the facts of a particular situation. No employee manual can anticipate every circumstance or question. Accordingly, changes to the practices and guidelines described in this handbook may be needed. **The Salvation Army reserves the right to do so at their sole discretion.** Revisions may include changing, rescinding, or adding to any procedures, benefits, or practices described in this manual. Revisions may be made without prior notice to employees. It is each employee's responsibility to become familiar with updates and revisions when issued.

2.4 Manual Responsibility—Employees are expected to read, understand, and comply with the guidelines set forth in this manual. The manual is the property of The Salvation Army and should not be provided to individuals who are not organization employees. The manual must be kept on Salvation Army property unless otherwise required by position. Upon termination of employment, employees must return this manual and all other Salvation Army property to the Human Resources Department before final departure. Failure to return the manual will result in a cost of $20.00, which will be deducted from the employee's final paycheck, consistent with applicable laws.

Any questions concerning the proper interpretation of these policies should be referred to the Human Resources

Department, or designated individual at the location,

For the purposes of this manual, "Human Resources Department" refers to the individual(s) or department responsible for employee personnel at the employee's work location.

3. Ethics and Conduct

Employees are expected to adhere to the highest standards of personal, professional, and business ethics and to always use common sense and good judgment about the way they conduct themselves, especially when on duty or representing The Salvation Army. Honesty, respect and care in dealings with others on the job, in performing their duties, and in dealings with clients, vendors, and visitors should be the standard benchmarks of an employee's behavior. It is important to avoid even the appearance of unethical behavior in all business relationships. In essence, it is expected that employees will exhibit an ability and willingness to perform all duties with an understanding of the mission, ministry, philosophy, culture, and protocol of The Salvation Army and conduct all duties in accordance with the ministry of the organization and its Christian principles. Employees should contact their supervisor and/or the Human Resources Department with any questions or concerns they have regarding business ethics at The Salvation Army. Engaging in unethical conduct may result in corrective and/or disciplinary action up to and including termination of employment. "Unethical conduct" includes but is not limited to:

- Engaging in conduct which is damaging to The Salvation Army's reputation;
- Disclosing or misusing confidential or proprietary information belonging to The Salvation Army;
- Promising or giving something of value to anyone doing or seeking to do business with The Salvation Army in order to influence them in related matters;
- Accepting gifts, entertainment, services, or other benefits where the purpose is to unduly influence business decisions;
- Selecting vendors based on non-business reasons, such as personal or former non-business relationships;
- Directing business to a relative, friend or company in which the employee or one of their family members has a direct or indirect financial or personal interest;
- Representing or discussing Salvation Army affairs with the media without proper authorization;
- Inappropriate use of Social Networking sites, as described in **section 4.6**;
- Engaging in any illegal activity; and
- Using Salvation Army information, facilities and supplies, and/or merchandise for personal gain

3.1 Alcohol and Illegal Drugs at Work Policy/Testing (HR 413)—The Salvation Army is committed to providing a safe working environment and fostering the well-being and health of its employees, Officers, volunteers and clients. That commitment is jeopardized when any Salvation Army employee illegally uses drugs or uses alcohol on the job, comes to work with these substances present in his/her body, or possesses, distributes or sells drugs in the workplace.

The purpose of the policy is to help maintain a safe, productive, drug-free working environment in compliance with the Federal Drug Free Workplace Act.

DEFINITIONS:

"Legal Drug" – Prescribed drug or over-the counter drug that has been legally obtained and is being used solely for the purpose for which it was prescribed or manufactured.

"Illegal Drug" -- Any drug (a) which is not legally obtainable, (b) which may be legally obtainable but has not been legally obtained, or (c) which is being used in a manner or for a purpose other than as prescribed.

"Alcohol" – Any beverage that is considered an intoxicating agent.

"Reasonable Suspicion" – A suspicion based on evidential factors that an individual is under the current influence of illegal drugs and/or alcohol. Such evidential factors may include, but are not limited to:

- Observed drug abuse or alcohol use during work hours on company premises.
- Apparent physical state of impairment.
- Incoherent mental state.
- Marked changes in personal behavior that are otherwise unexplainable.
- Deteriorating work performance/attendance that is not attributable to other factors.
- Accidents or mishaps in which injuries or property damage occurs.
- Any circumstances that provide reasonable cause to believe the employee may be under the influence of illegal drugs or alcohol.

This policy applies to all employees of the Southern Territory.

The Salvation Army has established the following policy:

- It is a violation of Salvation Army policy for any employee to possess, sell, trade, or offer for sale illegal drugs or otherwise engage in the illegal use of drugs or alcohol on the job.
- It is a violation of Salvation Army policy for anyone to report to work under the influence of illegal drugs or alcohol (with illegal drugs or alcohol present in the individual's body).
- It is a violation of the Salvation Army's policy for anyone to use prescription drugs illegally. While The Salvation Army understands that employees under a physician's care are required to use prescription drugs, abuse of prescribed medications will be dealt with in the same manner as the abuse of illegal substances.

Violations of this Salvation Army policy are subject to immediate termination of employment.

In compliance with the Federal Drug Free Workplace Act, it is also the policy of The Salvation Army that:

- It will establish and maintain a drug awareness program to inform employees about:
  - the dangers of drug abuse in the workplace;
  - the organization's policy of maintaining a drug-free workplace;
  - any drug counseling, rehabilitation and/or employee assistance programs that may be offered or endorsed by The Salvation Army; and
  - the penalties that may be imposed upon employees for drug abuse violations.
- Any employee convicted of violating a criminal drug statute must notify the Human Resources Department of the conviction within five (5) days. Failure to report the conviction will result in corrective action, up to and including termination of employment.

A. Employee Drug and Alcohol Abuse Testing

The Salvation Army will maintain drug-testing practices to identify employees who use illegal drugs or abuse alcohol, either on or off of the job. It shall be a condition of continued employment for all employees to submit to a drug test:

- When there is a reasonable suspicion to believe that an employee is using or has used illegal drugs or is under the influence of alcohol.
- Pre-employment testing in such circumstances where The Salvation Army Territorial Human Resources Department has approved pre-employment drug testing for all employees at a particular unit or location, based on the programs and services offered at the location. Such testing must have prior approval of the Territorial Executive Director of Human Resources and will be approved only if conducted on all employees of the unit/location in the affected job categories, within three days of the employee's start date at The Salvation Army unit/location.
- Job related testing in such positions where state and/or Federal law dictates testing must occur.

The Salvation Army *does not* support any testing as a condition of employment other than as outlined above, unless mandated for a particular position by state and/or federal law and/or with the express written approval of the Territorial Executive Director of Human Resources.

B. Testing Procedures

1. Approved Pre-Employment Testing

Units/location approved by the Territorial Human Resources Department to conduct pre-employment testing on all incoming employees must do so after an offer of employment has been made and before the end of the third (3rd) day of the employee's start of work at The Salvation Army unit/location. Specific procedures for pre-employment testing will be provided to the unit upon such approval and will be based on the services offered at the unit as well as any state specific requirements for this type of testing.

2. Reasonable Suspicion Testing:
An employee reporting to work visibly impaired or unable to properly perform required duties because of alcohol and/or illegal drug use will not be allowed to work. If, in the opinion of the supervisor, the employee is considered impaired, the supervisor will immediately notify the Human Resources Department.

3. Job Related Testing:
There are some positions in The Salvation Army where alcohol and drug testing is mandated by state and/or Federal laws. In these situations, the incumbents will be tested according to the law(s) governing that mandate. This may include testing with cause, mandated testing, and reasonable suspicion testing. An employee occupying a position under state or Federal mandated alcohol and drug testing laws will be notified of this status as of the time of hire or when The Salvation Army incurs the responsibility for legal compliance. An employee in any such position who refuses testing under the conditions required by state and/or Federal mandates will be subject to the disciplinary practices of that law or this policy, up to and including termination of employment.

4. General Testing Guidelines.
The Human Resources Department will coordinate in-house testing by a territorially approved Salvation Army collection agent, except where state law dictates that initial testing must be conducted in an external laboratory.

If an individual with these qualifications is not available to conduct preliminary in-house testing or if the initial in-house result of the test is positive, the employee will be sent to a Salvation Army approved medical facility by taxi or other safe transportation alternative for initial or confirmatory drug testing. An impaired employee will not be allowed to drive him or herself to the facility, nor will transportation be provided by the supervisor or any other Salvation Army employee.

Out-of-house drug testing will be conducted at a laboratory chosen by The Salvation Army. Such laboratories will be licensed and approved by the Department of Health and Human Services. The employee will be put on immediate unpaid leave of absence pending laboratory test and result confirmation (inclusive of any appeal of test results, as outlined below), and will not be allowed to work during this time.

If the confirmed test results are positive, the employee will be immediately terminated and The Salvation Army will not be responsible for lost wages incurred. If the confirmed test results are negative, the employee will be immediately reinstated and The Salvation Army will compensate the individual for wages lost during this time.

The Salvation Army reserves the right to request a blood test.

C. Appeal Process
If the employee wishes to make an appeal based on a positive confirmed test result, the employee may submit information (within 5 working days of receipt of the result) to The Salvation Army explaining or contesting the test results, and why the results do not constitute a violation of Salvation Army policy.

If the employee undertakes an administrative or legal challenge to the test result itself, the employee shall be responsible for notifying the laboratory (within 5 working days of receipt of the result). The original sample must be retained by the laboratory until the case or administrative appeal is settled.

The employee shall be permitted by The Salvation Army to have a portion of the specimen retested, at the employee's expense, at another laboratory of the employee's choice, as long as it is licensed and approved by the Department of Health and Human Services.

The second laboratory must test at an equal or greater sensitivity for the drug(s) in question as the first laboratory. The laboratory that initially performed the test for The Salvation Army shall be responsible for the transfer of the portion of the specimen to be retested and for the integrity of the chain of custody during such transfer.

If the test results from the two laboratories conflict, testing will be conducted at a third laboratory (using the original sample as stated above) of The Salvation Army's choice, at the organization's expense.

D. Discipline Process

Refusal to sign a consent form or to allow a search will be grounds for immediate termination of employment. The employee will be assisted with collecting his/her personal belongings and escorted from the facility.

Failure to submit to required medical or physical examinations (as outlined in this policy), including drug and/or alcohol testing, is misconduct and is grounds for immediate termination of employment.

The manufacture, sale, purchase, transfer, use, or possession of illegal drugs and/or alcohol by employees on Salvation Army premises, in Salvation Army vehicles, or while on Salvation Army business is prohibited and will result in immediate termination. The Human Resources Department will contact local law enforcement to notify of illegal manufacture, sale, purchase, transfer, use or possession of drugs by the employee on Salvation Army premises, and the employee will be terminated as set forth above. The employee's personal belongings will be collected by the supervisor or Human Resources Department and will be available for pickup by the terminated employee.

Positive, confirmed test results indicating that the employee was under the influence of illegal drugs and/or alcohol on Salvation Army premises, in Salvation Army vehicles, or while on Salvation Army business is prohibited and will result in immediate termination.

The employee's prior decision to seek assistance from a drug or alcohol rehabilitation program will not be used as the basis for disciplinary action and will not be used against the employee in any disciplinary proceeding. The Salvation Army strongly encourages employees who suspect they might have a problem to seek assistance. However, using such a program will not prevent disciplinary action when facts showing a violation of this policy are obtained outside of the programs. The purposes and practices of this policy and these programs are not in conflict but are distinctly separate in their applications.

E. Testing Costs

The Salvation Army shall pay the full cost of any testing ordered by the organization, including the reasonable cost of transportation to and from the designated testing facility. The employee will be responsible for paying the costs of any additional drug testing not required by The Salvation Army, as outlined above.

F. Statement of Confidentiality

The Salvation Army and their agents who receive or have access to information concerning drug/alcohol tests shall keep all information confidential. Release of such information under any other circumstances shall be solely pursuant to a written consent form signed voluntarily by the person tested, except where such a release is compelled by a legal or government entity.

The Human Resources Department will have the responsibility of maintaining all records associated with drug and alcohol policy violations as well as the results of any testing performed.

3.2 Anti-Discrimination Policy (HR 420)—The Salvation Army will provide equal opportunity for employment as outlined in the National Statement by The Salvation Army Regarding Equal Employment Opportunity," see **section 1.5**); this includes a working environment free from discrimination.

The purpose of the policy is to provide procedures for the investigation of discrimination claims, and ensure that violations are remedied fully, in order to maintain equal opportunity for employment, which includes a working environment free from discrimination, as outlined in the "National Statement by The Salvation Army Regarding Equal Employment Opportunity."

This policy applies to all applicants and employees of the Southern Territory.

The Salvation Army strives to create and maintain a work environment in which all individuals are treated with dignity, decency and respect. The work environment should be characterized by mutual trust and the absence of intimidation, oppression and/or exploitation. In addition, The Salvation Army expects that all relationships among persons in the workplace will be business-like and free of bias, prejudice and harassment.

As outlined in the "National Statement by The Salvation Army Regarding Equal Employment Opportunity," The Salvation Army will provide equal opportunity for employment and therefore prohibits and will not tolerate any discrimination. Each individual has the right to work in a professional atmosphere that promotes equal employment opportunities and prohibits discriminatory practices. Department heads, Officers, managers and supervisors are responsible for implementing equal employment practices within each department/location, which includes preventing and eliminating discrimination. The Human Resources Department is responsible for The Salvation Army's overall compliance, and shall maintain personnel records in compliance with applicable laws and regulations.

The policy of anti-discrimination applies to all aspects of the relationship between The Salvation Army and its employees and applicants, including but not limited to:

- Recruitment
- Employment
- Promotion
- Transfer
- Training
- Working conditions
- Wages and salary administration
- Employee benefits and application of policies

The Salvation Army strongly urges the reporting of all incidents of discrimination, regardless of the offender's identity or position. Individuals who believe they have experienced conduct that they feel is contrary to The Salvation Army's policy or who have concerns about such matters should promptly file their complaints, orally or in writing, with their immediate supervisor or the Human Resources Department. Managers and supervisors who receive a report/reports of discrimination are obligated to promptly report this information to their supervisor (or up the chain of command as appropriate for the circumstances) and to the Human Resources Department. The availability of this complaint procedure does not preclude

individuals who believe they are being subjected to discrimination from promptly advising the offender that his or her behavior is inappropriate and requesting that it be discontinued.

Early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of discrimination. Therefore, while no fixed reporting period has been established, The Salvation Army strongly urges the prompt reporting of complaints or concerns so that rapid and constructive action can be taken. The Salvation Army will make every effort to stop alleged discrimination before it becomes severe or pervasive, but can only do so with the cooperation of its staff members. Managers and supervisors who become aware of potential violations of this policy through any means are obligated to promptly report this information to their supervisor (or up the chain of command as appropriate for the circumstances) and the Human Resources Department. A conflict between an employee's desire for confidentiality and the company's duty to investigate may arise if an employee informs a supervisor about alleged discrimination, but asks him or her to keep the matter confidential and take no action. Inaction by The Salvation Army in such circumstances could lead to liability. While it may seem reasonable to let the employee determine whether to pursue a complaint, The Salvation Army must discharge its duty to prevent and correct discrimination.

Employees who have experienced conduct they believe is contrary to this policy have an obligation to take advantage of this complaint procedure. An employee's failure to fulfill this obligation could affect his or her rights in pursuing legal action. Also, please note, federal, state and local discrimination laws establish specific time frames for initiating a legal proceeding pursuant to these laws.

The Salvation Army will listen to all complaints, investigate promptly and thoroughly with due regard for confidentiality, and quickly apply appropriate sanctions and/or corrective measures that will end any discriminatory behavior or activity. Employees are required to cooperate fully with any investigation of discrimination. Investigation of a discrimination complaint may include, but is not limited to, interviewing the complaining party as well as other parties as needed to obtain sufficient information upon which to make an assessment of the situation. Confidentiality will be maintained throughout the investigatory process to the extent consistent with adequate investigation and appropriate corrective action.

The Salvation Army will not retaliate against any employee who reports alleged discrimination or because of cooperation with any investigation. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any employee who believes retaliation has resulted from either reporting a complaint of discrimination or from participation in an investigation of such allegations should immediately report this to his/her supervisor and the Human Resources Department.

If it is determined that discrimination and/or retaliation has occurred in violation of this policy, The Salvation Army will take appropriate disciplinary action, up to and including termination of employment.

3.3 Anti-Harassment Policy (Minute 17E):

We promote a civil and productive work environment and we do not tolerate any form of conduct that harasses, disrupts, or interferes with another's work performance or that creates an intimidating, offensive, or hostile work environment. All forms of harassment, including sexual harassment, are prohibited and will not be tolerated.

Sexual Harassment: Sexual harassment in the workplace, as defined by the Equal Employment Opportunity Commission, includes unwelcome sexual advances, inappropriate or derogatory comments about a person's sex or of a sexual nature, requests for sexual favors, or other verbal or physical conduct of a sexual nature, when

- submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment,
- submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or
- 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.

Harassment can be by a manager or supervisor, a co-worker, or someone who is not an employee, such as a client or customer. Sexual harassment may include, but is not limited to, physical contact, sexually related comments, jokes or graphics, references to personal appearance, offensive remarks about a person's sex, unwelcome sexual advances or suggestions or requests for sexual favors. In addition, remarks and conduct of a sexual nature that are inappropriate, but do not necessarily rise to the level of sexual harassment are also prohibited. Conduct need not violate the law to violate this Policy. Often remarks and conduct of this nature which seem innocuous to one person are offensive, embarrassing and unacceptable to another. Employees are expected to conduct themselves in a civil, professional, and respectful manner at all times. Harassment can occur whenever and wherever employees are fulfilling their work obligations. This includes in the office, at employer-sponsored events, and on business trips.

Anyone in a supervisory capacity who has or suggests an affair with a subordinate should realize that the nature of the relationship raises questions about the voluntary nature of the subordinate's conduct, notwithstanding appearances. A supervisor/subordinate affair is susceptible to charges of sexual harassment or of inappropriate behavior. The parties in such cases endanger the reputation of the employer and place their careers in jeopardy.

Other Harassment: Any offensive conduct directed at individuals because of their age, race, color national origin, marital status, disability, citizenship, sexual orientation, gender identity, gender expression or other characteristic protected by law is prohibited, and will be subject to the reporting, investigation and disciplinary action described in this policy.

Anyone who believes he or she has been the subject of any harassment, or who learns of potential harassment, is urged to report the occurrence immediately so that The Salvation Army employer can take prompt appropriate action. Complaints should be made to the employee's supervisor, or to the department head or human resources manager if the complaint involves the supervisor, or if the employee is otherwise uncomfortable reporting to his or her supervisor. Supervisors and managers are required to report any potential harassment through the reporting mechanisms described in Minute PL011.

Reported incidents will be investigated promptly and handled in a manner that respects the confidentiality of the individuals involved whenever reasonably possible, consistent with conducting a full and fair investigation. We will not tolerate retaliation against individuals who in good faith report a suspected violation of this policy or who assist in the investigation. Retaliation is itself a violation of the policy. Employees found to have violated this Policy will be subject to disciplinary action, including termination in appropriate cases.

3.4 Confidentiality—A great deal of what goes on at The Salvation Army involves personal and confidential matters. All such material must be treated with strict confidentiality. Employees are not to discuss any confidential Salvation Army business with others, either inside or outside of their employment area.

As a condition of employment Salvation Army employees will not, except as required in the conduct of Salvation Army business or as authorized in writing by a representative of Salvation Army management, publish or disclose, either during their term of employment or any time thereafter, confidential information relating to Salvation Army business that they may in any way acquire by reason of their employment with The Salvation Army.

To further protect the interests of The Salvation Army, employees must secure permission from management before making a public presentation as a representative of The Salvation Army. Contact the Human Resources Department, where further referral will be given.

3.5 Conflicts of Interest— An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in personal gain for themselves or a relative as a result of Salvation Army business dealings. Relatives are defined as spouse, son, daughter, son-in-law, daughter-in-law, niece, nephew, cousin, grandchild, father, mother, brother, sister, father-in-law, mother-in-law, sister-in-law, brother-in-law, grandmother, or grandfather. Non- related individuals sharing housing and individuals with whom the employee has a romantic/intimate relationship will also be considered "relatives" for the purpose of these guidelines.

Any employee who participates in practices that constitute a conflict of interest will be subject to corrective and/or disciplinary action up to and including termination of employment.

If an employee has any influence on transactions between The Salvation Army and an organization where one of their relatives is employed, they must immediately notify their supervisor of potential conflict of interest. Failure to do so may result in corrective and/or disciplinary action up to and including termination of employment.

3.6 Criminal Conduct and Arrests—The Salvation Army has a duty to its employees, its clients, and the public to investigate allegations and charges of criminal conduct by employees. The Salvation Army also has an equally important duty to protect its employees from unwarranted invasions of privacy. If an individual receives news that a Salvation Army employee has been involved in criminal conduct, or if an employee has been arrested for, charged with, or convicted of a crime other than a minor traffic violation, they are required to report the information to the Human Resources Department. The report will be promptly and confidentially investigated

If an employee is arrested or charged with a crime other than a minor traffic violation, they may be suspended without pay up to ninety (90) days pending the results of the investigation. Based on the results of an investigation and/or court action, disciplinary action may be taken (based on the factors and circumstances involved) up to and including termination of employment.

3.7 Gambling—No form of gambling is allowed on any Salvation Army premises.

3.8 Gratuities and Gifts to Employees/Financial Arrangements for Employees—In order to maintain and strengthen the high integrity of Salvation Army employees and to prevent any misunderstanding, the following statement regarding gratuities and gifts is given to clarify what "gifts or gratuities" an employee may accept.

Employees are prohibited from accepting such payments or personally benefiting from such goods or services as:

- Honoraria for speaking or officiating on behalf of The Salvation Army, including at ceremonies such as, dedications, funerals, conferences, conventions, etc.
- Cash Payments, whether characterized as "gifts" or otherwise, from those doing business with The Salvation Army, including vendors, purchasers, bankers, lawyers, etc. An employee may only accept token, non-cash gifts of fruit, flowers, candy, etc.;
- Personal services of other employees or beneficiaries for errands or work that serves only the employee's interest;
- Donations-in-kind to The Salvation Army for its charitable purposes, whether through an adult rehabilitation center, corps, headquarters, or other center. Such items as clothes, food, bric-a-brac, furniture, appliances, equipment, etc., for personal use must be purchased at the fair market value;
- Premiums for the purchase of food, office supplies, etc. Any equipment received in this manner must be consistent with Salvation Army approved lists and must be added to the official inventory at the place of employment.

Notwithstanding the foregoing, there are certain categories of payment, which have become traditional, such as birthday, Christmas, farewell, service recognition and retirement gifts. Such gifts are not prohibited by this directive, but are to be solicited, given, and received within the following limitations and/or understanding:

- Funds of The Salvation Army, whether received as membership dues, contributions, Christmas income, or in any other manner, may not be used for a cash gift or to purchase a gift for an employee.
- Gifts to employees should be "personal and voluntary"; that is, arising out of the personal relationship of the donor to the employee and solicited without any suggestion of embarrassment or intimidation.
- Under no circumstances should a check payable to The Salvation Army be treated or transacted as a "personal and voluntary" gift to the employee. It must be made clear that any gifts to a Salvation Army employee are not charitable, tax-deductible contributions for Federal or state income tax purposes and may not be recorded in Salvation Army books.

3.9 Smoking and Tobacco Use—Employees wishing to smoke or use any other tobacco product, including cigarette alternatives such as E-Cigarettes and herbal cigarettes, may do so only in designated areas (see **Appendix** for location). The use of tobacco products on The Salvation Army's property outside of these designated areas is strictly prohibited. For the purpose of this policy, The Salvation Army's property includes all land, buildings, structures, parking lots and means of transportation owned by or leased to The Salvation Army, as well as any area, including donor/ customer property, where a staff member is engaged in Salvation Army business or otherwise represents The Salvation Army.

Smokers and tobacco users are expected to keep areas designated for smoking and tobacco use clean and use appropriate receptacles to dispose of related materials. Tobacco use/smoking must be confined to rest and meal breaks. Additional breaks are not provided for this purpose. Employees may not leave the premises to smoke or use tobacco products during the workday, except during their lunchtime.

3.10 Supplies—Personal use of company supplies and equipment without the express approval from a supervisor/ department head is strictly prohibited. This includes computer equipment and/or software for personal use.

3.11 The Salvation Army Image—Employees are expected to represent The Salvation Army both in person and when talking on the telephone. Further, employees are to maintain a patient and helpful attitude in all business dealings in keeping with the spirit and ministry of The Salvation Army.

3.12 Visitors—Employees are not to encourage visits to their work area during the workday. This includes co-workers and outside friends and/or relatives. Such visits are to be minimized.

3.13 Violence in the Workplace—The Salvation Army is committed to providing a safe environment for employees, clients, customers and visitors and has a zero tolerance of violence policy. All employees should be treated with courtesy and respect at all times. The Salvation Army refuses to tolerate violence in the workplace and will make every effort to prevent violent incidents from occurring. Any employee who displays violence in the workplace or threatens violence in the workplace, will be subject to immediate termination of employment. No talk of violence or joking about violence will be tolerated. In addition to property owned by The Salvation Army, the workplace includes any area where an individual is performing duties as an employee of The Salvation Army, including, but not limited to, off-site meeting locations and business travel.

The Salvation Army defines violence to include any conduct that may be dangerous to others; this would include, but is not limited to, physically harming another, shoving, pushing, harassment, intimidation, coercion, brandishing weapons and threats or talk of violence. Conduct that threatens, intimidates, or coerces another employee, a customer, or a member of the public will not be tolerated.

The Salvation Army will not tolerate employees being in the possession of any weapons, including weapons transported in employee vehicles, both inside the workplace or in the parking area except where this restriction is prohibited by state law. No weapons may be stored or used in Salvation Army buildings, including Salvation Army residences, except in connection with an officially-sanctioned Salvation Army program, such as men's camp. This exception is limited to the time period set for the program only and should not be construed as permanent or of long duration. In addition, when working outside Salvation Army premises on Salvation Army business, employees are prohibited from carrying or transporting weapons except as provided for by state law. Weapons include, but are not limited to, guns, knives, explosives, and other potential weapons.

The Salvation Army requires prompt and accurate reporting of all threats of violence and violent incidents, whether or not physical injury has occurred. If an employee is threatened or is the victim of a violent act in the workplace, or observes behavior that is violent or potentially violent, it should be immediately reported to the employee's supervisor or any other member of management and the Human Resources Department.

3.14 Whistleblower Protections Policy (HR 422)- If an employee has knowledge of, or concern about, illegal, dishonest, or fraudulent activity, the employee is to contact his/her immediate supervisor or the Human Resources Department. Managers and supervisors who become aware of reports of illegal and dishonest activities and/or violations of this policy through any means are obligated to promptly report this information to their supervisor (or up the chain of command as appropriate for the circumstances) and the Human Resources Department.

I. PURPOSE

The Salvation Army's, herein referred to as The Army, Purpose, Mission Statements as well as Conduct Code requires officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of The Army, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

II. SCOPE

This policy applies to all employees of the Southern Territory. Anyone filing a complaint concerning a violation or suspected violation of the Policies or Codes of Conduct must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of one or more of these Codes. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense, which may result in disciplinary action up to and including termination of employment.

III. POLICY

Reporting Responsibility

It is the responsibility of all officers and employees to comply with the Policies and Codes of Conduct and to report violations or suspected violations in accordance with this Whistleblower Policy. If questionable practices, wrongdoings, or suspected unethical conduct are observed such observations should be reported immediately.

IV. PROCEDURES

Reporting Violations

Officers and employees should share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an officer's commanding officer and an employee's supervisor is in the best position to address an area of concern. However, if employees are not comfortable speaking with their supervisor or are not satisfied with the supervisor's response, employees are encouraged to speak with someone in the Human Resources Department or anyone in management whom they are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to the Human Resources department, who has specific and exclusive responsibility to investigate all reported violations. If fraud is suspected, concerns may be reported confidentially to the Human Resources department directly.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

No Retaliation

No officer or employee who in good faith reports a violation of the law, policy or codes of The Army shall suffer harassment, retaliation or adverse employment action. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within The Army prior to seeking resolution outside The Army.

Human Resources

The Human Resources department is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and shall advise the Administration, as appropriate.

Handling of Reported Violations

The Human Resources department will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

4. COMMUNICATIONS

The Salvation Army strives to keep its employees well informed. General distribution memos and newsletters (or electronic mail, etc.) are utilized for rapid dissemination of information.

Bulletin boards are available to keep employees informed of various items of ministry interest (including electronic mail (E-mail) bulletin boards). They are used to communicate announcements required by law and official Salvation Army postings. Employees should check these boards frequently as they are required to be aware of their posted contents. The Human Resources Department must approve any item posted on an organization bulletin board, including E-mail bulletin boards.

Any public address system is to be used primarily for Salvation Army messages or important announcements relating to Salvation Army business. Use of the public address system must be approved by the Human Resources Department.

4.1 Distribution of Printed Materials—Unless authorized by The Salvation Army, distribution of printed materials for any purpose whatsoever at any time on Salvation Army property is prohibited. Permission to distribute or post any type of printed material must be approved by the Human Resources Department

4.2 E-Mail, Faxes, Computers and Other Electronic Data—Electronic mail (E-mail), faxes, telephones (including cellular phones issued by the organization for business use), computers, and other electronic devices provided by The Salvation Army are the property of The Salvation Army and are to be used for business purposes. During business hours, use of Salvation Army computer equipment for personal reasons is limited to break times. Employees should not reveal computer or other electronic passwords to anyone, and should take care to keep them confidential.

Any time information is transmitted through electronic media, there is the possibility that it could be intercepted. Therefore, no confidential Salvation Army information may be transmitted electronically without prior supervisor approval, in consultation with corporate counsel when necessary. If it is uncertain whether information is confidential, employees should err on the side of caution and obtain approval before accessing or transmitting it. E-mail messages and other electronically transmitted data do not always remain private. Accordingly, employees should use discretion when using E- mail and/or text messaging to communicate sensitive matters. Individuals are advised that even if a message is erased, it is often possible to recreate or restore it; therefore, privacy of messages cannot be ensured to anyone.

The Salvation Army strives to maintain a workplace free from harassment and remain sensitive to the diversity of its employees. Therefore, The Salvation Army prohibits the use of telephones, computers, the e-mail system and/or other electronic devices in ways that are disruptive, offensive to others, or harmful to morale. For example, the display or transmission of sexually explicit images, messages, and cartoons is not allowed. Other such misuse includes, but is not limited to, ethnic slurs, racial comments, off-color jokes, chain letters or anything that may be construed as harassment or showing disrespect for others.

E-mail may not be used to solicit others for commercial ventures, religious or political causes, outside organizations, or other non-business matters.

The Salvation Army purchases and licenses the use of various computer software for business purposes and does not own the copyright to this software or its related documentation. Unless authorized by the software developer, The Salvation Army does not have the right to reproduce such software for use on more than one computer. Employees may only use software on local area networks or on multiple machines according to the software license agreement. The Salvation Army prohibits the illegal duplication of software and its related documentation.

The Salvation Army reserves the right to enter, search and monitor the telephones, computers and/or other electronic devices which may contain electronic files or e-mail of any employee, without advance notice, for business purposes, such as investigating theft, disclosure of confidential business or proprietary information, personal abuse of the system or monitoring workflow and productivity. Employees must notify their immediate supervisor and/ or the Human Resources Department upon learning of violations of this policy. Employees who violate this policy will be subject to disciplinary action, up to and including termination of employment.

4.3 Electronic Devices that Capture Images Policy (HR 430)

I. PURPOSE

This policy is designed to reduce the risk of a deliberate or accidental use of images for inappropriate purposes. The use or presence of mobile camera phones, including camera PDA's, video equipment, cameras, handheld scanners, flash drives and any other device capable of capturing or storing an image in the workplace may interfere with productivity and lead to problems, including personal conflicts, privacy violations, and unauthorized disclosure of confidential information.

II. DEFINITIONS

'Electronic Devices' include but are not limited to mobile camera phones, including camera PDA's, video equipment, cameras, handheld scanners, flash drives and any other device capable of capturing or storing an image.

III. SCOPE

This policy applies to all employees, Officers and visitors of the Salvation Army in the Southern Territory.

IV. POLICY

Employees, Officers and visitors are not to photograph and are prohibited from photographing in areas where personal privacy is generally acknowledged and expected including restrooms, locker rooms, etc. Employees, Officers and visitors are not to use electronic equipment to create or convey offensive, harassing, vulgar, obscene, or threatening images or communications. Mobile camera phones, cameras, and camera PDAs are permitted only in public areas of The Salvation Army facilities and images of employees or other images may be captured and used only with permission.

The federal government has passed guidelines regarding electronic imaging in the Video Voyeurism Prevention Act for federal buildings and property. As a result, individual states have enacted their own state statues regarding these protections. (See **Appendix**, if applicable for your state)

V. PROCEDURES

Employees, Officer or visitors are to report any violations of this policy to management and/ or Human Resources upon knowledge. Violation of this policy can result in discipline, up to and including termination of employment.

4.4 Internet Use—The use of the Internet at work is a privilege granted by The Salvation Army, which allows staff access to information needed to effectively perform their work. During lunch and break times, employees may make use of the Internet for personal use providing this activity does not interfere with the normal operation of the network and the guidelines below are followed. Recreational "surfing" of the Internet or use of the Internet for non-work related reasons, (outside of lunch and break times), is inappropriate; employees who violate this policy are subject to corrective and/or disciplinary action up to and including termination of employment. Excessive use of the Internet can be costly; employees will be required to reimburse The Salvation Army for personal Internet charges that may be incurred.

Any information that The Salvation Army posts on a commercial online system or on the Internet may not be downloaded, duplicated or used without The Salvation Army's knowledge or approval. Employees should not post anything on a commercial online system or on the Internet without management approval.

Any information downloaded from an online information system or the Internet may be protected by copyright law. Using protected information without the permission of the copyright holder may result in liability for The Salvation Army. Employees should treat all information found online or on the Internet as if it were copyrighted. No information may be downloaded and used without the approval of legal counsel.

The Salvation Army deems all pornographic material inappropriate. Anyone using The Salvation Army's Internet connection to search for, download, view or transmit pornographic material will be terminated from employment.

In keeping with this policy, the Territorial Information Technology Department has a web-filtering system in place to monitor Internet use. The system is designed to identify and block access to Internet sites identified as containing sexually explicit or other material deemed inappropriate in the workplace. Any substantiated evidence that an employee has engaged in viewing, downloading, or transmitting inappropriate content, or has attempted to do so, will result in disciplinary action and may result in immediate termination.

4.5 Personal Mail—All personal mail must be addressed to the employee's home address. The receiving areas and mailroom are equipped to handle incoming business mail only. The Salvation Army is not responsible for personal mail at the workplace.

4.6 Recording Devices - The taping of confidential conversations at work or in the performance of duties to The Salvation Army is discouraged. If and when such action does become necessary it is preferred that any recording/or taping of conversations have the express consent of the parties involved. State specific regulations dictate the required levels of consent (see **Appendix**).

4.7 Social Networking Policy (HR 510) - The Salvation Army recognizes that employees and Officers may engage in "social networking" while on duty. "Social networking" for purposes of this policy includes all types of postings on the Internet, including, but not limited to, social networking sites, (such as Facebook©, MySpace© or LinkedIn©); blogs and other on- line journals and diaries; bulletin boards and chat rooms; microblogging, such as Twitter©; and the posting of video on YouTube© and similar media. Social networking also includes permitting or not removing postings by others where an employee can control the content of postings, such as on a personal profile or blog. This Policy applies regardless of when the employee engages in social networking.

Employees should not engage in social networking, unless on breaks/ lunch periods or where it is required for work purposes. Even so, such activities should not distract or disrupt from his/ her other work duties and responsibilities. Furthermore, employees who engage in social networking should be mindful that their postings, even if done for work purposes could have an adverse effect on The Salvation Army. To reduce the likelihood that professional and personal social networking will have an adverse effect on The Salvation Army, we ask that employees observe the following guidelines when social networking:

- Social networking is subject to all of the policies of The Salvation Army, including "Anti-Harassment", "Anti-Discrimination", "Confidentiality", "E-Mail, Faxes and Computers", "Guidelines for Technology Use and Communication with Minors (Minute 0011Aa)"and "Internet Use ".

- Employees who include any information related to The Salvation Army, please adhere to the following:

    - It should be clear to readers that the views expressed are individual and that they do not reflect the views of The Salvation Army, by stating, for example, *"The views expressed in this post are my own. They have not been reviewed or approved by The Salvation Army."*

    - Employees should not defame or otherwise discredit The Salvations Army's missions or services, or the missions or services of its volunteers, vendors, employees, program participants or Officers.

    - Employees should not use The Salvation Army's logo, trademark or proprietary graphics or photographs without expressed written permission from management.

Employees should also consider the following if their social networking includes any information related to The Salvation Army:

- The Salvation Army has spent substantial time and resources building its reputation and good will. These are valuable and important community assets. Before employees engage in any social networking that identifies them as an employee of The Salvation Army, or that identifies The Salvation Army, they should consider whether they are damaging The Salvation Army's reputation. If uncertain, employees should consult their manager or the Human Resources Department before posting.

- Complaints about work are more likely to be resolved with direct communication between employees and human resources professionals, supervisors or other management-level personnel than by posting complaints on the Internet. If an employee, nonetheless, decides to post complaints or criticism, they should avoid doing so in a way that is defamatory or disparaging to The Salvation Army or any of its employees and/or Officers; as such actions could be considered slander and/ or liable, which may lead to further legal sanctions from the affected parties.

Please note that this Policy applies even if social networking is anonymous or under a pseudonym. If employees do engage in such social networking, they should be aware that in appropriate circumstances The Salvation Army may take steps to determine their identity.

If an employee needs clarification of any aspect of this policy, they should contact their supervisor or the Human Resources Department.

Failure to comply with this policy may lead to corrective and/or disciplinary action up to and including termination of employment. The Salvation Army also reserves the right to pursue any and all available legal remedies. The Salvation Army may also report suspected unlawful conduct to appropriate law enforcement authorities.

4.8 Telephones and Personal Cellular Phones—Please be reminded that personal telephone calls must be limited both in time and nature so as not to interfere with daily responsibilities. They should be confined to emergencies. If an employee must schedule an appointment or attend to some other personal matter by phone, such personal business must be conducted during morning, lunch or afternoon breaks. Personal cellular phones are not to be used during the work day except at scheduled break and lunch periods. Cellular phones should be set to silent, vibrate or turned off completely. Family and friends should not call cellular phones during the work day. Employees who are notified of a call are requested to wait to return the call at break or lunch time. If there is an emergency, a call may be placed to and from the individual's work telephone.

5. Employee Classifications

Employee positions are classified as either **exempt** or **non-exempt** according to criteria set forth in the Federal Fair Labor Standards Act (FLSA) and applicable state laws. A position's status is determined in conformance with these laws based on job duties performed, following regulatory guidelines.

Exempt employees generally work on salary or commission and are exempt from overtime compensation per the provisions of the Fair Labor Standards Act. Exempt employees are paid a base salary for job performance, not hours worked.

Non-exempt employees receive hourly wages; they are subject to wage and hour laws, i.e. overtime pay.

Employees are further classified as follows:

5.1 Full-time regular employees are individuals employed to work at least thirty (30) hours per week, and are eligible for benefits.

5.2 Part-time regular employees are individuals employed to work less than thirty (30) hours per week.

5.3 Temporary employees are those employees who are hired directly by the organization to perform a specific job for a period of time of no more than ninety (90) days; temporary employees are not eligible for benefits other than worker's compensation insurance.

With the approval of the Human Resources Department, temporary employees hired directly by the organization can be extended for a one-time period of not more than ninety (90) additional days.

If a temporary employee on The Salvation Army payroll becomes a regular full-time or part-time employee after 90 days, without a break in service, time worked as a temporary employee will be counted toward any waiting period for purposes of benefits (i.e. health/life insurance, AFLAC, (eligible first of month following regular full-time status) sick days, vacation, floating holiday, pension, FMLA and Extended Leave); the time worked as a temporary employee is subject to any hourly requirements of the benefit itself (i.e. time worked as a temporary employee at twenty (20) hours per week would not qualify as time worked for purposes of health plan eligibility; however, it would qualify as time worked for purposes of pension plan eligibility).

Individuals performing temporary service through a temporary/staffing agency who are on the payroll of said agency are not considered employees of The Salvation Army. As such, service in this capacity will not be counted toward any waiting period for purposes of benefits, except as required by the Family and Medical Leave Act.

5.4 Casual employees are those who work on an as-needed basis (this is distinct from employees with an on-call agreement: see section 42.22). Casual employees are not eligible for benefits other than worker's compensation insurance or as otherwise required by law. Casual employees are further classified as **full-time** (employed to work at least thirty (30) hours per week) or **part-time** (employed to work less than thirty (30) hours per week)

5.5 Seasonal employees are those hired to work during specific seasons (*e.g.,* summer, Christmas, etc.). Seasonal employees are not eligible for benefits other than worker's compensation insurance and may not work for more than ninety (90) days in a given season without the approval of the Human Resources Department. Seasonal employees are further classified as **full-time** (employed to work at least thirty (30) hours per week) or **part-time** (employed to work less than thirty (30) hours per week)

5.6 On-call employees are non-exempt employees who are required to be "on-call" (available at certain times outside their normal working hours) on a continuing basis in the event that they are needed to perform duties related to their employment with The Salvation Army. On-call employees are further classified as **full-time** (employed to work at least thirty (30) hours per week) or **part-time** (employed to work less than thirty (30) hours per week).

On-call employees will complete and sign an On-Call Agreement which will define the employee's regular hours, on-call hours, compensation, and termination procedures. Benefits for on-call employees will be in accordance with their full-time or part-time status and will accrue on the basis of regular hours worked only. Overtime will be paid when earned. On-call agreements in no way alter the at-will nature of the individual's employment.

6. Employer Exemptions

As a church The Salvation Army is exempted, in certain aspects, from various federal, state, and local regulations pertaining to employment practices. The Salvation Army reserves the right to whatever exemptions are afforded by law.

6.1 COBRA - The Salvation Army is exempt from providing COBRA coverage based on the Employee Health Plan's status as a church plan.

6.2 Unemployment Compensation—The Salvation Army, as a church, is exempt from participation in the Federal and State Unemployment program. Consequently, upon termination of employment from The Salvation Army, previous employees are not entitled to unemployment compensation based on any employment with the organization.

7. Employment

7.1 Access to Personnel Records—The Salvation Army maintains a personnel file for each employee. Personnel files contain basic personal information (*e.g.,* name, address, phone number) and employment-related information such as copies of performance appraisals, etc. An employee's personnel file is their official record of employment.

If a current employee wishes to review their personnel file, they must contact the Human Resources Department to arrange a time during normal working hours to review the file with a representative who will be available to answer questions.

Current employees may have copies of any employment documentation they have signed. Once the termination process has begun or is completed, no employment paperwork will be released unless necessary to cooperate with law enforcement agencies, or as otherwise required by law. Personnel files are the property of The Salvation Army, and, therefore, cannot be removed from the office of the Human Resources Department.

Within The Salvation Army, disclosure of information in a personnel file will be restricted to authorized individuals (*e.g.,* supervisors and managers)

Disclosure of personnel information to outside sources will be limited. The Salvation Army will cooperate with requests from authorized law enforcement agencies, or local, state, or federal agencies conducting official investigations or audits. The organization will also respond to subpoenas or other legal requests as required, which may include providing copies of documents contained in an employee's personnel file.

Access to appropriate personnel records may be provided to legal counsel and consultants on a "need-to-know" basis for those parties to effectively complete their work. Any legal requests must be sent to the Human Resources Department at the Command level.

7.2 Background Investigations—The Southern Territory has instituted a Territorial Policy of conducting background investigations for specified positions as a condition of employment and/or volunteer service in order to protect The Salvation Army and the people that they serve.

Background investigations may not be completed on all prospective employees/volunteers. The nature of the position, department and job responsibilities may determine if a background investigation is required and if so, what type of background investigation will be utilized.

Background investigations, at a minimum, are required for prospective and transferring employees, for the following types of sensitive positions:

- Sergeants
- Financial
- High Risk Access
- Human Resources (to include Payroll and Benefits staff)
- Information Technology

- Planned Giving/Resource Development/Fundraising
- Risk Management
- Work With Children (to include all camp employees)
- Work With the Elderly
- Work With the Developmentally Disabled/Mentally Impaired

A Background Investigation must also be completed for the following individuals: employees who are currently in a sensitive position (as denoted above) and transfers into a different sensitive position (if the employee's last investigation was more than two (2) years ago); individuals with a break in service who seek employment in a position which requires a background check; and employees transferring to a position where a background check from a position that does not require one.

Some locations with the Southern Territory have elected to conduct background checks on all perspective employees and/or volunteers. Contact the Human Resources Department for more information.

A background investigation consent form must be completed before a background investigation can be initiated.

7.3 Changes in Personal Information—To ensure that needed records are accurate and up-to-date, it is an employee's responsibility to notify the Human Resources Department, in writing, whenever changing the following:

- Name, address, or telephone number;
- Marital status or number of dependents (for tax withholding and insurance coverage), or beneficiary information for life insurance and/or pension;
- Emergency contacts—name, relationship, and daytime/cellular phone;
- Education and training completed

7.4 Driving in the Course of Work— If an employee may be required to drive a motor vehicle for business purposes, they must have a valid driver's license, a good driving record, and be eligible for coverage by The Salvation Army's insurance. The use of cellular telephones while driving for business purposes is permitted only with a hands-free device and where consistent with and in compliance with applicable laws.

The Salvation Army provides insurance for the organization's vehicles. If an employee is required to drive their personal vehicle for business, they must provide proof of required automobile insurance coverage. Each employee who drives his or her personal vehicle in the course of work is required to provide a certificate of insurance on an annual basis verifying the required coverage. The certificate of insurance should also indicate that the policy covers driving for business purposes.

Employees who drive in the course of work must also provide proof of driver's license renewal prior to the expiration of their current driver's license. No one is authorized to drive a Salvation Army vehicle until they have been approved and listed on the approved driver list.

These requirements do not apply to normal commuting to and from work.

For additional information regarding The Salvation Army's driver qualification policy, review the employee driver's qualification manual included in this manual.

7.5 E-Verify - E-Verify is required for all new-hires, as well as existing employees assigned to work on a Federal Contract containing the E-Verify clause, and must be initiated within a specified time frame.

E-Verify is an Internet-based system operated by the Department of Homeland Security (DHS), U.S. Citizenship and Immigration Services (USCIS) that allows employers to verify the employment eligibility of their employees, regardless of citizenship. Based on the information provided by the employee on his or her Form I-9, E-Verify checks this information electronically against records contained in DHS and Social Security Administration (SSA) databases.

(E-Verify is not required for existing employees hired before November 7, 1986.)

7.6 Employment of Minors - Generally employees must be eighteen (18) years of age or older. Occasionally the organization will hire students or other minors between the ages of fourteen (14) and seventeen (17) years old (e.g. summer camp or other seasonal workers, in certain positions), however, this is done only under special conditions and in compliance with all applicable federal and state child labor regulations (see **Appendix**). Special approval is required when an individual between the ages of fourteen (14) and seventeen (17) years old is hired, to ensure compliance with the pertinent regulations and organizational policy.

7.7 Employment of Relatives/Personal Relationships in the Workplace - Employees who are related to Officers and/or other employees, employees who are involved in a romantic/intimate relationship, and non-related individuals sharing housing will not:

- Direct or control the work of the other;
- Report to the other;
- Have any review or sign-off relationship with the other.

Relatives are defined as spouse, son, daughter, niece, nephew, cousin, grandchild, father, mother, brother, sister, father-in-law, mother-in-law, sister-in-law, brother-in-law, son-in-law, daughter-in-law, aunt, uncle, grandmother, or grandfather. Although the organization will consider hiring individuals related to Salvation Army employees and Officers, they will only be eligible for hire into positions where they do not have a reporting relationship as defined above (except for temporary or seasonal employment, as defined in the "Employment of Relatives" Minute).

Two employees in a reporting relationship who become related or who become involved in a personal relationship may not continue in the reporting relationship. In such instances, ***when possible,*** the organization will ***try*** to find a suitable transfer opportunity for the parties involved. If the related parties cannot decide who will transfer, then management reserves the right to decide which party will transfer. The transfer must take place in accordance with The Salvation Army's transfer guidelines (see section 7.12, Transfer Policy).

In the event that a transfer opportunity is not available, one party must either go on an unpaid leave of absence or resign. If one party elects to go on an unpaid leave, the parties involved will have thirty (30) days to find a suitable transfer

opportunity and for the individual to begin working in the new position. If this deadline is not met, one of the two individuals must resign. If the related parties cannot decide who will resign, then management reserves the right to make that determination.

In cases where there is no reporting relationship, but relatives working together creates an actual or perceived conflict or other disruption to normal operations, The Salvation Army reserves the right to reassign or transfer such employees as it deems necessary. In cases where such disruptions exist and there are no transfer/reassignment opportunities, the employees will be given thirty (30) days to demonstrate they can work together without disruption. Related employees who cannot work together without conflict or disruption are subject to corrective and/or disciplinary action up to and including termination of employment.

The Salvation Army reserves the right to take prompt action if a potential conflict of interest arises concerning individuals who occupy positions at any level (higher or lower) in the same line of authority that may affect employment decisions.

7.8 Employment Verification—From time to time, an employment verification may be requested by an outside party. All employment requests must be directed in writing to the Human Resources Department. The Salvation Army will not be liable for information provided when the request is directed to someone other than authorized human resources personnel. To protect confidentiality, information will not be released unless the employee provides written authorization, except as outlined above in **Section 7.1, Access to Personnel Records**.

7.9 Outside Employment—The Salvation Army reserves the right to prohibit outside employment that creates a real or potential conflict of interest to the organization or its clients. If outside employment prohibits effective performance of an employee's duties, creates an actual or potential conflict of interest, or adversely affects The Salvation Army's image, the employee may be asked either to resign from their outside employment, or to resign their position with The Salvation Army.

Individuals who use resources provided by The Salvation Army for personal gain, including in performing work for another employer, are subject to disciplinary action, up to and including termination of employment. In addition, employees are not to solicit or conduct any outside business during paid working time. Outside employment will not be considered an excuse for poor job performance, absenteeism, tardiness, leaving early, refusal to travel or refusal to work overtime or different hours. Employees who have accepted outside employment may not use paid sick days to work on the outside job.

The Salvation Army assumes no responsibility for outside employment. Workers' Compensation insurance and other benefits for injuries arising from outside employment will not be provided by The Salvation Army.

7.10 Religious Accommodation— If possible, the organization allows time off to observe religious holidays that are not otherwise Salvation Army holidays. Requests for time off for bona fide religious observances will be considered on a case- by-case basis. So that requests can be reasonably accommodated, the employee must notify their supervisor of the request at least three (3) weeks before the date of the planned absence. If vacation or personal time is available, it may be used for the observance of such holidays, otherwise, such time off is without pay.

This policy applies only to religious holidays. It does not apply to regular weekly days of worship. If an employee's regular

work schedule falls on their worship days, generally they will be required to work as scheduled. Questions regarding work schedule/worship day conflicts or any other religious accommodation should be directed to the Human Resources Department.

7.11 Second Jobs with The Salvation Army - Non-exempt employees who work a second job for any Salvation Army unit will be paid at an hourly rate for the second job. The hourly rate will be determined per the standard process for establishing wage rates.

If the employee is working in two part-time positions with The Salvation Army, the first part-time position that the employee accepted is considered the primary position. The unit employing the individual in the secondary or seasonal position is responsible for any overtime and/or benefits which accrue due to the second or seasonal job.

If the employee works in one full-time and one-part time position with The Salvation Army, the full-time position will be considered the employee's primary position. The unit employing the individual on the full-time basis will be responsible for all benefits. The unit employing the individual in the part-time position is responsible for any overtime which accrues due to the part-time position.

Exempt employees will be paid an appropriate rate for a second job, in accordance with the standard process for establishing wage rates.

7.12 Transfer Policy - In accordance with The Salvation Army's recruitment policy, job opportunities are posted internally so that current employees may apply. This practice serves to provide employees with the opportunity for development and career advancement through transfer/promotion from within, as well as to provide managers with qualified internal applicants. It is the employee's responsibility to submit an application via the appropriate channels if an opening occurs for which they wish to be considered. If the employee is selected for an interview they must then notify their current supervisor, in writing, of their interest in transfer. If the employee wishes to transfer into a position which requires a background investigation, they will be subject to the Territorial Background Investigations Policy, HR025 (see section 7.2 Background Investigations). In the event of a transfer more than six months into the current Performance Management cycle (November 1 – April 30), the employee will receive a performance evaluation conducted by their current supervisor in order to document their performance in the position they are transferring from (see 11 Performance Management System for further details).

If the employee has been counseled for below standard performance and/or are on a performance improvement plan, he/she is not eligible for transfer until satisfactory performance is achieved (exceptions may occur when the transfer is initiated by The Salvation Army as part of a performance improvement plan). Transfer requests submitted by employees who have not completed one year of service in their present position are generally not approved; transfer requests of this type must be accompanied by detailed rationale from the proposed employing supervisor as to why the exception should be approved; a copy of this rationale must be submitted to the Territorial Human Resources Department for review prior to approval of the transfer. The exception must be submitted to and approved by the appropriate headquarters and Territorial Headquarters prior to the transfer.

Requests for transfer must serve the best interests of The Salvation Army and the employee. There is no guarantee that the request will result in a transfer, and The Salvation Army reserves the right to refuse a transfer request or to rescind its approval should work conditions change.

Except in the case of a reduction in workforce, a transfer can only take place when the formal offer of employment has been extended to and accepted by the employee prior to the employee's last day worked at the current employing unit/department; if the individual separates from employment before accepting another position, this constitutes a rehire and does not qualify as a transfer.
When an individual's employment is terminated due to a reduction in workforce, the individual has thirty (30) calendar days (from the last day worked) in which to begin work in a new position and therefore qualify as a transfer.

Refer to **Section 13.14 – Transfers – Impact on Benefits** for details regarding transfer of benefits.

Transfer arrangements will be coordinated by the appropriate departments/units and made at a time and in a manner that will minimize work interruptions in the affected departments/units. A performance evaluation will be conducted once the employee has completed ninety (90) days in the new position.

If a non-exempt employee transfers into an exempt position, any additional vacation benefits must be negotiated at the time of transfer, and approved by the proposed hiring unit/department prior to the start date in the new position. When a current employee is granted additional vacation as part of the transfer process, the negotiated vacation will be available as of January 1 of the following year.

For transfers between locations, transfer paperwork must be initiated by the current employment location.

When the procedures are followed, the years of service of the employee and appropriate employee benefits will be considered continuous at the new employing unit. To maintain benefits for which the employee is eligible, there can be no more than thirty (30) calendar days between the last day worked at the current employing unit and the date of employment at the new employing unit. This thirty (30) day period could include, and is not extended by, vacation/floating holiday(s) or personal time utilized. The employee cannot be engaged in any type of outside employment during this time.

7.13 Visa/Immigration Sponsorship - There are times when it is beneficial to The Salvation Army to obtain approval and sponsorship as a petitioner in immigration filings to authorize and permit non-US citizens to legally work for The Salvation Army in the Southern Territory, either as a lawful nonimmigrant or as a permanent resident alien or immigrant. The decision as to whether to sponsor an alien for a nonimmigrant temporary work visa and/or an immigrant visa or adjustment of status for permanent residence will be solely at the discretion of The Salvation Army. No Officer, supervisor, employee, agent or representative of The Salvation Army is authorized to represent, or in any way promise, any alien or nonimmigrant worker that The Salvation Army will undertake sponsorship for a temporary work visa or permanent residence visa without first having applied for and having obtained written approval from the Secretary for Personnel, Southern Territory and/ or the Territorial Executive Director of Human Resources. Moreover, the decision to continue such sponsorship may be withdrawn at any time solely at the discretion of The Salvation Army.

All requests for Salvation Army sponsorship of a prospective nonimmigrant for a temporary work visa (such as an R1) must be directed in writing, by authorized personnel at the Divisional/Command level, to the attention of the Territorial Executive Director of Human Resources.

8. ORIENTATION PROCESS/PERIOD

The first ninety (90) days of employment are considered an orientation period for all new and rehired employees. This time is an opportunity for employees to find out if they are suited to and enjoy their new position. Additionally, the orientation period gives the supervisor a reasonable period of time to evaluate the employee's performance and ability to meet Salvation Army standards. A performance evaluation will be conducted at the end of the orientation period. If, in the judgment of management, the employee's performance is satisfactory or better, their employment will continue. If, in the judgment of management, the employee's performance is marginal or unsatisfactory, The Salvation Army may end the employment relationship or may extend the orientation period for up to an additional ninety (90) days to further evaluate performance and suitability for the job. Extension of the orientation period does not negatively impact an employee's eligibility for benefits.

As is true at all times during an individual's employment with The Salvation Army, employment is not for any specific time and may be terminated at will, with or without cause and without prior notice. Successful completion of the orientation period is **not** a guarantee to a right of continued employment.

The Salvation Army believes that an orientation meeting is essential to beginning a mutually rewarding working relationship. The meeting is an opportunity to acquaint newly hired employees with The Salvation Army and discuss policies, procedures, and benefits with them. This also affords the opportunity to complete all necessary new hire paperwork to ensure all required federal, state, and internal documents are completed in a timely manner. Therefore, except where necessity requires or it is essential, all new employee's first day of work will only be on orientation days.

8.1 Bloodborne Pathogens Training—In order to protect the workforce as much as possible regarding potential exposure to bloodborne pathogens in the workplace, The Salvation Army has established a bloodborne pathogens training program which each employee must complete every three (3) years. For additional information regarding this training program, or any questions regarding bloodborne pathogens in general, please contact the Human Resources Department.

9. Payroll Information

9.1 Garnishments—When a court order to withhold funds from paychecks (child support, levies, etc.) is received, The Salvation Army will comply with such orders in accordance with applicable regulations.

9.2 Pay Periods and Paydays - Employees will be paid according to the pay period established by their work location. It is not the policy of The Salvation Army to advance salary. Any questions about a paycheck should be discussed first with the supervisor (for additional information regarding pay period and paydays, see **Appendix**).

To ensure the security of a paycheck, it will be issued only to the employee to whom it belongs unless written authorization to release it to another person is provided. Authorization forms to allow the release of a paycheck must be obtained from the Human Resources Department and/or payroll administrator. Anyone authorized to pick up a paycheck will be required to present identification before it will be released.

9.3 Room and/or Board—If an employee is provided room and/or board that is not required by the employee's position, the value of the room and board is taxable unless the employee makes rent payments. Rent payments may be payroll deducted. There is an authorization form for the deduction; once completed it will be retained in the employee's personnel file. Value of the housing provided is based on fair market value; please contact the Human Resources Department for more information on Room and Board.

9.4 Standard Deductions and W-2 Information - The Salvation Army is required by law to make certain deductions from employee paychecks each pay period. These include: Federal Income Tax (FIT), Federal Social Security (FICA) and Medicare Tax, and where applicable, State Income Tax (SIT) and State Disability Insurance (SDI). The amount of these deductions is summarized on a W-2 form and provided to all employees no later than January 31st of each year. To ensure that each employee's W-2 is accurate and received on time, changes of name or address must be reported to the Human Resources Department and/or payroll administrator within thirty (30) days of such change.

The Salvation Army offers employee benefit programs that allow eligible employees to voluntarily authorize deductions from their paychecks beyond those required by law to cover the costs of participation in these programs. Further details on these programs are available in the **Employee Benefits** section of the manual.

In order to ensure the correct amount is deducted from a paycheck for these benefits, employees should review their paycheck or pay stub regularly. If there are questions about paycheck deductions, please contact the location's payroll administrator.

9.5 Time and Attendance - Employees are expected to report to work on time each day and to work through the full working period. If an individual is frequently absent or late, makes a habit of leaving work early, or has frequent mis- punches, it may be necessary to initiate corrective and/or disciplinary action that could lead to termination of employment.

Falsification of time records will be grounds for corrective and/or disciplinary action up to and including termination of employment. Completion of a time card by another employee (other than as necessary by management) will be considered falsification of official records; this will be grounds for corrective and/or disciplinary action against both individuals, up to

and including termination of employment.

Non-Exempt Employees - Payroll Procedures

All non-exempt employees must report **all** time worked. This would include any work that occurs within or outside of the workplace. Work that occurs outside of the workplace (i.e. working remotely off-site or using electronic mediums to complete duties) must be approved by the non-exempt employee's supervisor and reported immediately. Accurate, timely completion of time cards is critical to correct payroll processing. Where available, the electronic time clock system **must** be used to record time worked. Employees are responsible for the accuracy and completeness of the information on their time records. Employees are expected, unless otherwise instructed, to clock IN each morning, OUT for lunch, IN from lunch and OUT at the end of the day. If a non-exempt employee leaves the facility for personal reasons he/she must clock out and clock back in upon return.

If an employee forgets to clock in or out at the designated time, it must be immediately reported to the supervisor and/or payroll administrator, as instructed by the location's standard payroll procedures. Frequent mis-punches (more than three (3) in a ninety (90) day period) may result in disciplinary action up to and including termination of employment.

Any additions, corrections or changes to time records must be approved by the employee's supervisor/department head and submitted to the payroll administrator, per the location's protocol.

In the event that the employee cannot complete their time card as required, contact the supervisor and/or the payroll administrator immediately.

Time cards must be signed or electronically approved by the employee and their supervisor.

Non-exempt employees must begin work no earlier than seven (7) minutes before their workday starts and end no later than seven (7) minutes after their workday ends. Employees may not report earlier or stay later without the specific advanced approval of the supervisor/department head.

Exempt Employee Payroll

To ensure accurate cost accounting, exempt employees may also be required to report time spent on certain projects. It should be noted that exempt time reports are a management tool for accurate record keeping of cost accounting and vacation usage only. They should not be considered a means by which hours worked are recorded.

Recording Absences in Payroll

An absentee form or reporting of absence(s) in the established payroll system must be submitted no later than two (2) business days following each absence. Failure to record an absence on a timely basis may affect the employee's paycheck.

10. Work-week and Scheduling
Work hours will be established by each Salvation Army unit to meet the needs of the organization. Regardless of position, employees may be required to work additional time on an "as needed" basis.

Exempt employees will generally conform to the established work day and lunch and break times of the location where employed. Although exempt employees are not paid for hours worked, deductions can be made for certain full day absences. Abuse of partial day absences will result in disciplinary measures.

10.1 After Working Hours—Employees are not to occupy, dwell in, or be present in or around the workplace outside of normal working hours unless otherwise specifically requested or required to do so due to job responsibilities.

10.2 Absence Reporting - If an employee cannot report for work or thinks they will be late, the department head/supervisor must be notified via telephone before the start of the employee's work shift. Not reporting to work and not calling to report the absence is considered a no call/no show and is a serious matter which may result in corrective and/or disciplinary action, up to and including termination of employment (see **Section 15.3, Job Abandonment**). Management may consider extenuating circumstances when determining discipline for a no call/no show (for example, if the employee is in a serious accident and is hospitalized) and has the right to exercise discretion in such cases.

10.2.1 Unplanned Absences - Unplanned absences are inevitable and can happen at any time. However, to maintain a productive and equitable work environment any employee deemed to have abused or taken unplanned absences excessively shall be subject to corrective and/or disciplinary action up to and including termination of employment. Unplanned absences, including sick time are defined as any time that has **not** been scheduled, planned and/or approved that result in an absence from work. With the exception of absences incurred during approved Family and Medical leave (FMLA), leave granted under the Americans with Disabilities Act (ADA), Bereavement Leave, Extended Leave and/ or due to a certified workers compensation related injury.

Unplanned absences with or without pay in excess of three (3) occurrences in a three month period is considered excessive. An occurrence is defined as a single unplanned absence or consecutive unplanned absences connected to the same incident/illness.

10.3 Alternative Work Schedules - The Salvation Army considers alternative work schedules to be a viable alternative work arrangement in cases where such an arrangement may be in the best interest of the employee, job requirements and the organization. Alternative work schedules are intended to enhance employee productivity and satisfaction and at the same time, meet the needs of The Salvation Army and those that they serve. The focus of the arrangement must remain on job performance and meeting business demands.

Alternative work schedules are available to non-exempt employees in job classifications where this type of arrangement is feasible. The Human Resources Department will work closely with each department to determine job classifications that are suitable for an alternative work arrangement. Each alternative schedule is based on a mutually agreed upon Alternative Work Schedule Agreement between The Salvation Army and an employee that is approved for the alternative work schedule. An Alternative Work Schedule Agreement in no way changes the employee's terms and conditions of employment with The Salvation Army.

Additional information regarding Alternative Work Schedules and the options detailed below is available through the Human Resources Department.

10.3.1 Compressed Work Week - The compressed workweek is another option for a flexible work schedule consisting of four nine hour days – participants work either Monday-Thursday or Tuesday through Friday each week.

- Employees are required to work the core days of Tuesday, Wednesday, and Thursday.
- Employees must schedule an unpaid lunch time of at least forty-five (45) minutes during each day worked. Scheduling lunch at the beginning or end of the work day is not permitted. While employees may occasionally need to work through lunch, skipping lunch is not ideal for a compressed workweek schedule and should be avoided except on an occasional basis (for the purpose of this policy, an occasional basis is defined as no more than once per quarter.

10.3.2 Flexible Work Week - An employee may participate in The Salvation Army's flextime program by working the same number of normally scheduled hours per week during a different and preapproved schedule.

- Employees are required to work the core hours of 10:00 a.m. to 3:00 p.m.
- Employees must schedule an unpaid lunch time of at least forty-five (45) minutes during the workday. Scheduling lunch at the beginning or end of the work day is not permitted. Working through lunch is permitted on an occasional basis (for the purpose of this policy, an occasional basis is defined as no more than once per quarter).

10.3.3 Telecommuting—The Salvation Army considers telecommuting to be a viable alternative work arrangement in cases where such an arrangement may be in the best interest of the employee, job requirements and the organization. Telecommuting is intended to enhance employee productivity and satisfaction and at the same time, meet the needs of The Salvation Army. Telecommuting allows an employee to work at home, on the road, or in a satellite location for all or part of their regular workweek.

Telecommuting is an alternative work program available to employees in certain job categories and based on a mutually agreed upon Telecommuting Agreement between The Salvation Army and an employee who is approved for telecommuting. Telecommuting is not designed to be a replacement for appropriate child or adult care. Although an individual employee's schedule may be modified to accommodate child/adult care needs, the focus of the arrangement must remain on job performance and meeting business demands.

Telecommuting is not an entitlement or company-wide benefit; Telecommuting Agreements are not permanent and may be terminated or adjusted as needed if it is determined that either The Salvation Army's or employee's needs are not being met. A Telecommuting Agreement in no way changes the employee's terms and conditions of at-will employment with The Salvation Army.

Individuals interested in finding out more information should contact their supervisor or the Human Resources Department.

10.4 Breaks—The Salvation Army provides breaks so that employees may attend to personal matters (see **Appendix** for

location specific break times).

Employees who forego breaks cannot accumulate any unused rest periods or use rest periods as the basis for starting late, quitting early, or extending scheduled meal periods. It is the expectation that all employees will take advantage of breaks, when offered. Employees who take unauthorized or extended rest periods may be subject to corrective and/or disciplinary action, up to and including termination of employment.

Employees who are late to work by half an hour or more may not be eligible for that morning's break. Employees who leave work early (before their regularly scheduled workday ends) by half an hour or more may not be eligible for that afternoon's break.

10.5 Conference Attendance - If an employee is offered the opportunity by The Salvation Army to attend a job related conference and agrees to participate, the time spent attending the conference will be considered working time and will be paid. All normal expenses covering conference attendance will be paid by The Salvation Army, including travel, lodging, meals and supplies.

For **non-exempt** employees, all hours spent attending the conference sessions will be factored into overtime calculations.

If **non-exempt** employees are requested to attend a conference on a day they would not normally work, they will be paid for those hours actually spent attending the conference sessions. Accurate time records must be kept of all time spent attending conference sessions. The time records must be signed by the employee and approved by the employee's supervisor and provided to the payroll administrator within twenty-four (24) hours of return from the conference.

10.6 Meal periods—The Salvation Army provides meal breaks for eligible employees (see **Appendix** for location specific meal times). Meal breaks may be spent on or off The Salvation Army's premises. Supervisors may provide additional details or information about individual schedules for meal breaks. Any other arrangements should be cleared in advance with the employee's supervisor.

Employees who take unauthorized meal periods or extend authorized meal periods beyond approved limits can be subject to corrective and/or disciplinary action, up to and including termination of employment.

If a non-exempt employee is required by management to work during a meal break, the time will be considered working time and the employee will be paid accordingly.

10.7 Travel Time—Non-exempt employees will be compensated for travel time when it is required for Salvation Army business, with the prior approval of the employee's supervisor. Approved travel time will be paid and will be factored into the employee's overtime calculations.

Travel time includes the time required to travel to and from a business destination (other than an employee's daily commute). Travel time does not include time spent for personal business.

Employees are responsible for accurately tracking, calculating and reporting travel time, in accordance with this practice. If a meal period is taken in the course of travel, it should be deducted from travel time.

10.8 Working on Sunday—Due to the religious nature of the organization employees will not be requested to work on Sunday unless it is expressly stated in the job description and a requirement of the position with The Salvation Army.

11. Performance Management System

The Performance Management System is a development system designed to benefit the employee and the organization by setting and monitoring goals and evaluating employee performance. The system is intended to provide ongoing dialogue between the employee and their supervisor concerning how well the employee is meeting expectations; clarification of their job responsibilities; opportunities for growth and development (including training needed to perform successfully in the position); and potential advancements within the organization. The performance management cycle runs from May 1 – April 30 of each year.

All regular employees (full-time and part-time) receive standardized performance evaluations at ninety (90) days of employment, and annually. Current employees also receive a formal performance evaluation upon transfer/change in position if they have been in their current position for more than six months into the performance cycle (November 1 – April 30). This performance evaluation is included as part of the approval paperwork for the transfer/position change.

Temporary employees do not receive formal performance evaluations, although their performance will be monitored. Casual employees who have worked more than ninety (90) days (continuously or non-continuously) in the previous twelve (12) month period will also receive a performance evaluation. Casual employees who do not meet these criteria do not receive formal performance evaluations, although their performance will be monitored.

Performance evaluations become a part of an employee's personnel file. Employees are expected to sign their performance evaluation to indicate that it was reviewed with them. An employee's signature does not necessarily imply agreement with the evaluation and a section for comments is provided. If an employee refuses to sign the evaluation, the refusal will be documented on the form, signed by the employee's immediate supervisor & witnessed by the next level of management.

Performance evaluations may also be conducted at other times for specific reasons such as promotion, poor work performance, or problems warranting disciplinary actions. Individuals who have been placed on a Performance Improvement Plan (PIP) will receive more frequent reviews.

11.1 90-Day Performance Evaluation - A performance evaluation will be conducted at the end of the ninety (90) day orientation period for new hires and re-hired employees (see **Section 8. Orientation Process/Period** for additional details). A 90 Day performance evaluation will also be conducted for employees who change positions, at the end of ninety (90) days in their new position.

11.2 Annual Performance Evaluation –An annual performance review is conducted between May 1 – June 30 , on all regular employees throughout the Southern Territory who have been employed for more than ninety (90) days. Employees who have been with the organization or in their current position less than ninety (90) days at the time that annual reviews are conducted receive a 90 day review in lieu of an annual review for that year.

If an employee changes positions during the year, a performance evaluation will also be conducted by the current supervisor prior to the employees' position change to document performance in their current position.

12. Compensation

Rates of pay are based on an assessment of position, individual training and experience, the value of the job to the ministry, the market for similar jobs, and an internal comparison of current employees' pay for performing similar jobs.

12.1 Overtime Work/Compensation (applies to non-exempt employees only)—Non-exempt employees may not start work early, work through lunch or breaks, work late, or work overtime without prior approval of their supervisor. Hourly overtime is paid at 1 ½ times the regular hourly rate of pay (time and one-half) for work over forty (40) hours in a workweek. Paid time off (*e.g.,* sick/personal days, vacation or holiday) is not included in calculating hours worked for the purpose of overtime pay.

On occasion, The Salvation Army will need employees to work additional hours beyond their regularly scheduled or usual hours. Employees are expected to work as needed. Repeated refusals to work additional time when requested and/or refusal to work additional time without a valid excuse may be grounds for discipline, up to and including termination of employment.

All additional time worked will first be applied to absences during the week and the balance paid as additional time/overtime, as applicable.

12.2 Job Descriptions - The Salvation Army utilizes job descriptions to aid in staffing, compensation administration, performance management, and training. They also help employees and their supervisor/department head to communicate concerning job responsibilities and expectations. The job descriptions are not fixed guidelines and are subject to change. Changes to the job description could impact the Fair Labor Standards Act status of the position (exempt or non-exempt). From time to time an employee may be requested to perform duties that are not part of their normal job description. If over time the new duties and responsibilities remain a significant part of the assignment, the job description may be modified. Job descriptions will be reviewed on a regular basis. All job descriptions must be signed and dated by the employee and a copy retained in the individual's personnel file.

12.3 Merit Increase - Merit increases are based on performance (how well an employee meets performance standards for their job and their overall contribution to the organization). Merit increases are **not guaranteed;** they must be **earned.** Merit increases do not create an implied contract for future employment, and do not alter the "at-will" nature of the employment relationship.

Merit increases may be granted when earned, if financially possible, effective October 1 of each year. Employees hired between October 1 and June 30 will be eligible to receive a pro-rated merit increase (where granted) on the following October 1. Merit increases may be pro-rated based on compensation policy.

Employees hired between July 1 and September 30 are eligible for a merit increase (where granted) effective October 1 after one full year of employment, which may represent up to fifteen (15) months of performance. The merit increase in these situations will be based on the twelve (12) month period (October 1–September 30) and will not be inflated to represent the period worked prior to the last October 1 common review date.

Wage and salary increases for individuals on approved leaves of absence will be provided in accordance with the pay increase policy, as well as applicable federal and state laws.

When employees are engaged in corrective and/or disciplinary action, wage increases may be withheld or delayed until the performance is improved.

Annual performance evaluations will be conducted regardless of whether the location expects to give merit increases. A merit increase is not provided on the basis of the review conducted at the conclusion of the orientation period.

In addition to the specific timeframe outlined above, increases may be granted at any time they are deemed warranted by a change in job responsibilities or due to changes in market conditions. There may be no pay increase if performance, market conditions, budget, or a change in job responsibilities do not warrant it.

12.4 General Increase - Where financially feasible, the Territorial Administration approves a general increase that is implemented on a location by location basis, as determined by the Divisional Administration. The purpose of the general increase is to allow local units to grant employee pay increases that enable their wages to assist with changes in the cost of living. General increases (if granted) are effective October 1 for all employees on payroll at the same location; the percentage of the general increase is not pro-rated. For additional information regarding general increases, see **Appendix**. General increases do not create an implied contract for future employment, and do not alter the "at-will" nature of the employment relationship.

13. Employee Benefits

The Salvation Army provides a competitive benefits package that is designed to supplement an employee's salary. The Salvation Army reserves the right to make changes to the benefits package at the organization's sole discretion and in accordance with applicable laws and plans. The following provides a general overview of employee benefits currently provided. Further information about specific benefits may be outlined in the Summary Plan Description for each benefit. Where the Summary Plan Description deviates from applicable laws, the greater benefit to the employee will prevail.

Full-time employees who have successfully completed the ninety (90) day waiting period are eligible to participate in The Salvation Army health plan and supplemental policies (Voluntary Life insurance plan and Flexible Spending Accounts).

13.1 Health Plan—The Salvation Army Southern Territory Employee Health Plan includes the following benefits: medical plan, managed pharmacy plan, dental plan, vision, and hearing aid plan.

Eligible employees must complete an enrollment form prior to the date they become eligible. If coverage is elected, it will become effective the first day of the month on/after eligibility. The Salvation Army pays a portion of the cost of premiums for employees. If an employee is not in active service on the date they would otherwise become eligible, they may become covered after returning to active service for one full day.

Please note: If an employee enrolls in The Salvation Army health plan, it will become the employee's primary health plan, causing all other plans, including Medicare, to pay as secondary.

Employees may choose from five levels of coverage:

- Employee only
- Employee plus one child
- Employee plus spouse
- Employee plus two or more dependents
- Two-spouse net coverage (this coverage is available at a reduced premium for married employees, with dependent(s), when both employees work full-time for The Salvation Army).

If an employee's classification changes benefits may be adjusted accordingly; please see **section 13.13**, Employment Classification Change – Impact on Benefits, for details.

Health plan coverage terminates at the end of the month in which employment is terminated. Employees are expected to pay any remaining portion of your health plan premium not paid for that month. For more information regarding the Employee Health Plan, please see the Employee Health Plan booklet.

13.2 Supplemental Policies

13.2.1 Voluntary Life & Accidental Death & Dismemberment Insurance —The Salvation Army provides eligible employees the opportunity to elect supplemental term life & accidental death & dismemberment insurance for themselves, their

spouse, and/or eligible dependents.

Upon eligibility, all necessary forms must be completed. The participant will be responsible for voluntary term life insurance premiums; these premiums will be paid through payroll deduction.

Employees have the right to convert or port this policy up to thirty-one (31) days after termination of employment. For more information please see the Supplemental Term Life Insurance booklet. Copies are available; contact the Human Resources Department for details.

13.2.2 Flexible Spending Accounts- Under Section 125 of the IRS Code, flexible spending accounts are available for employees to set aside funds to cover certain expenses with pre-tax dollars.

Flexible spending account options include:

- Dependent Spending Account - for child care or elder care expenses;
- Health Spending Account – for out-of-pocket medical expenses not covered by health insurance (e.g., annual deductibles and co-payments in accordance with applicable legislation).

Further information is provided in the plan's summary description. Copies are available; contact the Human Resources Department for details.

An enrollment form must be completed in order to elect flexible spending account benefit(s).

13.3 Basic Life & Accidental Death & Dismemberment Insurance—Upon eligibility (as described above) employees are automatically enrolled in a life and accidental death and dismemberment insurance plan, paid for by The Salvation Army.

Employees should designate a beneficiary for this plan. In the event that the employee elects not to name a beneficiary, disbursements may be made to the employee's legal relatives or estate, in accordance with state law. By national Salvation Army policy, a Salvation Army Officer cannot be named as a beneficiary of the life insurance policy of an employee unless the Officer is a relative or family member.

The employee has the right to convert to an individual life insurance policy up to thirty-one (31) days after termination of employment. For more information please see the Group Insurance Certificate booklet. Copies are available; contact the Human Resources Department for details.

13.4 Short Term Disability Plan—Regular full-time employees working at least thirty (30) hours per week who have completed one (1) year of continuous employment are eligible for the short-term disability plan. Short-term disability benefits commence after all eligible paid time off benefits have been utilized. The schedule of benefits includes:

• 60% of average weekly wage with a maximum of $577.00 per week for up to twenty-six (26) weeks during any fifty-two (52) week period.

Note: If an employee begins a leave of absence (Family Medical Leave or Extended Leave) as a result of a disability and is unable to return to work following the approved leave of absence, employment and all employee benefits will be terminated. [Exceptions to the length of leave will be considered in keeping with the Americans with Disabilities Act]. Short- term disability benefits, however, will continue for the full twenty-six weeks or until the employee is no longer disabled. If the employee is re-hired at a future date, they will need to re-qualify for further coverage.

Further information about the short term disability plan is provided in the plan's summary description. Copies are available; contact the Human Resources Department for details.

13.5 Employee Retirement Plans

13.5.1 Pension Plan—The Salvation Army Employee Pension Plan is an IRS qualified, non-contributory plan funded 100% by The Salvation Army. Individuals who are employed for at least twenty (20) hours per week and five (5) months per year are eligible to receive employee pension benefits. The eligibility date is one year from the employee's hire date and the plan will be effective the first day of the calendar quarter on or immediately following the eligibility date. The Salvation Army begins to make contributions based on the employee's earnings during the quarter in which they become enrolled, i.e.,

Hire date:	April 10, 2011
Eligible:	April 10, 2012
Enrolled in Plan:	July 1, 2012
Contributions Begin:	October 2012 based on third quarter 2012 earnings

Vesting begins at fifty percent (50%) after four (4) years of continuous employment, seventy-five percent (75%) after five (5) years and one hundred (100%) after six (6) years.

Upon termination of employment, the pension benefit for vesting purposes will terminate effective the last day worked (see **Family and Medical Leave Policy, section 13.10.1**, for exceptions). The employee must be employed by The Salvation Army for the entire quarter in order for pension contributions to be credited for that quarter.

Further information about the Employee Pension Plan is provided in the plan's description booklet. Copies are available; contact the Human Resources Department for further details.

13.5.2 Tax Deferred Annuity—Employees of The Salvation Army are eligible to contribute to a Tax-Deferred Annuity retirement plan (also called a 403(b)). With a Tax-Deferred Annuity, federal income taxes on contributions and any interest or investment earnings are deferred until the money is withdrawn. Contributions to the Tax-Deferred Annuity are made from pre-tax salary through a payroll deduction. All full-time and part-time employees are eligible to participate in the tax deferred annuity; there is no waiting period associated with this benefit, other than the administrative time required to process the salary reduction agreement. All contributions are 100% vested. The Human Resources Department and/or payroll administrator may be contacted for the necessary enrollment forms and plan prospectus.

13.6 Education Assistance Program- Full-time employees are eligible to apply for The Salvation Army's education assistance program on or after their first anniversary date. Courses eligible for reimbursement include those that cover job-related

skills and those taken as part of a long term program leading to a degree in a field that is considered helpful to The Salvation Army. The course must be offered through one of the following: an accredited college, university, vocational technical institute, or community college; inclusive of distance educational programs. No more than six (6) hours of coursework per semester/quarter will be approved under the education assistance program. The approval for reimbursement will be contingent upon availability of funds.

Expenses eligible for reimbursement include tuition, required fees and course materials. Other miscellaneous expenses (i.e. daily parking fees or parking passes, supplies, tools, etc.) are not reimbursable. The Salvation Army will not provide reimbursement for costs covered by financial aid that do not have to be repaid (i.e. scholarships, grants, the G.I. Bill, etc.)

Employees may be eligible to receive reimbursement according to the following schedule: 90% reimbursement for a grade of "A"; 75% for a "B"; 50% for a "C"/pass. No reimbursement is provided for a grade below a "C"/pass.

To be eligible for reimbursement through this program, application must be made prior to the beginning of the course. The maximum annual amount of educational assistance allowed under this program per eligible employee will be the tax-free annual limit as set by the Internal Revenue Service. Forms are available in the Human Resources Department.

If the employee resigns or is terminated from employment before receiving a grade in a class, they will not be reimbursed for costs associated with that class.

If the employee resigns or is terminated from employment within the twelve (12) months after receiving reimbursement, they may be required to repay The Salvation Army for any reimbursement received within the last twelve (12) months. The employee may elect to have all or a portion of any repayment owed deducted from their final paycheck(s). If the amount to repay is greater than the employee's final pay, payment arrangements may be coordinated with the Human Resources Department.

13.7 Workers Compensation Plan- The Salvation Army provides workers' compensation insurance for all employees. This insurance provides financial benefits in accordance with state law, should an employee suffer a work-related injury, illness, or fatality. Employees are encouraged to use caution in their work and follow all safety requirements and procedures of the organization.

Employees are required to advise their supervisor and the Human Resources Department immediately of any on-the-job accident, injury or illness suffered as a result of employment activity at or on behalf of The Salvation Army. In addition, an accident report must be submitted with twenty-four (24) hours of the occurrence. An accident report is required to comply with legal reporting requirements and ensure that any subsequent claim is handled correctly; therefore it must be submitted even if the injury or illness seems minor and/or no time is lost from work. Failure to immediately report a work related injury may result in corrective and/or disciplinary action. Failure to report such injury or illness may also result in a claim being denied by the workers' compensation insurance companies.

It is the policy of The Salvation Army to comply with state law and to aid any employee whose injury or illness is determined to be compensable under the provisions of the applicable State Workers' Compensation Act. If an occupational injury/illness occurs and emergency treatment is necessary, employees will be offered the services of a *"Panel of*

Physicians" (in compliance with state law and applicable legislation).

If a work related injury or illness qualifies as a serious health condition and the employee is eligible for medical leave, time off for this condition will count towards the twelve (12) weeks of leave entitled under the Family Medical Leave Act (please refer to **Family and Medical Leave Policy, section 13.10.1**, for further information about employee rights under the Family Medical Leave Act).

Workers' compensation is a valuable but expensive benefit, and The Salvation Army asks employees' help in protecting it by promptly reporting any evidence of fraudulent activity related to workers' compensation.

If an employee is under the influence of alcohol or an illegal/non-prescribed drug at the time of an on-the-job injury, they may be disqualified from workers' compensation benefits (see **Appendix** for information related to state workers' compensation guidelines).

13.8 Past Service Credit - Following the completion of twelve (12) months continuous satisfactory full-time employment, all past full-time employment with The Salvation Army of one (1) year or more and all past Officership service of one (1) year or more will be applied to an employee's total amount of service credit. This credit will be used in calculating vacation time, total service credit recognition and Christmas remembrance.

13.9 Christmas Remembrance - Employees will be gifted a Christmas remembrance based on total length of service through December 31 of the current year.

Officers giving post-retirement service receive a Christmas remembrance based on years worked in post-retirement.

Temporary, seasonal, and casual employees do not receive a Christmas remembrance.

13.10 Leaves of Absence

13.10.1 Family and Medical Leave (FMLA) Policy (HR 216)—In compliance with the Family and Medical Leave Act of 1993, The Salvation Army has created the following policy which provides eligible employees job-protected leave for certain medical and family-related reasons. The Family and Medical Leave Act is the prevailing law regarding family and medical leave, except in cases where state law provides greater rights to the employee (denoted in the **Appendix** if there is an exception).

In compliance with the Family and Medical Leave Act (FMLA) of 1993 and the expansion of the FMLA in 2008 and 2009, this policy is designed to provide eligible employees with up to 12 weeks (up to 26 weeks for Military Caregiver Leave) of job-protected leave within a 12-month period.

DEFINITIONS

"Serious Health Condition" includes, an illness, injury, impairment, or physical or mental condition that involves either inpatient care (i.e., an overnight stay in a hospital, hospice, or residential medical care facility) or certain types of continuing treatment by a health care provider. For purposes of this policy, "continuing treatment by a health care provider includes:

(a) A period of incapacity for a health condition lasting more than 3 consecutive, full calendar days, and any subsequent treatment or period of incapacity for the same condition, which **also** includes either:
- Treatment two or more times by or under the supervision of a health care provider; **or**
- Treatment by or under a health care provider at least once that results in a continuing regimen of treatment; **or**

(b) Any period of incapacity due to pregnancy or prenatal care; **or**

(c) Any period of incapacity or treatment for such incapacity due to a chronic serious health condition which continues over an extended period of time, requires periodic visits to a health care provider, and may involve occasional episodes of incapacity (e.g., asthma, diabetes); **or**

(d) Any period of incapacity due to a permanent or long-term condition for which treatment may not be effective (e.g., Alzheimer's disease); **or**

(e) Any period of absence to receive multiple treatments for restorative surgery (resulting from an accident or injury), or for a condition which would likely result in a period of incapacity of more than 3 consecutive, full calendar days if not treated (e.g., cancer (chemotherapy) or kidney disease (dialysis)."

"Twelve (12) Month Period": For the purpose of this policy, FMLA is calculated on a 12-month period measured forward from the date of the employee's first FMLA usage.
"Intermittent Leave": Blocks of time that can be taken in one hour increments and will be counted toward the twelve (12) week entitlement in the increments taken.

"Child": Is defined as a biological child, adopted child, stepchild, or a legal ward; a child must be under the age of eighteen (18) unless he/she is incapable of self-care because of a mental or physical disability. Please note that "child" may be defined differently under different FMLA-qualifying criteria.

This policy applies to all employees who have met the following criteria:

- The employee must have been employed by The Salvation Army for at least 12 months; these 12 months need not be consecutive or continuous. Past service will be included in calculating whether the employee has been employed for at least 12 months, provided that there was not a break in service of seven (7) years or more between the date the past service ended and the current service began. Exceptions to this break in service provision will be considered as outlined in the FMLA regulations; and

- The employee must have worked at least 1,250 hours in the 12 months prior to the date on which the leave is requested to begin. [The principles established under the Fair Labor Standards Act (FLSA) determine the number of hours worked by an employee. The FLSA does not include time spent on paid or unpaid leave as hours worked. Consequently, these hours of leave will not be counted in determining the 1,250 hours eligibility test for an employee under the FMLA, except where applicable law(s), such as the Uniformed Services Employment and Re-Employment Rights Act (USERRA), outline different criteria.]

To qualify as FMLA under this policy, an eligible employee must abide by the terms of the policy and must take leave for the reasons listed below. Individuals whose situations meet the criteria listed under reasons 1-5 may take up to 12 weeks of FMLA during a 12-month period. Individuals whose situations meet the criteria listed under reason 6 may take up to 26 weeks of FMLA in a 12- month period.

1. The birth of a child and to care for that newborn child.

2. The placement of a child under the age of 18 with the employee for adoption or foster care, and to care for that child.

3. To care for their parent, spouse, or child who has a serious health condition.

4. An employee's own serious health condition that makes the employee unable to perform the essential functions of his or her job. If an employee takes paid sick days for a condition that progresses into a serious health condition, The Salvation Army will designate all or some portion of related leave taken as leave under this policy, to the extent that the earlier leave meets the necessary qualifications.

5. Because of any qualifying exigency arising out of the fact that the spouse, son, daughter, or parent of the employee is on active duty (or has been notified of an impending call or order to active duty) in the Armed Forces in support of a contingency operation. An employee may take up to 12 weeks of leave for qualified exigencies. Qualified exigencies include short-notice deployment, military events and related activities, childcare and school activities, financial and legal arrangements, counseling, rest and recuperation, post-deployment activities and additional activities which may arise. The leave may commence as soon as the individual receives the call-up notice. Employees requesting this type of family and medical leave must provide proof of the qualifying family member's call-up or active military service before leave is granted.

6. Up to 26 weeks of leave during any single 12-month period if the employee is the spouse, son, daughter, parent, or next of kin caring for a covered military servicemember or veteran recovering from an injury or illness suffered while on active duty in the Armed Forces, that existed before the beginning of the member's active duty and was aggravated by service, or that manifested itself before or after the member became a veteran

Next-of-kin is defined as the closest blood relative of the injured or recovering servicemember other than the covered servicemember's spouse, parent, son, or daughter. Employees requesting this type of FMLA must provide certification of the family member or next-of-kin's injury, recovery or need for care. This certification is not tied to a serious health condition as for other types of family and medical leave. This is the only type of FMLA that may extend an employee's leave entitlement beyond 12 weeks up to 26 weeks; other types of FMLA are counted against this total annual entitlement.

Veterans: The 2009 amendments extends military caregiver leave to close family members of veterans who were members of the Armed Forces (including the National Guard or Reserves) at any point in time within five years preceding the date on which the veteran undergoes medical treatment, recuperation, or therapy.

Employees with questions about whether or not their situation qualifies under this FMLA policy are encouraged to consult with the Human Resources Department. If the employee is on approved family and medical leave, they may not perform work for any other employer during that leave.

Length of Leave and Compensation

An eligible employee can take up to 12 weeks (or up to 26 weeks of leave to care for an injured or ill servicemember) under this policy during a 12-month period.

FMLA for the birth or placement of a child for adoption or foster care must conclude within 12 months of the birth or placement. In addition, if both husband and wife are employed by The Salvation Army, the maximum leave they may take for the birth or placement of a child is a combined 12 weeks within a 12-month period.

If both husband and wife are employed by The Salvation Army, the maximum leave they may take to care for a covered injured or ill servicemember is a combined 26 weeks within a 12-month period.

FMLA may be paid, unpaid or a combination of paid and unpaid leave, depending on the circumstances of the leave and as specified in this policy. During any approved FMLA, **the employee must first use accrued paid leave as described below** and take the remainder of the approved leave without pay. Unpaid leave time approved under this policy will be counted toward the maximum amount of unpaid leave available under Extended Leave of Absence.

The employee may choose the order in which they wish to use the accrued paid benefits. General restrictions outlining that certain types of paid leave may not be used in conjunction with one another do not apply during approved FMLA.

If leave is granted for the birth or adoption of a child, appropriate paid leave includes: accrued paid vacation, sick/personal time, and floating holidays.

If the leave is granted for the employee's own serious health condition, to care for a family member with a serious health condition, or to care for an injured or ill servicemember, appropriate paid leave includes: accrued paid vacation, sick/personal time, and floating holidays.

If the leave is granted due to a covered family member's active duty or call to active duty in the Armed Forces, appropriate paid leave includes: accrued paid vacation, personal time, and floating holidays. In this instance, paid sick days may be applied if the reason for the absence would normally qualify an individual to use sick days.

If an eligible employee incurs a work-related illness or injury which is also a serious health condition under the Family and Medical Leave Act, the absences incurred due to this condition will be designated as FMLA and counted against the employee's FMLA entitlement. Requirements regarding the use of paid leave will be subject to state workers' compensation regulations.

If leave is taken because of the employee's serious illness or to care for a seriously ill family member, they may take the leave intermittently, or on a reduced work schedule if it is medically necessary; the leave must be scheduled in such a way as to limit disruptions of the employee's approved work schedule, if at all possible.

If leave is taken because of a qualifying exigency as outlined in reason four (4) above, the employee may take the leave intermittently or on a reduced work schedule, if necessary.

If leave is taken to care for a child after its birth or placement for adoption or foster care, the employee may take the leave intermittently or on a reduced work schedule only with The Salvation Army's permission.

When taking leave intermittently, vacation time may be used in less than full-day increments.

If leave is needed on an intermittent or reduced work schedule basis that is foreseeable based on planned medical treatment, or based on permitted intermittent or reduced work schedule leave for the birth of a child or placement for adoption or foster care of a child, The Salvation Army reserves the right to temporarily transfer an employee to an available alternative equivalent position with equivalent pay and benefits if the alternative position would better accommodate the intermittent or reduced schedule.

PROCEDURES

A. Notice and Certification

The employee must provide their supervisor/department head and the Human Resources Department with at least 30 days' notice of the need for leave, if the need is foreseeable. If the need is not foreseeable, the employee must give The

Salvation Army as much notice as is practicable. An employee who is to undergo planned medical treatment is required to make a reasonable effort to schedule the treatment in order to minimize disruptions to the company's operations.

The Salvation Army will provide individual notice of rights and obligations to each employee requesting leave within five (5) business days, absent extenuating circumstances. While on leave, employees are requested to report periodically to the company regarding the status of their situation and their intent to return to work.

If the employee needs leave for their own or a family member's serious health condition or for a family servicemember injury, they must provide a completed medical certification of the serious health condition, utilizing Department of Labor form WH-380 "Certification of Health Care Provider," from a health care provider within 15 days of the request in order for The Salvation Army to determine leave eligibility under the Family and Medical Leave Act.

If the employee plans to take intermittent leave, the Certification of Health Care Provider form must include the expected dates and the duration of treatment/illness as well as a statement of medical necessity for taking intermittent leave. If the employee plans to work a reduced schedule, the certification must include expected dates and the duration of treatment/illness as well as the following: a statement of medical necessity for working a reduced schedule and specific information about the type of reduced schedule needed (i.e. how many hours per day and per week is the employee permitted to work).

The Salvation Army may, at its own discretion, also require a second or third opinion (at The Salvation Army's expense) and/or periodic re-certification(s) of the serious health condition. Employees who need leave due to an Active Duty Exigency will also be required to provide certification of such need. Based on the information provided, The Salvation Army will determine whether the leave is designated as FMLA. If the employee fails to provide proper advance notice or certification for leave, the leave may be denied or delayed and the employee may be subject to discipline for any unauthorized/excessive absences under The Salvation Army policy.

When the leave is a result of the employee's own serious health condition, The Salvation Army will require a Fitness for Duty Certification (completed by the employee's health care provider) prior to their return to work; this will not be required for individuals on intermittent leave upon every instance of return to work.

Employees requesting FMLA due to a family member who is being called into active duty must provide proof of the qualifying family member's call-up or active military service. This documentation may be a copy of the military orders or other official Armed Forces communication.

Employees requesting FMLA due to an injured or ill servicemember must provide documentation of the family member's or next-of-kin's injury, recovery or need for care.

B. Benefits Continuation While on FMLA Leave

An employee's use of FMLA will not result in the loss of any employment benefit that accrued prior to the start of the leave. During any unpaid portion of an employee's FMLA, posting of sick days and vacation credit will be suspended. Upon return

to active employment, accrued, unused sick days and vacation credit will be posted; accruals will continue to be calculated based on the employee's tenure with The Salvation Army. Holiday pay will not be paid during an unpaid leave of absence. Any salary increase that may have been due during the time of the unpaid leave will become effective the date the employee returns to active employment.

During approved FMLA, employees will be retained on The Salvation Army's health/life benefit plan(s) under the same conditions that applied before the leave began. If the employee pays all or some of the costs of coverage under the health/life benefit plan(s) under a salary reduction arrangement, the employer will continue making payroll deductions while the employee is on paid leave. While the employee is on unpaid leave, the employee must continue to pay their portion of any premiums due during the unpaid leave. The employee's failure to pay their share of the health benefit premium may result in loss of coverage. Payment of health benefit premiums must be received by the date those premiums would normally have been deducted and will be considered delinquent if not received by 15 days after that date. The Salvation Army's obligation to maintain health benefits will cease for the duration of the leave if the employee is over 30 days late in paying their portion of the health benefit premium or if they do not return from leave or state their intention not to return from leave. The employee will receive 15 days' notice before their benefits cease.

C. Job Restoration After FMLA

When returning from FMLA The Salvation Army will reinstate the employee to the same or equivalent position with equivalent pay, benefits, and other terms and conditions of employment. However, an employee on FMLA does not have any greater right to reinstatement or to other benefits and conditions of employment than if they had been continuously working for The Salvation Army during the leave period. Certain highly compensated key employees may be denied reinstatement when necessary to prevent "substantial and grievous economic injury" to The Salvation Army's operations.

The employee's failure to return to work when released by their health care provider will be considered a voluntary resignation. If the employee does not return from leave within the allotted timeframe, their termination date will be the date they were scheduled/released to return to work. For qualified individuals with disabilities who are unable to return to work at the expiration of their FMLA, exceptions to the usual leave allowance will be considered in compliance with the Americans with Disabilities Act (ADA); these exceptions, if approved, will be counted toward the maximum amount of leave available under The Salvation Army's Extended Leave of Absence benefit (see section **13.10.2**). Health coverage will be discontinued at the end of the month in which the employee terminated. If eligible, pension coverage will be terminated as of the employee's last day on paid leave prior to their unpaid leave of absence.

D. Additional Information

In addition to benefits provided by The Salvation Army under the FMLA, the employee may be entitled to additional benefits under the laws of the state in which they work (see **Appendix** for more information regarding pertinent state regulations). If the need for leave arises, the employee should ask their supervisor/department head or the Human Resources Department for further information.

THE SALVATION ARMY, USA SOUTHERN TERRITORY – EMPLOYEE MANUAL	**SECTION: 13.10.2**
SUBJECT: **LEAVES OF ABSENCE – EXTENDED LEAVE OF ABSENCE**	Page 1 of 1
REVISION DATE: **July 1, 2012**	❒ Replaces Page(s) of Section ☐ Addition of Page(s) to Section ☐ New Section

13.10.2 Extended Leave Of Absence—An unpaid leave of absence is a privilege The Salvation Army may extend to qualified employees for specific periods of time for medical or personal reasons. This includes any necessary accommodations as required under the Americans with Disabilities Act. Unpaid leave time approved under the Family and Medical Leave policy will run concurrent and will be counted toward the maximum amount of unpaid leave available under this policy.

Employees may request an unpaid leave of absence under the extended leave provision after having completed ninety (90) days of service. Requests for an unpaid leave of absence must be made in writing and submitted to the appropriate supervisor and the Human Resources Department at least thirty (30) days in advance for foreseeable events and as soon as possible for unforeseeable events. Eligible employees may not exceed six (6) weeks unpaid extended leave in any twelve (12) month rolling period. Exceptions to the length of unpaid leave will be considered to accommodate disabilities.

Job performance, absenteeism and departmental/unit requirements will all be taken into consideration before a request for an extended leave of absence is approved. Requests for extended leave may be denied or granted at the sole discretion of The Salvation Army. Employees may not perform work for any other employer during an extended leave of absence.

Use of extended leave will not result in the loss of any employment benefit accrued prior to the start of the leave. The unpaid leave of absence begins after all eligible accrued paid leave time has been exhausted. During an extended leave, posting of sick days and vacation credit will be suspended. Upon return to active employment, accrued, unused sick days and vacation credit will be posted; accruals will continue to be calculated based on tenure with The Salvation Army. Holiday pay will not be paid during an unpaid leave of absence. Any salary increase that may have been due during the time of the unpaid leave will become effective the date the employee returns to active employment.

During extended leave, employees are retained on The Salvation Army's health benefit plan under the same conditions that applied before the leave began. To continue health coverage, employees must continue to make any contributions that were made to the plan before taking leave. Payment of health benefit premiums must be received by the date those premiums would normally have been deducted and will be considered delinquent if not received by fifteen (15) days after that date. The Salvation Army's obligation to maintain health benefits ceases if the employee is more than thirty (30) days late in paying their portion of the health benefit premium or if they do not return from leave or state their intention not to return from leave. Fifteen (15) days' notice will be given before benefits cease.

Failure to return from unpaid leave on or before the agreed upon date or the maximum unpaid leave limit as previously defined will result in termination of employment. Health coverage will be discontinued at the end of the month in which employment terminates. If eligible, pension coverage will terminate as of the employee's last day on paid leave prior to the unpaid leave of absence.

13.10.3 Americans with Disabilities Act (ADA) Accommodation—Employees who require accommodation for a medical condition or disability should contact their supervisor and the Human Resources Department. It will be evaluated if and how the organization may accommodate the employee's needs for meeting the essential functions of their position. The Salvation Army will make every effort to reasonably accommodate qualified individuals with a disability so that they can perform the essential functions of a job, with or without reasonable accommodation. The Salvation Army will make every effort to handle requests for disability accommodation sensitively and to protect the confidentiality of the information shared.

A leave of absence ***may*** be a reasonable accommodation under the Americans with Disabilities Act. Before the conclusion of family and medical leave or an extended leave of absence, it may be necessary to engage in the interactive process, in accordance with the Americans with Disabilities Act (ADA).

13.10.4 Bereavement Leave— After ninety (90) days of employment, full-time employees are eligible for Bereavement Leave; bereavement leave may be taken for the death of any family member.

Bereavement leave calculations will be based on the employee's schedule: i.e. days worked per week and hours worked per day. Employees are allowed time off with pay up to a maximum of one workweek per calendar year. The Salvation Army reserves the right to require proof of the death or attendance at the funeral. Bereavement Leave is not taken from sick/personal days credit.

Employees may be allowed time off with the approval of the supervisor/department head in the case of death of a person who is not a relative under the vacation or personal day policies. Time off without pay may also be permitted.

Part-time and temporary/seasonal/casual employees are not eligible for bereavement leave.

13.10.5 Military or Reserve Leave of Absence—Employees of The Salvation Army who are in the National Guard, the military reserve or other military service and are called to active duty are eligible for unpaid leave in accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA) and with appropriate state military leave provisions (see **Appendix**). Vacation, personal days and/or the floating holiday may be used during periods of military service, if the service member elects to do so. For more information regarding the benefits afforded under this policy, please contact the Human Resources Department to request a copy of the "Uniformed Services Employment and Reemployment Rights Act." policy.

13.10.6 Jury Duty—Serving on a jury is a fundamental responsibility of citizenship and, unless business necessity requires it, The Salvation Army will not ask employees to be excused or postpone jury duty. Employees are required to provide reasonable advance notice of any need for such leave. All employees working a normally scheduled work week of twenty (20) hours per week or more are eligible for paid jury duty time; employees will be paid their regular earnings for time served in jury duty, up to six (6) workweeks per calendar year. Employees are expected to work their regular schedule on days when court is not in session and work the remaining part of any scheduled work day when excused from court for four (4) hours or longer. If jury duty service lasts for an extended period of time (longer than six (6) workweeks) contact the Human Resources Department.

In order to be entitled to jury duty leave pay, employees must provide a document from the court clerk showing evidence of jury duty time served in conjunction with submitting an absence notification though standard payroll procedures. An employee's Salvation Army pay will not be affected by the amount of jury duty pay received from the court system.

Part-time employees working a regularly scheduled work week of less than twenty (20) hours and temporary/ seasonal/casual employees are not eligible for paid time during jury duty.

Time out of the office to appear in court for a subpoena will be treated as described above for jury duty.

13.11 Paid Time Off
The definitions below apply to all of the following benefits: vacation, holidays, sick days/personal days, bereavement leave, and jury duty leave.

Work week: *the average number of hours an employee is scheduled to work per week*

Day: *the average number of hours an employee is scheduled to work per day*

13.11.1 Vacation Time - The Salvation Army vacation benefit is designed to provide employees with the opportunity to rest and get away from the everyday routine of their job. Vacation time is allowed based on years of service.

After the first year of continuous employment, vacation is accrued on a calendar year basis. Vacation time accruals are based on the prior year of service.

Vacation time may be taken by eligible employees, subject to the general needs of the office. Supervisor approval is required for all vacation requests. If a pattern of unscheduled absences develops, it may be cause for corrective and/or disciplinary action.

Employees must take their vacation in full day increments, except as required for Family and Medical Leave. Employees may take vacation time in connection with holidays.

Employees who are engaged in financial accounting or the handling of Salvation Army funds must:

• take their allotted vacation each year;
• take one week of their allotted vacation in a full-week increment.

Employees may carry over into the next calendar year the equivalent of one week of unused vacation time. Any vacation time over the one week carry over that has not been taken by the last day of the calendar year will be forfeited.

Compensation is not paid for vacation time not taken nor can an employee receive compensation in lieu of vacation (see section **13.13 Employment Classification Change – Impact on Benefits**; see section **15, Termination of Employment)**. In limited circumstances, the Command Finance Board may approve payment of unused vacation time for employees who could not take vacation due to a business requirement to work. If approved, the employee will receive a payout of unused vacation hours that exceed the carry over allowance.

Regular Full-Time Employees— On the first anniversary date, eligible employees receive vacation time *pro-rated* by the number of months (full or partial) that the individual was employed in the preceding year. The calculation will be rounded up to a full day.

The calculation for pro-rated vacation is as follows:
[(Months worked in year of hire) X (Days scheduled to work per pay period)] ÷ 12
All vacation calculations will be based on the employee's schedule: i.e. days worked per week and hours worked per day.

Examples (based on a 5-day workweek and a two (2) week vacation schedule)

Hired March 3, 2017 —on March 3, 2018 the employee will be eligible for 9 working days' vacation that may be taken from March 3, 2018 through December 31, 2018. Up to the equivalent of one week of the employee's regular work week, if unused by December 31, 2018, may be carried over for use in 2019.

Formula: 10/12 of 10 days = 10 x 10 ÷ 12 = 8.33, which rounds up to 9 days

Hired September 12, 2017—on September 12, 2018 the employee will be eligible for 4 working days' vacation, which may be taken from September 12, 2018 through December 31, 2018. Any of this vacation time not used by December 31, 2018, may be carried over for use in 2019.

Formula: 4/12 of 10 days = 4 x 10 ÷ 12 = 3.33, which rounds up to 4 days

Typical Vacation Milestone Schedule:
1 year 2 weeks *pro-rated*
1st January after **1st year** 2 weeks
1st January after **5 years** 3 weeks
1st January after **10 years** 4 weeks
1st January after **20 years** 5 weeks
1st January after **30 years** 6 weeks

Regular Part-Time Employees— Employees scheduled to work twenty (20) hours per week or more are eligible for vacation based upon their work week and years of service credit.

Regular part-time employees scheduled to work fewer than twenty (20) hours per week are not entitled to vacation benefits. They may arrange for time off without pay with their supervisor's approval.

Temporary/Seasonal/Casual Employees—Temporary/seasonal/casual employees are not entitled to vacation benefits. They may arrange for time off without pay with their supervisor's approval.

Employees must exhaust all available accrued time prior to requesting time off without pay.

13.11.1 Sick Days —Employees who miss work for any of the following reasons will be allowed to take available sick days to cover payment for lost work time:

- Personal illness
- Illness of a spouse or parent
- Illness or injury of a minor child that requires treatment/supervision
- Illness of a dependent child for whom the employee is a legal guardian
- Temporary medical disability
- Medical/dental appointments

Sick time must be submitted and approved in advance of a planned absence. In the event of an unplanned absence, the employee must submit the appropriate documentation to their supervisor immediately upon return. For unscheduled or unexpected absences, an employee must contact their supervisor to request the use of sick leave no later than their regular start time.

Eligibility Requirements

All employees who regularly work a minimum of 20 hours or more per week are eligible for sick time under this policy.

Sick time will accrue based on the employee's ***paid*** hours at a rate of 1 hour of accrued sick time for every 21.5 hours ***paid, up to a maximum of 97 hours per year, accumulated to a maximum of 480 hours***. Eligible employees may use sick time after they have completed 90 days of continuous employment. Sick leave must not be used until it is accrued. However, if an employee is sick and has not accrued sick leave, the employee may be eligible to take unpaid time off.

Sick leave must not be used to increase vacation days. Sick days are not considered hours worked for purposes of calculating overtime.

A doctor's certificate may be required in order to use sick time in the following circumstances:

- In the case of an absence the work day before or the work day after a holiday, floating holiday, or vacation time; **See Policy 13.11.3 Holidays**
- In the case of frequent or prolonged absences lasting (3) days or more.

If the employee fails to return the certification in the time frame requested, they may be subject to corrective and/or disciplinary action.

Employees who are ill during a holiday will not receive additional compensation above the holiday pay typically provided. If an employee becomes ill during a scheduled vacation, they will not be permitted to substitute sick time for vacation time.

Any employee deemed to have abused sick time absences by falsification or misrepresentation shall be subject to corrective and/or disciplinary action up to and including termination of employment.

Sick time is not an earned right; employees who leave the employment of The Salvation Army will not be paid for unused sick time.

13.11.2.1 Personal Time - After six (6) months of continuous employment, regular full-time and regular part-time employees who work at least 20 hours per week may use the equivalent of up to six (6) days per calendar year from their available sick time bank to use for personal time absences. Personal time is designed to provide employees with discretionary time.
The time off must be scheduled and approved by the supervisor/department head prior to the absence, except in cases of unforeseen emergency situations. In these cases, unscheduled absences may be paid out of an employee's available sick time bank as personal time. However, this may be cause for corrective and/or disciplinary action if a pattern of unscheduled absences develops.

All sick/personal time calculations are based on the employee's work schedule: i.e. days worked per week and hours worked per day. Eligible employees will receive the equivalent of up to (6) six sick days on their six month anniversary date based on their hours worked per day. Employees may use the equivalent of six (6) days of personal time from their available sick time

bank. Credit for the six (6) days of personal time is then applied January 1st of each year in order for the employee to be able to designate available time as sick or personal time.

Unused personal time does not carry over from one calendar year to the next. Personal time is not an earned right. Any employee deemed to have abused personal time privileges by falsification or misrepresentation shall be subject to corrective and/or disciplinary action up to and including termination of employment.

Upon termination of employment from The Salvation Army, unused personal time will not be paid out.

13.11.2.1 Donated Sick Days Bank – A donated sick days bank (where applicable) has been designed to provide a safety net against salary interruption for employees who have a catastrophic health condition. Donations of sick day(s) by employees provide income to an affected employee who applies for and is granted donated leave from a centralized bank and who would otherwise be on unpaid leave. The purpose is not to provide unlimited sick day pay for any medical reason. For the purposes of this policy, ***'catastrophic health condition'*** is defined as any health condition that requires prolonged hospitalization or recovery that the employee is unable to report to work per doctor's orders.

This policy applies to all employees working at least 30 hours per week. Employees can only donate sick day(s) to the centralized bank within their respective payroll group/ system.

Employees may voluntarily donate accumulated sick day hours to a centralized bank or specific employee to aid an employee who is unable to work due to personal illness or catastrophic health condition. Donated sick day(s) will be based on time and not individual rates of pay. Therefore, the recipient will be paid at his/her current pay rate, not at the pay rate of the person donating the sick time.

Approval to receive donated sick time is dependent upon the approval of the Divisional Human Resources Director and/or designee.

A. Eligibility to Donate Shared Sick Time

Employees may donate sick time as follows:

1. The donation of sick time is strictly voluntary. No employee shall be coerced or financially induced into donating sick time.

2. A contributor will donate desired sick time to a centralized bank to be distributed to eligible employees who have applied for consideration.

3. A donation requires a minimum of a full day of time, depending on the donator's regular work schedule.

4. The maximum number of days that may be donated during any 12-month period is 12.

5. A contributor must maintain a balance of 10 days of sick time.

6. Sick time which has been contributed to the sick days bank or another employee may **not** be restored to the contributor, if the recipient does not use all the donated sick time.

7. A recipient does not have to first donate to the bank in order to receive donations from the sick days bank.

B. Eligibility to Receive Donated Sick Time

Employees may receive donated sick time even if they are on an approved Leave of Absence (LOA), and as follows:

1. An employee must have exhausted all of his or her own accrued paid leave.
2. Each recipient must be unable to work a regular schedule due to the catastrophic illness.
3. An employee may receive donated sick leave for his/her own catastrophic illness or injury.
4. An employee must have worked for The Salvation Army for six months as a full-time employee prior to receiving sick time donation. The employee must apply for consideration for receipt of donated sick time through the Human Resources/ Payroll department.
5. The maximum amount of received donated sick time benefits cannot exceed (30) days within a two year period for employees working a normal schedule.
6. If an employee returns to work prior to using all hours granted, the unused balance of hours granted **will** return to the centralized sick days bank.
7. If intermittent treatment is required, unused approved donated sick time benefits will be provided on an as- needed basis until the employee recovers from the catastrophic illness or injury or the benefit ends, whichever is earlier.
8. Donated sick time hours may not be converted to cash.
9. Employees may not solicit or distribute lists inquiring for donations from other employees. Donations will be made voluntarily by employees without solicitation to the sick days bank.
10. A contributor does not have to donate to another employee to receive donations from the sick days bank.
11. Employees who receive donated sick time are not required to pay back the donated leave used.
12. Donated time will be available for use by the recipient in the payroll period in which it was donated. Donated time cannot cover unpaid time in previous pay periods.
13. Employees who are off work due to an on-the-job injury or illness are not eligible to use the donated sick days program.
14. An intent to return to work is not required in order to be eligible for the donated sick time.
15. Non-exempt employees receiving a medical release for return to work on a part-time basis (i.e., fewer hours per day per week than the regular work schedule), may continue to use donated leave for the balance of the regular work schedule until medically released for full duty.

Procedure to donate sick time:

A. An employee wishing to donate sick time to the sick days centralized bank will complete an application form available in Human Resources and submit to Human Resources/ Payroll. **Employees can only donate sick time to the centralized sick days bank within their respective payroll group/ system.**

B. After receiving an application, the Human Resources/Payroll office will verify the employee's eligibility and status, including current accumulated sick time balances.

C. Human Resources/ Payroll will notify the employee of the decision to accept their donation within five (5) business days of receipt of application.

D. If the application is approved, Human Resources/Payroll will make the transfer of time from the donating employee's sick time balance to the centralized sick days bank. Neither the donating employee nor the employee receiving time needs to reflect any transfer of sick day(s) on his/her time record; the addition and/ or subtraction time will be reflected on the applicable employee's leave balances.

13.11.2 Holidays - A list of holidays observed by the unit/location is included in the **Appendix**. All full-time employees are eligible for the approved holidays immediately upon employment with the exception of the floating holiday. If a holiday falls on a scheduled vacation day, that day will not be deducted as a vacation day.

Typically, if a holiday falls on a Saturday, the preceding Friday will be recognized as the holiday; if a holiday falls on a Sunday, the following Monday will be recognized as the holiday.

If a holiday falls on a payday, employees will be paid on the workday prior to the holiday.

In order to receive pay for a holiday the employee must work the last scheduled workday before and the first scheduled workday after the holiday, unless they have an approved, paid absence.

Holiday pay is proportionate to an employee's scheduled work week.

Non-exempt employees may not work on a holiday unless requested to do so by their supervisor. Employees who are requested to work on an approved holiday will be paid for the holiday and will also receive their regular rate of pay for the hours actually worked. Holiday pay does not count as time worked; time and one-half is not paid unless the employee works more than forty (40) hours in that work week.

If an observed holiday falls on a day an employee is not normally scheduled to work but they are required to do so due to business needs, equivalent time off within the work week will be granted as their holiday benefit. If the individual is a full-time non-exempt employee and an observed holiday falls on a day they are not normally scheduled to work, equivalent time off within the work week will be granted unless additional wages are paid.

If a termination of employment date falls prior to a holiday, no holiday pay will be provided.

Temporary, seasonal, casual, and part-time employees (except as described below) are not eligible for holiday pay. Employees working less than thirty (30) hours per week are not eligible for holiday pay unless they were hired prior to January 1, 1988 and at that time were working at least twenty-one (21) hours per week (but fewer than thirty (30) hours per week) on a regular basis. Individuals who meet these criteria will be eligible to receive holiday pay on a *pro rata* basis.

13.11.3 Floating Holidays - Employees who have successfully completed their first ninety (90) days of employment become eligible for a floating holiday to be used on a day of their choosing, any time during the year. The date the employee selects to use for the floating holiday must have the prior approval of their supervisor/department head. Only full-time employees are eligible to receive a floating holiday. After the first year of employment, they will continue to receive one floating holiday on January 1 of each year. The floating holiday does not accumulate from one calendar year to the next. All full-time employees are eligible to receive a floating holiday following completion of their first ninety (90) days of employment as a full-time employee. An absence notification covering the floating holiday must be approved by the supervisor and submitted to the Human Resources Department per location procedures. Upon separation of employment from The Salvation Army the floating holiday, if unused, will not be paid out

13.12 Unpaid Time Off

Employees may not request or be granted unpaid time off until they have exhausted all eligible accrued paid time off.

For more information about unpaid leaves of absence, see the Extended Leave of Absence policy, section 13.10.2

13.13 Employment Classification Change—Impact on Benefits

Reduction in Schedule

- If an employee's hours are reduced below thirty (30) hours per week their health/life plan benefits will discontinue effective the end of the month in which their hours were reduced. If an employee's work hours are reduced below twenty (20) hours per week, their pension plan benefits will discontinue effective the end of the month in which their hours were reduced.

- Full-time employees (thirty (30) hours or more), who move to part-time status (less than thirty (30) hours), will retain any sick day time currently in their sick days bank. No additional hours will be posted to sick days once their hours have been reduced to less than thirty (30) hours per week.

- If an employee moves from full-time to part-time status, their vacation bank remains as is if their work schedule is twenty (20) hours or more per week. Once this status change takes place, the next vacation accrual date will be pro-rated based on the employee's new classification. Employees who are eligible for vacation and move to a work status of less than twenty (20) hours per week, will have their vacation paid out and will receive no further accruals unless they return to a work schedule of twenty (20) hours per week or more.

Increase in Schedule

- If an employee's hours are increased to thirty (30) hours per week or greater, they will become eligible for health/life plan benefits the first day of the month on or following a ninety (90) day waiting period from the date their status changes. Should an employee's hours be increased to twenty (20) hours per week or greater, they will become eligible for pension benefits on the first day of the quarter on or following a one (1) year waiting period from the date their status changes.

- If an employee is working less than twenty (20) hours per week and moves to a normally scheduled work week of twenty (20) hours or more, they will receive vacation after having worked one (1) year in the new classification. The vacation accrual seniority date will be the date they changed to the vacation-eligible classification.

- If an employee is working less than thirty (30) hours per week and moves to a normally scheduled workweek of thirty (30) hours or more, the employee will begin to accrue sick time with the first pay issued following the new classification. Please see Policy 13.11.1 Sick Days for more information regarding sick time accrual.

Employees requiring further information regarding the impact of a change in employment status should contact the Human Resources Department.

13.14 Transfers—Impact on Benefits - If an employee's transfer is approved from another territory, any benefits transferred will be based on the U.S. Southern Territory plan for the applicable benefit. Please note that employees who transfer employment to and from the Western Territory will not be able to transfer their pension plan benefits.

14. Progressive Discipline

Employees are expected to provide reliable, competent and proficient performance. Any failure to meet this standard is grounds for concern, discipline, and possible discharge.

The Salvation Army has a progressive discipline system in place in order to address inappropriate behavior or substandard performance. Progressive discipline is intended to make employees aware of the seriousness of such concerns when they occur, while providing an opportunity to correct the issue. The progressive discipline process may include a verbal warning (documented in writing), a written warning (accompanied by verbal discussion(s)), a performance improvement plan (PIP), a probationary period, an unpaid suspension, and/or termination of employment. The Salvation Army as an at-will employer reserves the right to bypass any or all of the progressive discipline process in consideration of the severity, frequency and/or combination of infractions.

Inappropriate actions which may result in progressive discipline include but are not limited to:

- Substandard performance of an assigned duty or responsibility;
- Failure to work cooperatively and professionally with others;
- Failure to demonstrate conduct that supports the ministry and mission of The Salvation Army;
- Excessive absenteeism or tardiness in reporting to work;
- Tardiness in returning from rest periods or meal periods;
- Failure to report an absence in accordance with the absenteeism policy;
- Failure to comply with safety or security rules and procedures;
- Failure to cooperate with an internal investigation;
- Carelessness or negligence in the use of Salvation Army property;
- Sleeping on the job;
- Fraternization with current clients, former clients, or a client's relative of any Salvation Army social service programs for which an employee works except for those activities that are related to the mission of The Salvation Army, are approved program components, or are a part of the employee's job description. Specifically, this refers to any fraternization in which the employee has the opportunity to take advantage of the employee-client relationship;
- Violation of any Salvation Army policy, guidelines and/or procedures.

There are certain offenses which may result in termination of employment on the first occurrence because of their negative impact on the ministry. Examples include but are not limited to:

- Insubordination, defined as failure or refusal to carry out job assignments or management requests;
- Unauthorized release of Salvation Army information to include member, donor, patient, client, Officer or employee information;
- Verbal abuse while on The Salvation Army premises or while on Salvation Army business;
- Falsification of any work, personnel, or other Salvation Army records, including time card records;
- Inappropriate use of E-Mail or Internet

- Unauthorized use or removal of Salvation Army property;
- Unauthorized taking of Salvation Army funds or unauthorized charges against a Salvation Army account;
- Error or negligence causing significant financial impact to The Salvation Army;
- Dishonesty;
- Theft;
- Use of Salvation Army time and resources for personal gain;
- Discrimination against or harassment of co-workers;
- Reporting to work or Salvation Army-sponsored event under the influence of illegal drugs or alcohol;
- Deliberate damage to Salvation Army property;
- Violence or threats of violence against an employee, member, donor, patient, client, or Officer;
- Serious or malicious misconduct of any kind.

An employee may be placed on an immediate investigatory leave to permit The Salvation Army to review the circumstances of alleged serious infraction(s). The leave shall be confirmed in writing, stating the reason and the expected duration of the investigation. Investigatory leaves are not paid. The Salvation Army may award back pay in circumstances where it is determined that termination of employment is not required. Upon conclusion of the investigation, the employee shall be informed in writing of the results.

These examples are not all-inclusive; other behavior(s) may also be grounds for disciplinary action up to and including termination of employment.

14.1 Grievance Process—The Salvation Army has established the following grievance procedure to provide an effective way for employees to bring problems and issues they need assistance in resolving to the attention of management.

When an employee believes a work condition or treatment is unjust, inequitable, a hindrance to effective operation or creates a problem, he/she is encouraged to discuss the condition or treatment with management. Misunderstandings or conflicts can arise in any organization and should be resolved before serious problems develop. Most incidents resolve themselves naturally; however, should a situation persist that the employee believes is detrimental to himself/herself or the organization, the employee should follow the procedure described below:

1. An effort should first be made to resolve the grievance informally at the unit/department level (see **Appendix** for additional detail when an Area Command oversees the local unit).
2. If the grievance cannot be resolved at the unit/department level, the employee may submit a grievance, in writing, to the Divisional Secretary (Division), Assistant ARC Commander (ARCC), Assistant Principal (EBC) or Assistant Territorial Executive Director of Human Resources (THQ). With the assistance of the above named individual, every effort will be made to reconcile the grievance and resolve it.
3. If the employee is unsatisfied with the outcome, they may then submit a grievance in writing to the Territorial Executive Director of Human Resources. The Territorial Executive Director of Human Resources will review the case with the Secretary for Personnel and recommend the appropriate action to be taken.

4. After review of all relevant facts, which may include interviews with involved parties, the Secretary for Personnel shall determine final resolution. The Secretary for Personnel's ruling is final.

Grievances must be filed within thirty (30) days of knowledge of the action/decision, except where there is a potential violation of policy which warrants further review.

Individuals who wish to file a grievance regarding their involuntarily termination of employment or reduction in workforce (other than due to an entire location/unit shutting down) must do so within five (5) working days of separation from employment.

No employee shall be penalized for properly using the complaint resolution (grievance) process.

15. Termination of Employment

In order to preserve the at-will options of the organization and each employee, it is understood that the employment relationship may be terminated with or without cause, at any time by either party. No Salvation Army representative has any authority to enter into any agreement to the contrary.

If an employee fails to return any assigned property upon separation from employment, the cost of the property may be deducted from the final paycheck(s) in accordance with applicable laws. This includes, but is not limited to, the employee manual, cellular phones, computer equipment, petty cash advance(s), etc.

15.1 Voluntary Resignation—Employees who voluntarily separate from employment are requested to give sufficient notice to their supervisor; at least two (2) weeks' notice as a non-exempt employee and at least four (4) weeks as an exempt employee.

If appropriate notice is given and The Salvation Army, for business purposes, decides to accept termination from employment prior to the end of the notice period given, the employee will be paid for the remainder of the notice period and for any accrued, unused vacation. Remaining vacation benefits may not be used to bridge the last day worked with the employee's separation date.

15.2 Involuntary Termination—If for any reason, other than a reduction in workforce, an individual's employment is terminated by The Salvation Army, they will be paid for actual time worked plus any accrued unused vacation. Involuntary termination may affect eligibility for re-hire.

15.3 Job Abandonment—Employees absent from work for three (3) consecutive working days without properly reporting it and/or without acceptable explanation for the absence, will be terminated from employment effective the last day physically worked. The individual will receive written notice of termination from employment. Extenuating circumstances may be considered when determining appropriate disciplinary action for a no call/no show. Termination of employment due to job abandonment may affect eligibility for re-hire.

15.4 Reduction of Workforce—There are certain times when a reduction of workforce may become necessary as a result of changing economic conditions or conditions such as reorganization resulting in the elimination/modification of a job, and/or changes in job functions/technology.

The Salvation Army will try to give at least two (2) weeks' notice of a reduction of workforce, if possible, except where applicable federal or state laws require a different notice period. Employees who have worked at least one (1) year (continuously) as of the date of separation will receive severance pay.

Severance pay will be calculated as follows: two (2) days severance pay (at the current salary rate) for each year worked (inclusive of past service credit). In addition to severance pay, the employee will be paid for actual time worked plus any accrued unused vacation. Remaining vacation benefits may not be used to bridge the last day worked with the employee's separation date.

Employees may seek transfers or promotions (see section 7.11 Transfer Policy). Employees subject to a reduction of workforce may be eligible for rehire. An employee who is rehired after a reduction of workforce is not required to refund severance pay received.

15.5 Exit Interviews—The Salvation Army will try to conduct an exit interview with all terminating employees. The purposes of this interview include: ensuring the return of all Salvation Army property (including the employee handbook, security cards and/or ID badge), reviewing financial arrangements (including the amount of the final paycheck, any notice or severance pay, if applicable, vacation pay, and other benefit termination information), reviewing the reasons for the termination, and obtaining the employee's input and suggestions for improvement in The Salvation Army's operation.

The employee is responsible for the cost of any lost or unreturned property. If the employee fails to return any assigned property, he/she will be responsible for the replacement or cost of the property, at The Salvation Army's discretion. Payment may be made by personal check or by deduction from the final paycheck(s).

The Salvation Army makes a practice of not providing a letter of reference and/or reference information for former employees. With written authorization from the former employee, a verification of past employment data is available. All reference and employment verification inquiries must be directed to the Human Resources Department.

15.6 Deceased Employees -Termination of employment due to the death of an employee will be made effective as of the date of death. Upon receiving notification of the death of an employee, the supervisor must notify the Human Resources Department immediately. All appropriate beneficiary payments from the various benefits will be processed. Final pay due, upon death of an employee, will be paid according to the deceased employee's beneficiary designation(s). In the absence of a designated beneficiary, final pay will be paid to the deceased employee's estate.

16. GENERAL INFORMATION

16.1 Band and Songster Appointments - It is the policy of The Salvation Army Southern Territory that the roster of members and schedule of events for the Territorial/Divisional Band and Songsters will be approved on an annual basis. Membership in the Territorial/Divisional Band and Songsters is voluntary. However, in support of this ministry, time spent traveling to or attending any official event (per the approved schedule) as an appointed member of the Territorial/Divisional Band or Songsters during an employee's regularly scheduled working hours will be paid at the employee's normal salary rate by the employing command.

As membership in the Territorial/Divisional Band or Songsters is voluntary, non-exempt employees will not be eligible to receive overtime compensation on the basis of time spent at band or songsters events.

In order to be able to assign paid time off properly, participating members must submit absentee forms or record their absence in the payroll system, as per location procedures, within twenty-four (24) hours of the employee's return to work. The approved costs of members' travel expenses incurred in conjunction with official Territorial/Divisional Band and Songster events will be the responsibility of the Territorial/Divisional Music Department, in accordance with their policy and procedures.

16.2 Camp Assignments - Employees who volunteer at a Salvation Army camp when camp work is not part of their job description or at the request of The Salvation Army may use available vacation or personal day(s) to serve at camp. This includes service at Bible Conference. A volunteer statement must be completed (see section 16.14 Volunteers). All camp employees and camp volunteers are subject to an annual background investigation (for more information, see section 7.2 Background Investigations).

Non-exempt employees who are assigned to work at a camp as a part of their job description or at the request of The Salvation Army will be allowed to do so based on their regular rate of pay for all hours worked at camp. All hours worked over forty (40) within a workweek will be paid at time and one-half. Times that are allowed for personal use (i.e., eating, personal recreation, etc.) will not be included in paid time. A time record must be kept for all hours worked. The time record must be signed/approved by the employee and their supervisor and must submitted to payroll or recorded in the payroll system, as per location procedures, each pay period or within twenty-four (24) hours of return from camp.

Exempt employees who are assigned to work at camp as a part of their normal work requirements will be paid on the basis of their regular rate of pay. There will be no remuneration for time worked over the regular workweek.

Any pay received in conjunction with the employee working at a Salvation Army Camp or Bible Conference will be paid by the unit/department where the employee normally works.

16.3 Collections— Any employee or group wishing to take up a collection for an individual, cause or program are only permitted to do so with written authorization from the Human Resources Department.

16.4 Disaster Work - Non-exempt employees who are given the opportunity by The Salvation Army to work during a disaster will be paid for all hours spent doing disaster work. If the work hours occur during a normal workday, the employee will be paid for the amount of time normally spent at work during the day at their regular rate of pay. Any hours worked over forty (40) within the workweek will be paid at time and one-half. A time record must be signed/approved by the employee and their supervisor and turned in to the Human Resources Department and/or payroll administrator each pay period or within twenty-four (24) hours of return from the disaster site.

Exempt employees who are given and accept the opportunity by The Salvation Army to work during a disaster will be paid on the basis of their current rate of pay. There will be no additional remuneration for time worked over the employee's regular workweek.

Due to the mission of The Salvation Army, in certain extenuating circumstances employees (regardless of position classification) may be **required to serve** in alternate capacities as necessitated by times of local, state-wide, national, or global disaster. Refusal to adhere to this requirement may be grounds for disciplinary action, up to and including termination of employment. Exceptions to this requirement will be considered in compliance with applicable federal and state laws.

16.5 Emergency Closings—At times, emergencies such as severe weather, fires, power failures, or earthquakes can disrupt operations. In extreme cases, these circumstances may require the closing of a work facility. When operations are officially closed due to emergency conditions, the time off from scheduled work will be paid.

In cases where an emergency closing is not authorized, employees who fail to report for work will not be paid for the time off. Employees may request available paid leave time, such as unused vacation or personal day benefits.

Employees in essential operations may be asked to work on a day when operations are officially closed. In these circumstances, employees who work will receive regular pay.

16.6 Government Contracts—The Salvation Army may from time to time accept government and/or other contracts that stipulate employee benefits other than those listed in this handbook. When required to do so by the contracting agency, The Salvation Army must extend benefits in accordance with the directions of the contracting agency. To the extent such government contracts impact benefits, affected employees will be informed immediately.

16.7 Housekeeping—Employees should keep their work area clean, neat and tidy at all times. Employees are requested to minimize the number of personal items kept in the work area. Employees also have a responsibility for keeping the workplace as clean, neat and tidy as possible by utilizing trash receptacles, keeping bathrooms neat and clean and seeing that utensils are returned to the lunchroom following use.

16.8 Inspections—In order to promote a safe, productive, substance abuse-free workplace, The Salvation Army reserves the right to inspect and/or search both company property and personal items brought onto company property. Company property includes, but is not limited to, desks, computers, computer storage media, phone mail, and e-mail. Inspections may occur with or without notice. Refusal to cooperate in a search, inspection, or investigation may result in disciplinary action up to and including termination of employment.

16.9 Parking—Parking at Salvation Army facilities or when driving on business is at the employee's own risk. The Salvation Army does not assume liability for theft or damage to personal cars or belongings. Parking is prohibited in marked, reserved parking spaces, visitor parking spaces, handicap parking spaces and other designated parking spaces (see **Appendix**).

16.10 Personal Appearance—An employee's personal appearance is important to The Salvation Army and it's public image, and is a consideration in the annual performance review. Employees are expected to be well-groomed and neat, and to dress in a manner that is appropriate for their location and job function. As a courtesy to others, it is requested that employees not use excessive or offensive lotion, cologne, or perfume.

At no time is it appropriate to come to work in clothing that is provocative, explicit, offensive, disheveled, or inappropriate for a professional work setting. When employees are conducting or attending business meetings, seminars, conferences, etc. where they come in contact with other business professionals, they are expected to represent The Salvation Army in a professional manner and dress appropriately for conducting such business.

Location specific dress code standards as well as details of the corrective/disciplinary process for violations of this policy are located in the **Appendix**.

16.11 Personal Property—Employees are cautioned to be careful to safeguard their personal possessions at all times. The Salvation Army is not responsible for personal losses. If an employee does sustain a loss of personal property, or finds a lost item, it should be reported to the Human Resources Department immediately.

16.12 Selling on the Premises—Selling of products is only permitted by arrangement with the Human Resources Department.

16.13 Territorial Soldiers Ideas Needs Concerns (TSINC) Appointment - Membership in Territorial Soldiers Ideas Needs Concerns (TSINC) will consist of the Territorial Sergeant Major as appointed by the Territorial Commander, two local officers from each division as appointed by the Divisional Commander, one alternate local officer from each division as appointed by the Divisional Commander and three ex-officio members from the Territorial Program Department as outlined in the "Guidelines" for operation.

Membership in TSINC is voluntary. However, in support of this ministry, time spent traveling to or attending any official event (per the approved schedule) as a member of TSINC during an employee's regularly scheduled working hours will be paid at the employee's normal salary rate. As membership in TSINC is voluntary, non-exempt employees will not be eligible to receive overtime compensation on the basis of time spent at TSINC.

In order to be able to assign paid time off properly, participating members must submit absentee forms or record their absence in the payroll system, as per location procedures, within twenty-four (24) hours of the employee's return to work. Expense incurred with attendance at any TSINC meeting, other than salary, will be paid through the Territorial Incentive Fund for all appointed members.

16.14 Volunteers—Employees of The Salvation Army (full-time or part-time), may not render the same or *similar service* to The Salvation Army on a volunteer basis. Employees who desire to provide volunteer service are welcome to volunteer in a capacity which is not similar to the service they render as an employee. A volunteer statement must be completed by all employees giving volunteer service. Some volunteer positions are subject to a background investigation (for more information, see Background Investigations, section 7.2).

Code of Conduct and Conflict of Interest Policy

MINUTE No. PL038
EFFECTIVE: 07/01/2021

The Salvation Army has adopted this Code of Conduct and Conflict of Interest Policy (the "Policy") to govern its operations in its Southern Territory or National Headquarters in the United States. This Policy is intended to supplement, not replace, existing policies that may impose more stringent standards. It applies to Salvation Army officers, who are ministers of the Gospel, and to its lay employees (Part A), the members of the Board of Trustees/Directors and the corporate officers of The Salvation Army, the Georgia religious and charitable corporation, the principal corporate instrumentality of The Salvation Army Southern Territory or National Headquarters (Part B), members of Salvation Army advisory organizations (Part C) and vendors seeking to do business with The Salvation Army (Part D). This Policy is to be implemented by the Secretary for Business Administration of The Salvation Army's Southern Territory or National Headquarters, who may be contacted at the telephone number set forth above.

A. Salvation Army Officers and Employees

1. Policy

In order to avoid any appearance that the judgment of a Salvation Army officer or employee has been influenced, it is the policy of The Salvation Army that Salvation Army officers, employees, members of their immediate family (spouse, children and parents) and other household members will not solicit or accept, directly or indirectly, any money, valuables or favors from any person in circumstances which may affect, or appear to influence, the officer's or employee's business judgment, including from any person who is or seeks to be a vendor of goods or services, including consultants, to The Salvation Army (referred to in this Policy as "Vendors"). No Salvation Army officer or employee will accept employment by, or act as a consultant to, any Vendor. No Salvation Army officer, employee or member of the immediate family of the household of any officer or employee, shall serve as a director or officer of, or have any financial interest in, any Vendor, or accept any business opportunities, commissions or other financial arrangements that are offered by Vendors, or engage in any other conduct with Vendors that might appear to compromise the officer's or employee's judgment or loyalty to The Salvation Army. For the sake of clarity, it shall not be a violation of this policy for offices or employees to receive from an Vendor (a) legitimate business related meals (b) gifts or favors with an insubstantial or nominal value unless there is a reasonable possibility the item could be construed as quid pro quo for the retention of the Vendor, or (c) entertainment, including but not limited to, cultural or sporting events with a value of $100 or less. If the value of the entertainment referred to in clause (c) above, is greater than $100, approval must be obtained from your supervisor. Exceptions to clause (c) above must be approved by your Command Head.

2. Implementation

All Salvation Army officers will receive a copy of the foregoing policy. Such officers are also subject to various international orders and regulations, including the Orders and Regulations for Officers of The Salvation Army, which reinforce such policy and, in certain cases, impose more stringent requirements. Failure by a Salvation Army officer to comply with the policy or such orders and regulations will result in discipline, up to and including termination. The foregoing policy will also be included in The Salvation Army Southern Territory or National Headquarters Employee Manual, and all employees of The Salvation Army must sign a statement acknowledging receipt of, and agreeing to comply with, the policies in such manual. Any failure by an employee to comply with the policy will result in discipline by The Salvation Army, up to and including termination.

B. Corporate Trustees/Directors and Officers

As set forth above, The Salvation Army, a Georgia religious and charitable corporation (the "Corporation"), is the principal corporate instrumentality of The Salvation Army in its Southern Territory or National Headquarters. The Corporation operates all of the programs of The Salvation Army in the Territory or at National Headquarters. All members of the Board of Trustees/Directors and all of the officers of the Corporation are either Salvation Army officers or employees, all of whom must comply with the policy described in Part A.I above.

The Act of Incorporation, the Certificate of Incorporation and By-Laws of the Corporation contain provisions precluding the corporate trustees/directors and officers from receiving any pecuniary profit or emolument from the Corporation, with

the exception of reasonable compensation for services rendered to the Corporation to effect its religious and charitable purposes, all as required by the provisions of the Internal Revenue Code ("IRC") applicable to organizations exempt from Federal income tax as described in IRC 501 (c)(3).

C. Members of Advisory Organizations

The Salvation Army relies on the services of volunteer advisors in communities throughout the Southern Territory or National Advisory Board. All volunteers who serve on Salvation Army advisory boards and councils are required to comply with the following Conflict of Interest policy, which is included in The Salvation Army's nationally uniform Manual of Advisory Organizations:

1. The advisory council or board members shall exercise the utmost good faith in all transactions touching upon their duties in an advisory capacity. They shall be held to a strict rule of honest and fair dealing between themselves and The Salvation Army. They shall not use their position or knowledge gained therefrom so that a conflict might arise between the interest of The Salvation Army and that of the individual.

2. All acts of such persons shall be for the best interest of The Salvation Army.

3. Such persons shall not accept nor offer any gifts, favors or hospitality that might influence decision making or actions affecting The Salvation Army.

4. Although it is recognized that a degree of duality of interest may exist from time to time, such duality shall not be permitted to influence adversely the decision-making process of The Salvation Army. To this end any person subject to this policy shall promptly report the possible existence of a conflict of interest for himself or any other persons subject to the policy. The report shall be made to the chairman of the advisory organization.

5. A full disclosure of all facts pertaining to any transaction that is subject to any doubt concerning the possible existence of a conflict of interest shall be made before consummating the transaction.

6. Where any expression of conflict of interest seems even remotely possible, the person(s) potentially involved shall remove himself (themselves) from any process leading to recommendations or decision making.

   Failure of a member of an advisory organization to comply with the foregoing policies will result in removal of the individual from the advisory organization.

D. Vendors

The following provision will be included in the agreement with all major Vendors, or in an addendum to the agreement or a separate writing executed by The Salvation Army and the Vendor:

"In order to induce The Salvation Army to enter into this agreement, the Vendor represents and warrants to The Salvation Army (a) that, except as fully disclosed to The Salvation Army, no person has been employed or retained to solicit or secure this agreement in consideration of a commission, percentage, brokerage fee, contingent fee or other compensation; (b) that no payment, gift or thing of value has been made, given or promised to any officer or employee of The Salvation Army by the Vendor or by any person associated with the Vendor in connection with this agreement or otherwise; (c) that neither the Vendor nor any of its directors, officers, partners or employees has any interest, nor shall they acquire any interest, directly or indirectly, which would influence the performance by the Vendor of its obligations under this or any other agreement with The Salvation Army; (d) that, without full disclosure to The Salvation Army, neither the Vendor nor any person associated with it will recommend to The Salvation Army another vendor in which the Vendor or any such person has an interest, direct or indirect; and (e) that the Vendor will report to The Salvation Army as soon as possible its employment of, or any consulting arrangement with, any retired officer or former employee of The Salvation Army."

Failure to comply with the foregoing provision will constitute a breach and result in the termination of the agreement or other arrangement between the Vendor and The Salvation Army. Each Salvation Army command within the Southern Territory or National Headquarters will maintain a file of Vendors that have been terminated as a result of a breach of the foregoing provision, and such Vendors will be disqualified from doing business with The Salvation Army.

Issued by the authority of The Territorial Commander

CC: May 2021 (pp. 434-438)

Col. Ralph Bukiewicz
Chief Secretary

TFC: July 1, 2021

Program Budget Report

Starting Date of Current Year: Program

Income	Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)		Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)
Individual Contributions							
Foundation Contributions							
Net Fundraising							
New Event Fundraising							
Government Grants							
Federal							
State							
County							
Municipal							
School District							
Interest/Investments							
Fees							
Other Income			70000				70000
United Way							
Subtotal	$0	$0	$70,000		$0	$0	$70,000
College Station CDBG Grant			40000				40000
Total	$0	$0	$110,000		$0	$0	$110,000
Expenses	**Last Year (10/01/24-9/30/25)**	**This Year* (10/01/25 9/30/26)**	**Next Year (10/01/26-9/30/27)**		**Last Year (10/01/24-9/30/25)**	**This Year* (10/01/25 9/30/26)**	**Next Year (10/01/26-9/30/27)**
Salaries							
Benefits							
Employment Taxes							
Professional Fees							
General Supplies							
Postage							
Printing							
Advertising							
Transportation							
Rent							
Utilities							
Telephone/Internet							
Maintenance							
Insurance							
Direct Aid - (Type)			40000				40000
Equipment (Type)							
Other Expenses			70000				70000
Total Expenses	$0	$0	$110,000		$0	$0	$110,000
Total Income	$0	$0	$110,000		$0	$0	$110,000
Surplus/Deficit	$0	$0	$0		$0	$0	$0

*Number of months estimated:

PAGE NUMBER _ATTACHMENT "A"_____

CITY OF COLLEGE STATION
Home of Texas A&M University®

City of College Station
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ADDENDUM NO. 1
RFP NO. 26-044

Date: February 17, 2026
To: All Interested Parties
From: Laura Perez, Buyer
Re: **RFP 26-044 Community Development Block Grant Public Service Agency Funding**

The following information related to Request for Proposal No. 26-044 is hereby made a part of the RFP Documents for the above referenced project as fully and as completely as though the same were included therein.

Clarification:
As part of the City's funding agreements with the U.S. Department of Housing and Urban Development (HUD), the City is now required to use the federal System for Alien Verification for Entitlements (SAVE) program to verify the immigration or citizenship status of individuals receiving federally funded assistance, including services supported through the City's CDBG Public Service Agency programs.

For programs that serve individuals (such as health-related services), the person receiving assistance will need to be verified. For programs that provide assistance at the household level (such as rent, utilities, or shelter), each member of the household—including children—will need to be verified.

To comply with this requirement, agencies will need to collect and submit the following documentation to the City prior to providing services:

- *A completed Declaration-Consent Form (attached) for each applicable individual or household member*
- *Documentation confirming both identity and lawful status*
-

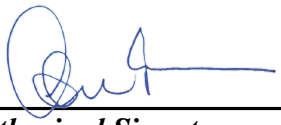
Agencies will submit these materials to the City, which will complete the verification through the SAVE system on your behalf.

Please note that verification timeframes may vary—from nearly immediate to several days—and, in some cases, additional documentation may be requested. While agencies may choose to provide services prior to verification, any services provided to individuals later determined to be ineligible would not be eligible for reimbursement with CDBG funds.

*****College Station Declaration Consent Verification form attached separately*****

Please acknowledge receipt of this addendum with signature and date and return with completed bid. Failure to do so may cause your Bid to be considered non-responsive.

Receipt of this Addendum No. 1 is hereby acknowledged



03/11/2026

Authorized Signature ***Date***

The Salvation Army - Bryan

Company Name

City of College Station
Community Development Division
Declaration and Consent to Verification of Legal Status and Identity

Program Information		
Program: City of College Station Public Service Agency: NAME OF AGENCY		
Applicant Information		
Applicant Name(s):		
Application Physical Address:		
City:	**State:**	**ZIP Code:**

Instructions

The City of College Station is required to verify the citizenship/immigration legal status of all household members participating in the Program to prevent any federal public benefit from being provided to ineligible immigrants who entered the United States illegally or who are otherwise unlawfully present in the country. Each household member (or their authorized representative, if household member is incapacitated or otherwise unable to complete the form) must sign and submit this form, stating their legal citizenship/immigration status and listing the documentation they will provide to substantiate their legal status. The refusal or inability to complete this form by or for a member of a household may result in the household's ineligibility under the Program.

The City of College Station is also required to verify the identity of all household members participating in the Program. Each household member (or their authorized representative, if household member/owner is incapacitated or otherwise unable to provide documentation) must provide documentation of their identity to the City of College Station before the application can be considered. The City of College Station may arrange home visits to verify the identity of homebound household members.

NOTICE: Pursuant to U.S. Department of Housing and Urban Development (HUD) requirements, the City of College Station will attempt to verify the legal status of the household member named in this form through the Systematic Alien Verification for Entitlements (SAVE) system operated by the U.S. Citizenship and Immigration Services Verification Division of the Department of Homeland Security (DHS-USCIS). Additional information other than the documentation listed below for the named household member may be required to complete the verification and must be provided to the City of College Station upon request. The City assumes no responsibility for any action taken by DHS-USCIS due to this verification of legal citizenship/immigration status as a result of using the SAVE system.

Household Member/Property Owner Name

A separate form must be completed for each household member or owner. Select all designations that apply.

Name:

Statement of Legal Status

Select the option that applies.

	Yes	No
The named household member is a United States citizen, non-citizen United States national, or qualified immigrant to the United States.	☐	☐

Disclaimer: *The City of College Station has made every effort to ensure the information contained on this form is accurate and in compliance with the most up-to-date federal laws, rules, and regulations, as applicable. The City assumes no liability or responsibility for any error or omission on this form that may result from the interim period between the publication of amended and/or revised federal laws, rules, and regulations and the agency's standard review and update schedule.*

Documentation of Legal Status *Provide one or more of the following documents to establish legal status of the named household member/owner and list the specified number(s).*		
☐	United States Citizenship and Immigration Services/Alien Registration Number	
☐	Form I-94, Arrival/Departure Record Number	
☐	Student Exchange Visitor Information System ID Number	
☐	Naturalization/Citizenship Certificate Number	
☐	I-797 (Notice of Action) Receipt Number/Card Number	
☐	Social Security Number	

Documentation of Identity *Provide one or more of the following documents to establish identity of named household member/owner.*	
☐	Driver's License issued by a U.S. State or Territory
☐	Other Government-issued Identification
☐	Passport/Passport Card
☐	DHS/USCIS document for identification
☐	U.S. Military Identification Card
☐	Birth Certificate (*only for children under 18 years of age with no other photo identification available*)

Household Member/Property Owner (or Representative) Declaration and Consent

Under penalty of perjury, I declare that the information presented in this form regarding citizenship/immigration legal status and identity of the named household member/owner is true and correct to the best of my knowledge and belief. I understand and acknowledge that the City of College Station will attempt to verify the legal status of the household member through DHS-USCIS's SAVE system and that additional information may be requested by the City of Station from the household member to complete the verification. I consent to the City of Station's use of the information and documentation provided regarding the identity and legal status of the named household member for such verifications. I further understand that providing false representations herein constitutes an act of fraud and that submitting false, misleading, or incomplete information may result in the Project household's ineligibility to participate in the Program.

Warning: Any person who knowingly makes a false claim or statement to HUD or causes another to do so may be subject to civil or criminal penalties under 18 U.S.C. 287, 1001 and 31 U.S.C. 3729.

Signature

Household Member/Owner (or Representative) Printed Name:	**Date:**
Household Member/Owner (or Representative) Signature: Print and add signature in designated spot.	

Disclaimer: *The City of College Station has made every effort to ensure the information contained on this form is accurate and in compliance with the most up-to-date federal laws, rules, and regulations, as applicable. The City assumes no liability or responsibility for any error or omission on this form that may result from the interim period between the publication of amended and/or revised federal laws, rules, and regulations and the agency's standard review and update schedule.*

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDING PROPOSAL
Public Service Agencies – FY 2026-2027

Agency: Twin City Mission (TCM)

Agency Contact: Kathy Chapman, Director of Twin City Mission Family Support Services

Agency Address: 3806 Old College Rd. Bryan, TX 77801

Contact Phone: 979-260-7336

Contact E-Mail: chapmank@twincitymission.org

Program Name Proposed for Funding: Family Support Services (FSS) LEAD Program

Summary Funding Request

CDBG Request ($)	$60,000.00
All Other Sources ($)	$339,618.00
Total Program Budget ($)	$399,618.00

Line Item Requests

List in order of priority from high to low	
Client Assistance	$60,000.00
Total Amount	**$60,000.00**

Part One: Agency Information

A. <u>Agency Overview</u> - Please give general information about your agency in the following order: mission statement, history/overview of your agency, general goals and measurable outcomes of your agency.

Vision Statement: A community in which all individuals and families have opportunity for hope, acceptance, and stability in a safe and caring environment.

Mission Statement: Twin City Mission will accomplish its vision through programs addressing homelessness, violence and abuse, family conflict, youth in crisis, life skills deficiencies, and poverty.

History/Overview: Twin City Mission (TCM) has served the Brazos Valley since 1963 with the Bryan City Mission, a men's homeless shelter aimed at helping provide shelter, meals and clothing to homeless men living on the streets in downtown Bryan. Like many non-profits, TCM is unique in that all of our programs were developed to meet existing, identified needs in our community and TCM has grown to incorporate programs that address homelessness, violence and abuse, family conflict, youth in crisis, life skills deficiencies and poverty. Those programs are:

- The Shelter, fondly referred to as The Bridge, officially changed names in 2018 with the retirement of CEO Doug Weedon. The facility is now known as the Doug Weedon Shelter for Hope, and provides Homeless services, including the Community Café and the Community Closet. It is also home to the Rapid Re-Housing Program that helps make the transition from homelessness into stable housing.
- Phoebe's Home opened in 1979, providing the first available relief for victims of domestic violence and their children in the Brazos Valley. This program added other services for these victims and the name changed to Domestic Violence Services to adequately reflect all that they do.
- Youth and Family Services managed the DFPS STAR Program beginning in1987, working with youth and families in the community. The name changed from the STAR Program to the FAYS Program in 2019. The program grew and expanded over the years and served a total of 10 counties. That program ended in August of 2023.
- Family Support Services, formally known as Youth and Family Services, with a name change in 2023, received funding in the fall of 2023 for the HOME-ARP Grant through the City of College Station in the amount of $1,653,249.85 towards the LEAD Program. The LEAD Program provides a wide range of services. Our Case Managers offer Trauma Informed Case Management, Benefits Navigation, Counseling and Life/Financial Coaching. In order to maximize community resources without duplication of services and to best serve qualifying populations in College Station, the LEAD Program refers clients, as needed, to other community resources for eligible support services.
- Donation and Resale Services operate four Resale Stores, all of which serve as donation sites. All the proceeds from the stores support the Twin City Mission programs and the Community Closet.

TCM is well positioned in the community with long-lasting programs, strong financial performance, longevity of key personnel and an established need in the community for the services provided. TCM has a Board of Directors who care and have genuine concern about our agency and would like to have the tools to become an even more effective board. TCM sees an opportunity in the community for more awareness and education relating to the needs in our service area and the programs we offer to meet those needs. TCM values staff and will work to improve workplace culture.

General Agency Goals: Twin City Mission strives for a community without homelessness, a community where there are no victims of domestic violence, a community where families are strong and supported and a community where everyone has the opportunity for stable housing. As Twin City Mission reaches to achieve these goals, we are guided by our core values: Compassion, Respect, Integrity, Transparency, and Empowerment.

Strategic Plan Goals: TCM's Strategic Plan outlines a comprehensive framework designed to strengthen organizational capacity, expand community impact, and ensure long-term sustainability across all programs. The plan focuses on operational excellence, financial stability, strong governance, and high-quality client services.

Administrative Services
1. Strengthen Community Awareness and Transparency
Short-Term Goals:
Enhance and modernize branding efforts (consistent messaging, updated visuals, uplifting communications).
Develop and implement a comprehensive public awareness plan.
Produce a community-facing informational video.
Engage marketing support (e.g., marketing intern).
Long-Term Objectives:
Strengthen TCM's name recognition and visibility in the community.
Increase public awareness of TCM's financial impact, client outcomes, and community contributions.
2. Improve Workplace Culture and Employee Engagement
Short-Term Goals:
Increase employee recognition at Board meetings.
Implement employee-driven initiatives.
Develop structured onboarding tools, including integrated training videos.
Long-Term Objectives:
Improve employee morale and satisfaction.
Reduce turnover and increase staff retention.
Foster a motivated and empowered workforce.
3. Increase Administrative Capacity
Short-Term Goals:
Strengthen IT infrastructure and support systems.
Improve software functionality and system integration.
Long-Term Objectives:
Ensure consistent and reliable IT support.
Improve operational efficiency and data management systems.

Financial Development
1. Expand Fund Development and Donor Engagement

Short-Term Goals:
Implement a comprehensive Fund Development Plan (as outlined by the Director of Development).
Long-Term Objectives:
Increase non-grant revenue streams.
Expand and diversify the donor base.
Reduce reliance on federal and state funding.
Ensure long-term financial sustainability.
2. Property Improvement and Expansion
Short-Term Goals:
Upgrade and repair existing facilities.
Long-Term Objectives:
Present a more professional and welcoming environment.

Governance
1. Strengthen Committee Structure
Short-Term Goals:
CEO and Board President assess and evaluate committee needs.
Long-Term Objectives:
Maintain an effective committee structure aligned with agency needs.
2. Develop Board Leadership Model
Short-Term Goals:
CEO and Executive Committee research and develop a board leadership model.
Long-Term Objectives:
Establish a stronger, more respected, and highly effective Board of Directors.
3. Improve Board Recruitment and Engagement
Short-Term Goals:
Refine criteria for new board member recruitment.
Improve monthly board packets to align with branding standards.
Long-Term Objectives:
Develop a more diverse board reflective of community needs.
Increase board participation, visibility, and community advocacy for TCM.

Family Support Services (FSS)
1. Increase Community Awareness
Short-Term Goals:
Implement a consistent social media posting schedule.
Update and create brochures specific to LEAD and SMART programs.
Attend community events and provide program presentations.
Long-Term Objectives:
Increase referrals across all FSS programs.
Expand donor support to sustain and grow services.
2. Expand Funding and Program Growth
Short-Term Goals:
Research and apply for new grants and foundation funding.
Strengthen donor development efforts.
Long-Term Objectives:
Expand FSS services across the Brazos Valley.
Increase non-grant revenue and reduce grant dependency.
Maintain long-term program sustainability.
3. Enhance Client Services

Short-Term Goals:
Increase staff knowledge and program expertise.
Long-Term Objectives:
Deliver well-known, respected, and successful programs that effectively meet client needs.

Donation & Resale Services
1. Increase Store Sales
Short-Term Goals:
Improve employee engagement by sharing monthly sales reports and goals.
Long-Term Objectives:
Increase overall sales revenue.
2. Streamline Donation and Inventory Processes
Short-Term Goals:
Increase shipment frequency to stores.
Implement regular markdown schedules for unsold merchandise.
Long-Term Objectives:
Improve merchandise turnover rates.
Increase store traffic and sales performance.
3. Improve Employee Engagement and Retention
Short-Term Goals:
Recognize staff achievements (birthdays, anniversaries, major sales days, positive feedback).
Long-Term Objectives:
Reduce turnover and improve employee longevity and morale.
Improve data organization and reporting systems to support succession planning.

Housing Programs
1. Maintain and Increase Client Success
Short-Term Goals:
Retain knowledgeable case managers.
Maintain collaboration with housing authorities and landlords.
Continue staff training.
Long-Term Objectives:
Support clients in obtaining and maintaining permanent housing.
Maintain strong landlord partnerships.
2. Maintain and Diversify Funding
Short-Term Goals:
Utilize CoC and ESG funding sources.
Research additional federal, state, and local funding opportunities.
Long-Term Objectives:
Adapt programs to regulatory changes.
Sustain efforts to transition individuals from homelessness to permanent housing.
3. Strengthen Homeless Coalition
Short-Term Goals:
Increase organizational participation, especially in rural areas.
Long-Term Objectives:
Expand funding opportunities through coalition efforts.
Increase community awareness of homelessness and affordable housing needs.
4. Expand Outreach to Unsheltered Individuals
Short-Term Goals:

Secure ESG funding to initiate outreach programming.
Long-Term Objectives:
Connect unsheltered individuals and families to services and permanent housing.

Homeless Services

1. Improve Shelter Environment
Short-Term Goals:
Upgrade lobby and high-traffic areas (flooring, décor, front desk, professional floor care).
Long-Term Objectives:
Create a welcoming, clean, and professional environment for residents and visitors.
2. Improve Client Outcomes
Short-Term Goals:
Reduce AWOL incidents.
Increase collaboration with referral partners.
Long-Term Objectives:
Reduce length of stay in shelter.
Increase successful transitions to permanent housing.
3. Strengthen Community Café
Short-Term Goals:
Improve cost efficiency while maintaining nutritious meals.
Increase outreach to other nonprofits.
Long-Term Objectives:
Reduce food insecurity in the community.

Domestic Violence Services

1. Strengthen School District Partnerships
Short-Term Goals:
Establish working relationships with superintendents in all seven counties.
Long-Term Objectives:
Become a trusted referral partner addressing dating violence and healthy relationships for students and staff.
2. Develop Batterers Intervention Program (BIPP)
Short-Term Goals:
Identify funding sources.
Secure judicial commitment for court-mandated referrals.
Long-Term Objectives:
Establish a fully funded BIPP program.
Train two staff members in state-licensed BIPP programming.
3. Strengthen Law Enforcement Collaboration
Short-Term Goals:
Conduct monthly in-person meetings with law enforcement agencies.
Long-Term Objectives:
Maintain ongoing communication and referral partnerships in all seven counties.
4. Strengthen Judicial Partnerships
Short-Term Goals:
Conduct monthly meetings with judicial officials.
Long-Term Objectives:
Establish consistent communication and coordinated referral processes to address county-specific needs.

Measurable Outcomes:

Twin City Mission's programs continue to demonstrate measurable impact by providing comprehensive services that address homelessness, housing instability, and domestic violence in our community.
FSS LEAD Program:
Since launching in September 2023 through December 2025, the LEAD Program has served 163 clients experiencing housing instability. At program entry, 44 clients (27%) were experiencing homelessness, while 110 (67%) were at risk of homelessness, highlighting the program's role in both intervention and prevention. The program primarily serves vulnerable households, including 96 (59%) single-parent families, 53 (32%) single non-elderly adults, 6 (4%) elderly individuals, and 8 (5%) two-parent households. Through case management, resource navigation, and life and financial coaching, the LEAD Program helps individuals and families stabilize their housing and work toward long-term self-sufficiency.

Homeless and Housing Services:
During FY2025 (October 1, 2024 – September 30, 2025), the Homeless and Housing Services program served 577 clients across 469 households, including 99 children, 24 veterans, and 53 homeless youth ages 18–24. Many individuals served faced additional barriers to stability, including 178 clients with mental health disorders, 105 experiencing substance use challenges, and 104 with health conditions or disabilities. Through case management and housing support, 168 households successfully exited to permanent housing, demonstrating the program's effectiveness in helping individuals and families move toward long-term stability.

Domestic Violence Services:
From January 1, 2024 through December 1, 2025, the Domestic Violence Services Program assisted 264 clients, including both adults and children affected by domestic violence. During this time, the program provided 3,162 services, including case management, individual counseling, group counseling, legal advocacy, safety planning, and emergency shelter support. These services help survivors access safety, emotional support, and critical resources as they work toward healing and stability.

Together, these outcomes demonstrate Twin City Mission's continued commitment to addressing the complex challenges of homelessness, housing instability, and domestic violence while helping individuals and families build safer, more stable futures.

B. Board Members –

a. How many members are on the Board? 9

b. How many board seats are mandatory/required by your Charter? 9

C. Does your Agency have a strategic plan?

☒ Yes ☐ No

Please describe your Agency's planning efforts and process (strategic plan, Board planning retreats, etc…)

TCM maintains a comprehensive Strategic Plan that is reviewed and updated every three years by the Leadership Team, which includes the CEO, Controller, and the Directors of each TCM program. This collaborative process ensures that organizational goals, program priorities, and community needs are carefully evaluated and aligned with TCM's mission and long-term vision.

Upon completion, the updated Strategic Plan is presented to the TCM Board for review and approval. In addition, Board members are required to participate in Annual Board Training to strengthen governance practices, reinforce strategic priorities, and ensure continued alignment with the agency's goals and regulatory responsibilities.

Part Two: Program Information

A. Program Name Proposed for Funding: TCM Family Support Services LEAD Program

B. Complete Description of Program:

The TCM Family Support Services (FSS) LEAD Program plays a pivotal role in supporting the agency's mission statement by serving individuals who are homeless or at risk of becoming homeless, as well as those fleeing or attempting to flee domestic violence, dating violence, sexual assault, stalking, or human trafficking, and veterans and families that include veterans. The program provides trauma-informed case management designed to address the underlying issues contributing to homelessness and housing instability while helping clients build long-term stability.

Staff consist of Family Support Case Managers who deliver comprehensive services including counseling, trauma-informed case management, benefits navigation, life coaching, financial coaching, and direct client assistance. Case Managers work closely with clients to assess individual needs and coordinate services across agencies to promote stability, resilience, and self-sufficiency.

Trauma-informed case management is a central component of the program, ensuring that individuals who have experienced trauma are treated with sensitivity, respect, and understanding. Through benefits navigation, case managers assist clients in accessing and navigating vital resources such as housing assistance, health care, food support, employment benefits, and other available services. Additionally, the TCM Homeless Services Director serves as the Certified SOAR Local Lead, further strengthening the program's capacity to connect clients with critical benefits.

Life and financial coaching services support clients in developing budgeting skills, improving financial literacy, and creating sustainable plans for long-term financial success. Case Managers provide guidance and strategies to overcome financial challenges, build savings, and make informed financial decisions.

Direct client assistance is also a key element of the program, helping to build trust and strengthen relationships while providing immediate support and access to essential services and community resource referrals.

Overall, the FSS LEAD Program helps people build stability by providing the support, resources, and guidance they need to improve their well-being and work toward long-term success for themselves and their families.

C. Is funding being requested for a position?

☐ Yes ☒ No

If yes, please name the position

N/A

If yes, is this an existing position?

☐ Yes ☒ No

D. Describe the need for this program in the community.

The need for supportive services in College Station continues to grow as housing costs rise and affordable housing options remain limited. Low-income individuals and families often struggle to secure stable and affordable housing, leading many residents to live paycheck to paycheck and placing them at risk of housing instability or displacement.

Local data highlights this need. Through 2025, the LEAD Program served 163 clients, 44 who were homeless, 110 who were at risk of homelessness, 1 who was fleeing or attempting to flee domestic violence, and 8 who were income qualified. Twin City Mission Housing Services assisted 48 households within the city limits of College Station with rental or utility assistance. Additionally, College Station ISD reported 132 students in 24/25 and 117 currently enrolled students experiencing homelessness under the McKinney-Vento designation. According to the 2021 U.S. Census, 28.2% of College Station residents live in poverty, demonstrating the financial challenges many households face.

Food insecurity is also a concern. Data from the Hunger Free Community Coalitions indicates that in 2021 only 83% of eligible individuals in Brazos County participated in the SNAP program each month, leaving approximately 15–20% of eligible residents without access to this important benefit.

The LEAD Program works to address these challenges by connecting individuals and families with case management, benefits navigation, and financial coaching. These services help residents access available resources, address immediate needs, and work toward greater stability and long-term well-being.

E. How will this program address this need?

TCMFSS LEAD Program has been addressing this urgent need in the community by providing housing stability, case management, and access to essential community resources since being funded in October 2023. Families have received support to secure and maintain safe housing while developing skills and accessing services that promoted financial independence and long-term self-sufficiency. By addressing both immediate needs and underlying barriers, the LEAD Program has reduced the risk of homelessness, strengthened family resilience, and contributed to healthier, more stable communities.

F. How will clients benefit from participation in this program?

Clients served by the LEAD Program benefit by gaining access to stable housing, supportive services, and resources that help them overcome barriers to stability. Through housing assistance, case management, and connections to community resources, families are supported in meeting their immediate needs while also working toward long-term goals. The program helps clients improve financial stability, maintain safe and secure housing, and develop the skills needed for greater independence. As a result, families experience increased stability, reduced risk of homelessness, and improved overall well-being, allowing them to build a more secure and successful future for themselves and their children.

G. Describe the present and future benefits to the community from this program.

The LEAD Program provides critical support to individuals and families facing housing instability in College Station, offering case management, access to community resources, and life and financial coaching. These services have an immediate impact by helping families secure and maintain safe housing, stabilize their finances, and build resilience, which strengthens the overall well-being of the community. As the LEAD Program has progressed, it has become clear that current funding will only sustain services for a limited time. Continuing this vital work is critical, as the program directly addresses the needs of individuals and families facing housing instability in College Station. Securing additional funding beyond the HOME-ARP allocation is essential to maintain these services and build on the program's success.
If awarded CDBG funding, we will supplement the LEAD Program in FY27, allowing us to continue serving clients without interruption while actively pursuing additional funding sources to ensure the program's long-term sustainability. This support will help preserve the progress already made, strengthen community impact, and provide stability for those who rely on these services.

H. Describe support in the community for this program.

The TCMFSS LEAD Program is supported by a wide network of community partners, ensuring families receive comprehensive, coordinated services that address multiple barriers to stability. Key collaborators include Twin City Mission Homeless Services, Twin City Mission Housing Services, Twin City Mission Domestic Violence Services, City of College Station, Project Unity, United Way, College Station Independent School District, Brazos Health Resource Center, Brazos Vally Council of Governments, Brazos Valley Community Action Agency and the Public Defender's Office, as well as Brazos Valley Affordable Housing Corporation, MHMR Authority of Brazos Valley ,

Methodist Children's Home, private landlords, apartment communities, and the Homeless Coalition. Additional partners, including the Sexual Assault Resource Center, Unbound, Juvenile Services, and Unlimited Potential, collaborate with us to provide specialized support in areas such as safety, legal advocacy, education, and personal development. These partnerships allow the program to deliver measurable outcomes such as increased housing retention, improved access to healthcare, reduced risk of homelessness, and enhanced family resilience while maximizing the collective impact of community resources for long-term success.

I. Describe the experience, training, education, and certifications of the staff and volunteers working with the program.

TCMFSS will be utilizing direct service staff from Twin City Mission Youth & Family Services due to funding for the FAYS Program being awarded to another agency. Director and all start-up direct service staff will have either a Master's Degree, Bachelor's Degree or at least 2 years of college with enough experience to have been qualified to be a Family Support Services Case Manager. All direct service staff and the Director have been trained/certified in the following:

- Solution Focused Brief Therapy
- Motivational Interviewing
- WhyTry Curriculum
- 1-2-3 Magic Parenting Curriculum
- Youth Mental Health First Aid
- Recognizing and Reporting Child Abuse Training
- Standards of Quality for Family Strengthening and Support Training
- Internet Safety for Children and Families
- Knowing Your Neighbor Diversity Training
- Cybersecurity Training
- Active Shooter Training
- Benefits Navigator Certificate
- Trauma Informed Case Management
- CPR/First Aid
- Experience in Community Outreach

TCMFSS staff will also have the following experience, training, education and certifications:

- A Director who is an MSW with over 31 years of experience working in the social services field, with 24 of those years being with Twin City Mission Youth & Family Services (TCMYFS) and Family Support Services.
- An LPC Associate.
- Direct service staff that have 1 to 3 years' experience working for TCMYFS/TCMFSS.
- A staff person with past experience in relationship banking with Capital One, Citibank and Bank of America with knowledge to do Financial Coaching.
- Two staff that have Early Childhood Intervention Training.
- Several staff that have knowledge of providing crisis prevention, management, monitoring, assessment and services planning for clients with mental illnesses

in a community mental health setting and are both Qualified Mental Health Professional as well as Illness, Management and Recovery Certification.
- A staff member who has 40 hours Crisis Intervention Training #1850 and 40 hours Mental Health Peace Officer Training.
- A staff member that has Conflict Resolution Certification.
- A staff person that has worked for many years in the juvenile justice system dealing with crisis intervention, de-escalation technique, child development, knowledge of juvenile justice laws, policies and procedures. Also, staff come with strong written and verbal communication skills, dealing with challenging situations and conflict, understanding and respecting cultural differences, being sensitive to race, ethnicity, gender, and ensuring equitable treatment.

J. Describe your program evaluation tool. What trends have been observed in collected data? How has performance measurement impacted your program?

The LEAD Program considers regular monitoring and evaluation to be a vital part of program implementation. We systematically track progress, collect data, and measure outcomes against established goals to ensure the program is effective and responsive to client needs. Our evaluation tool, which we currently use and will continue to utilize if funded through CDBG, assesses whether the program is achieving its intended outcomes, identifies areas for improvement, and informs decisions about resource allocation and program adjustments.

The evaluation is completed when a client or family case is closed by the staff member who has been working with them. A copy of the completed evaluation is retained for program review and data analysis to monitor overall progress and outcomes over time, while the original is maintained in the client's or family's file for documentation purposes.

As far as trends being observed, one of the most significant obstacles facing clients at risk of homelessness is the shortage of affordable housing, compounded by systemic barriers that make it difficult to qualify for available units. Many clients have prior evictions, unresolved rental debts, poor credit, or criminal records, all of which landlords often use as disqualifying criteria. Even when housing is technically available, high rents relative to client income or insufficient subsidies create an affordability gap, leaving vulnerable households at continued risk of homelessness. These challenges highlight the need for housing assistance programs that go beyond financial support to include rental mediation, credit repair, legal advocacy, and landlord partnerships, ensuring that clients with complicated housing histories have equitable access to stable housing and the opportunity to break the cycle of housing instability

Our program empowers clients at risk of homelessness by improving housing stability, financial literacy, and awareness of community resources. Data shows participants reduce their risk of eviction, better manage finances, and actively utilize local support services such as shelters, food banks, and job programs. While the lack of affordable housing remains a systemic challenge, our evaluation enables targeted interventions, efficient resource allocation, and program refinements that maximize impact. These

measurable outcomes demonstrate effectiveness, guide advocacy, and ensure our services create lasting solutions to prevent homelessness.

Performance measurement has played an important role in demonstrating the effectiveness and impact of the LEAD Program that serves the population within the City of College Station. By tracking client outcomes and program results, we can evaluate how our services contribute to improved housing stability, access to resources, and overall well-being for the individuals and families we serve. These measures also help identify areas for improvement and guide program adjustments to better meet community needs. Additionally, the data collected through performance measurement highlights the ongoing demand for these services and supports the need for continued funding to sustain and expand the program's impact.

K. Using the form below, provide the time period and implementation plan for the program or program component to be funded.

Date	Action	Description
10/1/26	Contract Signed	Funding will be utilized immediately after contract is signed.

L. Define the program service area.

The program's service area will be limited to individuals residing within the city limits of College Station.

M. Please give pertinent demographic information related to your Program clients (age, race, ethnicity, gender, etc.). Please provide numbers and percentages.

Since the LEAD Program start up in September 2023 through December 2025, our program has served a diverse population of 163 clients, including 106 (65%) African American, 57 (35%) White, and 25 (15%) of Hispanic origin. Household types include 53 (32%) single non-elderly adults, 6 (4%) elderly clients, 96 (59%) single-parent households, and 8 (5%) two-parent families. At entry, 44 (27%) were homeless, 110 (67%) were at risk of homelessness, and 1 (<1%) was fleeing domestic violence. Additionally, 2 (<2%) were veterans. These demographics highlight the program's

focus on highly vulnerable populations, providing critical support to promote housing stability, family resilience, and long-term self-sufficiency in the community.

N. Report percentages of clients served only by the PROGRAM for which funding is being requested:

College Station	Other	Total
100%	0	100%

O. Report percentage of clients served only by the PROGRAM for which funding is being requested, in the following counties listed below:

Brazos	Burleson	Grimes	Leon	Madison	Robertson	Washington	Other	Total
100%	0	0	0	0	0	0	0	100%

P. Below are the 2025 HUD Income Limits based on family household size showing 80% of the area median income. In order for a program to be eligible to receive CDBG Public Service Agency funding, at least 51% of clients served must be documented to be at or below these limits for their family size. Please use this information to complete the chart below.

1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
$49,600	$56,650	$63,750	$70,800	$76,500	$82,150	$87,800	$93,500

Complete the table for the number of unduplicated clients served by the agency for the program(s) for which funding is being requested.

	10/1/2024 – 9/30/2025	10/1/2025 - _9/30/2026_	10/1/2025 – 9/30/2026	10/1/2026 – 9/30/2027
	(Last Year)	(Current Year)		(Next Year)
	Actual	Actual to Date	Estimate	Projected
Total Unduplicated Clients	62	13	60	60
No. < Low/Mod	62	13	60	60
Percentage < Low/Mod	100%	100%	100%	100%

Q. Provide a testimonial or client impact statement for this program if the program is currently established.

The TCMFSS LEAD Program has had a meaningful impact on the lives of many individuals and families in College Station. One example that illustrates the program's success is the story of "Carla," whose journey demonstrates how comprehensive support can help clients overcome homelessness, rebuild stability, and work toward long-term independence.

"Carla" was referred to the L.E.A.D. program by another non-profit organization after experiencing homelessness. Previously employed in home health care, she lost both of her jobs when her clients no longer required services. This unexpected loss of income caused her to fall behind on rent. Although Carla quickly secured new employment, her wages weren't sufficient to catch up on overdue payments. When her landlord demanded full rent immediately, she was unable to comply and was ultimately evicted.

Following her intake with the L.E.A.D. program, Carla found temporary housing at the local homeless shelter. With support from her family support case manager, she located a second-chance apartment complex willing to give her an opportunity. Once housed, Carla focused on finding a second job to reduce her reliance on financial assistance.

Throughout her time in the program, Carla remained highly engaged—maintaining regular communication with her case manager, pursuing additional employment, and actively participating in counseling sessions. She also attended and continues to attend financial literacy courses at the Financial Fitness Center. She is currently involved in the Family Self-Sufficiency program at BVCOG, working toward her Certified Nursing Assistant (CAN) certification.

Carla consistently seeks ways to grow, aiming for long-term independence and stability. Her case manager has witnessed her incredible progress—from homelessness to turning her new apartment into a place she can proudly call home. Carla has provided the perfect example of a successful client coming out of the L.E.A.D. program.

Part Three – Financial Information

Summary Funding Request

CDBG Request ($)	$60,000.00
All Other Sources ($)	$339,618.00
Total Program Budget ($)	$399,618.00

Line-Item Requests

List in order of priority from high to low	
Client Assistance	$60,000.00
Total Amount	**$60,000.00**

A. Program Budget Report
Please complete the Program Budget Report using the provided Excel document and attached as attachment A.

B. Personnel Form
If requesting funding for personnel, please complete the Personnel Form using the provided Excel document and attach as attachment B.

C. If the organization is recommended to receive a lower amount of College Station CDBG funds than requested, at what amount of funding can the organization still deliver meaningful services? What changes would you need to make in your organization to achieve the same level of service if full funding were not awarded? How would this impact the other programs of your agency?

Twin City Mission is requesting $60,000 to supplement the LEAD Program through FY27. This funding will allow the program to continue providing services without interruption while we actively pursue additional funding sources to sustain the program long term. We recognize the importance of ensuring fair and equitable distribution of funds among all applicant organizations and remain open to discussion regarding the final funding amount.

D. What is your plan to reduce or eliminate CDBG funding for this program in the future? Describe your organization's financial planning for future project sustainability. Explain the organization's ability and action to develop alternate future sources of funding to support the program.

When Twin City Mission received the HOME-ARP grant in 2023, we anticipated that the funding would support program services for approximately three years, depending on client needs and expenses. Without additional support, the LEAD Program risks service interruptions that could affect the most vulnerable members of our community. By providing CDBG funding to supplement the program through FY27, we can continue delivering critical services while actively pursuing additional funding to sustain the program long-term. As outlined in our strategic plan, Twin City Mission is

committed to diversifying funding sources, reducing reliance on federal and state grants, and ensuring that the LEAD Program remains a stable, lasting resource for individuals and families in need living within the City of College Station.

E. In terms of cents per the dollar – for your fundraising efforts, how much does it cost you to raise a dollar?

Twin City Mission maintains a strong commitment to responsible financial stewardship and cost-effective fundraising practices. Currently, it costs approximately $0.27 to raise one dollar, meaning that $0.73 of every dollar raised directly supports programs and services that benefit the individuals and families we serve.
We strive to keep fundraising costs as low as possible by utilizing a combination of strategic grant writing, community partnerships, donor engagement, and cost-efficient fundraising activities. This approach allows us to maximize the impact of every contribution while ensuring that most funds raised are directed toward program delivery and client support.
Twin City Mission continually evaluates fundraising strategies to maintain efficiency and ensure that donor investments translate into meaningful services and measurable outcomes for the community.

F. If requesting funding for a position or contract labor, explain what that position or contract laborer has to do with the services you provide.

N/A

G. Explain how each of the items in your line item budget connect to the program you are applying for. Why are these critical to the program?

Client Assistance is the primary line item included in the CDBG budget and will supplement the existing HOME-ARP grant funding. These funds will be used to provide direct support to program participants, including rental assistance, utility payments, security deposits, and other housing-related costs necessary to maintain stable housing.
The LEAD Program considers this funding critical to its continued operation. CDBG support will allow the program to extend services for an additional year while HOME-ARP funds are being utilized. This extension provides essential time to identify and secure additional long-term funding sources to sustain the program beyond the current HOME-ARP funding period. Without this support, the program's ability to continue providing housing stability services to participants would be significantly limited.

Part Four – Basic Eligibility Criteria

Does your organization have 501(c)3 tax-exempt status?

X Yes · No · Not Applicable – Governmental Entity or other eligible organization

Date of Incorporation: **10/1965**

1. **Will at least 51% of the clients served by the program you are requesting funding for have household incomes at or below 80% of the area median income?** Yes

2. **Will you be able to gather sufficient income documentation to verify that at least 51% of the clients served by the program you are requesting funding for have household incomes at or below 80% of the area median income?** Yes

3. **Will your program solely serve one of the populations listed below?**

   ☐ Abused children
   ☐ Battered spouses
   ☐ Severely disabled adults
   ☐ Homeless persons
   ☐ Illiterate adults
   ☐ Persons with HIV/AIDS
   ☐ Migrant farm workers
   ☐ Elderly
   ☒ No

4. **Is your program of such a nature and in such a location that it can be concluded that clients are primarily low and moderate income? An example is a day care center that is designed to serve residents of a public housing complex**. ☒ Yes ☐ No

5. **Describe how your program meets the following regulation– Explain how the City of College Station would benefit from non-College Station residents receiving services through this program. What "reasonable benefits" would the City of College Station receive if some clients of your program reside outside the College Station City Limits?**

   § 570.309 Restriction on location of activities.

   CDBG funds may assist an activity outside the jurisdiction of the grantee only if the grantee determines that such an activity is necessary to further the purposes of the Act and the recipient's community development objectives, and that reasonable benefits from the activity will accrue to residents within the jurisdiction of the grantee. The grantee shall document the basis for such determination prior to providing CDBG funds for the activity.

   TCMFSS LEAD Program will only serve clients that live within the city limits of College Station.

6. **Are there any eligibility restrictions for clients accessing your program?**
   ☐ Yes ☒ No

   Explanation: TCMFSS LEAD Program will not limit eligibility to a particular qualifying population. Preference will not be given to any qualifying population over another, and

applicants will be seen in chronological order. To be a qualified client for services, the following criteria must be met:

- If the client does not live within the city limits of College Station, they cannot qualify for services.

- All clients served must meet the definition of a Qualified Population. Listed below are the Qualified Populations:

  - ✓ Homeless as defined in 24 CFR 91.5
  - ✓ At Risk of Becoming Homeless as defined in 24 CFR 91.5
  - ✓ Fleeing Domestic Violence, Dating Violence, Sexual Assault, Stalking or Human Trafficking
  - ✓ Other Populations as defined in the HOME-ARP Plan/RFP
  - ✓ Veterans and Families that include a Veteran Family Member that meet the criteria for one of the qualifying populations described above.

7. **CDBG regulations require grantees and subrecipients to collect and report demographic information, as well as to document income. Refer to Sample Intake Form. How will your organization collect the required information?** The LEAD Program will use the required intake forms and any additional paperwork provided by the City of College Station. Case Managers assist clients in completing these forms during the intake process, ensuring that all necessary information is collected accurately. Both the Case Manager and Program Director will review the intake and paperwork for completeness and accuracy before a client is officially determined eligible for the program.

8. **Please describe your client tracking system and how you ensure unduplicated clients are counted correctly.** The LEAD Program currently has a client tracking system in place that will continue to be used with the additional CDBG funds. The Client Report is filled out quarterly with demographic information. We also use a Client Tracking Report that was developed by the Director to ensure that our clients are served and counted correctly.

9. **Do any of the following describe your program's purpose? (Indicate all that apply):**
   - Help prevent homelessness? ☒ Yes ☐ No
   - Help the homeless? ☒ Yes ☐ No
   - Help those with HIV / AIDS? ☐ Yes ☒ No
   - Help persons with disabilities? ☐ Yes ☒ No

10. **Is the program for which you are applying for funding new or currently existing?**
    ☐ New ☒ Currently Exists

11. **Has your organization received funding from a State, County or City (not counting College Station CDBG funds) for this program in the 2022-2023 year?**
    ☒ Yes ☐ No
    a. If yes, what was the amount? $1,653,349.85
    b. Will the CDBG funds you are currently applying for replace the City, County or State funding? ☐ Yes ☒ No (It will supplement this funding)

12. **Is your organization faith-based?** ☐ Yes ☒ No

13. **If you checked "Yes" to Question 12, briefly explain how your agency will demonstrate compliance with 24 CFR 570.200(j) which prohibits inherently religious activities.** N/A

14. **Did your organization spend more than $750,000 in Federal awards during its most recent fiscal year?** ☒ Yes ☐ No

15. **Will your organization be able to comply with the Insurance Requirements listed in Section 4.5 of the Request for Proposals?** ☒ Yes ☐ No
    Explanation: Twin City Mission currently carries the insurance required and can comply.

16. **Which of the needs identified in the City's 5-Year Consolidated Plan does this program meet?**

- ☐ Public Services
- ☒ Homelessness Services
- ☐ Special Needs Services
- ☐ Economic Development Assistance
- ☐ Homeownership – Financial Literacy
- ☒ Homelessness – Outreach and Assessment
- ☐ Rental Housing - Rehabilitation
- ☐ Rental Housing – Construction
- ☐ Owner Housing – Rehabilitation / Reconstruction
- ☐ Owner Housing – Demolition
- ☐ Homeownership – Construction
- ☐ Homeownership – Down Payment Assistance
- ☐ Homelessness – TBRA Security Deposits

The City's 2025 – 2029 Consolidated Plan can be found here:
https://www.cstx.gov/media/squl1ham/2025-2029-consolidated-plan.pdf

Attachment A

Twin City Mission LEAD Program Budget Report

Program Budget Report

Starting Date of Current Year: Program Agency

Income	Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)		Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)
Grant Revenue	$453,400	$351,584	$339,618		$2,141,151	$2,125,000	$2,231,250
CDBG			$60,000				
Contributions					$1,432,004	$1,450,000	$1,522,500
Investment Income					$297,768	$189,000	$198,450
Other Income					$55,423	$55,500	$58,275
Store Revenue					$760,543	$813,122	$853,778
Recycle Revenue					$58,357	$72,121	$75,727
Subtotal	$453,400	$351,584	$399,618		$4,745,245	$4,704,743	$4,939,981
College Station CDBG Grant							
Total	$453,400	$351,584	$399,618		$4,745,245	$4,704,743	$4,939,981
Expenses	**Last Year (10/01/24-9/30/25)**	**This Year* (10/01/25 9/30/26)**	**Next Year (10/01/26-9/30/27)**		**Last Year (10/01/24-9/30/25)**	**This Year* (10/01/25 9/30/26)**	**Next Year (10/01/26-9/30/27)**
Personnel Expenses	$258,777	$262,169	$272,586		$2,644,263	$2,553,422	$2,630,024
Program Expenses	$153,070	$62,004	$95,118		$811,571	$801,000	$825,030
Supplies	$2,018	$2,000	$2,000		$96,911	$93,233	$96,030
Occupancy	$1,342	$2,700	$2,700		$240,511	$224,380	$231,111
Telephone	$8,066	$5,780	$5,780		$46,599	$44,790	$46,134
Maintenance & Repairs	$94	$0	$0		$183,509	$137,553	$141,679
Lease & Rental	$802	$670	$670		$8,672	$7,777	$8,011
Professional Fees	$19,140	$8,371	$12,875		$94,671	$89,389	$92,070
Conferences, Conventions & Meetings	$5,020	$3,920	$3,920		$20,817	$25,400	$26,162
Printing & Publications	$3,149	$2,120	$2,120		$14,982	$11,130	$11,464
Dues, Subscriptions & Fees	$263	$67	$67		$48,368	$38,362	$39,513
Fundraising and Public Awareness	$1,660	$1,781	$1,781		$349,491	$227,343	$234,163
Tools, Equipment & Software	$0	$0	$0		$29,414	$29,500	$30,385
Insurance					170,997.44	$235,000	$242,050
Total Expenses	$453,400	$351,584	$399,618		$4,760,777	$4,518,278	$4,653,826
Total Income	$453,400	$351,584	$399,618		$4,745,245	$4,704,743	$4,939,981
Surplus/Deficit	$0	$0	$0		-$15,532	$186,466	$286,154

*Number of months estimated:

PAGE NUMBER _____

Personnel Form: (Refer to the Application Guidelines for specific instructions)

DIRECT SALARIES (Complete only for positions for which you are seeking CDBG funding)									
	NAME and TITLE or POSITION	*% of Time*	*CDBG Funds*	*CASH Match*		*Source of Cash Match*	*Other Funding*	*Source of Other Funding*	*Total*
(A)			$	$			$		$0
(B)			$	$			$		$0
(C)			$	$			$		$0
(D)			$	$			$		$0
(E)			$	$			$		$0
(F)			$	$			$		$0
TOTAL DIRECT SALARIES			$0	$0			$0		$0
	FRINGE BENEFITS	*% or $ Rate*	*CDBG Funds*	*CASH Match*		*Source of Cash Match*	*Other Funding*	*Source of Other Funding*	*Total*
	FICA & Medicare (7.65%)		$	$			$		$0
	Insurance (Explain below)		$	$			$		$0
	Other (Explain below)		$	$			$		$0
			$	$			$		$0
			$	$			$		$0
TOTAL FRINGE BENEFITS			$0	$0			$0		$0
TOTAL PERSONNEL BUDGET			$0	$0			$0		$0

Is this position full time or part time?	
Is this position exempt?	
Is this a new or existing position?	

PAGE NUMBER _____

Attachment 1

Twin City Mission Board of Directors

TWIN CITY MISSION, INC.
BOARD OF DIRECTORS

February 17, 2026

PRESIDENT
Chris Reyes *(Term exp. 2028)1st term*
505 Restmeyer
Bryan, TX 77803
Home: 979-229-8944
Work: 979-458-3602
Occupation: Academic Advisor A&M

VICE PRESIDENT
Daryl Hay *(Term exp. 2028)2nd term*
P. O. Box 405
Bryan, TX 77806
Home: 979-250-1461
Work: 979-450-7706
Occupation: Clerical

FINANCIAL SECRETARY
Ketan Sukkawala *(Term exp. 2029) 1st term*
17290 Eagle Pass Dr
College Station, TX 77845
Home: 979-450-1116
Work:
Occupation: Dentist

RECORDING SECRETARY
Ann Broussard (*Term exp. 2027)2nd term*
3121 Palmetto Trail
Bryan, TX 77807
Home: 979-229-1129
Work:
Occupation: Retired

Jason Cornelius *(Term exp. 2029) 1st term*
4508 Sapphire Ct
College Station, TX 77845
Home: 972-574-1015
Work: 979-329-7822
Occupation: Banking

Holly Pritchard *(Term exp. 2029)1st term*
5922 Eldora Dr
College Station, TX 77845
Home: 979-897-0814
Work:
Occupation: Owner Insurance Co

Lisa Liebengood *(Term exp 2028) 1st term*
2301 E Briargate
Bryan, TX 77802
Home: 979-530-2812
Work: 512-501-8277
Occupation: Banking

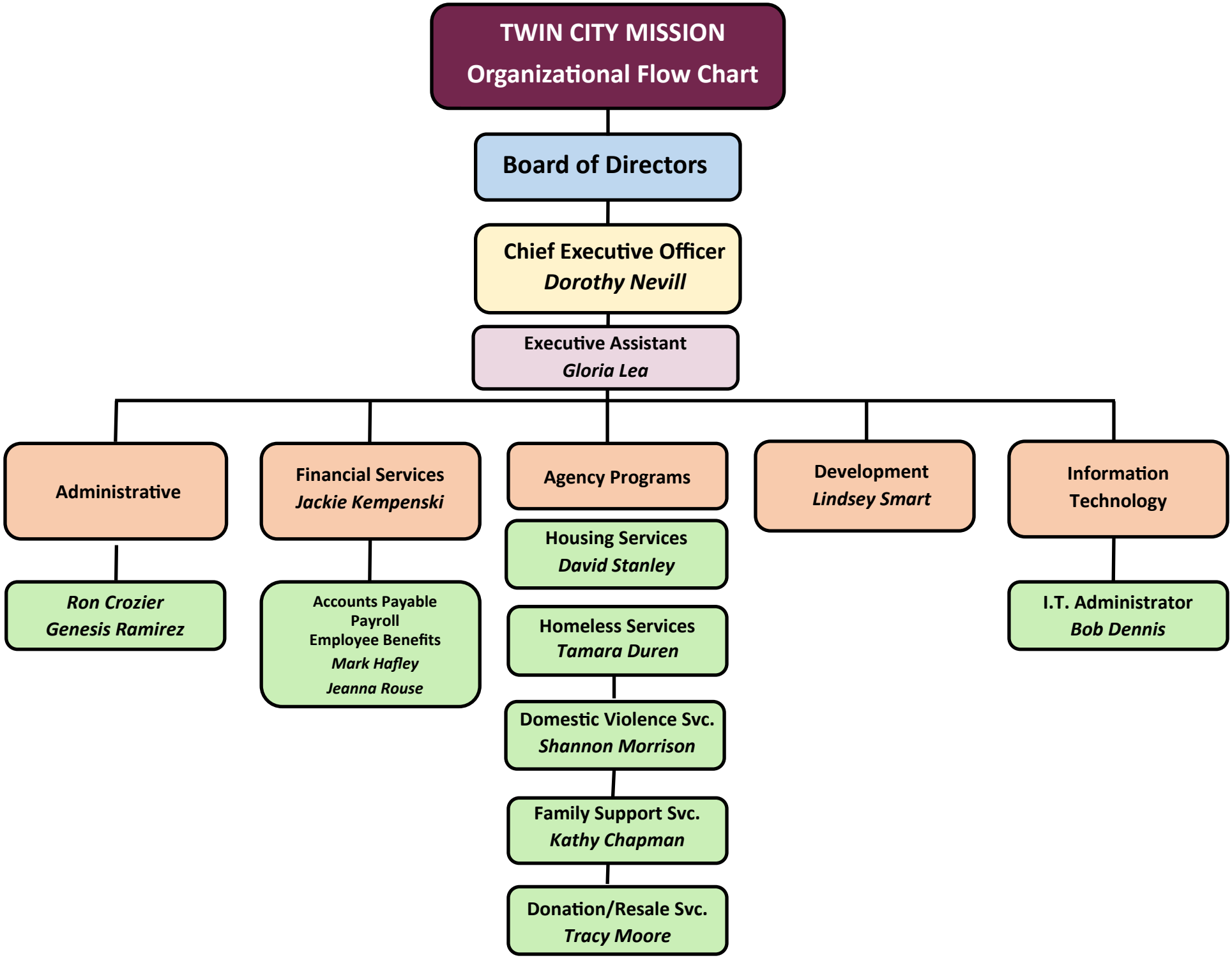
Joe Nance *(Term exp. 2027)2nd term*
P. O. Box 5577
Bryan, TX 77805
Home: 979-571-1350
Work:
Occupation: Census Field Rep

David Schuelke *(Term exp. 2027)1st term*
4508 Sapphire Ct
College Station, TX 77845
Home: 979-574-1015
Work: 979-329-7822
Occupation: Retired

Twin City Mission has nine voluntary Board members who serve three-year terms, electing three new members annually.

Attachment 2

Twin City Mission Organizational Chart


TWIN CITY MISSION
Organizational Flow Chart
Board of Directors
Chief Executive Officer
Dorothy Nevill
Executive Assistant
Gloria Lea
Administrative
Ron Crozier
Genesis Ramirez
Financial Services
Jackie Kempenski
Accounts Payable
Payroll
Employee Benefits
Mark Hafley
Jeanna Rouse
Agency Programs
Housing Services
David Stanley
Homeless Services
Tamara Duren
Domestic Violence Svc.
Shannon Morrison
Family Support Svc.
Kathy Chapman
Donation/Resale Svc.
Tracy Moore
Development
Lindsey Smart
Information Technology
I.T. Administrator
Bob Dennis

Attachment 3

Not Applicable to Twin City Mission

Attachment 4

LEAD Program Evaluation Tool

Twin City Mission Family Support Services
HOME-ARP Program Evaluation

Client Name: _____ Completed By: _____

1. Did FSS offer trauma-informed case management to this client/family to address the underlying issues contributing to homelessness or housing instability? ___ YES ___ NO

2. How effectively does the program engage clients in actively participating in their case management?

   Low _____1 _____ 2 _____3 _____4 _____5 High _____N/A

3. How effectively did this program collaborate with other organizations in linking with supportive services for this client/family?

   Low _____1 _____ 2 _____3 _____4 _____5 High _____N/A

4. How effective was it to have FSS staff working with this client/family in coordinating with outside agencies to offer additional resources?

   Low _____1 _____ 2 _____3 _____4 _____5 High _____N/A

5. Did FSS provide life coaching to support personal development, goal setting, and resilience? _____ YES _____ NO

   If so, rate how beneficial it was for the client/family?

   Low _____1 _____ 2 _____3 _____4 _____5 High _____N/A

6. Did FSS offer financial coaching to improve financial literacy, budgeting skills, and economic stability? _____ YES _____ NO

7. How well does the program empower clients to make informed financial decisions?

   Low _____1 _____ 2 _____3 _____4 _____5 High _____N/A

8. Based on the above assessment, rate the overall effectiveness of the program.

   Low _____1 _____ 2 _____3 _____4 _____5 High _____N/A

9. How would you rate the change in housing stability, employment changes, income level, appropriate healthcare, and knowledge of supportive services?

   Low _____1 _____ 2 _____3 _____4 _____5 High _____N/A

Attachment 5

Client Intake Form

Intake Form

Name _____Phone _____

Address _____ City _____ Zip _____

DOB _____

What is your Ethnicity: (**You must choose one**)
□ Hispanic or Latino □ Not Hispanic or Latino

What is your Race: (**You must choose one**)
□ American Indian/Alaska Native □ Asian □ Black or African American
□ Native Hawaiian or Pacific Islander □ White □ American Indian/Alaska Native **&** White
□ Asian **&** White □ American Indian/Alaska Native **&** Black/African American
□ Black/African American **&** White
□ Race Combination not included in above categories – Specify _____

Residence:	□ College Station	□ Bryan	□ Other **(Choose one)**
Head of Household:	□ Male	□ Female	□ Both **(Choose one)**

2024 Median Income Limits

Please check the **number** of family members in the family and the appropriate **income** level category (on the same line). Calculation of Family Income should include: gross wages and salaries, social security income, pensions, child support, Temporary Assistance for Needy Families (TANF)/food stamps, and any other source of income. This chart is based on annual income.

Family Size (Choose one)	**Income Range (Choose one)**			
	Extremely Low Income	**Very Low Income**	**Low Income**	**Above Income**
□ 1	□ $18,550 or less	□ $18,551 ≤ $30,950	□ $30,951 ≤ $49,500	□ $49,501 or more
□ 2	□ $21,200 or less	□ $21,201 ≤ $35,400	□ $35,401 ≤ $56,550	□ $56,551 or more
□ 3	□ $25,820 or less	□ $25,821 ≤ $39,800	□ $39,801 ≤ $63,650	□ $63,651 or more
□ 4	□ $31,200 or less	□ $31,201 ≤ $44,200	□ $44,201 ≤ $70,700	□ $70,701 or more
□ 5	□ $36,580 or less	□ $36,581 ≤ $47,750	□ $47,751 ≤ $76,350	□ $76,351 or more
□ 6	□ $41,960 or less	□ $41,961 ≤ $51,300	□ $51,301 ≤ $82,050	□ $82,051 or more
□ 7	□ $47,340 or less	□ $47,341 ≤ $54,800	□ $54,801 ≤ $87,700	□ $87,701 or more
□ 8	□ $52,720 or less	□ $52,721 ≤ $58,350	□ $58,351 ≤ $93,350	□ $93,351 or more

To comply with requirement of funding sources, this agency needs all clients to give information on all income and family size in order to qualify for services. You must provide a self-certification that the information you provide is accurate and complete to the best of your knowledge. You will need to verify income by providing third party documentation demonstrating eligibility for another qualifying program or by providing actual income documentation (definition of 3rd party or actual income on back). All information is kept confidential for records keeping and reporting requirements. No information will be released without the written consent of the individual.

I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (U.S. Code Title 18, Section 1001and Title 31, Sections 3729-3730 and 3801-3812).
I certify that all information provided on this application is true to the best of my knowledge. I also understand that, I will provide verification of income.

_____ _____

Applicant's or Guardian's Signature Date

Instructions: ***The income Section to be completed by Agency staff only***. Check the box next to the form of income documentation you will use to certify the income of the family you are serving.

□ 3rd Party Verification Process

Definition: Evidence of qualification under another government program having income qualification criteria at least as restrictive as the HUD income restrictions. Examples:

□ **Section 8 Housing program**
□ **Free/Reduced School lunch program**
□ **Medicaid**
□ **WIC**
□ **Temporary Assistance for Needy Families (TANF)**
□ **Disability Income**
□ **Other**_____

Instructions:

1. Review list above and check appropriate box (you need only provide evidence of qualifying for one program)
2. Provide evidence of qualification through certification form from the agency and/or copy of card used to receive services (must be able to identify the card with the cardholder. Can use only card if it clearly states the person's name and/or address and is determined an acceptable program.
3. A referral can be made by another agency whose criteria meet the HUD definition and the agency agrees to maintain documentation supporting this (Example: email by school that the child is on free/reduced lunch).

□ Actual Income Documentation

Definition: Family Household does not participate in an income qualifying accepted program. Actual income includes all income received by the family. Please check which documents were submitted to verify income:

□ **W-2 Forms**
□ **1040 Income Tax Forms**
□ **Pay Check Stubs (At Least Two)**
□ **Benefit Award Letter(s) (Social Security, SSI, etc..)**
□ **Other Income** _____
□ **I have no income (complete affidavit of no income)**

Instructions:

1. Check boxes above for type(s) of income documentation submitted.
2. Use box below to make a calculation determining gross annual income from source documents provided.

□ Over Income

Definition: Family household is over the income limit for their household size or they cannot provide income backup documentation as required by one of the other certification methods listed above.

Instructions: Document this family household as over income on quarterly and annual Client Reports.

Income Calculation & Verification of Continuous Service Approval

Instructions: complete calculation(s) in this box showing annual income based on source documents provided. Sign & date below.

Rev. 6/9/2022**- STAFF ONLY- CLIENTS PREVIOUSLY SEEN MUST BE VERIFIED DURING THE INTAKE PROCESS. A PRIOR INTAKE MAY BE USED IF THE CLIENTS HAS BEEN CONTINIOUSLY SERVED FROM YEAR TO YEAR AND NO INFORMATION HAS CHANGED ON ALL SECTIONS.**

_____ _____
Print Name and Sign (Staff Completing Form) Date

Intake Form

Name _____ Phone _____

Address _____ City _____ Zip _____

What is your Ethnicity: (**You must choose one**)
□ Hispanic or Latino □ Not Hispanic or Latino

What is your Race: (**You must choose one**)
□ American Indian/Alaska Native □ Asian □ Black or African American
□ Native Hawaiian or Pacific Islander □ White
□ Race Combination not included in above categories – Specify _____

Residence: □ College Station □ Bryan □ Other **(Choose one)**
Household: □ Single/non-elderly □ Elderly □ Single Parent □ Two Parents □ Other **(Choose one)**

Does Household contain a Veteran? □ Yes □ No **(Choose One)**

Type of Service Provided
□ McKinney-Vento Support Services □ Homeless Prevention Services □ Housing Counseling Services

Qualifying Populations

1. Homeless, as defined in 24 CFR 91.5 Homeless (1), (2), or (3)

Category 1: Literally Homeless

□ Individual or family who lacks a fixed, regular, and adequate nighttime residence, meaning:

(i) Has a primary nighttime residence that is a public or private place not meant for human habitation; or

(ii) Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs).

To certify homeless status for the above, must provide documentation of one of the following:

□ Written observation by the outreach worker; or
□ Written referral by another housing or service provider;
□ Certification by the individual or head of household seeking assistance stating that (s)he was living on the streets or in shelter (use self-certification form)

□ Individual or family who lacks a fixed, regular, and adequate nighttime residence, meaning:

(iii) Is exiting an institution where (s)he has resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution (**documentation must include one of the above forms of evidence AND one of the following**).

□ Discharge paperwork or written/oral referral; or

□ Written record of intake worker's due diligence to obtain above evidence **and** certification by individual that they exited institution (use self-certification form)

Category 2: Imminent Risk of Homelessness

□ Individual or family who will imminently lose their primary nighttime residence, provided that:

(i) Residence will be lost within 14 days of the date of application for homeless assistance;
(ii) No subsequent residence has been identified; and
(iii) The individual or family lacks the resources or support networks needed to obtain other permanent housing.

Documentation must include <u>one</u> of the following:

□ A court order resulting from an eviction action notifying the individual or family that they must leave; or
□ For individual and families leaving a hotel or motel- evidence that they lack the financial resources to stay (use self-certification form); or
□ An oral statement that residence will be lost within 14 days of the date of application for homeless assistance that if verified by an intake worker **or**
□ If the intake worker is unable to verify the oral statement, must document due diligence in attempting to obtain verification and obtain written certification by the individual or head of household seeking assistance (use self-certification form)

In addition to one of the above, documentation must include <u>ALL</u> of the following:

□ Certification that no subsequent residence has been identified (use self-certification form);
<u>AND</u>
□ Self-Certification or other written documentation that the individual lack the financial resources and support necessary to obtain permanent housing (use self-certification form).

Category 3: Unaccompanied youth under 25 years of age, or families with children and youth, who do not otherwise qualify as homeless under this definition, but who:

□ A child or youth who does not qualify as homeless under the homeless definition, but qualifies as homeless under another Federal statute **(must document the following)**:

□ Written Verification of Homeless Status must be provided by agency administering applicable Federal program.

□ An unaccompanied youth who does not qualify as homeless under the homeless definition but qualifies as homeless under section 387 of the Runaway and Homeless Youth Act (42 U.S.C 5732a), section 637 of the Head Start Act (42 U.S.C. 9832), section 41403 of the Violence Against Women Act of 1994 (42 U.S.C 14043e-2), section 330(h) of the Public Health Service Act (42 U.S.C. 254b(h))m section 3 of the Food and Nutrition Act of 2008 (7U.S.C. 2012), section 17(b) of the Child Nutrition Act of 1966 (42 U.S.C 1786(b), or section 725(2) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11434a), and the parent(s) or guardian(s) or that child or youth if living with him or her **(must document the following).**

□ Have not had a lease, ownership interest, or occupancy agreement in permanent housing at any time during the 60 days immediately preceding the date of application for homeless assistance;
□ Have experienced persistent instability as measured by two moves or more during the 60-day period immediately preceding the date of application for homeless assistance;

□ Can be expected to continue in such status for an extended period of time because of chronic disabilities, chronic physical health or mental health conditions, substance addiction, histories of domestic violence or childhood abuse (including neglect), the presence of a child or youth with a disability, or two or more barriers to employment, which include the lack of a high school degree or General Education

Development (GED), illiteracy, low English proficiency, a history of incarceration or detention for criminal activity, and a history of unstable employment.

- □ Must have documentation of homeless status, which may be letter of referral provided by agency administering the Federal Program AND must confirm family/guardian is residing with children/youth.

2. At risk of Homelessness

Category 1: An individual or family:

□ Has an annual income below 30% of AMI (must have documentation of income eligibility); **AND**
□ Does not have sufficient resources or support networks, e.g. family, friends, faith-based or other social networks, immediately available to prevent them from moving to an emergency shelter or another place described in section (1) of the "Homeless" definition in this section;

AND meets **ONE** of the following risk factors with acceptable documentation:

Acceptable documentation of risk factors includes source documents that evidence one or more of the conditions is met (e.g., eviction notice, notice of termination from employment, bank statements). **OR**

To the extent that source documents are unobtainable, a written statement by the relevant third party (e.g., former employer, owner, primary leaseholder, public administrator, hotel or motel manager) or the written certification by the recipient's or subrecipient's intake staff or the oral verification by the relevant third party that the applicant meets one or more of the criteria **OR**

To the extent that source documents and third-party verification are unobtainable, a written statement by the recipient's or subrecipient's intake staff that the staff person has visited the applicant's residence and determined that the applicant meets one or more of the criteria or, if a visit is not practicable or relevant to the determination, a written statement by the recipient's or subrecipient's intake staff describing the efforts taken to obtain the required evidence.

- □ Risk 1: Persistent housing instability- has moved because of economic reasons 2 or more times during the 60 days immediately preceding the application for assistance;
- □ Risk 2: Living in the home of another person/individual because of economic hardship;
- □ Risk 3: Housing loss within 21 days- has been notified of their right to occupy their current housing or living situation will be terminated within 21 days after the date of application for assistance: notification to leave within 21 days;
- □ Risk 4: Living in a rented hotel or motel and cost is not paid for by charitable organization or by Federal, State, or local government programs for low-income individuals;
- □ Risk 5: Living in a single-room occupancy or efficiency apartment unit in which there reside more than two persons or lives in a larger housing unit in which there reside more than 1.5 persons per room, as defined by the U.S. Census Bureau;
- □ Risk 6: Exiting publicly funded institution of system of care (such as a health-care facility, a mental health facility, foster care or other youth facility, or correction program or institution); or
- □ Risk 7: Otherwise lives in housing that has characteristics associated with instability and an increased risk of homelessness, as identified in the recipient's approved consolidated plan.

Category 2: Unaccompanied Children and Youth

□ A child or youth who does not qualify as homeless under the homeless definition but qualifies as homeless under another Federal statue **(must document the following)**.

- □ Written Verification of Homeless Status must be provided by agency administering applicable Federal program.

Category 2: Families with Children and Youth

□ An unaccompanied youth who does not qualify as homeless under the homeless definition but qualifies as homeless under section 725(2) of the McKinney-Vento Homeless Assistance Act, and the parent(s) or guardian(s) or that child or youth if living with him or her **(must document the following)**.

- □ Must have documentation of homeless status, which may be letter or referral provided by agency administering the Federal Program AND must confirm family/guardian is residing with children/youth.

3. Fleeing, or Attempting to Flee, Domestic Violence, Dating Violence, Sexual Assault, Stalking, or Human Trafficking

□ Any individual or family who:

(i) is fleeing, or is attempting to flee, domestic violence, dating violence, sexual assault, stalking, or human trafficking;
(ii) Has no other residence; **and**
(iii) Lacks the resources or support networks to obtain other permanent housing

Documentation required:

For victim service providers:

- □ An oral statement by the individual or head of household seeking assistance which states: they are fleeing; they have no subsequent residence; and they lack resources. Statement must be documented by a self-certification (use self-certification form) **or** a certification by the intake worker.

*For non-victim service provider (must document **all** of the following):*

- □ Oral statement by the individual or head of household seeking assistance that they are fleeing. This statement is documented by a self-certification (use self-certification form) **or** by a caseworker. Where the safety of the individual or family is not jeopardized, the oral statement must be verified; **and**
- □ Certification by the individual or head of household that no subsequent residence has been identified (use self-certification form) **and**
- □ Self-certification, or other written documentation, that the individual or family lacks the financial resources and support networks to obtain other permanent housing (use self-certification form)

4. Other Populations

□ Other Families Requiring Services or Housing Assistance to Prevent Homelessness who have previously been qualified as "homeless" as defined in 24 CFR 91.5, are currently housed due to temporary or emergency assistance, including financial assistance, services, temporary rental assistance or some type of other assistance to allow the household to be housed, and who need additional housing assistance or supportive service to avoid a return to homelessness.

□ At Greatest Risk of Housing Instability;

□ (i) has annual income that is less than or equal to 30% of the area median income, as determined by HUD and is experiencing sever cost burden (paying more than 50% of monthly household income toward housing cost);

□ (ii) has annual income that is less than or equal to 50% if the area median income, as determined by HUD, **AND** meets one of the following risk factors from Section 2 At Risk of Homelessness.

Acceptable documentation of risk factors includes source documents that evidence one or more of the conditions is met (e.g., eviction notice, notice of termination from employment, bank statements). **OR**

To the extent that source documents are unobtainable, a written statement by the relevant third party (e.g., former employer, owner, primary leaseholder, public administrator, hotel or motel manager) or the written certification by the recipient's or subrecipient's intake staff or the oral verification by the relevant third party that the applicant meets one or more of the criteria **OR**

To the extent that source documents and third-party verification are unobtainable, a written statement by the recipient's or subrecipient's intake staff that the staff person has visited the applicant's residence and determined that the applicant meets one or more of the criteria or, if a visit is not practicable or relevant to the determination, a written statement by the recipient's or subrecipient's intake staff describing the efforts taken to obtain the required evidence.

Complete questions below, Regardless of Eligibility Category

Describe the documentation obtained and attached to this form:

_____
_____
_____

If self-certification was used, describe efforts to obtain third party certification:

_____
_____
_____
_____

Intake Staff Name: _____

Intake Staff Signature: _____Date: _____

I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (U.S. Code Title 18 Section 1001 and Title 31, Sections 3729-3730 and 3801-3812), I certify that all information provided on this application is true to the best of my knowledge. I also understand that, I will provide verification of income.

_____ _____
Applicant's or Guardian's Signature Date

Attachment 6

Twin City Mission Financial Audit and Management Letter

April 19, 2025

To the Board of Directors of
Twin City Mission, Inc.

We have audited the financial statements of Twin City Mission, Inc. (the Organization) for the year ended August 31, 2024, and have issued our report thereon dated April 19, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 26, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following material misstatements detected as a result of audit procedures were corrected by management:

Change in net assets, unadjusted	$ (259,361)
Adjustments:	
Accounts receivable	(31,320)
Prepaid expenses	27,820
Depreciation expense	(10,797)
Buildings and Construction in progress	22,153
Change in net assets, adjusted	$ (251,505)

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 19, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

As discussed in the audit report within the Schedule of Findings and Questioned costs, we identified an internal control material weakness over compliance during the course of our audit.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the board of directors and management of Twin City Mission, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Thompson, Derrig & Craig, PC

THOMPSON, DERRIG & CRAIG, PC

Twin City Mission Political Activity/Anti-Lobbying Policies - Twin City Mission Fiscal Management Procedures - Page 12

9.22 Political Activity and other restrictions

TCM employees may not use any state or federal funds for political purposes or to engage in other partisan political activities, such as sponsoring candidate forums, distributing brochures, voter transportation, or voter registration. However, a facility originally assisted with state or federal funds may be used on an incidental basis to hold meetings, candidate forums, or voter registration, provided that all parties and organizations have access to the facility on an equal basis and are assessed equal rent or use charges.

Twin City Mission Conflict of Interest/Political Activity - Twin City Mission Policy and Procedures – Page 8

2.05 CONFLICT OF INTEREST

An employee or contract employee of the Mission shall not have financial interests in the profits of any contract, service, or other work performed by the Mission or personally profit directly or indirectly from any contract, purchase, sale, or service between the Mission and any person or company.

The employees or contract employee of the Mission shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors, or parties to sub-agreements. However, the Chief Executive Officer may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value.

Any employee or contract employee may not:

(1) solicit or accept or agree to accept financial benefits, other than from the Mission, that might reasonably tend to influence his or her performance of duties for the Mission or that he or she knows or should know is offered with intent to influence the employee's performance;

(2) accept employment or compensation that might reasonably induce him or her to disclose confidential information acquired in the performance of official duties;

(3) accept outside employment or compensation that might reasonably tend to impair independence of judgment in performance of duties for the Mission;

(4) make any personal investment that might reasonably be expected to create a substantial conflict between the employee's private interest and duties for the Mission; or

(5) solicit or accept or agree to accept a financial benefit from another person in exchange for having performed duties as a Mission employee in favor of that person.

(6) participate in the selection, award or administration of a contract supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, contract employee, officer, or any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated has a financial or other interest in the firm selected for an award.

Violations of this policy are subject to disciplinary action up to and including dismissal.

2.06 POLITICAL ACTIVITY

Employees of the Mission are encouraged to vote and to exercise other prerogatives of citizenship consistent with state and federal law and these policies.

TWIN CITY MISSION, INC.

INDEPENDENT AUDITOR'S REPORT

AND

FINANCIAL STATEMENTS

AUGUST 31, 2024 AND 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Twin City Mission, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Twin City Mission, Inc. (a nonprofit organization), which comprise the statement of financial position as of August 31, 2024, 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 present fairly, in all material respects, the financial position of Twin City Mission, Inc. as of August 31, 2024, 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 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 the Twin City Mission, Inc. 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 opinions.

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 the Twin City Mission, Inc.'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 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 standards 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 the Twin City Mission, Inc.'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 the Twin City Mission, Inc.'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 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*, 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 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 our report dated April 19, 2025 on our consideration of the Twin City Mission, Inc.'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 control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Twin City Mission, Inc.'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 the Twin City Mission, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Twin City Mission, Inc.'s 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 9, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended August 31, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Thompson, Derrig & Craig, PC

THOMPSON, DERRIG & CRAIG, PC
April 19, 2025

TWIN CITY MISSION, INC.
STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2024 AND 2023

	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	$ 2,051,055	$ 2,726,432
Investments	156,783	127,665
Grants receivable	412,982	343,881
Accounts receivable	26,022	62,608
Prepaid expenses	56,155	66,850
Inventory - resale stores	117,949	110,762
Total current assets	2,820,946	3,438,198
Fixed assets:		
Land	412,200	412,200
Buildings and improvements	6,646,132	6,270,838
Furniture, fixtures and equipment	663,759	650,619
Vehicles	183,378	183,378
	7,905,469	7,517,035
Less accumulated depreciation	(3,349,190)	(3,142,356)
	4,556,279	4,374,679
Construction in progress	1,897,766	291,945
Total fixed assets	6,454,045	4,666,624
TOTAL ASSETS	$ 9,274,991	$ 8,104,822
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	$ 66,811	$ 85,767
Accrued salaries	23,969	95,082
Accrued vacation	112,445	113,100
Other payables	37,593	46,128
Total current liabilities	240,818	340,077
Noncurrent liabilities:		
Line of credit	1,520,933	-
Total liabilities	1,761,751	340,077
Net assets:		
Without donor restrictions		
Without board designation	7,101,166	7,381,633
Board designated	394,834	383,112
Total net assets without donor restrictions	7,496,000	7,764,745
With donor restrictions	17,240	-
Total net assets	7,513,240	7,764,745
TOTAL LIABILITIES AND NET ASSETS	$ 9,274,991	$ 8,104,822

See independent auditor's report and accompanying notes to the financial statements.

TWIN CITY MISSION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2024
WITH SUMMARIZED INFORMATION FOR 2023

	2024			2023
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Revenue and Other Support:				
Contributions	$ 1,124,554	$ 20,000	$ 1,144,554	$ 1,114,300
Grants - Federal	1,761,230	-	1,761,230	1,395,041
Grants - State and other	123,647	-	123,647	814,925
Store sales	766,052	-	766,052	808,513
Rental income	200,100	-	200,100	201,507
Recycle	91,438	-	91,438	109,942
Resident fees	39,792	-	39,792	43,369
Special events	58,657	-	58,657	385,179
Investment income and other	77,690	-	77,690	52,215
Net assets released from purpose restrictions	2,760	(2,760)	-	-
Total revenue and other support	4,245,920	17,240	4,263,160	4,924,991
Expenses:				
Program services	4,208,626	-	4,208,626	4,209,151
Management and general	94,710	-	94,710	183,412
Fundraising	211,329	-	211,329	434,436
Total expenses	4,514,665	-	4,514,665	4,826,999
Change in net assets	(268,745)	17,240	(251,505)	97,992
Net assets at beginning of year	7,764,745	-	7,764,745	7,666,753
Net assets at end of year	$ 7,496,000	$ 17,240	$ 7,513,240	$ 7,764,745

See independent auditor's report and accompanying notes to the financial statements.

TWIN CITY MISSION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2024
WITH SUMMARIZED INFORMATION FOR 2023

	Program Services							
	Community Services	Shelter for Hope	Recycle / Resale	Phoebe's Home	HOME-ARP	The Haven	Supportive Housing	Total Program Services
Salaries	$ 66,122	$ 277,697	$ 461,767	$ 485,369	$ 305,593	$ 7,986	$ 251,464	$ 1,855,998
Payroll taxes	4,525	20,465	33,138	35,157	21,912	581	18,181	133,959
Other payroll related costs	1,272	5,421	9,495	9,150	56,491	155	4,658	86,642
Health insurance	6,902	34,110	58,262	38,058	28,520	401	20,458	186,712
Retirement	277	3,741	15,143	10,893	11,255	199	4,523	46,031
Staff development	-	1,923	25	8,791	3,247	-	12,418	26,404
Food	112,862	63	51	8,909	-	-	360	122,245
Cleaning and waste disposal	6,780	21,001	13,456	4,480	551	1,435	-	47,703
Program and office supplies	12,240	25,330	4,440	7,866	7,575	756	4,152	62,359
Equipment and IT	562	1,783	7,118	11,305	722	29	252	21,771
Other program costs	7,370	12,160	2,000	58,388	200,091	-	12,064	292,073
Travel and fuel	49	843	17,428	3,539	3,332	67	2,773	28,031
Utilities	9,843	41,702	29,138	11,550	4,575	9,423	-	106,231
Phone, TV and internet	2,565	6,877	14,399	12,535	15,338	878	11,198	63,790
Rent	136	864	63,569	542	623	114	377,902	443,750
Repairs and maintenance	2,032	42,452	23,187	28,043	16,443	42,180	293	154,630
Insurance and taxes	9,015	30,549	39,499	23,514	11,577	32,283	16,656	163,093
Awareness and direct mail	708	2,980	3,128	2,829	5,127	643	1,606	17,021
Dues and licenses	83	306	1,562	6,961	790	662	12,959	23,323
Professional fees	576	7,300	9,561	57,173	9,741	20,869	3,406	108,626
Depreciation	-	123,113	28,201	10,735	913	33,507	-	196,469
Miscellaneous and other	-	-	13,752	-	-	8,014	-	21,766
TOTAL EXPENSES	$ 243,919	$ 660,680	$ 848,319	$ 835,787	$ 704,416	$ 160,182	$ 755,323	$ 4,208,626

See independent auditor's report and accompanying notes to the financial statements.

TWIN CITY MISSION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2024
WITH SUMMARIZED INFORMATION FOR 2023

CONTINUED

	Support Services			Totals	
	Management and General	Fundraising	Total Support Services	2024	Summarized 2023
Salaries	$ 5,216	$ 16,332	$ 21,548	$ 1,877,546	$ 2,142,583
Payroll taxes	5,116	1,231	6,347	140,306	158,838
Other payroll related costs	1,611	302	1,913	88,555	58,621
Health insurance	2,535	1,039	3,574	190,286	238,712
Retirement	1,580	558	2,138	48,169	44,961
Staff development	7,518	-	7,518	33,922	29,206
Food	6,339	344	6,683	128,928	149,038
Cleaning and waste disposal	601	-	601	48,304	48,383
Program and office supplies	6,219	125	6,344	68,703	122,345
Equipment and IT	869	-	869	22,640	41,545
Other program costs	2,965	-	2,965	295,038	94,521
Travel and fuel	608	-	608	28,639	42,985
Utilities	5,723	-	5,723	111,954	116,927
Phone, TV and internet	1,631	-	1,631	65,421	57,440
Rent	214	-	214	443,964	460,698
Repairs and maintenance	8,228	-	8,228	162,858	163,386
Insurance	5,059	-	5,059	168,152	135,518
Awareness and direct mail	3,662	191,067	194,729	211,750	284,188
Dues and licenses	344	-	344	23,667	23,072
Professional fees	4,938	-	4,938	113,564	179,218
Depreciation	9,827	-	9,827	206,296	203,685
Miscellaneous and other	13,907	331	14,238	36,004	31,130
TOTAL EXPENSES	$ 94,710	$ 211,329	$ 306,039	$ 4,514,665	$ 4,826,999

See independent auditor's report and accompanying notes to the financial statements.

TWIN CITY MISSION, INC.
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ (251,505)	$ 97,992
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation	206,296	203,685
Change in:		
Receivables	(32,515)	263,221
Prepaid expenses	10,695	28,271
Earnest money deposit	-	60,000
Inventory	(7,187)	32,731
Accounts payable	(18,956)	15,890
Accrued salaries	(71,113)	6,641
Accrued vacation	(655)	(10,020)
Other payables	(8,535)	1,926
Net cash provided (used) by operating activities	(173,475)	700,337
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment activity, net	(29,118)	(7,678)
Purchase of property and equipment	(1,993,717)	(356,654)
Net cash provided (used) in investing activities	(2,022,835)	(364,332)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from line of credit	1,520,933	-
Net cash provided (used) in financing activities	1,520,933	-
Net change in cash and cash equivalents	(675,377)	336,005
Cash and cash equivalents, beginning of year	2,726,432	2,390,427
Cash and cash equivalents, end of year	$ 2,051,055	$ 2,726,432

See independent auditor's report and accompanying notes to the financial statements.

Note 1 – Overview of Organization

Twin City Mission, Inc., (the Mission or the Organization) is a not-for-profit corporation established in 1963 for the purpose of providing aid to the homeless and underprivileged. The Mission operates the following major programs and subcomponents to serve the Brazos Valley, which is considered to consist of Brazos, Burleson, Grimes, Leon, Madison, Robertson and Washington counties.

- Homeless & Housing Services
  - The Doug Weedon Shelter for Hope (formerly The Bridge) is a shelter to provide emergency housing for men, women and families.
  - The Community Closet and The Community Café (collectively Community Services) provide clothes/household items and meals, respectively, to those in need in the community at no cost.
  - The Rapid Re-Housing Program (Supportive Housing) provides short-term and medium-term tenant-based rental assistance and supportive services to those experiencing homelessness.
  - An apartment complex in Bryan and a four-plex in College Station (collectively The Haven) are managed to provide additional housing services to low-income individuals and families.

- Domestic Violence Services
  - Phoebe's Home is a shelter for victims of domestic and dating violence.

- Donation & Resale Services (collectively Recycle/Resale)
  - Several thrift stores offer low-cost clothing, housewares, furniture, books and kitchen items to the general public.
  - A recycle yard accepts donations of corrugated cardboard. Both the recycle yard and thrift stores provide employment opportunities for those seeking to transition from homelessness to permanent housing.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The Organization prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U.S. GAAP) for not-for-profit entities. The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities. 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 (continued)

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

Fair value of financial instruments

The carrying amounts of cash equivalents, investments, accounts receivable, and current liabilities approximate fair value because of the short maturity of those instruments. The carrying amount of notes payable approximates fair value because the Mission can obtain similar loans at comparable terms.

Cash and cash equivalents

The Mission considers all unrestricted highly liquid investments with an initial maturity of twelve months or less to be cash and cash equivalents. For the years ended August 31, 2024 and 2023, cash and cash equivalents consisted of operating accounts, interest-bearing money market and savings accounts, and certificates of deposit.

Investments

Investments in securities are carried at fair value in the accompanying statement of financial position using quoted prices in active markets for identical assets. Interest and dividends and unrealized gains and losses are presented as investment income in the accompanying statement of activities.

Inventory

Inventory includes resale items held in the resale and recycle shops, and is stated at fair market value.

Fixed assets and depreciation

Purchased property and equipment are carried at cost. Donated property and equipment are stated at management's estimate of fair value at the date of receipt. Depreciation of property and equipment is computed over the estimated useful lives using the straight-line method. The cost of maintenance and repairs is charged to expense as paid; significant improvements greater than $5,000 are capitalized.

Net Assets

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Note 2 – Summary of Significant Accounting Policies (continued)

Net Assets Without Donor Restrictions - Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net Assets With Donor Restrictions - Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the organization must continue to use the resources in accordance with the donor's instructions.

Contributions

All contributions are considered available for the Organization's general programs unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor are reported as restricted support and increase net assets with donor restrictions. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions. Investment income that is limited to specific uses by donor restrictions is reported as increases in net assets without donor restrictions if the restrictions are met in the same reporting period as the income is recognized.

Revenue Recognition

The Organization receives program service revenue from store sales, recycle revenue, and resident fees, and from special events held throughout the year. All program service revenue consists of a single performance obligation and is earned from the transfer of goods or services at a point in time. For the years ended August 31, 2024 and 2023, program service revenue relating to special events was $58,657 and $233,981, respectively.

Donated Materials and Services

The Mission receives donated items that it resells at a thrift price to the public or distributes to the needy. These items consist primarily of used clothing, household furniture and appliances and are not recognized as contributions in the accompanying statement of activities. In addition, the Mission receives volunteer clerical services for a variety of programs that do not meet the criteria for recognition as the services (a) do not create or enhance nonfinancial assets or (b) do not require specialized skills that would otherwise be purchased by the Mission. Management estimates the fair value of the donated goods and services mentioned above to be approximately $746,491 and $790,167 for the years ended August 31, 2024 and 2023, respectively.

Note 2 – Summary of Significant Accounting Policies (continued)

Expense Recognition and Allocation

The cost of providing the Organization's programs and other activities is summarized on a functional basis in the statement of activities and statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited using a reasonable allocation method that is consistently applied, as follows:

- Salaries and wages, benefits, and payroll taxes are allocated based on estimates of time spent by key personnel.
- All other expenses that cannot be directly identified are allocated using management's estimated percentage of the portions related to either program or supporting activity.

Every three years, or more often when new space or programs are added, the bases on which costs are allocated are evaluated. General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the organization.

Income tax status

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income tax has been made in the accompanying financial statements. In addition, the Mission qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

Note 3 - Concentrations

At various times in the course of a year, the amount of cash equivalents on deposit with banks exceeds the FDIC insured limit of $250,000. The Mission has not experienced any losses in connection with these accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents. As of August 31, 2024 and 2023, approximately 51% and 63%, respectively, of the Organization's cash and cash equivalents was uninsured.

In August 2023, the Mission's five-year contract with the FAYS program ended and was not renewed. For the year ended August 31, 2023, the FAYS program provided approximately 18% of the Mission's gross revenue.

In September 2023, the Mission was awarded HUD HOME-ARP funding from the City of College Station. For the year ended August 31, 2024, the HOME-ARP program provided approximately 11% of the Mission's gross revenue.

Note 4 – Liquidity and Availability

Financial assets available for general expenditure within one year of the date of the statement of financial position, consist of the following:

Financial assets at year end:	
Cash and cash equivalents	$ 2,051,055
Investments	156,783
Grants receivable	412,982
Accounts receivable	26,022
Total financial assets	2,646,842
Less financial assets held to meet donor imposed restrictions	(17,240)
Less financial assets not available for use within one year	
Board-designated - Capital campaign funds	(394,834)
Financial assets not available to be used within one year	(412,074)
Financial assets available to meet general expenditures within one year	$ 2,234,768

At times, the Mission has certain donor-restricted assets limiting the use of funds for a specific purpose. Additionally, the Mission has certain board-designated assets are earmarked for future capital expenditures. The board-designated amounts could be made available, if necessary. As part of the Mission's liquidity management, the Organization invests excess cash in certificates of deposit, mutual funds, or interest-bearing savings accounts.

Note 5 – Investments & Fair Value

Investments consist of equities and mutual funds as follows as of August 31:

	2024	2023
Stocks	$ 67,585	$ 42,682
Mutual funds	89,198	84,983
Total	$ 156,783	$ 127,665

Note 5 – Investments & Fair Value (continued)

FASC 820-10-65, *Fair Value Measurements and Disclosures*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted market prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. As of August 31, 2024 and 2023, all investments were considered Level 1 as the fair value was based on quoted market prices as of the last trading of the fiscal year.

Investment income includes interest and dividends and unrealized gains and losses. For the years ended August 31, 2024 and 2023, investment income was $70,228 and $48,014, respectively.

Note 6 – Receivables

Receivables as of August 31, 2024 and 2023 consisted primarily of amounts due from granting agencies and are stated at net realizable values. Other receivable amounts are related to program service revenue generated from resale stores or the recycling program. All receivable amounts are deemed fully collectible by management and are comprised of the following as of August 31:

	2024	2023
Grants receivable		
FAYS	$ -	$ 70,777
HHSC	81,840	49,091
HOME-ARP	169,125	-
VOCA	50,825	56,423
HUD	89,000	118,867
ESG	22,192	48,723
	412,982	343,881
Accounts receivable	26,022	62,608
	$ 439,004	$ 406,489

As discussed in Note 3, in August 2023, the Mission's five-year contract with the FAYS program ended and was not renewed.

Note 7 – Retirement Plan

The Mission has a retirement plan for permanent full-time employees. Eligibility begins on the date of employment. After two years of service with a minimum of 1,000 hours of service in both years, the Mission will match 100% of the employee's contributions up to a maximum of 6% of annual gross salary with immediate vesting. Additional employee contributions to the plan are allowed with certain limitations. The Mission's contributions to the plan for the years ended August 31, 2024 and 2023 totaled $48,168 and $44,961, respectively.

Note 8 – Line of Credit and Construction in Progress

In February 2024, the Mission obtained financing for the construction of a new recycling warehouse. The financing agreement was initially structured as a line of credit with a variable interest rate calculated as Wall Street Journal Prime Rate plus a margin of -0.25 percentage points, or 7.25% for February through August 2024. The terms of the line of credit require interest-only payments until the final construction draw is made. Once the final draw is made, the line of credit will transition to a note payable with an anticipated maturity date in 2029. For the year ended August 31, 2024, construction draws on the line of credit amounted to $1,520,933, which has been recorded as a non-current line of credit in the accompanying statement of financial position.

Subsequent to year end, the Mission made additional construction draws for a total outstanding balance on the line of credit of $3,555,432 and had incurred additional interest costs of $___. In April 2025, the Mission placed the new recycle warehouse in service; however, as of the date of this report, the Mission has not made the final construction draw. The final terms of the financing agreement will be determined upon initiation of the final construction draw.

Note 9 – Restricted Net Assets

The Mission has various restrictions on net assets as follows as of August 31:

	2024	2023
Net assets with donor restrictions	$ 17,240	$ -
Net assets without restrictions - Board designated for capital campaign	$ 394,834	$ 383,112

For the year ended August 31, 2024, net assets with donor restrictions consisted of net assets with a purpose restriction, to be used in providing transportation for shelter clients.

Note 10 – Operating Leases

The Mission has multiple operating leases, primarily for various forms of office equipment, storage space, or office space. For the years ended August 31, 2024 and 2023, all operating leases were month-to-month arrangements with a combined monthly payment of approximately $6,200 and $6,600, respectively. Expenditures associated with operating lease agreements are included in the rent expense line item in the accompanying statement of functional expenses. Total operating lease rent expense was composed of the following amounts for the years ended August 31:

	2024	2023
Storage	$ 3,062	$ 2,710
Office and resale store	63,000	70,200
	$ 66,062	$ 72,910

In January 2025, the Mission transitioned one of the month-to-month leases to a thirty-six month lease agreement to rent space for one of its resale store locations.

Note 11 – Store Sales

The following table disaggregates the Organization's store sales based on location for the year ended August 31:

	2024	2023
Alice Attic	$ 224,441	$ 233,262
Second Chance 1	258,574	291,149
Second Chance 2	121,676	131,666
Second Chance 3	161,361	152,436
	$ 766,052	$ 808,513

Note 12 – Subsequent Events

Significant subsequent events are discussed in Notes 8 and 10.

Management has evaluated subsequent events through April 19, 2025, the date the financial statements were available to be issued.

TWIN CITY MISSION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2024

Federal Grantor/ Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Passed through the Texas Department of Housing and Community Affairs			
COVID-19 - Emergency Solutions Grants Program - 2023	14.231	42237010052	$ 138,458
COVID-19 - Emergency Solutions Grants Program - 2022	14.231	42227010052	10,642
Total Assistance Listing Number 14.231			149,100
Passed through the City of College Station:			
COVID-19 - Home Investment Partnerships Program - 2021	14.239	23300728	383,116
COVID-19 - Home Investment Partnerships Program - 2021	14.239	23300745-1	100,346
Total Assistance Listing Number 14.239			483,462
Direct programs:			
Continuum of Care Program - DV	14.267	TX0571D6E012102	20,000
Continuum of Care Program - DV	14.267	TX0571D6E012203	93,782
Continuum of Care Program - RRH	14.267	TX0431L6E012106	46,530
Continuum of Care Program - RRH	14.267	TX0431L6E012207	262,410
Continuum of Care Program - HMIS	14.267	TX0303L6E012209	53,269
Continuum of Care Program - Planning	14.267	TX0638L6E012100	13,014
Continuum of Care Program - Planning	14.267	TX0698L6E012200	26,025
Total Assistance Listing Number 14.267			515,030
Total U.S. Department of Housing and Urban Development			**$ 1,147,592**
U.S. Department of Health and Human Services			
Passed through the Texas Health and Human Services Commission			
Temporary Assistance for Needy Families (TANF)	93.558	2201TXSOSR	142,157
Total Assistance Listing Number 93.558			142,157
Social Services Block Grant (SSBG)	93.667	2201TXSOSR	8,564
Total Assistance Listing Number 93.667			8,564
Family Violence Prevention Services Act (FVPSA)	93.671	2202TXFVPS	61,230
COVID-19 - Family Violence Prevention Services Act (FVPSA)	93.671	2202TXFVC6	10,916
COVID-19 - Family Violence Prevention Services Act (FVPSA)	93.671	2202TXFTC6	46,408
Total Assistance Listing Number 93.671			118,554
Total U.S. Department of Health and Human Services			**$ 269,275**
U.S. Department of Homeland Security			
Passed through Brazos County			
Emergency Food and Shelter National Board Program	97.024	790200-003	6,583
Total Assistance Listing Number 97.024			6,583
Total U.S. Department of Homeland Security			**$ 6,583**
U.S. Department of Justice			
Passed through the Texas Office of the Governor- Criminal Justice Division (CJD)			
Victims of Crime Act Formula Grant Program - 2024	16.575	1376523	306,740
Victims of Crime Act Formula Grant Program - 2023	16.575	1376522	31,039
Total Assistance Listing Number 16.575			337,780
Total U.S. Department of Justice			**$ 337,780**
Total Expenditures of Federal Awards			**$ 1,761,230**

See notes to schedule of expenditures of federal awards.

TWIN CITY MISSION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2024

Note 1 - General

The Schedule of Expenditures of Federal Awards presents the activity of all applicable federal award programs of Twin City Mission under programs of the federal government for the year ended August 31, 2024. The Mission's reporting entity is defined in Note 1 of the financial statements. The information in this schedule is presented in accordance with the 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).

Note 2 - Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting. The accrual basis of accounting is described in Note 2 of the financial statements.

Note 3 - Contingencies

Allowable expenditures of federal awards are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the Mission. As of August 31, 2024, the Mission had no known liability to a grantor agency.

Note 4 – Indirect Cost Rate

The Organization has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 5 - Insurance in Effect

For the year ended August 31, 2024, the following insurance was in effect:

General liability	$ 1,000,000
Professional liability	$ 1,000,000
Commercial liability	$ 1,000,000
Directors & officers	$ 2,000,000
Commercial umbrella	$ 5,000,000
Fidelity bond	$ 200,000
Commercial property/fire	80% coinsurance, limits vary by building

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 STANDARDS*

To the Board of Directors of
Twin City Mission, Inc.

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 *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Twin City Mission, Inc. (a nonprofit organization), which comprise the statement of financial position as of August 31, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 19, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Twin City Mission, Inc.'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 Twin City Mission, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Twin City Mission, Inc.'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 a combination of deficiencies, in internal control such that there is a 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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. During our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies. However, due to the limitations previously discussed, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Twin City Mission, Inc.'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item *2024-001*.

Twin City Mission, Inc.'s Response to Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the Twin City Mission, Inc.'s response to findings or other matters identified in our audit and described in the accompanying schedule of findings and questioned costs. Twin City Mission, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Thompson, Derrig & Craig, PC

THOMPSON, DERRIG & CRAIG, PC
April 19, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of Directors of
Twin City Mission, Inc.

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Twin City Mission, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect Twin City Mission, Inc.'s major federal program for the year ended August 31, 2024. Twin City Mission, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Twin City Mission, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended August 31, 2024.

Basis for Opinion on the Major Federal 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; and 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Twin City Mission, Inc. and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the federal program. Our audit does not provide a legal determination of Twin City Mission, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Twin City Mission, Inc.'s federal programs.

Auditor's Responsibilities 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 Twin City Mission, Inc.'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 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 Twin City Mission, Inc.'s compliance with the requirements the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, 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 Twin City Mission, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Twin City Mission, Inc.'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, but not for the purpose of expressing an opinion on the effectiveness of Twin City Mission, Inc.'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 weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness.

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 program 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 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. A *material weakness in internal control over compliance* is a deficiency, or a 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 program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a material weakness.

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.

Government Auditing Standards requires the auditor to perform limited procedures on Twin City Mission, Inc.'s response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Twin City Mission, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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. Accordingly, this report is not suitable for any other purpose.

Thompson, Derrig & Craig, PC

THOMPSON, DERRIG & CRAIG, PC
April 19, 2025

TWIN CITY MISSION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2024

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP?	Unmodified opinion	
Internal control over financial reporting:		
Material weakness(es) identified?	___ Yes	X No
Significant deficiency(ies) identified?	___ Yes	X None reported
Noncompliance material to financial statements noted?	___ Yes	X No

Federal Awards

Internal control over major federal program:		
Material weakness(es) identified?	X Yes	___ No
Significant deficiency(ies) identified?	___ Yes	X None reported
Type of auditor's report issued on compliance for major federal program?	Unmodified opinion	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	___ Yes	X No

Identification of major programs:

Federal:

14.239 COVID-19 - Home Investment Partnerships Program - 2021

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000	
Auditee qualified as low-risk auditee?	X Yes	___ No

Section 2 - Financial Statement Findings

None

Section 3 - Federal Award Findings and Questioned Costs

None

Section 4 - Other Matters Relating to Internal Control over Major Federal

Program Material Weakness

2024-001 Inability to provide sufficient supporting documentation of internal controls over certain compliance requirements related to the federal program.

Criteria: According to Uniform Guidance (2 CFR § 200.303a), both recipients and subrecipients of federal funding are required to establish, document, and maintain effective internal controls over federal awards.

Condition: The Organization lacks a consistent and timely system for documenting internal controls over certain compliance requirements of the federal program.

Cause: The federal program was new to the Organization during the year and, as the subrecipient of the federal award, management and program staff relied on the pass-through entity's internal controls and monitoring over compliance. As a result, at the subrecipient level, the Organization failed to consistently document internal controls over certain compliance requirements.

Effect: The Organization provided short-term financial assistance for rent to various clients in the year under audit. For multiple payments, the Organization was unable to provide documentation of its internal controls over compliance as it relates to the U.S. Department of Housing and Urban Development's rent reasonableness standard (24 CFR 982.507).

Recommendation: We recommend that the Organization formally obtain and retain documentation of internal control procedures over compliance requirements for federal programs it administers. Specifically, the Organization should obtain and retain sufficient documentation to demonstrate compliance with the U.S. Department of Housing and Urban Development's rent reasonableness standard. Additionally, program staff should be trained on these procedures and a periodic internal review process should be implemented to confirm that documentation meets all Uniform Guidance requirements.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the material weakness and related recommendation and will incorporate the aforementioned recommendation into the federal program internal control processes.

TWIN CITY MISSION, INC.
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2024

Findings:

None

twin city MISSION

2505 S. College Ave.
Bryan, TX 77801
(979) 822-7511

PO Box 3490, Bryan, TX 77805
FAX (979) 822-2674

www.twincitymission.org

Homeless & Housing Services

Domestic Violence Services

Youth & Family Services

Donation & Resale Services

April 19, 2025

Thompson, Derrig & Craig, PC
1598 Copperfield Parkway
College Station, Texas 77845

The following are responses to the other matters identified in Twin City Mission Inc.'s single audit for the year ended August 31, 2024.

Material Weakness 2024-001

- Federal program: COVID-19 – Home Investment Partnerships Program – 2021, ALN 14.239, Pass-Through Grant Agreement 23300728

- Criteria: According to Uniform Guidance (2 CFR § 200.303a), both recipients and subrecipients of federal funding are required to establish, document, and maintain effective internal controls over federal awards.

- Condition: The Organization lacks a consistent and timely system for documenting internal controls over certain compliance requirements of the federal program

Corrective Action Planned:

Twin City Mission recognizes internal control documentation weakness as it relates to the Documentation of Fair Market Rent Reasonableness Test Calculation as required by Uniform Guidance (2 CFR 200.303a) and (24 CFR 982.507).

The matter of Material Weakness 2024-001 was brought to the attention of management and Board of Directors during annual Federal Single Audit of HOME ARP Program fiscal year ending August 31, 2024.

twin city MISSION

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Homeless & Housing Services

Domestic Violence Services

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Donation & Resale Services

Direct Program staff conducted rent reasonableness calculations as evidenced by file notes, email correspondence, and rent reductions; however, failed to document and certify that the assessment was performed.

A Rent Reasonableness Checklist and Certification Form has been implemented into Direct Program Staff Procedures, and will be retained within corresponding client files effective May 2, 2025.

Additionally, program staff will be training on these procedures and a periodic internal review process will be implemented to confirm compliance with Uniform Guidance.

Anticipated Completion Date: May 2, 2025

Contact persons responsible for corrective action:

Signature: _____

Dorothy Nevill, Chief Executive Officer
979-822-7511
nevilld@twincitymission.org

Signature: _____

Jackie Kempenski, Controller
979-822-7511
kempenskij@twincitymission.org

Attachment 7

Not Applicable to Twin City Mission

Attachment 8

Twin City Mission IRS Tax Form 990

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning 9/01, 2023, and ending 8/31, 20 2024

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer
TWIN CITY MISSION

EIN or SSN
74-1533639

Name and title of officer or person subject to tax
DOROTHY NEVILL CEO

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. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a **Form 990** check here	[X]	b **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	4,212,395.
2a **Form 990-EZ** check here	[ ]	b **Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a **Form 1120-POL** check here	[ ]	b **Total tax** (Form 1120-POL, line 22)	3b	
4a **Form 990-PF** check here	[ ]	b **Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a **Form 8868** check here	[ ]	b **Balance due** (Form 8868, line 3c)	5b	
6a **Form 990-T** check here	[ ]	b **Total tax** (Form 990-T, Part III, line 4)	6b	
7a **Form 4720** check here	[ ]	b **Total tax** (Form 4720, Part III, line 1)	7b	
8a **Form 5227** check here	[ ]	b **FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a **Form 5330** check here	[ ]	b **Tax due** (Form 5330, Part II, line 19)	9b	
10a **Form 8038-CP** check here	[ ]	b **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

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

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize THOMPSON DERRIG & CRAIG PC (ERO firm name) to enter my PIN 82380 as my signature

Enter five numbers, but do not enter all zeros

on the tax year 2023 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 2023 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 _____ Date 5-8-25

SIGN HERE

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.

74105342042

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 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 R. Logan Kendrick, CPA Date 4/29/2025

ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

2023 FEDERAL EXEMPT ORGANIZATION TAX SUMMARY PAGE 1

TWIN CITY MISSION **74-1533639**

	2023	2022	DIFF
REVENUE			
CONTRIBUTIONS AND GRANTS	3,037,323	3,475,464	-438,141
PROGRAM SERVICE REVENUE	1,104,844	1,167,532	-62,688
INVESTMENT INCOME	70,228	48,014	22,214
TOTAL REVENUE	4,212,395	4,691,010	-478,615
EXPENSES			
SALARIES, OTHER COMPEN., EMP. BENEFITS	2,344,861	2,643,716	-298,855
PROFESSIONAL FUNDRAISING EXPENSES	141,102	150,280	-9,178
OTHER EXPENSES	1,977,937	1,799,022	178,915
TOTAL EXPENSES	4,463,900	4,593,018	-129,118
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES	-251,505	97,992	-349,497
TOTAL ASSETS AT END OF YEAR	9,274,991	8,104,822	1,170,169
TOTAL LIABILITIES AT END OF YEAR	1,761,751	340,077	1,421,674
NET ASSETS/FUND BALANCES AT END OF YEAR	7,513,240	7,764,745	-251,505

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 9/01 , 2023, and ending 8/31 , 20 2024

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

C
TWIN CITY MISSION
P.O. BOX 3490
BRYAN, TX 77805

D Employer identification number
74-1533639

E Telephone number
(979) 822-7511

G Gross receipts $ 4,263,160.

F Name and address of principal officer:
SAME AS C ABOVE

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.

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

J Website: WWW.TWINCITYMISSION.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1963

M State of legal domicile: TX

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO MEET THE NEEDS OF INDIVIDUALS AND FAMILIES IN THE BRAZOS VALLEY NEEDING BASIC ASSISTANCE BY OPERATING 4 PROGRAMS: HOMELESS & HOUSING SERVICES, DOMESTIC VIOLENCE SERVICES, YOUTH & FAMILY SERVICES, AND DONATION AND RESALE SERVICES.

2 Check this box ☐ 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	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	74
6	Total number of volunteers (estimate if necessary)	6	3,100
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	3,475,464.	3,037,323.
9	Program service revenue (Part VIII, line 2g)	1,167,532.	1,104,844.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	48,014.	70,228.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,691,010.	4,212,395.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,643,716.	2,344,861.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	150,280.	141,102.
b	Total fundraising expenses (Part IX, column (D), line 25) 160,564.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,799,022.	1,977,937.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,593,018.	4,463,900.
19	Revenue less expenses. Subtract line 18 from line 12	97,992.	-251,505.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	8,104,822.	9,274,991.
21	Total liabilities (Part X, line 26)	340,077.	1,761,751.
22	Net assets or fund balances. Subtract line 21 from line 20	7,764,745.	7,513,240.

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 — Date

DOROTHY NEVILL — CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
R. LOGAN KENDRICK, CPA				P02032090

Firm's name: THOMPSON DERRIG & CRAIG PC
Firm's address: 1598 COPPERFIELD PKWY, COLLEGE STATION, TX 77845
Firm's EIN: 74-2581874
Phone no. 979-260-9696

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 MEET THE NEEDS OF INDIVIDUALS AND FAMILIES IN THE BRAZOS VALLEY NEEDING BASIC ASSISTANCE BY OPERATING 4 PROGRAMS: HOMELESS & HOUSING SERVICES, DOMESTIC VIOLENCE SERVICES, YOUTH & FAMILY SERVICES, AND DONATION AND RESALE SERVICES.

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 $ 2,524,520. including grants of $) (Revenue $ 247,354.)

HOMELESS AND HOUSING SERVICES - THE DOUG WEEDON SHELTER FOR HOPE (FORMERLY THE BRIDGE) IS A SHELTER TO PROVIDE EMERGENCY HOUSING FOR MEN, WOMEN AND FAMILIES. THE COMMUNITY CLOSET AND THE COMMUNITY CAFÉ (COLLECTIVELY COMMUNITY SERVICES) PROVIDE CLOTHES/HOUSEHOLD ITEMS AND MEALS, RESPECTIVELY TO THOSE IN NEED IN THE COMMUNITY AT NO COST. THE RAPID RE-HOUSING PROGRAM (SUPPORTIVE HOUSING) UTILIZES THE U.S. HUD "HOUSING FIRST MODEL" AND THE "OPENING DOORS" INITIATIVE TO THOSE EXPERIENCING HOMELESSNESS. AN APARTMENT COMPLEX IN BRYAN AND A FOUR-PLEX IN COLLEGE STATION (COLLECTIVELY THE HAVEN) ARE MANAGED TO PROVIDE ADDITIONAL HOUSING SERVICES TO LOW-INCOME INDIVIDUALS AND FAMILIES. ADDITIONALLY, U.S. HUD FUNDING VIA THE HOME-ARP AND ESG PROGRAMS PROVIDES HOMELESS INDIVIDUALS WITH HOUSING, TRANSPORTATION, AND OTHER BASIC NEEDS.

4b (Code:) (Expenses $ 848,319. including grants of $) (Revenue $ 857,490.)

DONATION & RESALE SERVICES (COLLECTIVELY RECYCLE/RESALE)- SEVERAL THRIFT STORES OFFER LOW-COST CLOTHING, HOUSEWARES, FURNITURE, BOOKS AND KITCHEN ITEMS TO THE GENERAL PUBLIC. A RECYCLE YARD ACCEPTS DONATIONS OF CORRUGATED CARDBOARD. BOTH THE RECYCLE YARD AND THRIFT STORES PROVIDE EMPLOYMENT OPPORTUNITIES FOR THOSE SEEKING TO TRANSITION FROM HOMELESSNESS TO PERMANENT HOUSING.

4c (Code:) (Expenses $ 835,787. including grants of $) (Revenue $)

DOMESTIC VIOLENCE SERVICES - PHOEBE'S HOME IS A SHELTER FOR VICTIMS OF DOMESTIC AND DATING VIOLENCE.

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 4,208,626.

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)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? 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? *If "Yes," complete Schedule C, Part 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? *If "Yes," complete Schedule C, Part II*	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 Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	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? *If "Yes," complete Schedule D, Part 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? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	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? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	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? *If "Yes," complete Schedule D, Part VI*	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? *If "Yes," complete Schedule D, Part VII*	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? *If "Yes," complete Schedule D, Part VIII*	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? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	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)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	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? *If "Yes," complete Schedule F, Parts I and IV*	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? *If "Yes," complete Schedule F, Parts II and IV*	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? *If "Yes," complete Schedule F, Parts III and IV*	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? *If "Yes," complete Schedule G, Part 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? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	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? *If "Yes," complete Schedule I, Parts I and II*	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? *If "Yes," complete Schedule I, Parts I and III*	22		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? *If "Yes," complete Schedule J*	23		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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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? *If "Yes," complete Schedule L, Part I*	25a		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? *If "Yes," complete Schedule L, Part I*	25b		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? *If "Yes," complete Schedule L, Part II*	26		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? *If "Yes," complete Schedule L, Part III*	27		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? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		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? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

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	1a	62		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 74			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O.*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O.*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

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 X

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** 9		
b	Enter the number of voting members included on line 1a, above, who are independent	**1b** 9		
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?	**2**		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?	**3**		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**		X
6	Did the organization have members or stockholders?	**6**		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?	**7a**		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?	**7b**		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	**8a**	X	
b	Each committee with authority to act on behalf of the governing body?	**8b**	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.*	**9**		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?	**10a**		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?	**11a**	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	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* . . . . SEE SCHEDULE O	**12c**	X	
13	Did the organization have a written whistleblower policy?	**13**	X	
14	Did the organization have a written document retention and destruction policy?	**14**	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	**15a**	X	
b	Other officers or key employees of the organization . . . SEE SCHEDULE O	**15b**	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?	**16a**		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.

☐ Own website ☒ Another's website ☒ Upon request ☐ 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. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

JACKIE KEMPENSKI P.O. BOX 3490 BRYAN TX 77805 979-822-7511

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 dotted 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) DOROTHY NEVILL	40									
CEO	0			X				83,342.	0.	0.
(2) FRANCES JOHNSON	0									
PRESIDENT	0	X		X				0.	0.	0.
(3) DARYL HAY	0									
VICE PRESIDENT	0	X		X				0.	0.	0.
(4) JOE NANCE	0									
DIRECTOR	0	X						0.	0.	0.
(5) TOYA JOHNSON	0									
SECRETARY	0	X		X				0.	0.	0.
(6) ANN BROUSARD	0									
DIRECTOR	0	X						0.	0.	0.
(7) HOLLY PRITCHARD	0									
DIRECTOR	0	X						0.	0.	0.
(8) CHRIS REYES	0									
DIRECTOR	0	X						0.	0.	0.
(9) JASON CORNELIUS	0									
DIRECTOR	0	X						0.	0.	0.
(10) ANNE STASNY	0									
TREASURER	0	X		X				0.	0.	0.
(11)										
(12)										
(13)										
(14)										

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 dotted 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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								83,342.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								83,342.	0.	0.

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 0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		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? *If "Yes," complete Schedule J for such individual*	4		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? *If "Yes," complete Schedule J for such person*	5		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

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) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a	23,999.				
	b Membership dues	1b					
	c Fundraising events	1c	7,892.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,884,877.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,120,555.				
	g Noncash contributions included in lines 1a-1f	1g					
	h **Total.** Add lines 1a-1f			3,037,323.			
Program Service Revenue		Business Code					
	2a RECYCLE/RESALE OPERATIONS			857,490.	857,490.		
	b RENTAL INCOME			200,100.	200,100.		
	c RESIDENT FEES			39,792.	39,792.		
	d OTHER			7,462.	7,462.		
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			1,104,844.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			70,228.			70,228.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents 6a						
	b Less: rental expenses 6b						
	c Rental income or (loss) 6c						
	d Net rental income or (loss)						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a						
	b Less: cost or other basis and sales expenses 7b						
	c Gain or (loss) 7c						
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ 7,892. of contributions reported on line 1c). See Part IV, line 18	8a	50,765.				
	b Less: direct expenses	8b	50,765.				
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a 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		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			4,212,395.	1,104,844.	0.	70,228.

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	83,342.	74,674.	8,668.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	1,794,203.	1,781,323.	-3,452.	16,332.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	48,169.	46,031.	1,580.	558.
9 Other employee benefits	278,841.	273,354.	4,146.	1,341.
10 Payroll taxes	140,306.	133,959.	5,116.	1,231.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17	141,102.			141,102.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	113,564.	108,626.	4,938.	
12 Advertising and promotion	20,683.	17,021.	3,662.	
13 Office expenses	68,578.	62,359.	6,219.	
14 Information technology	22,640.	21,771.	869.	
15 Royalties				
16 Occupancy	111,954.	106,231.	5,723.	
17 Travel	28,639.	28,031.	608.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	206,296.	196,469.	9,827.	
23 Insurance	168,152.	163,093.	5,059.	
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 RENT	443,964.	443,750.	214.	
b OTHER PROGRAM COSTS	295,038.	292,073.	2,965.	
c REPAIRS AND MAINT	162,858.	154,630.	8,228.	
d FOOD	128,584.	122,245.	6,339.	
e All other expenses	206,987.	182,986.	24,001.	
25 **Total functional expenses.** Add lines 1 through 24e	4,463,900.	4,208,626.	94,710.	160,564.
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 ☐ 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) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing		2,726,431.	1	2,051,055.
	2	Savings and temporary cash investments		127,665.	2	156,783.
	3	Pledges and grants receivable, net			3	18,815.
	4	Accounts receivable, net		406,489.	4	420,189.
	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		110,762.	8	117,949.
	9	Prepaid expenses and deferred charges		66,850.	9	56,155.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 9,803,235.			
	b	Less: accumulated depreciation	10b 3,349,190.	4,666,625.	10c	6,454,045.
	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			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		8,104,822.	16	9,274,991.
Liabilities	17	Accounts payable and accrued expenses		85,767.	17	66,811.
	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			23	1,520,933.
	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		254,310.	25	174,007.
	26	**Total liabilities.** Add lines 17 through 25		340,077.	26	1,761,751.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.** X				
	27	Net assets without donor restrictions		7,764,745.	27	7,496,000.
	28	Net assets with donor restrictions			28	17,240.
		Organizations that do not follow FASB ASC 958, check here 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		7,764,745.	32	7,513,240.
	33	Total liabilities and net assets/fund balances		8,104,822.	33	9,274,991.

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	4,212,395.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,463,900.
3	Revenue less expenses. Subtract line 2 from line 1	3	-251,505.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,764,745.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
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	7,513,240.

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: ☐ Cash ☒ Accrual ☐ 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?	2a		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. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	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. ☒ Separate basis ☐ Consolidated basis ☐ 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?	2c	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?	3a	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	3b	X	

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

2023

Open to Public Inspection

Name of the organization	Employer identification number
TWIN CITY MISSION	74-1533639

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 [X] 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,742,600.	4,076,096.	4,627,362.	3,475,464.	3,037,323.	17,958,845.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 **Total.** Add lines 1 through 3	2,742,600.	4,076,096.	4,627,362.	3,475,464.	3,037,323.	17,958,845.
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)						0.
6 **Public support.** Subtract line 5 from line 4						17,958,845.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	2,742,600.	4,076,096.	4,627,362.	3,475,464.	3,037,323.	17,958,845.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	14,361.	9,560.	4,059.	48,014.	70,228.	146,222.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 **Total support.** Add lines 7 through 10						18,105,067.

12 Gross receipts from related activities, etc. (see instructions) **12** 0.

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** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) **14** 99.19 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 **15** 99.44 %

16a **33-1/3% support test—2023.** 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 ☒

b **33-1/3% support test—2022.** 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 ☐

17a **10%-facts-and-circumstances test—2023.** 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 ☐

b **10%-facts-and-circumstances test—2022.** 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 ☐

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 ☐

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2023.** 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—2022.** 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? *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.*	**1**		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	**2**		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	**3a**		
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)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	**3b**		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	**3c**		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	**4a**		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*	**4b**		
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)? *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.*	**4c**		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *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).*	**5a**		
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?	**5b**		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	**5c**		
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? *If "Yes," provide detail in **Part VI.***	**6**		
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? *If "Yes," complete Part I of Schedule L (Form 990).*	**7**		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	**8**		
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))? *If "Yes," provide detail in **Part VI.***	**9a**		
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? *If "Yes," provide detail in **Part VI.***	**9b**		
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? *If "Yes," provide detail in **Part VI.***	**9c**		
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)? *If "Yes," answer line 10b below.*	**10a**		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	**10b**		

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 ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

		Yes	No
2 Activities Test. ***Answer lines 2a and 2b below.***			
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 ☐ 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 2023 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-2023**	**(iii) Distributable Amount for 2023**
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required – *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

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.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization	**Employer identification number**
TWIN CITY MISSION	74-1533639

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 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

[X] 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: TWIN CITY MISSION

Employer identification number: 74-1533639

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	U.S. DEPT OF HHS 2505 S. COLLEGE AVE. BRYAN, TX 77801	$ 269,275.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	U.S. DEPT OF HUD 2505 S. COLLEGE AVE. BRYAN, TX 77801	$ 1,147,592.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	U.S. DEPT OF JUSTICE 2505 S. COLLEGE AVE. BRYAN, TX 77801	$ 337,780.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
TWIN CITY MISSION	74-1533639

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
	N/A	$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization: TWIN CITY MISSION

Employer identification number: 74-1533639

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 information once. See instructions.) . . . . . $ N/A

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
	N/A		

(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

2023

Open to Public Inspection

Name of the organization

TWIN CITY MISSION

Employer identification number

74-1533639

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.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included on line 2a	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

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 in 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		412,200.		412,200.
b Buildings	68,919.	6,502,756.	2,542,630.	4,029,045.
c Leasehold improvements		1,897,766.	41,746.	1,856,020.
d Equipment		189,157.	175,428.	13,729.
e Other		732,437.	589,386.	143,051.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				6,454,045.

Part VII Investments – Other Securities

N/A

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)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, line 12, column (B))*		

Part VIII Investments – Program Related

N/A

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)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, line 13, column (B))*		

Part IX Other Assets

N/A

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)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, line 15, column (B))*		

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)	ACCRUED SALARIES	23,969.
(3)	ACCRUED VACATION	112,445.
(4)	OTHER PAYABLES	37,593.
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
(11)		
Total. *(Column (b) must equal Form 990, Part X, line 25, column (B))*		174,007.

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	4,263,160.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.) SEE PART XIII	2d	50,765.		
e	Add lines **2a** through **2d**			2e	50,765.
3	Subtract line **2e** from line **1**			3	4,212,395.
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			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	4,212,395.

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	4,514,665.
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.) SEE PART XIII	2d	50,765.		
e	Add lines **2a** through **2d**			2e	50,765.
3	Subtract line **2e** from line **1**			3	4,463,900.
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	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	4,463,900.

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.

SCHEDULE D, PART XI, LINE 2D
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990

FUNDRAISING EXPENSES	$ 50,765.
TOTAL	$ 50,765.

SCHEDULE D, PART XII, LINE 2D
OTHER EXPENSES AND LOSSES PER AUDITED F/S

FUNDRAISING EXPENSES	$ 50,765.
TOTAL	$ 50,765.

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

2023

Open to Public Inspection

Name of the organization
TWIN CITY MISSION

Employer identification number
74-1533639

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

2a 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? ..... [X] **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? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in column **(i)**	**(vi)** Amount paid to (or retained by) organization
1	TRUESENSE MARKETING 502 KEYSTONE DR WARRENDALE PA 15086	DIRECT MAIL PROGRAM		X	619,703.	141,102.	478,601.
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total					619,703.	141,102.	478,601.

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 GOLF TOURNAMEN (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add column (a) through column (c))
Revenue	1 Gross receipts	58,657.			58,657.
	2 Less: Contributions	7,892.			7,892.
	3 Gross income (line 1 minus line 2)	50,765.			50,765.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	50,765.			50,765.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				50,765.
	11 Net income summary. Subtract line 10 from line 3, column (d)				

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 column (a) through column (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No %	☐ Yes ☐ No %	☐ Yes ☐ No %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

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

b If "No," explain:

10 a 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**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

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.

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

2023

Open to Public Inspection

Name of the organization

TWIN CITY MISSION

Employer identification number

74-1533639

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

PREPARE PROVIDES A DRAFT OF THE 990 TO THE CONTROLLER AND FINANCE COMMITTEE FOR THEIR REVIEW BEFORE IT IS FINALIZED.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

BOARD OF DIRECTORS ARE REQUIRED TO SIGN A DOCUMENT ANNUALLY STATING THEIR AGREEMENT WITH THE POLICY AND DISCLOSING ANY KNOWN CONFLICTS.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

EXECUTIVE COMMITTEE REVIEWS COMPENSATION ANNUALLY RELYING ON AVAILABLE COMPARABLE DATA.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

AVAILABLE AT WWW.GUIDESTAR.COM AND UPON REQUEST.

TWIN CITY MISSION 74-1533639

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
AUTO / TRANSPORT EQUIPMENT																
14	FORKLIFT	12/19/85		12,000							12,000	12,000	S/L	10		0
15	88 CHEVY - 3/4 TON	3/06/90		4,002							4,002	3,176	S/L	5		0
29	GMC VAN - RALLY	1/25/95		2,000							2,000	2,000	S/L	5		0
51	'06 CHEVY VAN - UPLANDER	5/27/06		18,988							18,988	18,802	S/L	5		0
62	2001 DODGE PU	2/16/09		2,850							2,850	2,850	S/L	5		0
90	UTILITY VAN	12/21/10		12,967							12,967	11,236	S/L	5		0
97	FORD F350	3/30/15		10,244							10,244	10,244	S/L	5		0
98	2015 CHEVY EXPRESS	8/31/15		36,998							36,998	36,998	S/L	5		0
100	2004 CHEVY SILVERADO	3/31/16		8,000							8,000	8,000	S/L	5		0
112	CHEVY EXPRESS 3500 VAN	12/21/16		43,038							43,038	40,987	S/L	7		2,051
124	BUICK	8/31/19		6,500							6,500	5,200	S/L	5		1,300
125	CHEVY EXPRESS	6/08/20		25,791							25,791	11,973	S/L	7		3,684
	TOTAL AUTO / TRANSPORT EQUIP			183,378		0	0	0	0	0	183,378	163,466				7,035
BUILDINGS																
2	BUILDING - SA	6/01/96		430							430	299	S/L	40		11
4	BUILDING - SA	6/01/96		319,278							319,278	217,509	S/L	40		7,982
7	PORTABLE BLDG - SA	7/29/98		1,095							1,095	1,095	S/L	20		0
10	BULDING-PH	3/31/92		155,505							155,505	126,033	S/L	40		3,888
11	PARKING - PH	8/12/98		10,050							10,050	10,050	S/L	20		0
18	SHREDDER	7/15/96		4,334							4,334	2,934	S/L	40		108
19	FENCE	6/01/96		3,879							3,879	3,879	S/L	15		0
20	BUILDING	7/16/96		816							816	542	S/L	40		20

TWIN CITY MISSION 74-1533639

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
23	IMPROV-SC	1/31/98		10,199							10,199	10,199	S/L	20		0
24	IMPROV-AA	6/15/99		11,409							11,409	11,409	S/L	20		0
25	ROOF-AA	6/01/97		3,714							3,714	2,441	S/L	40		93
31	PARKING-RC	10/19/95		2,120							2,120	2,120	S/L	15		0
36	BUILDING - SC2 STORE	11/16/01		178,933							178,933	102,361	S/L	40		4,473
42	ROOF	9/16/03		6,777							6,777	6,752	S/L	20		25
44	BLDG (HOPPESS)	9/15/03		1,000							1,000	500	S/L	40		25
45	PAVING - SC2	11/05/03		1,700							1,700	1,700	S/L	10		0
46	CARPET	12/29/04		1,965							1,965	1,965	S/L	7		0
58	RECYCLE	6/01/81		118,140							118,140	118,140	S/L	15		0
60	RESALE BUILDING	11/15/07		58,794							58,794	23,391	S/L	39		1,508
63	NEW SHELTER	7/15/09		4,124,063							4,124,063	1,467,594	S/L	40		103,102
80	CIP LOC INTEREST	1/31/10		17,592							17,592	5,977	S/L	40		440
81	NEW BUILDING CONSTRUCTION	2/03/10		8,315							8,315	2,825	S/L	40		208
82	CIP LOC INTEREST	3/31/10		5,175							5,175	1,731	S/L	40		129
83	CIP LOC INTEREST	2/19/10		5,457							5,457	1,836	S/L	40		136
84	PLAQUES - NEW BUILDING	4/26/10		2,673							2,673	893	S/L	40		67
85	CIP LOC INTEREST	4/30/10		6,345							6,345	2,120	S/L	40		159
86	LOAN CLOSING COSTS	5/17/10		4,947							4,947	1,643	S/L	40		124
87	NEW SHELTER GUTTERS	6/02/10		1,485							1,485	490	S/L	40		37
93	NEW ROOF AA	1/01/14		32,642							32,642	8,160	S/L	40		816
94	PARKING LOTS REPAIRS TB	3/14/14		15,500							15,500	4,181	S/L	40		388
99	REPAIRS TO SC3 STORE	1/31/16		38,274							38,274	14,514	S/L	20		1,914
101	HAVEN - BUILDING	8/31/16		220,907							220,907	77,315	S/L	20		11,045
102	HAVEN - SIDEWALKS	8/31/16		19,989							19,989	6,993	S/L	20		999
107	CDBG - FOURPLEX	7/21/17		239,500							239,500	72,848	S/L	20		11,975
113	REMODEL-AA	8/31/18		198,916							198,916	25,500	S/L	39		5,100

TWIN CITY MISSION 74-1533639

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
115	REMODEL--BRIDGE	8/31/18		77,085							77,085	9,885	S/L	39		1,977
116	REMODEL-BLANCO	4/15/18		99,908							99,908	27,056	S/L	20		4,995
129	REMODEL-BRIDGE (FY20)	9/26/19		3,400							3,400	341	S/L	39		87
130	ABRUSHABOVE RENOVATION (FY2	5/27/21		23,862							23,862	1,377	S/L	39		612
137	ADMIN PARKING LOT	2/28/24		335,985							335,985		S/L	40		4,200
139	CIP - RECYCLE WAREHOUSE	8/31/24		1,897,766							1,897,766					0
	TOTAL BUILDINGS			8,269,924		0	0	0	0	0	8,269,924	2,376,598				166,643
	FURNITURE AND FIXTURES															
1	STOVE-SA	6/01/96		545							545	545	S/L	7		0
3	FURNITURE - SA	8/31/96		8,735							8,735	8,735	S/L	7		0
5	PLAYGROUND-SA	6/01/96		20,021							20,021	20,021	S/L	15		0
6	SOFA - SA	9/16/96		870							870	870	S/L	7		0
8	SOFA/LOVESEAT-SA	8/10/98		900							900	900	S/L	7		0
9	SOFA/CHAIR - STAR	12/08/99		3,204							3,204	3,204	S/L	7		0
12	CARPET-PH	7/01/99		2,560							2,560	2,560	S/L	7		0
13	PHONES-PH	5/24/00		3,682							3,682	3,682	S/L	7		0
16	ALARM SYSTEM	4/12/91		1,525							1,525	1,514	S/L	10		0
17	NEW LIGHT	6/01/96		1,572							1,572	1,063	S/L	40		39
21	A/C	2/13/97		1,170							1,170	1,170	S/L	7		0
22	A/C	5/24/00		2,954							2,954	2,954	S/L	7		0
26	FURNITURE-TB	2/15/96		1,492							1,492	1,492	S/L	20		0
27	3 DOOR FZR-TB	3/12/01		4,143							4,143	4,143	S/L	7		0
28	WATSON PR-RC	7/17/86		50,928							50,928	50,928	S/L	20		0
30	BALER-RC	1/25/95		10,592							10,592	10,592	S/L	7		0
32	RECYCLING-RC	5/23/96		8,300							8,300	8,300	S/L	7		0

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
33	BAILER-RC	5/28/96		1,396							1,396	1,396	S/L	7		0
34	FORKLIFT-RC	2/20/98		6,250							6,250	6,250	S/L	7		0
39	ICE MACHINE	8/11/02		2,450							2,450	2,450	S/L	7		0
40	MARATHON BAILER V5033	8/13/02		5,600							5,600	5,600	S/L	7		0
41	PLAYGROUND	9/04/03		3,150							3,150	3,150	S/L	7		0
47	FURNACE	2/11/05		2,500							2,500	2,500	S/L	5		0
48	RANGE	6/05/03		2,650							2,650	2,650	S/L	7		0
49	FRYERS (2)	3/16/05		1,041							1,041	1,041	S/L	5		0
50	APPLIANCES-PH	8/31/05		3,325							3,325	3,325	S/L	7		0
52	LASER PRINTERS	8/31/06		1,000							1,000	1,000	S/L	5		0
53	PROJECTOR/SCREEN-NP	8/16/06		1,313							1,313	1,313	S/L	5		0
54	PRINTERS-NP	8/16/06		726							726	726	S/L	5		0
55	WALK IN COOLER-TB	5/17/07		6,912							6,912	6,260	S/L	7		0
56	WALK IN FREEZER-TB	10/12/06		10,460							10,460	10,460	S/L	7		0
59	SECURITY CAMERA	6/16/08		1,502							1,502	1,486	S/L	5		0
64	HOOD & VENT EQPT	7/15/09		32,990							32,990	32,990	S/L	7		0
65	VIDEO SUR/FIRE ALARM	7/15/09		69,617							69,617	67,958	S/L	7		0
66	BUNK BEDS	7/15/09		26,868							26,868	26,868	S/L	7		0
67	EZ FOLD RND TBLS/BENCHES	7/15/09		9,593							9,593	9,593	S/L	7		0
68	COMMANDER DISHWASHER	7/15/09		40,022							40,022	40,022	S/L	7		0
69	ARMLESS CHAIRS,SOFAS	7/15/09		21,891							21,891	21,891	S/L	7		0
70	PHONE SYSTEM	7/15/09		15,710							15,710	15,710	S/L	7		0
71	REFRIGERATORS	7/15/09		3,143							3,143	3,143	S/L	7		0
72	AUDIO/VIDEO EQPT	7/15/09		14,339							14,339	14,339	S/L	7		0
73	OFFICE FURNITURE	7/15/09		2,563							2,563	2,563	S/L	7		0
74	WORTHINGTON FURNITURE	7/15/09		11,462							11,462	11,462	S/L	7		0
75	HDTV W/WALL MOUNTS	7/15/09		1,690							1,690	1,690	S/L	7		0

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
76	MATTRESS SETS	7/15/09		2,940							2,940	2,940	S/L	7		0
77	WASHERS/DRYERS	7/15/09		3,948							3,948	3,948	S/L	7		0
79	MOVER, EDGER, BLOWER	4/21/10		7,299							7,299	6,338	S/L	7		0
88	CC CONNECT - SERVER	10/11/10		7,505							7,505	6,129	S/L	5		0
89	FURNITURE AT PH	12/21/10		1,248							1,248	1,127	S/L	7		0
91	NEW AC ADMIN	11/20/12		11,359							11,359	11,359	S/L	7		0
92	COMMERCIAL WASHER	7/02/13		8,652							8,652	8,652	S/L	7		0
95	FORKLIFT REPAIR	1/01/15		8,330							8,330	8,330	S/L	7		0
96	NEW AC BRIDGE	6/22/15		7,064							7,064	7,064	S/L	7		0
103	HAVEN - FFE	8/31/16		10,055							10,055	10,055	S/L	5		0
105	3.5T CONDENSER/EVAPORATOR	4/07/17		6,624							6,624	6,070	S/L	7		554
106	PLAYGROUND EQUIPMENT	6/01/17		6,714							6,714	5,994	S/L	7		720
109	BRIDGE - WOMEN'S SHOWERS	5/25/17		11,106							11,106	6,944	S/L	10		1,111
110	BRIDGE - MEN'S SHOWERS	6/15/17		22,212							22,212	13,881	S/L	10		2,221
111	BRIDGE - MEN'S ADA SHOWER	7/19/17		7,404							7,404	4,502	S/L	10		740
117	A/C UNITS - BLANCO	6/09/19		19,800							19,800	12,023	S/L	7		2,829
118	COMPUTERS AND MONITORS	8/05/19		7,477							7,477	6,105	S/L	5		1,372
120	SERVER	7/31/19		3,101							3,101	2,532	S/L	5		569
122	WASHERS AND DRYERS	11/12/18		11,392							11,392	7,864	S/L	7		1,627
127	A/C UNIT	4/17/20		6,460							6,460	3,077	S/L	7		923
131	BLINDS	5/03/21		2,236							2,236	1,043	S/L	5		447
133	TWO GAS FURNACES	3/01/22		15,600							15,600	3,343	S/L	7		2,229
134	GAS FURNACE - BRIDGE	6/10/22		7,785							7,785	1,390	S/L	7		1,112
135	GAS FURNACE - STAR	5/24/22		8,200							8,200	1,464	S/L	7		1,171
136	AC UNIT - ADMIN	7/26/22		7,785							7,785	1,205	S/L	7		1,112
138	SHELTER PLAYGROUND	4/12/23		64,709							64,709	1,797	S/L	15		4,314
	TOTAL FURNITURE AND FIXTURE			700,361		0	0	0	0	0	700,361	565,685				23,090

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
	IMPROVEMENTS															
114	CARPET-ADMIN	11/15/17		8,657							8,657	7,216	S/L	7		1,237
119	PH REMODEL - INTERIOR	7/31/19		120,767							120,767	12,646	S/L	39		3,097
121	STAR ROOF	1/19/19		13,019							13,019	3,978	S/L	15		868
123	PH REMODEL - OUTSIDE	7/31/19		35,320							35,320	9,616	S/L	15		2,355
128	PH REMODEL - INTERIOR (FY20)	3/15/20		1,380							1,380	123	S/L	39		35
143	FLOORING - HAVEN	8/31/24		10,564							10,564		S/L	10		0
144	AC UNIT - HAVEN	8/31/24		18,895							18,895		S/L	10		0
145	5 TON AC UNIT	1/25/24		9,850							9,850		S/L	10		575
	TOTAL IMPROVEMENTS			218,452		0	0	0	0	0	218,452	33,579				8,167
	LAND															
35	LAND	6/01/96		76,482							76,482					0
37	LAND - SC2 STORE	11/16/01		10,000							10,000					0
38	LAND (FORMER JOE'S BAR)	6/07/02		47,047							47,047					0
43	LAND (HOPPESS)	9/15/03		27,720							27,720					0
57	LAND - NEW SITE	1/30/07		108,298							108,298					0
61	RESALE BLDG-LAND	11/15/07		22,865							22,865					0
104	HAVEN - LAND	8/31/16		69,988							69,988					0
108	CDBG - FOURPLEX (LAND)	7/21/17		45,000							45,000					0
132	DONATED LAND REMAINING BASI	12/31/08		4,800							4,800					0
	TOTAL LAND			412,200		0	0	0	0	0	412,200	0				0
	MACHINERY AND EQUIPMENT															

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
126	ENTRANCE GATE	1/03/20		5,780							5,780	3,028	S/L	7		826
142	KESCO ICE MACHINE	1/08/24		5,615							5,615		S/L	7		535
146	SPRINKLER SYSTEM	3/05/24		7,525							7,525		S/L	7		538
	TOTAL MACHINERY AND EQUIPME			18,920		0	0	0	0	0	18,920	3,028				1,899
	TOTAL DEPRECIATION			9,803,235		0	0	0	0	0	9,803,235	3,142,356				206,834
	GRAND TOTAL DEPRECIATION			9,803,235		0	0	0	0	0	9,803,235	3,142,356				206,834

Attachment 9

Twin City Mission Board Corporate Bylaws

TWIN CITY MISSION, INC.
CORPORATE BYLAWS
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TWIN CITY MISSION, INC.
CORPORATE BYLAWS

Revisions:			
	August 1990	March 1999	December 2007
	August 1992	November 1999	March 2011
	March 1996	October 2004	August 2019
	February 1998	November 2006	December 2020
	March 2021	April 2023	August 2025

These bylaws supersede all previous bylaws.

1. ARTICLE I. NAME: Twin City Mission, Incorporated

2. ARTICLE II. PURPOSE: The purposes of the corporation are: charitable and benevolent activities to support the spiritual, emotional and physical needs of the people of the Brazos Valley, including the provision of decent, safe and sanitary housing affordable to low and moderate income people in the Brazos Valley.

3. ARTICLE III. GOVERNANCE

   3.1 The Twin City Mission (hereinafter referred to as "Mission") is subject to the governance of the Administrative Council (hereinafter referred to as "Council") and the Board of Directors (hereinafter referred to as "Board"), in accordance with provisions described herein.

   3.2 OFFICE AND AGENT:
   Chief Executive Officer
   Twin City Mission, Inc.
   2505 South College Avenue
   Bryan, Texas 77801

4. ARTICLE IV. ADMINISTRATIVE COUNCIL. The Administrative Council is a body of individuals who have an abiding and active interest in achieving the purposes of the Mission as described in Article II, and who are willing to and who do contribute to the accomplishment of those purposes through regular attendance at Council/Board meetings and through personal involvement in the various ministries and fundraising activities of the Mission.

   4.1 Qualifications for Membership. Any resident of the Brazos Valley, 21 years or older, who wishes to participate in ministering to the spiritual, emotional and physical needs of the people of the Brazos Valley may apply for membership on the Council.

   4.2 Applications for Membership and Their Approval. Application for membership shall be submitted to the Board President on an application form prescribed by the Board. Each application shall include the endorsement of a current Council member. The application will include the Twin City Mission Administrative Council Responsibility Contract. The Board will approve or disapprove all applications at the next regular meeting following receipt, and notify the applicant. .

   4.3 Relatives on the Council. A Board member must recuse himself/herself should the Board consider approval of that Board Member's spouse, sibling, child or parent. No spouse, sibling, child or parent of a current Mission employee may become a member of the Council.

   4.4 Sources of Membership. The Recruitment Committee of the TCM Board will actively seek out new council members in accordance with established goals and needs established by the TCM Board. Individuals may actively seek membership on the Council and work with the recruitment committee to determine if skill sets and perspective align with TCM values, strategies, goals and needs.

   (1) Twin City Mission will provide for the participation of not less than one homeless or formerly homeless individual on the Board of Directors or Administrative Council, to the extent that the governing body considers and makes policies and decisions.

(2) If Twin City Mission is unable to involve the participation of a homeless or formerly homeless individual, the agency will develop and implement a plan to consult with homeless or formerly homeless individuals in considering and making policies and decisions.

4.5 Rights of Members. The rights of the membership as a whole, or the membership as individuals, shall include but not be limited to:

(1) the right to be involved in selecting the Board of Directors;
(2) the right to be protected against personal derogation, violation of privacy or intimidation, by other members of the Council;
(3) the right to participate in leadership processes according to the terms of the bylaws; and
(4) the right to present proposals and suggestions, and to advocate their acceptance by the organization.

Member' rights may not be abrogated, nor shall they be lost even if not fully exercised, nor may these rights be surrendered or bargained away, nor may anyone be permitted to violate these rights. The organization shall act promptly and diligently to protect and maintain these rights.

4.6 Expectations and Requirements for continued Council Membership.

4.6.1 Members shall Commit time and effort to support the events of Twin City Mission. They will attend 75% of board meeting. Members are encouraged to participate in other events such as committee meetings and awareness events to further Twin City Mission's efforts in the community

4.6.1(a) If remote access is available, council and board members may attend regular meetings via remote access.
4.6.1(b) Council and board member may not exceed four meetings via remote access during the year, however the final decision rests with the board president.

4.6.2 Members are expected to follow the Twin City Mission Administrative Council Responsibility

4.7 Resignation of Members. Membership is a voluntary commitment. Members who wish to resign will give written notice, dated and signed, to the Board President.

4.8 Termination of Membership. Membership may be terminated on the majority vote of the Board for cause, defined as conduct tending to bring the corporation in disrepute.

4.8.1 Termination for Cause. No membership will be terminated for cause without an opportunity for a hearing.

4.9 Membership Categories

4.9.1 ACTIVE A person who attends regular meetings or who is active in Mission activities that promote the purposes of the Mission
4.9.2 INACTIVE a member becomes inactive if they have not attended a meeting for 3 months or attended an activity supporting other activities of the Mission. The Board must vote an inactive member back to active status

5. ARTICLE V. COUNCIL MEETINGS

5.1 Place. Meetings of the corporation membership (the Council) will be held in Brazos County, Texas.

5.2 Regular Council meetings will be held on the third Monday of each month, except when the third Monday falls on a federal holiday, in that case the Regular Council meeting shall be on Tuesday of the same week. Regular Council meetings shall be the same date and in the same location as regular meetings of the Board, unless rescheduled by the Board. Every regular, special, or called meeting of the Council shall be open to the public, except as otherwise provided herein.

5.3 Special meetings of the Council may be called:

(1) by the Board when a need is evident; or

(2) by the members presenting a petition to the President or Recording Secretary, signed by a majority of the total members, and specifying the purpose of the special meeting.

The special meeting can act only upon the purpose stated in the notice.

5.4 Adequate Notice of Meetings. Meeting notices must be sent by first-class mail or electronic mail no less than ten (10) days before the scheduled meeting date, and shall specify the date, place and time of the meeting. Notices will be sent to all Active Council Members and Council applicants of record at adjournment of the previous regular Board meeting. For special meetings, the proposal and subjects for discussion must be included in the meeting notice. Notice of the meeting must be posted in a place readily accessible to the general public at all times for at least 72 hours before the scheduled time of the meeting. No subject matter for which notice has not been given may be deliberated or a decision made other than to place the subject on the agenda for a subsequent meeting. A meeting is valid only if provisions for proper notice have been met. Attendance at a meeting serves as a waiver of notice.

5.5 Quorum. A quorum for the conduct of the business by the Council shall be thirty percent (30%) of the total number of Active members of record at adjournment of the previous regular Board meeting. Active Council Members who are also members of the Board are eligible to vote on all issues that are subject to Council approval. Discussion of issues may take place at any meeting, but a quorum is required before a valid vote may be taken on an issue requiring Council approval.

5.6 Voting Procedures. All Active Council Members are regular voting members. A list of Active Members eligible to vote will be available and distributed at any meeting at which a vote is taken. Voting shall be by open vote, except that a vote will be taken by secret ballot when requested by an Active Council Member. Absentee or proxy votes must be submitted to the Board President, at least 10 days prior to vote, indicating issue preference. Voting for determining membership on the Board shall be in accordance with Paragraph 6. Voting on Proposals to amend the bylaws will be accordance with Paragraph 13.

5.6.1 Eligibility to Vote. All elections provided for in the bylaws of the Twin City Mission will be conducted at a regular or special called meeting with proper notice to all members. Only Active Council Members will be eligible to vote. A simple majority will be required to sustain the election.

5.7 Election of the Board. Except for the appointment by the Board of a member of the Council to serve temporarily in the place of a Board member who has resigned, the election to membership on the Board is the responsibility of the Active Council Members, under leadership from the Board President. Election of Board members takes place at the regular February meeting of the Board and the Council.

5.7.1 A nominating committee appointed by the Board President shall provide at least one (1) nominee for each vacant position, including positions with one or more years remaining after the resignation of an incumbent. The nominating committee shall include both Board members and Active Council Members who are not currently on the Board. Names of nominees will be provided

to members no less than fifteen (15) days before the date of the meeting at which the election will be held. Additional nominations may be made from the floor at the election meeting.

5.7.2 When only one (1) vacancy exists, election is by simple majority of valid votes cast. When multiple vacancies are to be filled, election is by plurality. If terms of differing lengths are being filled, candidates with the most votes will fill the longer terms. Tie votes will be determined first by run-off and then, if necessary, by lot.

6. ARTICLE VI. BOARD OF DIRECTORS

The Board of Directors is a body of persons elected from among Council membership for the purpose of conducting business of the Mission that is not reserved by these Bylaws for action by the full Council. The Board has responsibility for all activities and services of the Mission, but may delegate such functions as it may deem appropriate to the Chief Executive Officer. Board members are still considered council members.

6.1 Number. The Board shall consist of nine (9) voting members duly elected in accordance with Paragraph 5.7.

6.2 Qualifications. For election to the Board, a candidate must have been an Active Council Member. No former employee of the Mission can serve on the Board until a period of one year has elapsed since their employment ended. No individual who has a clear and substantive conflict of interest will be eligible to serve on the Board. The sitting Board will serve as judge of "substantive conflict."

6.2.1 Expectations for Board Services – Board members are expected to follow the Twin City Mission Board Responsibility Contract

6.3 Terms of Office. Except as otherwise provided herein, new members of the Board shall be elected by the Council to serve a term of three years, beginning in February. Three members will be elected at each February meeting of the Council. A Board member who has served two full three-year terms may not be reelected for a third three-year term until at least one (1) year has elapsed since his or her last service on the Board. A Board Member who has served a partial term may, however, be elected to serve two full three-year terms without a break in service on the Board.

6.4 Powers and Duties. The Board shall direct the affairs of the corporation and may do all those acts on behalf of the corporation necessary for its administration, excepting such powers as are reserved in these bylaws to be exercised solely by the Active Council Members. The Board will ensure that TCM operates in a manner that keeps the organization's mission and purpose focused without becoming involved in day-to-day operations. The powers and responsibilities of the Board shall include, but not be limited to:

(1) acceptance or rejection of applications for membership;
(2) election of the President, Vice-President, Recording Secretary and Financial Secretary and such other officers of the Board may deem fit;
(3) entering into contracts on behalf of the corporation and commitment of the resources of the corporation to meet any obligations of contracts;
(4) borrowing of funds and pledging the credit and assets of the corporation to secure any loan made to the corporation;
(5) purchase, sale, or lease of real estate or personal property;
(6) hiring, evaluating, supervising, and/or discharging of the Chief Executive Officer;

(7) review and termination of Board membership(s) for cause No membership will be terminated for cause without an opportunity for a hearing;
(8) promulgation of standard policies governing the conduct of the affairs of the corporation;
(9) establishment of committees;
(10) issuance of evidences of indebtedness and evidence of membership;
(11) appointing an Active Council Member to fill a vacancy on the board until the next annual election meeting or the next special meeting called for that purpose; and
(12) representation of the members' interest to the public, to other organizations, and to governmental bodies.
(13) review regularly, as a whole, or as delegated to TCM finance committee, the actual revenue and expenditures and compare them to budgeted revenue and estimated costs
(14) ensure that all board members are knowledgeable of all grant expectations as the grant expectations pertain to board members and their responsibilities under the Texas Health and Human Services Commission Family Violence Program shelter grant
(15) review and comply with TCM's complaint policy and address any complaints escalated to the board
(16) as a whole, or as delegated to board committee, review and approve program policy changes.

Board Members have authority as a body only. An individual Board Member may not act on the behalf of or represent the Board as a whole, except as specifically authorized by the Board. If a concern is raised to an individual Board member, it should be reported to the Board President, who may present it to the Board for consideration, as appropriate.

6.5 Resignation of Board Members. Any written resignation from a Board Member terminates the member's service on the Board when it is received by the President or the Recording Secretary, unless the resignation itself stipulates some specific later date.

6.6 Recall of Board Members. Any Active Council Member may petition to the President of the Board of Directors, to recall any or all Board members. Recall will be considered at a special meeting called for that purpose and votes will be by the Board in a secret ballot with a majority rule. A recall petition shall specify the board member(s) by name who are to be considered for recall and the reason for their recall. Any Board member under consideration for recall will be given an opportunity for a hearing at the recall meeting. Vacancies created by recall election at a Council meeting shall be filled by election at the next regular meeting of the Active Council, with nominations made from the floor. Vacancies created by a recall election may not be filled, even temporarily, by the Board alone.

6.7 Filling of Unexpired Terms on the Board. When a position on the Board becomes vacant by reason of resignation, the member's term will be filled in accordance with the following procedure:

6.7.1 The Board will appoint a member of the Council to fill the position until the next Board election.

6.7.2 If the terminating Board Member's term extends beyond the next regular Board election, an Active Council Member of the Council will then be elected by ballot to fill the remainder of the unexpired term, in accordance with procedures set forth in Paragraph 5.7.

6.8 Regular Meetings. Regular meetings of the Board will be held at least monthly. All Board Members and all Active Council Members will be provided at least ten (10) days prior notice of the time, date, and place of regular meetings. The notice must be posted in a place readily accessible to the general public at all times for at least 72 hours before the scheduled time of the meeting.

6.9 Special Meetings. The Board may hold special meetings for purposes specified in the notice of the special meeting. A majority of the voting members of the Board may petition the President for a special

meeting. Ten (10) days notice of special meetings by mail is required. Notice of the special meeting will be mailed by first class mail or electronic mail to each Active Council Member. Active Council Members are free to attend any meeting of the Board, including workshop meetings, except when such meetings are in closed session in accordance with 6.10 below.

6.10 Provisions Related to Regular and Special Meetings. No subject matter for which notice has not been given may be deliberated or a decision made other than to place the subject on the agenda for a subsequent meeting. Every regular, special, or called meeting of the Board shall be open to the public, except as otherwise provided herein.

6.11 Procedures Relating to Closed Meetings. The Board may not conduct a closed meeting unless a quorum of the Board first convenes in an open meeting for which notice has been given, during which the President announces that a closed meeting will be held and identifies the allowable purpose for the meeting, as shown below.

6.11.1 Allowable Purposes: A closed session of a Board meeting may be held for discussion of the following:

(1) the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the Chief Executive Officer; or
(2) to hear a complaint or charge against a Board member, Active Council Member, or Chief Executive Officer; or
(3) for private consultation with attorney when the Mission seeks the advise of its attorney about a pending or contemplated litigation or a settlement offer, or on a matter in which the duty of the attorney to the Mission under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with state law; or
(4) to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the Mission in negotiations with a third person; or
(5) to deliberate a negotiated contract for a prospective gift or donation to the Mission if deliberation in an open meeting would have a detrimental effect on the position of the Mission in negotiations with a third party.

6.11.2 Participation. The closed session includes all Board Members. The Chief Executive Officer will also attend, unless specifically excluded by the Board President.

6.11.3 Formal Action. Any action of the Board resulting from discussion in closed session will be taken and recorded in an open session by the Board President.

6.11.4 Creation, Preservation and Disclosure of Records.

6.11.4.1 Creation of Record. The Mission shall either keep a certified agenda or make a tape recording of the procedures of each closed meeting, except private consultations as described in paragraph 6.11.1 (3) above. A tape recording must include announcements by the presiding officer at the beginning and the end of the meeting indicating the date and time.

6.11.4.2 Preservation of Record. The certified agenda or tape recording of a closed meeting shall be preserved for at least two (2) years after the date of the meeting. If an action involving the meeting is brought within that period, the Mission shall preserve the certified agenda or tape while the action is pending.

6.11.4.3 Disclosure of Record. The certified agenda or tape of a closed meeting is available for public inspection and copying only under a court order.

6.12 Quorum. A majority of the voting members of the Board constitute a quorum competent to take formal action on business of the Mission. Voting shall be by open vote, or by proxy in accordance with 5.6, except that a vote will be taken by secret ballot when requested by a Board Member. The Board may conduct a meeting without a quorum present provided no formal action is taken.

6.13 Agenda. Agenda items may be submitted to the President by any member of the Board or Active Council Member. The President may elect not to put an item on the agenda that is not submitted at least fifteen (15) days before the Council/Board meeting.

6.14 Board Training. In accordance with Texas Administrative Code, Chapter 356

Every year, each board member must receive the following:

(1). An explanation of TCM mission, philosophy, and a brief history
(2). A discussion of the dynamics of family violence that includes its causes and effects
(2) a information on the intersection of family violence and barriers to services for underserved populations as well as a description of the organization's client and community demographics
(3). A description of the organization's current programs.
(4). A review of the organization's policies to determine if any modifications need to be made and clarification of any policy changes made during the previous year
(5). An explanation of how TCM is funded and future funding projections
(6). A discussion, presented by the appropriate board member, employee, or designated person of the following:
A. A review of the duties of a nonprofit board of directors as outlined in the Texas Business Organizations Code 22.221, Texas Nonprofit Corporation Act
B. The board's role and responsibilities related to legal and fiscal accountability and the current bylaws, including a discussion on
a. Meetings and attendance requirements
b. Committee duties, structure, and assignments; and
c Fund-raising and public relations responsibilities
d. conflict of interest policy
(7). An explanation of the working relationship between the board and staff, including which staff member to contact regarding questions or requests and which staff members contact board members routinely
(8). The organization's confidentiality policy and the importance of confidentiality, which must include the training required by 356.616 of this chapter (regarding Confidentiality and Victim-Advocate Privilege Training.

New Board members should receive this training within 60 days of starting their first term

6.15 – Board Handbook

Board members will be given a handbook within 60 days of starting their first term that contains the following:
(1) The board member's job description
(2) A current list of board members with current contact information

(3) The organization's mission statement
(4) The organization's bylaws and a copy of the letter granting 501©(3) status
(5) A list of all committees, including appointed board members and assigned staff
(6) Committee descriptions
(7) The organization's policies, including fiscal, administrative, and programmatic
(8) The organization chart
(9) The history of the organization
(10) A list of program services and a brief description of each program
(11) The current budget, including funding sources and subcontractors
(12) A brief description of contract provisions with attorneys' auditors, or other professionals
(13) An explanation of the organization's insurance coverage, including directors' and officers' liability insurance or notification of inability to obtain insurance
(14) Basic information about family violence
(15) A brief history of the Texas Family Violence Movement
(16) An explanation of the organization's efforts to support underserved populations
(17) Information on the intersection of family violence and barriers to services for underserved populations as well as a description of the organization's client and community demographics

6.16 – Confidentiality and Victim-Advocate Privilege
Each board member must:

(1) provide written assurance that the member is knowledgeable of and will comply with the confidentiality requirements and TCM policies
(2)Provide written assurance to TCM that the board member will not use the position to obtain or access confidential resident or nonresident information when not authorized;
(3)Provide written assurance to TCM that the member is knowledgeable of, and will comply with, the victim-advocate privilege under Texas Family Code Chapter 93 and will not use the member's position to obtain or access privileged resident or nonresident information when not authorized.

7. ARTICLE VII. OFFICERS OF THE BOARD

The following officers of the Board shall be elected by the Board from among Board Members: President, Vice-President, Recording Secretary, Financial Secretary and such other officers as the Board may deem useful. Such officers will shall preside over the Council. Election of Board officers shall occur annually, immediately following the election of new board members (See Paragraph 5.7). The officers shall hold the same office for no more than two (2) consecutive one (1) year terms. Extenuating circumstances may allow an officer to hold any such office for one (1) additional one (1) year term upon approval of the Board.
. Duties of the officers include, but are not limited to the following:

7.1 President. To preside at all Council and Board meetings; to appoint committee chairpersons; to sign contracts on behalf of the corporation; and to oversee the functioning of all components within the corporation.

7.2 Vice-President. To carry out duties of the President when requested by the President, or in the absence or incapacity of the President. When electing the office of President, the Board shall first consider the person in the office of Vice-President to succeed the outgoing President, unless said President is re-elected by the Board for another one (1) year term.

7.3 Recording Secretary. To keep the minutes of Board meetings and Council meetings; to keep custody of the seal and to certify all official acts of the Board and of the Council; to keep the membership list; to handle correspondence to and from the Board; to send all notices to members of the Council, members of the Board, and others; and to keep current list of names and addresses of Council Members, Board Members and committee members with dates of expirations of Board Member terms. Duties of the Recording Secretary are performed with assistance from Mission staff.

7.4 Financial Secretary. To be responsible for the receipt and custody of moneys, stocks, bonds and other valuables; for the deposit and disbursement of funds as authorized by the Board; and for the maintenance of financial accounts and the production of financial reports, accomplished by the Controller under supervision of the Chief Executive Officer. A co-signature is required on checks within limits established in the Mission Fiscal Management Procedures. The three (3) officers authorized to co-sign checks are the President, Vice-President and Financial Secretary. Duties of the Financial Secretary are performed with assistance from Mission staff.

The Board President, Vice-President, Recording Secretary and Financial Secretary constitute the Executive Committee of the Board to provide advice and counsel to the CEO as requested, and to perform specific tasks as requested by the Board President as need arise.

8. ARTICLE VIII. COMMITTEES

All standing committees and special committees are given their charge by the Board. Chairs and members of committees are to be appointed by the President, except that the President may delegate to the committee chair the right to appoint members of his or her committee. The Board may determine for each such committee whether the Chief Executive Officer will serve the committee as an ex-officio, non-voting member. The charges given to the committees may be changed from time to time by the Board. Each committee concludes its work by reporting in writing back to the Board.

8.1 Standing Committees. The Financial Committee and such other standing committees as the Board may establish shall be chaired by a member of the Board or Active Council Member. Committee membership shall be drawn from the Council and the Board.

8.1.1 Finance Committee
8.1.2 Audit Committee
8.1.3 Recruitment Committee

8.2 Special Committees. At the beginning of his/her term, the President of the Board shall establish or continue from the previous year such special committees as needed to ensure the successful operation of the Mission and its programs. Additional special committees shall be created during the year as deemed necessary by the President. Membership of such special committees shall normally include both Board Members and other Active Council Members.

9. ARTICLE IX. DUTIES AND RESPONSIBILITIES OF THE CHIEF EXECUTIVE OFFICER

The Chief Executive Officer is appointed by and serves at the pleasure of the Board and under its direction. The Chief Executive Officer will keep the Board informed, through the President, of circumstances needing their attention and/or action. It is the responsibility of the Chief Executive Officer to administer the programs of the Mission in accordance with policies established by the Board, and consistent with any specific direction that may be given by the Board with respect to a specific program or activity. Willful failure to comply with

direction from the Board will constitute justification for discipline or dismissal.

10. ARTICLE X. FISCAL POLICIES

10.1 The corporation shall finance its operations through;

(1) cash contributions;
(2) sale of donated materials;
(3) contracts for services to other agencies, in keeping with the purpose of the corporation; and
(4) other means, in keeping with the purpose of the corporation.

10.2 Fiscal Records. The corporation shall keep such records as required by statute.

10.3 Audit. An independent audit of all financial records will be conducted annually.

10.4 Fiscal Year. The fiscal year of the corporation will be September 1 – August 31.

10.5 Inspection of Books. Each member has the right to inspect the financial records during normal business hours.

10.6 Tax Exemption. The corporation will secure and maintain tax exemption status as a charitable organization.

10.7 Bonds. All individuals associated with the corporation, either as employees or members, who handle Funds of the corporation, will be bonded.

10.8 Budget. The annual Budget of income and expense will be approved by the Board and issued for the guidance of the corporation.

11. ARTICLE XI. PLEDGING OF ASSEST

All assets of Twin City Mission, Incorporated are pledged for use in performing the organization's charitable functions.

12. ARTICLE XII. EFFECT OF DISCONTINUANCE

Upon its dissolution and discontinuance to perform charitable purposes described herein, and subject to formal action by the Board, the assets of the Mission shall be transferred to the United Way of the Brazos Valley or its successor, or to another religious, charitable or similar organization that is qualified for exemption under Sec. 501(c)3, Internal Revenue Code, as amended, that serves the Brazos Valley or service area of Twin City Mission.

13. ARTICLE XIII. AMENDMENTS

13.1 Proposals for amendments to the bylaws may be made by:

(1) the Board; or
(2) petition by a majority of the Active Council Members to the President.

13.2 Proposals will be publicized by mailing via first class mail or electronic mail copies to all Active Council Members no less than fifteen (15) days before the meeting at which the proposal is to be considered for approval.

13.3 Approval of amendments to the bylaws requires two-thirds (2/3) majority vote of all the valid votes cast by the Board with a quorum present.

13.4 All Active Council Members will be furnished a copy of the amended bylaws within ten (10) days of Approval of the amendments.

14. ARTICLE XIV. PARLIAMENTARY AUTHORITY

Meetings of the Board and of the Council shall be conducted in general agreement with Robert's Rules of Order, but administered in such a way as to encourage and allow maximum exchange of ideas and Opportunity to participate in decisions reached by the Board and the Council.

15. ARTICLE XV. LEGAL AUTHORITY

In the event of a conflict between these Bylaws and the Texas Nonprofit Corporation Act, and any Amendments thereto, the Act shall prevail.

Attachment 10

Twin City Mission IRS Letter of Tax Status

Internal Revenue Service

Department of the Treasury

District Director

1100 Commerce St Dallas Texas 75242

Person to Contact
EOMF Tax Examiner
Telephone Number
(214) 767-1155
Refer Reply to
RM:CSB:306:EO
Date MAY 8 1985

Twin City Mission
500 North Main Street
PO Drawer 3490
Bryan, TX 77801

EIN: 74-1533639

Gentlemen:

Our Records show that Twin City Mission is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted October 1965 and remains in full force and effect. Contributions to your organizations are deductible in the manner and to the extent provided by section 170 of the Code..

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(vi)

If we may be of futher assistance, Please contact the person whose name and telephone number are shown above.

Sincerely yours,

Annette Bohannon

Annette Bohannon
EOMF Tax Examiner

Attachment 11

Twin City Mission Certification and Authorization

Part Five – Additional Information

Agency Certification:

I certify that all information reported in this proposal and attached is true, accurate and complete to the best of my belief and knowledge.
I certify that I am authorized to make this proposal on behalf of Twin City Mission (Agency) and have been designated as such by the Board of Directors.
I will provide written notice of any changes or additions to this information. I also understand the Agency may need to provide additional information during the proposal process and if funded.
I understand a written agreement will be required between Twin City Mission (Agency) and City upon award of funds.

Date: 3/11/26 Federal Unique Entity Identification (UEI) NUMBER UEM8LTGF7N69

Name Dorothy Nevill

Signature _____

Title Chief Executive Office

Completed sealed proposal packets should be directed to the following individual:

City of College Station - Purchasing
Brandi Whittenton, Buyer
1101 Texas Avenue S.
College Station, Texas 77840
Email: bwhittenton@cstx.gov

Questions regarding the proposal packets can be directed to the following:

In order to ensure a fair and objective evaluation, all questions related to this Request for Proposal shall be addressed at the mandatory Pre-Proposal Conference or in writing via the Q&A feature available through the Brazos Valley e-Marketplace at https://brazosbid.ionwave.net .The deadline for written questions is January 30, 2025, at 3:00 p.m. CST. Contact with any City employee or official is prohibited without prior written consent from the Purchasing Division

Digital Attachment 1

Twin City Mission Financial Policies

TWIN CITY MISSION, INC.

FISCAL MANAGEMENT PROCEDURES

1. RESPONSIBILITIES OF THE GOVERNING BOARD

1.1 The Board of Directors (Board) is responsible for the financial soundness of Mission programs, including the provision of financial support and the oversight of program expenditures. The Board approves the annual operating budget, as recommended by the Chief Executive Officer and reviews and approves monthly financial reports. The expenditure of funds beyond those authorized in the approved budget, including the acquisition or rehabilitation of real estate and the purchase of major items of equipment, are subject to prior specific Board approval.

1.2 The Board is also responsible for initiating, promoting, and participating in the development of financial support for Mission programs.

2. FINANCIAL SUPPORT

2.1 The Mission receives contributed financial support from individuals, churches, social and benevolent organizations, service clubs, and foundations, as well as from the local United Way campaign. Information concerning donations is maintained a minimum of three years. Contributions are estimated, by category, in the annual budget. Other funds are raised through activities and special events sponsored by the program area and/or the related advisory groups.

2.2 Specific Mission programs are also supported through contracts with and/or grants from local and state governmental agencies.

2.3 Fund-raising activities and the solicitation and acceptance of contributions, gifts, grants, etc., with related restrictions or requirements, are approved by the Board. The Chief Executive Officer or designee is responsible for assuring compliance with the terms and conditions of all grants, restricted contributions, etc., received. The mail donation campaign is handled by an outside solicitation agency, on contract approved by the Board.

2.4 Donations are recorded by donor, indicating for each separate donation: the donor's name and address, amount, date, check number, and designated program or special event if any. Gifts given with special restrictions are deposited into appropriate account. Reports are printed with the calendar years historical information so year-end tax receipts may be given. Individual donor records are maintained at least three years.

2.5 Contributions from the direct mail campaigns are sent to the Mission office. Records of mail campaign donations are kept internally as to dollar amount given to specific campaign and the number of persons making donations. Contribution

cards are mailed to the solicitation agency database processing center for receipts to be generated and individual contributions are posted to donor records as described in 2.3 above.

3. ANNUAL OPERATING BUDGET

3.1 The Chief Executive Officer prepares, for consideration and approval by the Board, a proposed operating budget for each fiscal year (September 1 through August 31), showing the estimated income to each program, by source, and the projected expenditures for each program by major expense category, plus such other detail information as the Board may specify. The Board determines general policy with respect to salary increases and sets the salary for the Chief Executive Officer.

3.2 Following approval by the Board, annual operating budgets become the basis for the authorization of expenditures during the ensuing year. Expenditures are recorded in the expenditure categories specified in the budget, and such expenditures are compared with the budget in the monthly financial reports. Operating budgets are retained for a minimum of three years.

4. CASH AND INVESTMENTS

4.1 Bank Accounts

The Board annually authorizes all bank accounts and designates those persons authorized to sign checks, ordinarily to include the Chief Executive Officer and the president, vice president and financial secretary of the Board. Neither program directors nor staff involved in the accounting for funds may be authorized to sign checks. The bank is notified immediately of all changes of authorized check signers. Checks for amounts in excess of $5,000 require two signatures. A Fidelity Bond is maintained for Blanket Employee Dishonesty.

4.2 Bank Reconciliation

Bank accounts are reconciled/verified by the Controller. Bank statements and canceled checks are maintained in accounting office files for a minimum of three years.

4.3 Outstanding Checks

The Fiscal Officer should be made aware of all checks outstanding over 60 days and should take appropriate action to remedy the situation. (OMB Cir A-110)

Checks outstanding for more than 60 days are periodically reviewed, and vendors are contacted, following which new replacement checks are issued if necessary, (with stop payment placed on the original) or voided and amounts are restored to general ledger and to cash.

4.4 Investments.

4.4.1 Authorization for the purchase and sale of investments is vested with the Board. All investment transactions are subject to the approval of the

Board. A responsible official or investment committee determines that investments are of the type permitted by funding sources or donors and that the investment income and gains are used only for the purposes authorized by laws, donors, or the Board. Securities are protected on deposit with a financial institution. All securities are held in the name of the Mission.

4.4.2 Detailed records are maintained including the description of the investment, date of acquisition, purchase price, physical location of item, and interest/dividend/income rate and accrual/receipt dates.

4.4.3 Investment income received/accrued is deposited/credited to the proper fund account and posted on a timely basis. With respect to restricted investments, physical segregation is required, all acquisitions and disposals are reviewed by the Board and approved for compliance with restrictions, and the Board reviews and determines the use of income from investments and proceeds in compliance with any restrictions.

4.4.4 All investment transactions are authorized and properly documented. Physical loss of securities and other investments evidenced by certificates is prevented or accounted for on a timely basis. All security and other investment transactions are properly recorded in detail records and accumulated, classified, and summarized in control accounts and classified. The controller promptly reconciles the securities statements with the general ledger account to assure proper accounting.

5. HANDLING OF INCOME

5.1 Receivables

Contract billings and reimbursable costs are recorded when earned or received. A master list of billings is kept and checked off to ensure all contract billings and reimbursable costs are billed. An aged receivable list is reviewed each month by the Controller. Delinquent accounts are followed up on to ascertain is any problems have been incurred. The Board, on recommendation of the Chief Executive Officer, will determine and /or approve the write-off of uncollected receivables.

5.2 Cash Receipts

5.2.1 All mail is opened by the Administrative Assistant. Cash received through the mail and/or dropped off in person is placed in a locked safe until deposit preparation. Individuals dropping off cash in person are issued a receipt at that time. Individual cash receipts are issued by the Administrative Assistant using a prenumbered receipt form. All cash and/or checks received are acknowledged through either a postcard or letter depending upon the amount received. Physical controls exist over cash receipts from the time of receipt until the time of bank deposit. Deposit slips are prepared by the accountant and, except as noted in paragraph 5.3.3; deposits are made by the accountant or Controller. Checks are stamped with the endorsement "for deposit only". Copies are made of all checks, along with supporting documentation that is received with check,

and the pink copy of the deposit slip is attached to the computer worksheet with the proper general ledger (general ledger) codes for posting to the general ledger.

5.2.2 When required by funding sources, restricted funds are deposited into a separate bank account designated for restricted funds.

5.3 Store Receipts

5.3.1 Store receipts are maintained separately from cash receipts and petty cash.

5.3.2 The accountant receives any monies not able to be deposited, along with a tape of the days transactions listed, to be locked in the safe overnight until deposit the following morning. The receipts are counted by two persons and the amount is documented.

5.3.3 The store managers are responsible for making daily bank deposits with the same information as preceding, and sending this information to the accounting office daily. Copies of the deposit slip received from the bank are checked by the Administrative Assistant for the date received at the bank to ensure that they are being made daily and notify the Accountant.

5.3.4 A worksheet showing the amount of sales and sales tax is recorded for each store, along with the amount of overage or shortage. Copies of each check and the pink copy of the deposit slip are attached and the computer worksheet is completed with the proper general ledger codes for posting to the general ledger.

5.4 Cash Collected at Special Events

Cash collected at fund raising or special events is counted by two persons and the amount is documented. These funds are turned over to the accounting office for deposit preparation.

6. HANDLING OF EXPENDITURES

6.1 Petty Cash Fund

A petty cash fund of $500.00 is maintained separately from other cash receipts. Disbursements of petty cash funds are supported with invoices or written requests approved by the Chief Executive Officer or designee. The Controller is responsible for approving monthly reconciliation of the petty cash funds. Petty cash funds are reconciled by the accountant. Funds are replaced as needed or at the end of each month, and disbursements recorded in the appropriate program and category.

6.2 All disbursements except those made from the petty cash fund, including payroll, are made by check. Checks are prenumbered and used in sequence. The accountant is the custodian for blank check stock. Controls exist for safekeeping of check stock.

6.3 Checks are prepared by the accountant or the Controller in his absence from vendor invoices with supporting documentation or written check request signed by the Chief Executive Officer. Checks are made to specific vendors and never to cash or bearer. Copies of the check are attached to vendor invoice for filing and a copy is given to the accountant to be entered into the balance register and placed in a numerical file. Computer voided checks and manually voided checks with the signature area torn out are retained.

7. FEE ASSESSMENT AND BILLING

Reimbursable costs and contract costs are billed to the contracting or granting agency according to contracts by the Controller monthly or as required by the contract. Support documentation is supplied by Program Directors as required by the contract. Spreadsheets are kept on reimbursable contracts to show amount used and balance left in contract if required by contract. Contracts are reviewed to ensure the program's documentation meets the requirements specified. No fees are assessed to clients for services.

8. DONATED GOODS, FACILITIES, AND SERVICES

8.1 Donated Goods.

The governing Board has adopted and publicized information concerning goods which have been requested by the programs of the Mission.

8.1.1 There is a physical inspection of donated items received by appropriate staff. Items donated directly to individual programs are recorded on appropriate forms and totals are accumulated monthly for accounting purposes. These totals are recorded monthly in the accounting records of the programs which received the donations.

8.1.2 Tax receipts are supplied to donors upon request. The donor is responsible for specifying the estimated value of donated items and recording the value on the donation form, which is pre-signed by the Chief Executive Officer or Executive Director.

8.1.4 Donated items are safeguarded, with access only by authorized personnel. Dispositions are controlled by authorizations for items to be discarded or sent to the resale shops.

8.2 Donated Facilities

The governing Board acknowledges and approves the use of facilities made available by donors. Records are maintained of the donated facilities (e.g., description, location, quantity or size, period for which donated, restrictions, if

any, for use) by the accounting office. These totals are recorded monthly in the programs that received the use of the facilities.

8.3 Donated Services

The governing Board has approved policy for the types of donated services that will be recorded and the valuation of such services. Generally, the amount for recording purposes is minimum wage or the amount the volunteer normally charges for the same service. There are established procedures for the supervision of volunteers. Records are maintained for requests of volunteer services, applications by prospective volunteers and responses, approval and authorizations for volunteer services, and terms of volunteer services between the volunteer and the program. Records are maintained substantiating the date of service, nature of service, and the time (days, hours, etc.). Such records are reviewed and approved by responsible personnel. The value attributed to donated services is recorded at the end of each month in the financial records of the programs which received the services.

9. PURCHASE OF GOODS AND SERVICES

Purchases are based on valid, approved requests properly executed as to price, quantity, quality, and vendor. Invoices are accurate (terms, quantities, prices, and extension), account distribution is accurate, and transactions are promptly and accurately recorded as to payee, amount, and period. All purchases are summarized and posted to the accounting records. All accruals are properly recorded and classified in the accounts.

In determining what is the best value, the purchaser shall consider: the purchase price; the reputation of the vendor and of the vendor's goods or services; the quality of the vendor's goods or services; the extent to which the goods or services meet TCM's needs; the vendor's past relationship with TCM; the total long-term cost to TCM of acquiring the vendor's goods or services; where appropriate, an analysis is made of lease or purchase alternatives to determine which would be the most economical and practical; the awareness of avoiding unnecessary items; the use of material in construction or repair to real property that is not proprietary to a single vendor unless the purchaser provides a written justification in the request for bids for the use of the unique material specified; and any relevant factor(s) that a private business entity would consider in selecting a vendor.

Persons making unauthorized purchases or failure to follow the fiscal procedures will be subject to disciplinary action according to the agency's personnel policies.

9.1 Purchases of goods and services are initiated through prenumbered purchase orders approved by the Chief Executive Officer or designee. Competitive bids are secured for items over $5,000. Person requesting purchase orders must have these numbers available when requesting purchase order.

9.2 A numerical log is kept by the Office Manager with the following information: purchase order number, date, program issued for, item requested, and amount.

This log will also be checked off to record for the receipt of the invoice for the purchase order.

9.3 The Office Manager is also responsible for making sure the invoices and purchase orders are returned timely. Persons having outstanding purchase orders will be contacted to turn in invoices timely.

9.4 The white copy of the purchase order is given to the vendor, the yellow copy is kept by person responsible for tracking purchase orders until the invoice is received and verified, the pink copy becomes part of a numerical file.

9.5 Prenumbered purchase orders are kept in separate location and a small quantity is signed out for at a time.

9.6 Invoices with a copy of the purchase order attached are approved by the Chief Executive Officer or designee before being forwarded to accounts payable.

9.7 The accountant counts and inspects purchased supplies when received, and verifying and reconciling any shortages with the vendor. Packing slips are forwarded to accounting for attachment and verification of invoice.

9.8 Subcontractors with TCM must adhere to the same rules, laws and guidelines that govern the original contracting agreement under which the subcontract is issued. Requests for purchases must be submitted by the subcontractor to the assigned Program Director or Administrative staff responsible for supervising the subcontract. In addition, subcontractors are subject to monitoring by TCM as a condition of their contractual agreement with TCM. Monitoring of subcontracts will occur annually or following the initiation of services. The subcontractor will be evaluated on the basis of services provided and compliance with the conditions of the grant or contract which may include site visits or review of program files.

9.9 Shipping costs must be included in determining the size of all purchases.

9.10 Purchasers must not use “cost plus a percentage of cost” pricing for contracts; in addition, purchasers should use “time and material” type contracts only after a determination is made that no other contract is suitable and the contract includes a ceiling price that the contractor exceeds and its own risk.

9.10.1 Records of all contracts must be kept for a minimum of four years after the end of the contract.

9.11 Solicitations for goods and services shall provide for all of the following:

9.11.1 Clear and accurate description of technical requirements for the item to be procured. For competitive procurements, description cannot unduly restrict competition.

9.11.1.1 Requirements that must be fulfilled and all other factors to be used in bids or proposals.

9.11.1.2 Technical requirements in terms of functions to be performed or performance required, including range of acceptable characteristics or minimum acceptable standards.

9.11.1.3 The specific features of "brand name or equal" descriptions that bidders are required to meet when such items are included in the solution.

9.11.1.4 The acceptance, to the extent practicable and economically feasible, of products and services dimensioned in the metric system of measurement.

9.11.1.5 Preference, to the extent practicable and economically feasible, for products and services to conserve natural resources and protect the environment and are energy efficient.

9.11.2 HUB plan (for primary contracts of more than $100,000) demonstrates a good faith effort.

9.11.2.1 At least 3 qualified HUBS may be notified if they are located in proximity to provide service.

9.11.2.2 A notice to include a quantitative description of work and identified a location or means to review contract specifications.

9.11.2.3 The notice is provided to potential subcontractors prior to submission of the application or prior to renewal of the contract.

9.11.2.4 A reasonable period of time to respond will be given (not less than five working days from the receipt of notice).

9.11.2.5 Looking on the Centralized Master Bidding List alone is not sufficient to demonstrate good faith effort.

9.11.3 The process/procedure that the contractor will use to conduct criminal background checks and, as applicable, license verifications.

9.12 Very small purchases" are defined as purchases of less than $200 in the aggregate.

9.12.1 A procurement of more than $200 may not be broken up into smaller components in order to qualify as a very small purchase.

9.12.2 Before making a very small purchase, employees must have their program director or designee approve the purchase and sign the purchase order.

9.13 Small purchases" are defined as purchases $200 or greater but less than $5,000 in the aggregate.

9.13.1 A procurement of more than $5,000 may not be broken up into smaller components in order to qualify as a small purchase.

9.13.2 A small purchase requires the written approval of the Chief Executive Officer or his/her designee.

9.13.3 The purchase is encouraged to solicit competition and document price quotations from multiple sources before making a small purchase.

9.14 Midsize purchases" are defined as purchases $5,000 or greater but less than $50,000 in the aggregate.

9.14.1 A procurement of more than $50,000 may not be broken up into smaller components in order to qualify as a midsize purchase.

9.14.2 A midsize purchase requires the written approval of the Chief Executive Officer or his/her designee.

9.14.3 Competition is sought for all midsize purchases through written price quotations, and purchaser must document receipt of an adequate number of price or rate quotations from qualified sources.

9.15 Large Purchases" are defined as purchases $50,000 or greater in the aggregate.

9.15.1 Large purchases require the written approval of the Board of Directors.

9.16 Competitive Sealed Bids

9.16.1 The procurement must lend itself to a firm, fixed price contract (lump sum or unit price) where the selection can be principally made on the basis of price.

9.16.2 The competitive sealed bid method is the preferred approach for procuring construction services.

9.16.3 The purchaser must advertise the Invitation for Bid (IFB) in publications of general circulation

9.16.4 The IFB must include complete and accurate specifications and pertinent attachments and clearly define items or services needed, in sufficient detail for the bidders to properly respond.

9.16.5 Bids must be opened publicly at the time and place stated in the IFB.

9.16.6 The purchaser must receive at least two or more responsible bids for each procurement transaction.

9.16.7 If awarded, the contract must be given to the lowest responsive and responsible bidder (the purchaser, however, can decide *not* to award the contract to *any* of the bidders).

9.17 Competitive Proposals

9.17.1 The purchaser should use this method only when conditions are not appropriate for the use of formal advertising.

9.17.2 The Request for Proposal (RFP) must clearly and accurately state the technical requirements for the goods and services required.

9.17.3 The purchaser must publicize the RFP, and to the maximum extent practical, honor reasonable requests by parties to have an opportunity to compete.

9.17.4 Proposals must be solicited from an adequate number of qualified sources, consistent with the nature and requirements of the procurement.

9.17.5 The purchaser must conduct a technical evaluation of the submitted proposals to identify the responsible bidders.

9.17.6 As necessary, the purchaser conducts negotiations with those bidders who are deemed responsive and responsible and fall within a competitive price range, based on the purchaser's evaluation of the bidders' pricing and technical proposals. After negotiations, these bidders may be given the opportunity to submit a "best and final" offer.

9.17.7 The purchaser must award the contract to the most responsive and responsible bidder after price and other factors are considered through scoring the proposals (or "best and final" offers) according to predetermined evaluation criteria. The successful proposal/bidder must clearly be the "most advantageous" source of the goods and services. The subrecipient can decide not to make the award to any of the bidders.

9.17.8 For procurements involving architecture or engineering (A/E) services, purchasers may use competitive proposal procedures whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. In these instances, price is not used as a selection factor. Once the most qualified firm is identified, only that firm is asked for a price proposal that is subject to negotiation of a fair and reasonable price. If negotiations with the selected firm are unsuccessful, this process is repeated with the next highest-ranked firm, until a fair and reasonably priced contract can be awarded. The purchaser must be careful to document the bases for his/her determination of the most qualified competitor and the reasonableness of the contract price.

This qualifications-based approach to the competitive proposals method may not be used to purchase other than A/E services.

9.18 Noncompetitive Proposals/Sole Source Procurement

9.18.1 This method of procurement may be used only under very limited circumstances. The purchaser must show that another method of procurement was infeasible because:

9.18.1.1 The item or service was only available from a single source

9.18.1.2 An emergency or condition requiring urgency existed which did not permit the use of competitive procurement.

9.18.1.3 Competition was determined to be inadequate after receiving proposals from numerous sources.

9.19 TCM reserves the right to accept or reject any and all offers/bids/proposals.

9.20 Emergency Purchases

9.20.1 An emergency purchase is defined as a purchase of goods or services that if not secured immediately, TCM will suffer financial or operational damage.

9.20.2 When possible, follow the procedures described in the "Permitted Approaches to Procurement" section.

9.20.3 If the situation does not allow for those procedures to be followed, purchaser must attempt to contact his/her program director, Executive Director or CEO and solicit informal bids for the goods or services

9.20.4 The purchaser should submit a receipt after obtaining the goods or services and include a letter of justification that:

9.20.4.1 states the reason for the emergency purchase by explaining what the emergency was and/or what caused the emergency situation.

9.20.4.2 states the financial or operational damage that would occur if the needs were not met immediately; and

9.20.4.3 states why the needs were not anticipated so that the items could have been purchased through regular procurement procedures.

9.21 Protest Procedures

9.21.1 Any vendor wishing to challenge a purchase award or dispute an action taken by TCM must submit a written request to the supervisor of the person approving the award or taking the action, outlining the issues in need of review. The request must be submitted within ten working days of the alleged occurrence.

9.21.2 If any bidder, offerer, or proposer (actual or potential) feels that they have been aggrieved in connection with a solicitation, evaluation or award of an agreement, they may submit a letter of protest within ten working days of the alleged occurrence. A formal letter of protest must contain the following:

9.21.2.1 Identification of the action/transaction alleged to have caused the protest (i.e., IFB, RFP, P.O., etc.);

9.21.2.2 The identification of the statutory or regulatory provision(s) the action taken is alleged to have violated;

9.21.2.3 A detailed statement of all relevant facts surrounding the actions taken and the alleged violations of such actions; and

9.21.2.4 An identification of the issue(s) to be resolved.

9.21.3 The Executive Director will review the stated issues to be resolved and provide a written assessment and explanation of the decision to the vendor making the request within ten working days. In the event that the Director's review discovers any significant deviation from the rules, the Director has the authority to settle and resolve the dispute.

9.21.4 A vendor may appeal the decision, within three working days, to the Chief Executive Officer of TCM. The Chief Executive Officer will render a decision within ten working days, and his/her decision will be final.

9.22 Political Activity and other restrictions

TCM employees may not use any state or federal funds for political purposes or to engage in other partisan political activities, such as sponsoring candidate forums, distributing brochures, voter transportation, or voter registration. However, a facility originally assisted with state or federal funds may be used on an incidental basis to hold meetings, candidate forums, or voter registration, provided that all parties and organizations have access to the facility on an equal basis and are assessed equal rent or use charges.

9.23 Excluded Parties

Twin City Mission shall comply with OMB A-110, section 215.13 as it relates to department and suspension of parties. "Certain parties who are debarred, suspended or otherwise excluded may not be participants or principals of Federal assistance awards and sub awards and in certain contracts under those awards and sub awards."

Twin City Mission's financial staff shall determine that entities receiving sub awards of any value and procurement contracts equal to or exceeding $25,000 and their principals are not suspended or debarred. Staff shall make that determination by checking the *Excluded Parties Listing System (EPLS)*, which is maintained by the General Services Administration. A certification shall be obtained; or a clause shall be inserted in the agreement stating they are not on the GSA Excluded Parties Listing.

10. COST ALLOCATION PLAN

10.1 Purpose/General Statements - The purpose of this cost allocation plan is to summarize, in writing, the methods and procedures that will be used to allocate costs to various programs, grants, contracts and agreements.

OMB Circular A-122, "Cost Principles for Non-Profit Organizations," establishes the principles for determining costs of grants, contracts and other agreements with the Federal Government and is based on the Direct Allocation method described in OMB Circular A-122.

Direct costs are those that can be identified specifically with a particular final cost objective. Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.

Only costs that are allowable, in accordance with the cost principles, will be allocated to benefiting programs of Twin City Mission.

10.2 General approach – the general approach if allocating costs to particular grants and contracts is as follows:

A. All allowable direct costs are charged directly to programs, grants, activity, etc.

B. Allowable direct costs that can be identified to more than one program are prorated individually as direct costs using a base most appropriate to the particular cost being prorated.

C. All other allowable common and specific supporting administrative costs (cost that benefit all programs and cannot be identified to a specific program) are all allocated to programs, grants, etc. using a base that results in an equitable distribution.

10.3 Allocation of Costs – The following information summarizes the procedures that will be used:

A. Salaries and Wages – Documented with timesheets showing time distribution for all employees and are allocated based on time spent on each program or grant. Salaries and wages are charged directly to the programs for which work has been done.

1. Fringe benefits are allocated in the same manner as salaries and wages. Health insurance, dental insurance, life & disability and other fringe benefits are also allocated in the same manner as salaries and wages.

2. Vacation, holiday and sick pay are allocated in the same manner as salaries and wages.

B, Travel Costs – Allocated based on purpose of travel. All travel (Local and out-of-town) are charged directly to the program for which the travel was incurred. Out of town travel costs that benefit all programs will be allocated based on FTE's. Local travel will be allocated based on funding percentage.

C. Professional Services Costs (such as consultants, accounting and auditing services) – Allocated to the program benefiting from the service. All professional service costs are charged directly to the programs for which the service was incurred. Costs that benefit all programs will be allocated based on funding percentage. Professional Service cost for administering the Twin City Mission Retirement Plan will be based on the payroll percentage of those who participate in the plan.

D. Materials and Supplies (including office supplies and postage) – Allocated based on usage. Expenses used for a specific program will be charged directly to the program. Costs that benefit all programs will be allocated based on FTE's. Housekeeping supplies will be allocated based on square footage.

E. Equipment – Equipment is depreciated when the initial acquisition cost exceeds $5,000. Items that cost less than $5,000 and have a useful life of more than one year will be expensed. Equipment purchases are recovered through depreciation unless the purchase of the equipment is approved in the grant budget by the awarding agency. Depreciation costs for allowable equipment used solely by one program are charged directly to the program using the equipment. Depreciation costs applicable to all programs will be allocated based on square footage for building depreciation and total expenses for other equipment.

1. Controlled Assets – Controlled assets are items purchased that must be accounted for according to the following acquisition cost parameters:

a. Firearms – any cost
b. Copiers – more than $500.00
c. Medical and Laboratory Equipment – more than $500.00
d. Emergency management Equipment – more than $500.00
e. Media Equipment – more than $500.00
f. Desktop and Laptop computers – more than $500.00
g. Printer (not portable) – more than $500.00

h. Communication Devices and Systems – more than $500.00

2. Disposition approval will be requested from the awarding agency before disposing of equipment or controlled assets prior to the end of the useful life for that item as established by the American Hospital Association's "Estimated Useful Lives of Depreciable Hospital Assets"

3. If approval for disposition is not required, or approval has been obtained, Twin City Mission will ensure that disposition of any equipment or controlled asset is in accordance with the terms of the contract such as compliance with GAAP, and any applicable federal guidance.

F. Printing (including supplies, maintenance and repair) – Expenses are charged directly to programs that benefit from the service. Expenses that benefit more than one program are allocated based on total expenses..

G. Telephone/Communications – Long distance and local calls are charged to programs if readily identifiable. Costs that benefit all programs will be allocated based on FTE's.

H. Occupancy expenses (including utilities, rent, property taxes, internet, waste disposal, cable TV, and pest control) will be charged directly to programs that benefit from the service. Expenses that benefit more than one program are allocated based on square footage.

I. Training/Conferences/Seminars – Allocated to the program benefiting from the training, conferences or seminars. Costs that benefit all programs will be allocated based on FTE's.

J. Maintenance and Repair (including software maintenance and building maintenance) will be charged directly to the program for which the service was incurred. Costs that benefit all programs will be allocated based on .FTE's. Building maintenance that benefit all programs will be allocated based on square footage.

K. Vehicle expense (including maintenance and fuel) will be charged directly to the program for which the vehicle is utilized. Costs that benefit all programs will be allocated based on program vehicle usage.

L. Insurance will be allocated in the following way:
Property – square footage
Liability – FTE's
Auto – vehicle usage
Directors and Officers – FTE's

M. Other Costs (including dues, licenses, fees, etc.) – Other joint costs will be allocated based on total expenses.

N. Unallowable Costs – Costs that are unallowable in accordance with OMB Circular A-122, including alcoholic beverages, bad debts, advertising (other than help-wanted ads), contributions, entertainment, fines and penalties.

Lobbying and fundraising costs are unallowable, however, are treated as direct costs and allocated their share of general and administrative expenses.

11. ACCOUNTS PAYABLE

11.1 All copies of invoices are routed to the accountant upon receipt, reviewed, then given to the accounting. Duplicate invoices are destroyed. Original invoices are maintained in the accounting office. Copies are distributed only when required.

11.2 Processing of the invoice and related payables include:

(1) Checking all data on the invoice to the copy of the purchase order and packing slip.

(2) Checking all extensions, footings, discounts, and freight terms for accuracy. Invoices are not coded unless correct. All discrepancies are investigated and the vendor is contacted if the discrepancies can not be resolved internally.

(3) Invoices are coded with the proper general ledger coded and by program.

(4) Invoices are entered into the computer and stamped "POSTED".

11.3 Vendor month end statements are reconciled monthly by the accountant. Periodically the vendor month end statements are reconciled by the Controller to recorded liabilities based on invoices accrued.

11.4 The accountant will present an aged payable list to the Chief Executive Officer or Controller for approval for payment. After checks are run, checks and check retainers are separated. Invoices, retainers, and checks are submitted to the Chief Executive Officer for review and signature. Checks over $5,000 require a second signature. The check retainer is stapled to the front of the invoice and related documentation and then placed in the vendor file.

11.5 Void check copies are filed by month with the Bank Reconciliations.

11.6 The Accounts Payable is posted to the General Ledger upon entry. An accounts payable check register is run and compared with the total amount of the checks run by the accountant. The master check register is used for bank reconciliation and to account for each check number as un-issued, issued, or voided.

11.7 All accounts payable entries, check registers, and accounts payable aging list are available from the Computer accounting system for current and prior year. Archived data and each year end data printouts are indexed for audit and storage.

11.8 American Clearing House Transfers (ACH)
Some Agencies and Vendors that the Mission contracts with require electronic transmittal of billing and/or payment of bills. When an ACH payment or a bill is required, the Accountant will prepare the payment document. The Chief Executive Officer or designee will sign off on the payment and the Controller will transmit the payment information.

12. PERSONNEL, EMPLOYMENT, AND RATE AUTHORIZATIONS

12.1 Requests for new personnel are originated by program directors to the Chief Executive Officer for approval. Chief Executive Officer is authorized to approve new positions within budget constraints as approved by the Board. Employment of new personnel is in accordance with Twin City Mission Personnel Policies.

12.2 Personnel files contain employment application, any documentation of new employee reference checking or investigations, date employed, pay rate, changes in pay rate and position, authorization for payroll deduction, I-9, and termination data when appropriate. Personnel files are kept in locked files that are accessible only to authorized persons.

12.3 Any notices of changes in personnel data are promptly reported to payroll.

13. PAYROLL

13.1 Time sheets are used for attendance and allocation of employee's time to programs. Employees certify their own time sheets, sign/date them, and give to their supervisor for approval of certification. Their supervisor will review and sign/date, and forward them to the accounting office. Time keeping is a separate function from payroll preparation. Any change on the time sheet is initialed by the employee. Employee time sheets are maintained in sufficient detail to allow for allocation of payroll costs to specific grants, contracts, or cost-reimbursable agreements; by function, program, and management.

13.2 The accountant verifies the time sheets for accuracy of payroll hours; vacation, sick leave, or other leave requests and approvals; unapproved erasures or alterations; and verifies pay rate. Payments are subject to final approval and signature by the Chief Executive Officer/designee prior to payment.

13.3 Payroll checks are prenumbered, used in numerical sequence from controlled blank stock, and the numerical sequence is accounted for and reconciled to the payroll check register. All voided checks not computer voided have signature area torn out. The checks contain detail of gross pay and deductions, with current and year-to-date information. A system exists for distributing payroll costs to the proper programs, grants, and other functions. The accountant reconciles gross and net pay amounts as shown on tax returns to payroll on the payroll register and general ledger.

13.4 Employees may be paid by either of two methods (check or direct deposit).

13.4.1 The accountant runs the payroll checks, gets the Chief Executive Officer’s signature and another signature on those over $5,000, places them in envelopes and sorts them according to program. A listing is run with employee names. Program Directors sign for their program's employee checks, employees that work in the physical location of the administrative office, sign for their own checks. Checks that are not picked up are placed in the safe.

13.4.2 For employees who have requested direct deposit, the Accountant prepares the payroll register. The Chief Executive Officer, or designee, will approve and sign off on the payroll register. The Controller will then transmit the payroll information to the agency bank to complete the online transfer. Each employee who has direct deposit is provided a statement of earnings and deductions for each pay period.

13.5 The total W-2 wages for the year are reconciled to the general ledger with the payroll register. Other payroll related reports are prepared by the accountant.

13.6 Detailed leave of absences records are kept on each individual employee which are reconciled to the payroll account.

14. INVENTORY

Acquisitions of inventory are authorized and properly recorded, with appropriate allocations of applicable costs. Movement and usage of inventory are recorded accurately as to account, amount, and period. Inventory is properly valued and excess, obsolete, or defective inventories are identified and accounted for on a timely basis. Inventories are safeguarded against loss, theft, physical deterioration, or misuse.

14.1 Commercial supplies are purchased on an as needed basis by the various program sites with the purchase order system outlined in section 9. These supplies are kept in a secured area. An individual is responsible for receipt, storage and issuance of the supplies. An inventory is maintained with discrepancies noted and reported to administration for follow-up. Staff is required to report on obsolete, unusable, and overstocked items. Approval is required before disposal. Procedures are in force that will ensure proper control of items being returned to the storeroom, dispositions of scrap, etc. Inventories are covered by insurance. Inventory includes vehicles, physical property, and contents, office supplies, food, janitorial, etc.

14.2 Capital items are physically inventoried annually, and reconciled with accounting records. The inventory is maintained by the Accounting Department with the assistance of Program Directors/Responsible Property Officers and their staff. Annual physical inventory is certified by Program Directors/Responsible Property Officers. Equipment purchased through grants is properly identified as required by grant. Equipment is safeguarded from loss due to fire, theft, or misplacement. Periodic reviews are made relative to insurance considerations.

15. PROPERTY AND EQUIPMENT

Fixed assets are purchased/disposed of only with proper authorization. Acquisitions and disposal of fixed assets are properly recorded on a timely basis. Depreciation of fixed assets is calculated and recorded using proper lives and amounts. The carrying values of assets are recoverable. Physical loss of fixed assets is prevented or promptly accounted for on a timely basis.

15.1 The governing Board approves a capital budget each year and as long as capital purchases were included in the budget and paid for through a grant, the specific approval for capital purchases is not required. The governing Board is informed of all capital purchases regardless of the amount. Disposal of major caital items requires Board approval.

15.2 Any purchase of equipment that costs $5,000 or more and has a useful life of more than one year is capitalized. Items that cost less than $5,000 and have a useful life of more than one year will be expensed. Depreciable life is determined using IRS tables for capital items. Detailed property and equipment records are maintained that include description, date purchased or received by donation, cost of fair market value at donation, donor or funding source restrictions on use or disposition. Detailed property and equipment costs, accumulated depreciation and depreciation expense are kept on a Depreciation Schedule and reconciled to the control account. The accountant is informed by Program Directors/Responsible Property Officers of any changes in the location or status of items of property and equipment. Fully depreciated assets are maintained in the accounting records to help provide control.

16. DEFERRED CHARGES, INTANGIBLES, AND OTHER ASSETS.

16.1 Documents are maintained that support the initial and subsequent carrying values of the prepaid expenses, deferred charges, intangibles, and other assets account balances. Allocation to programs is done by a reasonable method. Detailed ledgers are reconciled to general ledger periodically by accountant.

16.2 Prepaid expenses, deferred charges, intangibles, and other assets transactions are authorized by the Chief Executive Officer or designee. Amortization periods and calculations are periodically reviewed by accountant.

17. DEBT AND OTHER LIABILITIES

17.1 Financing arrangements and the incurrence of other liabilities and lease arrangements are properly authorized. All financing transactions are promptly recorded and classified in the accounts. Access to debt records and related proceeds is controlled. Debt and other restrictive covenants are complied with (if noncompliance would result in reclassification of the debt). All other liabilities are recorded and classified in the accounts.

17.2 All debt agreements and lease documents are in the custody of the accountant and updated for any changes. The governing Board authorizes all borrowing. The Board has established policies respect to legal or donor prohibitions against interfund borrowing of restricted funds. Accounting records exist to reflect debt transactions, including source, description, maturity, interest rate, debt-service payment dates, collateral, etc. The accountant periodically reviews procedures to determine compliance with debt agreement restrictions and procedures.

18. TAX RECORDS AND RELATED PROCEDURES

Tax returns (Form 990 etc.) are prepared after the CPA firm engaged to perform the annual audit completes annual audit. Compliance records are maintained to ensure deductibility in areas as automobile usage, travel, and consulting services requiring notification using Form 1099. Tax payments are reconciled to the control accounts. Access to tax records is restricted to those approved by Chief Executive Officer /designee.

19. GOVERNMENTAL FINANCIAL ASSISTANCE PROGRAMS

19.1 Accounting procedures, chart of accounts, etc., are provided for identifying receipts and expenditures of program funds separately for each award or grant. The accounting system provides for accumulating and recording expenditures by award or grant and cost category shown in the approved budget. Annual audits are performed by the engaged CPA includes inspection of the awards or grants and are reviewed.

19.2 A time schedule is kept for filing financial reports with grantors. Reconciliation of grant financial reports with supporting accounting records are prepared, reviewed, and approved by the Controller before filing.

19.3 Reports are filed in a timely manner with grantor agencies. Financial reports and claims for advances and reimbursements agree with the supporting financial records and general ledger. Notification is given to employees when grant provisions or related regulations impose requirements that differs from the organization's normal policies and procedures.

19.4 All funds are placed into a general operating account unless restricted. Funds that are restricted are transferred to the operating account when disbursement requirements are met. The Controller reviews costs charged to direct and indirect cost centers in accordance with applicable grant agreements and applicable governmental management circulars pertaining to cost principles. The Chief Executive Officer and Controller are responsible for compliance including the terms of OMB Circular A-122 that allows certain costs and expenditure incurred by the Mission only on specific prior approval of the grantor agency. Also, certain costs are not allowed as charges to federal agency grants. The Chief Executive Officer and Program Directors are responsible to review and approve the provision of services to ensure that recipients are eligible under specific requirements. The Controller monitors matching requirements related to awards or grants in accordance with applicable laws and regulations.

19.5 Indirect costs are allocated based on a reasonable allocation plan. The plan has been approved as being in accordance with the provisions of OMB Circular A-122. Audit cognizance has been established for the plan and allocations are accepted by all participating federal and state agencies. The Mission provides reasonable assurance that consistent treatment is applied in the distribution of charges as direct or indirect costs to all awards or grants.

19.6 The Mission’s depreciation policies or methods of computing use allowances in accordance with the standards outlined in federal circulars or agency regulations.

20. OUTSIDE AUDIT OF FINANCIAL RECORDS

20.1 The Board engages a professional accounting firm to perform an annual audit of the Mission's financial records. Engagement of the firm is based on the Board's review and evaluation of invited proposals, taking into consideration cost, past experience with the firm, accessibility, and relevant factors.

20.2 An Audit Committee, with the appointed Finance Secretary as chair, reviews the audit findings, including the management letter indicating discrepancies and recommended changes, and approves an appropriate response including, where appropriate, the implementation of recommended procedural changes-some of which may require approval by the full Board.

20.3 The Mission has written personnel policies covering job descriptions, hiring procedures, promotions, and dismissals. All wages are paid at or above federal minimum wage. The Mission prohibits discrimination based on race, sex, age, or marital status in its employment practices.

21. LOANS TO EMPLOYEES AND BOARD MEMBERS

Loans to employees and Board members are strictly prohibited.

TWIN CITY MISSION

FISCAL MANAGEMENT PROCEDURES

Revised
February 21, 2011
October 17, 2011

TWIN CITY MISSION, INC.
FISCAL MANAGEMENT PROCEDURES

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Digital Attachment 2

Twin City Mission Personnel Policies

TWIN CITY MISSION

PERSONNEL POLICIES

Font: Source San Variable

Revised

July 2015
April 2016
September 2016
April 2019
April 2020
December 2020
April 2021
March 2022
January 2024
September 2024
September 2025

January, 19, 2015 Revisions:	5.06.04, 6.01, 6.02, 10.05
April 12, 2016 Revisions:	18.00, 18.01, 18.02, 18.03, 18.04
September 19, 2016 Revisions:	5.06 redefining start/end of work week
April 2020 revisions:	7.10 COVID 19 leave
December 2020 revisions:	7.10b, 8.03, 13.01
April 2021 revisions:	7.10b
March 2022 revisions:	delete 7.10b – add 7.03.08
January 2024 revisions:	8.01 add MLK day as TCM holiday
September 2024 revisions:	6.01 clarify eligible employee for health benefits
September 2025 revisions:	2.09.02; 2.15; 3.19; 15.03; 18.03; 2.17 - delete

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TWIN CITY MISSION PERSONNEL POLICES

1.00 INTRODUCTION

1.01 AUTHORITY

These policies are established by the Twin City Mission Board. The policies found in this document may change from time to time at the sole discretion of the Twin City Mission Board. Twin City Mission explicitly reserves the right to change or modify any of the provisions of these policies and procedures at any time, without notice. Any amended, revised, or new policies must be approved by the Board.

1.02 RESPONSIBILITY FOR IMPLEMENTATION OF PERSONNEL POLICIES

The Chief Executive Officer is responsible for the administration of the personnel policies and procedures. Unless specifically prohibited from doing so, the Chief Executive Officer may delegate authority to other staff members to act in his or her behalf in the administration of these policies and procedures.

1.03 PURPOSE

These policies set forth the primary rules governing employment with the Mission. The policies contained here inform employees of the benefits and obligations of employment with the Mission. Their purpose is to promote consistent, equitable, and effective practices by both employees and supervisors which will result in high quality service.

1.04 APPLICABILITY OF PERSONNEL POLICES

The personnel policies apply equally to all employees of the Mission unless otherwise specified.

In any case where federal or state law or regulations supersede local policy for specific groups of employees, such laws or regulations will substitute for these personnel policies only insofar as necessary to comply.

1.05 DISSEMINATION OF PERSONNEL POLICIES

The Chief Executive Officer or designee shall maintain complete sets of the personnel policies with all revisions for reference by employees and shall distribute copies or summaries of major provisions to employees.

1.06 COMMUNICATION

Employees are encouraged to make constructive suggestions for improvements in these policies or in work procedures or conditions and give these suggestions to their supervisors in writing.

2.00 EMPLOYEE RESPONSIBILITIES

2.01 GENERAL

The Twin City Mission is a public supported organization. Its employees must adhere to high standards of public service that emphasize professionalism, courtesy, and avoidance of even the appearance of illegal or unethical conduct. Employees are expected:

(1) to carry out efficiently the work items assigned as their responsibility;

(2) to maintain good moral conduct; and

(3) to do their part in maintaining good relationships with the public, with other government employees and officials, with their supervisors, and with fellow employees.

2.02 TIMELINESS AND ATTENDANCE

Employees are to be punctual in maintaining work hours, keeping appointments and meeting schedules for completion of work.

An employee who expects to be late or absent from work must report the expected tardiness or absence to his or her supervisor as far in advance as possible, but not later than one hour prior to the start of the work day if he/she expects to be late or absent. If the employee is unable to reach his/her supervisor or manager, a message should be left and the employee must contact their manager's supervisor. It is the employee's responsibility to make every effort to talk to a real person, not just leave a message. This policy applies for each day of his/her absence.

Unauthorized Absence -- An employee who fails to contact his/her immediate supervisor or manager may be considered as having voluntarily resigned. A record of absenteeism and lateness becomes part of the personnel record. To the extent permitted by law, absenteeism and lateness lessen an employee's chances for advancement and may result in dismissal. Employees are not paid for unauthorized absences and such absences

are cause for disciplinary action. Three consecutive days of unauthorized absences will be considered cause for dismissal. Three consecutive days of absences without calling in will be automatically considered job abandonment resulting in dismissal. The Mission has the right to require employees to submit a doctor's note to verify claims of illness.

Attendance Problems -- If an employee has an attendance problem, i.e., excessive lateness (whether or not pay has been docked), absence or a combination of both, the problem should be discussed with the employee as soon as it is noted.

Excessive lateness and absence guidelines are as follows:

(1) Six occurrences of unplanned absence in a 12 month period;

(2) OR six occurrences of lateness in a three month period;

(3) OR any combination of the above.

Note: An absence of several consecutive days is considered one occurrence.
Based on the employee's past attendance record, and information resulting from the discussion, the supervisor or manager will take appropriate action. If a problem is defined, appropriate disciplinary action will be taken up to and including dismissal.

2.03 OUTSIDE ACTIVITIES

Employees may not engage in any outside employment, activity, or enterprise that is determined by the CEO:

(1) to be inconsistent or incompatible with employment with the Mission; or

(2) to adversely affect the employee's job performance.

An employee must have the advance written approval of his or her Program Director and the CEO to engage in any outside employment, including self-employment. Any employee engaging in approved outside employment is required to notify the Mission if the outside employment is terminated. If the outside employment changes or if the employee performs the same activities for a different outside employer, they must reapply for written approval. Continuing outside employment must be re-approved annually by written notification to the Program Director and the CEO.

2.04 GIFTS

Employees shall not accept personal gifts from contractors, vendors, donors, or other persons who have business dealings with the Mission.

2.05 CONFLICT OF INTEREST

An employee or contract employee of the Mission shall not have financial interests in the profits of any contract, service, or other work performed by the Mission or personally profit directly or indirectly from any contract, purchase, sale, or service between the Mission and any person or company.

The employees or contract employee of the Mission shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors, or parties to sub-agreements. However, the Chief Executive Officer may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value.

Any employee or contract employee may not:

(1) solicit or accept or agree to accept financial benefits, other than from the Mission, that might reasonably tend to influence his or her performance of duties for the Mission or that he or she knows or should know is offered with intent to influence the employee's performance;

(2) accept employment or compensation that might reasonably induce him or her to disclose confidential information acquired in the performance of official duties;

(3) accept outside employment or compensation that might reasonably tend to impair independence of judgment in performance of duties for the Mission;

(4) make any personal investment that might reasonably be expected to create a substantial conflict between the employee's private interest and duties for the Mission; or

(5) solicit or accept or agree to accept a financial benefit from another person in exchange for having performed duties as a Mission employee in favor of that person.

(6) participate in the selection, award or administration of a contract supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, contract employee, officer, or any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated has a financial or other interest in the firm selected for an award.

Violations of this policy are subject to disciplinary action up to and including dismissal.

2.06 POLITICAL ACTIVITY

Employees of the Mission are encouraged to vote and to exercise other prerogatives of citizenship consistent with state and federal law and these policies.

2.07 DRUG-FREE WORKPLACE

The Mission is committed to providing a drug-free workplace. The unlawful manufacture, possession, transport, dispense, use, or distribution of alcohol or illegal drugs by employees on Mission property, while rendering any service or conducting any business on the Mission's behalf, in a Mission vehicle or in any other vehicle while on Mission business is prohibited.

2.07.01 Definitions

Drug - The term drug includes alcoholic beverages, inhalants, illegal drugs, and prescription drugs taken without or contrary to a valid prescription.

Illegal Drugs - include any drug which is not legally obtainable, legally obtainable but not legally obtained and/or used in a manner or purpose other than what was prescribed.

Mission Property - includes any portion of a building, vehicle or property owned or leased by Twin City Mission..

Possession - means an employee has the substance on his/her person or otherwise under his/her contract or is present in the body as a metabolite.

Reasonable Suspicion - is a subjective standard based on facts and circumstances that would give rise to the belief that an employee is under the influence of drugs, legal or illegal, or alcohol.

2.07.02 Procedure

Twin City Mission may test employees for the presence of drugs or alcohol as a condition of continued employment for the following reasons:

1. Pre-employment screening in an effort to prevent the hiring of individuals who use drugs illegally;
2. Reasonable suspicion of possible employee impairment;
3. Workplace accidents or workplace theft;
4. After any near-miss incident (the incident, if it had been more serious, had the potential of personal injury, property damage or liability claims);
5. Employee is selected for random unannounced testing using a scientifically valid method.

Post-accident testing is mandatory after any motor vehicle accident while on duty in which the employee is the driver and there is an injury or loss of life or the driver receives a citation for a traffic violation; or for any accident in which the employee is operating heavy equipment within the scope of employment.
The employee will be given and asked to sign the Drug and Alcohol Testing consent form. At least one supervisor of the same sex as the employee to be tested will accompany the employee to the testing site.

To test reliably for the presence of drugs or alcohol, the Mission will require unadulterated samples from employees, and will require presentation of reliable identification to the person collecting the samples.

Any drug or alcohol testing will occur during or immediately after the regular work period and the employee will be paid as work time.

The Company will pay all costs of testing unless an employee is tested positive for drug and/or alcohol usage. If the employee wants to dispute the results of testing, the employee will be responsible for all costs of further testing. Submission of a sample for retesting for any disputed test results must be done within **twelve (12) hours** of the original drug and/or alcohol test, or the results will not be considered.

All sample collection and testing will be performed in accordance with the following conditions:

1. The collection, storage and/or transportation of samples to the place of testing of will be performed under reasonable and sanitary conditions with due regard to the privacy of the individual being tested, and in a manner reasonably calculated to prevent substitutions or interference with the collection or testing of samples.
2. The employee will be given the opportunity to provide information the employee considers relevant to the test, including identification of currently or recently used prescription, non-prescription drugs, or other relevant medical information.
3. Screening devices may be used for initial testing of the sample. Such devices will be of high reliability and accuracy as warranted by the manufacturer.
4. Confirmation testing will conform to scientifically-accepted analytical methods and procedures. Screening or testing will include verification or confirmation of any positive test results by gas chromatography-mass spectrometry (GC/MS) before the result will be used as a basis for any action by the Mission.

Employees will immediately report to their supervisor reactions to any prescription drug or over the counter medication that adversely affects their ability to perform work in a safe and efficient manner.

Sample collection and/or testing may occur at a medical facility that may normally provide such services; on any Mission premises where business may occur, including any and all facilities, job sites, or remote locations which may be controlled by the company, vendors, clients, or non-associated party; or any facility, stationary or mobile, which may be supplied by a third party administrator of such services.

2.07.03 Disciplinary Action

An employee whose possession, use or distribution of drugs (including alcohol) or illegal drugs either on or off-the-job prevents them from performing the duties of his/her job and/or constitutes a direct threat to property or others will be subject to disciplinary action, up to and including suspension. If his/her performance does not improve as discussed, or if his/her actions/inactions threaten the health and welfare of other employee(s), he/she will be disciplined, dismissed and/or required to pursue a professional counseling program. The continued insurability of an employee may be a determining factor in continued employment with The Mission.

The acknowledged or verified possession, use, or distribution of alcohol or illegal drugs by employees on Mission property or while on duty, or submission of an adulterated sample are sufficient causes for dismissal.

Compliance with this policy is strictly voluntary. However, refusal by an employee to submit to a search or testing procedure will constitute grounds for disciplinary action, up to and including dismissal.

Any illegal substance will be turned over to the appropriate law enforcement agency and may result in criminal prosecution.

The use of over-the-counter drugs and prescribed medications is acceptable if consumed at the prescribed frequency and quantity, unless it adversely affects the safety and well being of employees and/or job performance. In which event, the employee will be sent home and/or disciplined.

The CEO will provide information about the dangers of drug and alcohol abuse in the workplace, the Mission's policy on maintaining a drug- and alcohol-free workplace, information about available drug and alcohol counseling and rehabilitation, and information about the penalties that may be imposed on employees for drug or alcohol abuse violations in the workplace. Programs and systems of assistance will be identified when necessary, and confidentiality will be guaranteed.

2.07.04 Confidentiality

All information, interviews, reports, statements, memoranda, or test results received by the Mission through this drug and alcohol testing program are confidential communications and will be used only in a proceeding related to an action taken by the Mission or in defense of any action brought against the Mission.

2.08 SMOKE-FREE WORKPLACE

Twin City Mission (TCM) is committed to providing a smoke-free workplace. Smoking in TCM owned or rented buildings, offices or vehicles is prohibited. Outdoor smoking areas for clients and staff may be designated with CEO approval and with due consideration given to employees, children, non-smokers, local ordinances and the general public when determining the placement of designated smoking areas. At no time will smoking be permitted in areas near flammable materials or in areas that allow smoke to drift into non-smoking areas.

2.09 WORKPLACE VIOLENCE AND WEAPONS PROHIBITED

Twin City Mission has a zero tolerance policy for violence in the workplace. Workplace violence is defined to include:

(1) Physically aggressive or verbally violent or threatening behavior, such as intimidation or attempts to instill fear in others.

(2) Any other behavior that suggests a tendency toward violent behavior. Such behavior includes, but is not limited to, excessive arguing, profanity, threats of sabotage of the Mission's property, belligerent speech or a demonstrated pattern of insubordination and refusal to follow the Mission's policies and procedures.

2.09.01 Workplace Violence

If any employee becomes aware of or observes any of the above-referenced behavior or actions, she/he should notify her/his supervisor or manager immediately. The employee should notify his/her supervisor or manager if they are aware of any restraining orders

that are in effect, or if the existence of any other non-work-related situation with the potential to erupt into workplace violence.

All reports of violence in the workplace will be taken seriously and will be investigated thoroughly and promptly. To the extent possible, the Mission will keep the identity of the reporting employee confidential. However, under certain circumstances, the Mission may need to disclose the reporting employee's identify (for example, to protect that individual's safety). The Mission will not tolerate retaliation in any form against an employee who makes a report of workplace violence.
If, after a thorough investigation, the Mission determines workplace violence has occurred, appropriate corrective action will be taken, and discipline will be imposed on the offending employee(s). If a non-employee is responsible for the violent activities, The Mission will take corrective action to ensure that such behavior is not repeated.

2.09.02 Family Violence in the Workplace

Twin City Mission staff experiencing family violence and as victims will be given the opportunity to develop a safety plan with their supervisor and/or the Domestic Violence Services Program Director or the CEO.

Following an investigation and assessment regarding the level of risk a situation poses both on and off the job, a plan may be put into place to ensure ongoing monitoring for risk, to make appropriate referrals for support and to respond to the need to balance the safety of the staff member with the safety of others in the workplace.

When possible, outside referrals for supportive services should be made rather than attempting to provide those services in-house due to the dual relationships that would develop. However, staff members will not be stigmatized or excluded from support and assistance simply because of their status as an employee or the unavailability of outside resources.

Supervisors will receive regular training on issues of family violence as they relate to the workplace with an emphasis placed on confidentiality. If a supervisor is the person being reported, reporting would then be directed to the next person up in the chain of command.

Incidents involving family violence and employees will be documented in writing and processed in the same fashion as other incident reports. Further, a written risk assessment and follow-up plan will be developed by the CEO with input from the staff member and the supervisor. Any ongoing monitoring or referrals will also be documented and all information related to these incidents will be maintained in a separate confidential file (e.g., not in the employee's personnel record).

2.09.02 Weapons

The Mission does not allow any job applicant, employee, volunteer, community service worker, contractor, subcontractor, vendor agent or representative to possess, use, conceal, carry or maintain a concealed or unconcealed weapon, or ammunition on the

Mission's premises. Such premises includes any building, vehicle or property owned or leased by Twin City Mission. The Mission also prohibits the carrying of a concealed or unconcealed weapon or ammunition on one's person or property while rendering any services or attending any event or function relating to one's employment with the Mission or conducting any business on the Mission's behalf. This prohibition includes carrying or maintaining a concealed or unconcealed weapon or ammunition in any vehicle used in connection with one's employment or brought onto the Mission's premises.

If the Mission has a reasonable suspicion at any time that a concealed or unconcealed weapon or ammunition has been maintained, carried or stored in violation of this policy, the Mission reserves the right to conduct a reasonable search of the person, work area, personal items or any vehicle in the possession or subject to the control of such person to

investigate whether or not a prohibited weapon is present. Any employee who witnesses the concealment or possession of a weapon or who witnesses a physical or verbal assault involving another person should report it to their supervisor or manager immediately and the CEO should be made aware of the situation.

Pocket knives with a blade length of 3 inches or less may be carried. Switchblades are prohibited by state law. Staff may request permission from the CEO to carry knives with longer blades if needed in the course of work (e.g. maintenance or recycle yard workers.). State law prohibits pocket knives with blades longer than five and one-half inches when folded.

If a situation appears unsafe in any way, the police department should be contacted for immediate assistance.

Violating this policy or refusing to consent to a reasonable search conducted pursuant to this policy may lead to discipline up to and including dismissal. Compliance with this policy is also subject to the terms and condition of continued employment with the Mission.

2.10 CIVIL RIGHTS

The CEO will be responsible for civil rights compliance. Employees having a question or concern about civil rights should contact the CEO.

2.11 EMPLOYMENT AT WILL

It is the policy of the Mission that all employees are employed at the will of the organization. Employees may resign from the organization at any time for any reason, and may be terminated by the organization at any time for any reason, with or without notice.

2.12 INTERNAL AND EXTERNAL COMMUNICATION

The Mission provides and maintains the following forms of electronic communication, messaging agents and electronic facilities: Internal and external electronic mail (e-mail),

telephone, voicemail, answering machines, Internet access, and computer hardware and software. As a condition of providing the previously identified communications access to its employees, the Mission places certain restrictions on workplace use of the same.

2.12.01 OBJECTIVE

The internal communication systems, as well as the equipment and data stored, are and remain at all times the property of the Mission. Accordingly, all messages and files created, sent, received or stored within the system should be related to Mission business and are and will remain the property of the Mission.

The Mission reserves the right to retrieve and review any message or file composed, sent or received. It should be noted that although a message or file is deleted or erased, it is still possible to recreate the message. Therefore, ultimate privacy of messages cannot be assured to anyone. Although electronic mail and voicemail may allow the use of passwords for security, confidentiality cannot be guaranteed. It is possible for messages to be retrieved and viewed by someone other than the intended recipient. Furthermore, all passwords are to be known to the Mission, as the system may need to be accessed by the Mission in the absence of an employee.

While the Mission encourages employee use of the Internet, its use is restricted to the following:

(1) To communicate with employees, vendors, or clients regarding matters within an employee's assigned duties;
(2) to acquire information related to, or designed to facilitate the performance of regular assigned duties; and
(3) to facilitate performance of any task or project in a manner approved by an employee's supervisor.

2.12.02 DEFINITIONS

The content of e-mail messages for any file may not contain anything that would reasonably be considered offensive or disruptive to any employee. Regarding Internet and e-mail access and usage, be advised that use of the Internet and e-mail provided by the Mission expressly prohibits the following:

(1) Dissemination or printing of copyrighted materials, including articles and software, in violation of copyright laws.
(2) Sending, receiving, printing or otherwise disseminating proprietary data, trade secrets or other confidential information of the Mission in violation of Mission policy or proprietary agreements.
(3) Offensive or harassing statements or language including disparagement of others based on their race, national origin, sex, sexual orientation, age, disability, religious or political beliefs.
(4) Sending or soliciting sexually oriented messages or images.
(5) Operating a business, usurping business opportunities or soliciting money for personal gain, or searching for jobs outside the Mission.
(6) Sending chain letters.
(7) Gambling or engaging in any other activity in violation of local state or federal law.
(8) The circulating of jokes, comics or non-job related computer graphics.

Violations of this policy may result in disciplinary action up to and including dismissal.

2.12.03 SOCIAL MEDIA

In order to protect the goodwill and reputation of the agency and avoid creating a hostile working environment for any employee, the following guidelines will apply when employees utilize social media (print, broadcast, digital, or online services such as Facebook, MySpace, Twitter, etc), whether on or off duty:

1. Avoid publication of any personal information about the employee, another employee, the agency, a client, or a customer in any public medium that:
    a. has the potential or effect of involving the employee, their co-workers, or the agency in any kind of dispute or conflict with other employees or third parties;
    b. interferes with the work of any employee;
    c. creates a harassing, demeaning, or hostile working environment for any employee;
    d. disrupts the smooth and orderly flow of work within the office, or the delivery of services to the agency's clients;
    e. harms the goodwill and reputation of the agency among its clients, customers or in the community at large; or
    f. tends to place in doubt the reliability, trustworthiness, or sound judgment of the person who is the subject of the information.

The employee(s) responsible for such actions will be subject to agency Discipline policy as defined in Section 11,

2. No employee may use company equipment or facilities for furtherance of non-work-related activities or relationships without the express advance permission of the CEO.
3. Use of social media that involves any kind of criminal activity or harms the rights of others may result in criminal prosecution or civil liability to those harmed, or both.
4. Social media access and use involving agency equipment and resources are subject to Twin City Mission's Information Technology Policy.

2.13 Solicitations, Distributions and Use of Bulletin Boards

Employees may only solicit other employees or distribute literature in work areas with the prior approval of the Program Director or CEO. Under no circumstances may an employee disturb the work of others and solicitations or literature distribution should not be excessive or offensive in any way. Employees should report any problems related to this policy to their supervisor. Persons not employed by the Mission may only solicit Mission employees for Mission-approved fundraising efforts.

Bulletin boards maintained by the Mission are to be used only for posting or distributing material of the following nature:

(1) Notices containing matters directly concerning Mission business
(2) Announcements of a business nature, which are equally applicable, and of interest to employees.

All posted material must have authorization from the CEO. All employees are expected to check these bulletin boards periodically for new and/or updated information and to follow the rules set forth in all posted notices. Employees are not to remove material from the bulletin boards without prior approval from the CEO.

Violations of this policy are subject to disciplinary action up to and including dismissal.

2.14 SECTARIAN ACTIVITY

Employees may not use work time or agency funds to support inherently religious activities such as worship, religious instruction or proselytization.

2.15 CONFIDENTIALITY

Confidential and/or private information about clients is not to be shared or repeated to others outside the scope of services and must be protected. Information which may become known during the course of services and the identity of any adult or child receiving shelter, care or other services from the Mission will not be disclosed unless specific exceptions exist, such as when a staff member is required by law to report abuse or neglect. Particularly in situations involving domestic violence, the safety and security of clients and their children is at stake.

Twin City Mission will require that all employees, contract staff, volunteers. (see Volunteer Handbook) board members (see TCM board by-laws), and interns sign a confidentiality and victim-advocate privilege agreement. The confidentiality and victim-advocate privilege agreement will have a provision stating that confidentiality and victim-advocate privilege will be maintained after an employee, contract staff, volunteer, board member or intern leave TCM. The signed confidentiality and victim-advocate privilege agreements will be placed:

- In the personnel file of an employee
- In the corporate record of a board member
- In the individual file of a contract staff, volunteer, or intern

2.16 DRESS CODE

As representatives of Twin City Mission, employees should remember that their appearance is a direct reflection on the level of professionalism in the agency. For this reason, all employees shall follow these basic minimum guidelines in regard to dress and personal appearance. Management may impose additional appropriate standards.

- Employees in positions that require contact with the general public (including clients or customers) should dress in a manner that is in keeping with the accepted standards of professional settings. Slacks and collared shirts are preferred dress for men.

Slacks or skirts and blouses or dress shirts, are preferred dress for women. Jeans may be worn if they are neat, clean, not too tight and without tears or holes. Dress shorts may be worn if they are no shorter than two inches above the knee. Special agency events or work projects (e.g., United Way Day, Coat/Blanket Drive, Domestic Violence Awareness Month, etc.) may necessitate varying the dress code accordingly.

- Employees in positions that do not require direct contact with the public (including clients or customers) should still dress suitably for a professional environment. Even though the essential functions of an employee's job may not involve direct contact with the public, being housed in a building where members of the public (including clients or customers) visit constitutes direct contact. Cutoffs, revealing clothing, hot pants, halter tops or muscle shirts, and flip-flops are not appropriate.

- Work shorts must be no shorter than two inches above the knee and may only be worn by staff assigned to work in the warehouse, on the trucks or in other non-air-conditioned locations. Neat and clean T-shirts may be worn but may have no graphics or words that might be considered offensive and it is preferred that t-shirts display program or agency logos or names.

- If an employee requires a reasonable accommodation regarding their dress for bona fide religious reasons, they should contact their supervisor. Unless an undue hardship would result, such an accommodation will be made.

- Employees who refuse to comply with Twin City Mission's reasonable standards of dress can be sent home to change into more appropriate attire. Repeated violation of this policy can lead to disciplinary action up to and including termination.

An employee who is in doubt about the appropriateness of a particular mode of dress should consult their supervisor or manager in advance. Supervisors and managers are charged with the responsibility of enforcing this policy.

3.00 HIRING PRACTICES

3.01 EQUAL EMPLOYMENT OPPORTUNITY

There shall be no discrimination against any person in job structuring, recruitment, examination, selection, appointment, placement, training, upward mobility, discipline, or any other aspect of personnel administration based upon race, age, religion, color, disability, national origin, sex, political affiliation or belief, sexual preference, gender identity or any other non-merit factor. Personnel decisions shall be made on the basis of occupational qualifications and job-related factors such as skills, knowledge, education, experience, and ability to perform a specific job.

The Mission is in compliance with the Civil Rights Act of 1964, the Age Discrimination in Employment Act, Equal Pay Act, and the Americans with Disabilities Act of 1990.

3.02 AFFIRMATIVE ACTION

The Mission will take affirmative action to see that applicants are employed, and employees are treated during employment, without discrimination based upon race, age religion, color, disability, national origin, sex, political affiliation or belief, sexual preference, gender identity or any other non-merit factor.

3.03 HIV/AIDS

It is the policy of the Mission not to discriminate against applicants and employees with HIV/AIDS or believed to be HIV-positive. This agency recruits qualified applicants for all positions with a system that ensures diversity in the workplace.

3.04 RULES OF CONDUCT

The Mission is committed to a work environment that promotes respectful behavior toward all employees, clients, volunteers, and board members and is exemplary in its ethical behavior.

3.05 SEXUAL HARASSMENT AND ANTI-DISCRIMINATION

The Mission will not tolerate the harassment of any employee or non-employee by another employee or non-employee, supervisor, manager or director for any reason. Harassment is a violation of federal as well as state laws that may subject the individual harasser to liability for any such unlawful conduct. Violations of this policy will be subject to discipline, up to and including dismissal.

Any employee who receives a complaint and does not act on it under the procedures of this policy will also be subject to discipline, up to and including dismissal.

Employees who have experienced conduct they believe is contrary to this policy have an obligation to make use of this complaint procedure. Early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of harassment. The Mission strongly urges the prompt reporting of complaints or concerns so that rapid and constructive action can be taken.

Non-employee violators of this policy are subject to expulsion from the Mission when harassment occurs on premise. The Mission may discontinue service to non-company violators of this policy. Furthermore, the Mission may report violators to the appropriate authority for civil or criminal action.

Exercising rights under this policy does not in any way affect an employee's right to seek relief through the Texas Commission on Human Rights, the Equal Employment Opportunity Commission, or a court of proper jurisdiction for any complaint for which a remedy is provided under state or federal law.

Sexual harassment is unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when submission to the conduct enters into

employment decisions and/or the conduct unreasonably interferes with an individual's work performance or creates an intimidating, hostile, or offensive working environment.

Harassment on the basis of any other protected characteristic is verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of his/her race, color, religion, sex, age, national origin, disability or any other characteristic protected by law, or that of his/her relatives, friends or associates; and that: Has the purpose or effect of creating an intimidating, hostile or offensive work environment; has the purpose or effect of unreasonably interfering with an individual's work performance; or otherwise adversely affects an individual's employment opportunities.

Harassing conduct includes, but is not limited to: epithets, slurs or negative stereotyping; threatening, intimidating or hostile acts; denigrating jokes and display or circulation in the workplace of written or graphic material that denigrates or shows hostility or aversion toward an individual or group (including through e-mail and internet sites).

PROCEDURE: Sexual or other harassment or discrimination of any kind will not be tolerated. Complaints of alleged sexual or other harassment and discrimination are exempt from the usual grievance procedure.

The Mission encourages individuals who believe they are being harassed to firmly and promptly notify the offender that his or her behavior is unwelcome. Power and status differences between an alleged harasser and a target may make such confrontation ineffective. In the event that such direct, informal communication between individuals is ineffective then the individual should report the conduct, verbally or in writing, to the CEO; except in cases involving a complaint against the CEO, which should be taken to the President of the Board of Directors.

The Mission will promptly investigate all reported allegations of sexual or other harassment and discrimination. The Mission will look at the totality of the circumstances in determining whether the alleged conduct occurred and, if it did, whether it constitutes harassment in violation of this policy.

The CEO will conduct an investigation (except in cases involving a complaint against the CEO). The Mission may enlist the assistance of outside resources in conducting its investigation and making its determination.

If the conduct reported constitutes harassment or discrimination, The Mission will take appropriate corrective action against the offending employee.

Interviews, allegations, statements and identities will remain confidential to the extent possible and allowed by law. However, The Mission will not allow the goal of confidentiality to be a deterrent to an effective investigation and it may be necessary to reveal certain information.

No employee shall be permitted to retaliate in any way against any employee who files a complaint or participates in an investigation under this policy. Retaliation is a serious violation of this policy and should be reported immediately. Any person found to have retaliated against another individual for reporting harassment or discrimination will be subject to the same disciplinary process provided for a harassment or discrimination offender.

If an investigation results in a finding that the complainant falsely accused another of sexual or other harassment or discrimination knowingly or in a malicious manner, the complainant will be subject to the same disciplinary process provided for harassment or discrimination offenders.

3.06 EMPLOYMENT OF RELATIVES

Nepotism is the showing of favoritism toward a relative. The practice of nepotism in hiring personnel or awarding contracts is forbidden by the Mission.

No person may be hired who is related within the second degree by affinity (marriage) or within the third degree by consanguinity (blood) to any member of the Board of Directors, the Chief Executive Officer, or any employee who would supervise his or her job performance. Exceptions may be made by the CEO **only** under certain extreme cases, and any such exception and the justification therefore noted in the employee's personnel file except in cases involving the CEO where prior approval must be obtained by the Board of Directors.

In the case of persons related to the Chief Executive Officer, prior approval must be obtained from the Board of Directors before hiring. If such a person is hired, the Executive Committee of the Board must be involved in the review process and salary adjustments of the family member.

Prohibited degrees of relationship are summarized below:

First degree of consanguinity:	father; mother; son; daughter.
First degree of affinity:	husband; wife; spouse's father or mother; son's wife; daughter's husband.
Second degree of consanguinity:	grandfather; grandmother; brother; sister; grandson; granddaughter.
Second degree of affinity:	spouse's grandfather or grandmother; spouse's brother or sister.
Third degree of consanguinity:	great grandfather; great grandmother; uncle; aunt; brother or sister's son or daughter; great grandson; great granddaughter.

For purposes of the above, an adopted child is treated as the natural child of the adoptive parents.

3.07 AGE REQUIREMENTS

Persons under 18 years of age will not be employed in any regular full-time position. Persons who must drive vehicles in the course of their job must be at least 21 years of age to be employed.

Other age limitations will be required only as established by state or federal law applicable to the Mission.

3.08 VACANCIES

Vacancies on the Mission staff are filled on the basis of merits, whether by promotion or by initial appointment. Selections of the best qualified persons are made only on the basis of occupational qualifications and job-related factors such as skill, knowledge, education, experience, and ability to perform the specific job.

3.09 QUALIFICATIONS

The Mission maintains a job description which establishes the required knowledge, skills, and abilities for each staff position and the acceptable level of experience and training for each. The job description sets forth the minimum acceptable qualifications to fill the position. Each job description identifies the position as exempt or nonexempt in accordance with the Fair Labor Standards Act (FLSA).

3.10 METHODS OF RECRUITMENT AND SELECTION

The Mission has four methods of recruiting and selecting persons to fill vacancies. They are as follow:

(1) promotion from within;

(2) lateral transfer within;

(3) public announcement and competitive consideration of applications for employment; and/or

(4) selection from a valid current eligibility list consisting of applications received within the previous 60 days.

The CEO determines the method of selection to be used in filling each vacancy.

3.11 PUBLIC ANNOUNCEMENTS

Public announcements of position openings at the Mission are disseminated by the CEO or designee in the manner most appropriate for the particular position being filled.

3.12 APPLICATION FOR EMPLOYMENT

Each applicant for employment is required to submit a written application and other pertinent information regarding training and experience. Job applicants are required to certify that, to the best of their knowledge, they have no physical conditions that prohibit their performance of the job for which they are applying. The CEO or designee shall make appropriate inquiries to verify experience, character, and suitability of any applicant.

3.13 CONSIDERATION OF CURRENT EMPLOYEES

Employees of the Mission will be notified by the CEO or designee of vacancies in the organization for which applications will be accepted and will be permitted to apply for positions for which they believe themselves to be qualified.

3.14 PRIOR SERVICE WITH MISSION

Employees entering service with the Mission having prior service with the Mission may be considered for appointment above the customary entry salary level. Any break in continuous service with the Mission forfeits any benefits accrued prior to the break.

3.15 DISQUALIFICATION

An applicant is disqualified from employment by the Mission if he or she:

(1) does not meet the minimum qualifications for performance of the duties of the position involved;

(2) knowingly has made a false statement on the application form; or

(3) has committed fraud during the selection process, or is not legally permitted to hold the position.

3.16 INTERVIEW AND HIRING PROCEDURES

The Mission utilizes a hiring system which does not impact one protected class more than another and treats all candidates equally and utilizes interview processes that are uniform for all candidates for a particular position. The application, screening and interviewing materials will be retained by the agency for three years and 90 days or until all litigation, claims, or audit findings are resolved, whichever is longer.

3.17 REFERENCE CHECKING

Reference checking will be conducted on the most qualified candidate(s) before hiring. Reference verification for previous or current employees, will be directed to the CEO or

designee, for release of: date of hire, dates of employment, and eligibility for re-hire only. If the current or previous employee signs a Twin City Mission Reference Release (or a similarly qualified release from another company), the Chief Executive Officer will release other employment related information including work record, background, reputation, education and service records, investigatory files, performance evaluations, complaints or grievances filed by or against the current or previous employee or any other appropriate information related to his/her employment with Twin City Mission.

3.18 SELECTION

Except for appointments reserved to the Board, the Chief Executive Officer or designee has exclusive authority to select and employ personnel within the limits of the overall comprehensive budget. Program Directors and other supervisors may be asked for recommendations as appropriate.

3.19 BACKGROUND CHECKS & REPORTING OF NEW OFFENSES

All staff, volunteers, interns, contract workers and board members that work with participating minors will have a background check that determines suitability before interaction with the participating minor in accordance with the Office of Justice Programs(OJP) website at https://ojp.gov/funding/Explore/Interact-Minors, the Public Database https://login.publicdata.com/ and State of Texas Brazos County Sex Offender data base and Dru Sjodin National Sex Offender Website.

Background checks and screenings will be updated for each individual every 5 years.

All applicants for employment must sign an affidavit and/or consent to a criminal background check and/or public sex offender and child abuse websites/registries prior to hiring and must be screened according to the security level set for the position for which they are interviewing. Continued employment may be contingent on successfully clearing the background check.

Security Level 1: Includes positions in which staff, volunteers, interns, contract workers or board members will be interacting with participating minors as defined by US Department of Justice Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors. Requires a criminal background check and public sex offender and child abuse registry check

Security Level 2: Includes positions in which the staff members are not expected, or reasonably unlikely, to interact with any participating minor. Requires a criminal background check

Mission employees must inform her/his supervisor and the CEO immediately (no longer than five days) if she/he is named in a complaint, indictment or conviction of offenses including any felony or misdemeanor, or are the subject of any investigation for allegedly abusing, neglecting or exploiting children, the elderly or the disabled.

4.00 TYPES OF EMPLOYMENT & VOLUNTEERS

4.01 EMPLOYMENT CATEGORIES

There are five categories of employment with the Mission.

(1) **Regular Full-Time** - A regular full-time employee occupies a budgeted position and is scheduled to work 40 work hours per week.

(2) **Regular Part-Time** - A regular part-time employee is employed to work a regular schedule of 20 or more, but less than 40 hours per week.

(3) **Fill-In** - A fill-in employee is appointed to work less than 20 hours per week on an irregular schedule, subject to call from the designated supervisor.

(4) **Temporary** - A temporary employee is hired to complete a specific project within a specified period of time. Such temporary employment ordinarily does not exceed three months in duration.

(5) **Work Study** – An employee assigned and hired through an educational institution to perform a specific job on a semester basis.

4.02 VOLUNTEER CATEGORIES

(1) **Intern** – A non-paid employee completing a professional internship due to licensure or degree acquirement.

(2) **Volunteer** – A non-paid employee participating in Twin City Mission programs for a special event or on an on-going basis.

4.03 INTRODUCTORY PERIOD

All employees, whether full-time or part-time, are introductory for a period of six months.

The introductory period shall be utilized for closely observing the employee's work, for securing the most effective adjustment of a new employee to the position, and for rejecting any employees whose performance does not meet the required work standards.

During the introductory period, the Program Director shall report to their supervisor on observations of the employee's work and on judgments as to the employee's willingness and ability to perform the duties satisfactorily and as to his or her habits and dependability.

At any time during the introductory period the Program Director, with the approval of the Chief Executive Officer, may remove an employee if in his or her opinion the new employee is unable or unwilling to perform the duties and/or his or her dependability does not merit continued employment.

5.00 EMPLOYEE COMPENSATION AND ADVANCEMENT

5.01 PAYDAY

Paydays shall comply with the Texas Payday Law requiring exempt employees be paid at least once per month. All other employees must be paid at least as often as semi-monthly. Paychecks for a pay period generally require 7 days from the end of a pay period to be issued. Issuance date shall not exceed 14 days from the pay period end. It the payday falls on Saturday or Sunday, the preceding Friday will be payday. If payday falls on a holiday, checks will be issued on the last working day preceding the holiday.

5.02 CHECK DELIVERY

Paychecks will not be issued other than on the days set out above. No pay advances or loans will be made to any employee for any reason.

5.03 PAYROLL DEDUCTIONS

Deductions **will** be made from each employee's pay for the following:

- Federal Income Taxes
- Social Security Taxes
- Medicare Taxes
- Order/Notice to withhold income (received from an authorized court or government agency)

In accordance with policies and general procedures approved by the Board, deductions from an employee's pay **may** be authorized by the employee for:

- Group health insurance
- Retirement contributions
- Health Savings Account
- Additional insurance products
- Such other deductions as may be authorized

5.04 CLASSIFICATION PLAN

The Mission maintains a job classification and pay plan by which positions are assigned to pay groups based on the principle of equal pay for equal work. The job classification and pay plan is considered in the preparation of the annual operating budget.

5.05 WORKING HOURS

Regular full-time employees have a 40-hour work week. Because of the special nature of some jobs, some regular, full-time employees may work more or less than 40 hours in a given week.

House Managers and some other employees work in shifts and their hours of work vary. Program Directors determine these hours and work schedules, with prior approval of the CEO or designee. Staff may be required to work on-call hours and will be compensated in accordance with the Fair Labor Standards Act (FLSA).

5.06 OVERTIME WORK

Overtime is defined as work in excess of the standard 40-hour workweek. A workweek begins 12:01 am Saturday and runs through 12 midnight of the following Friday. Employees may be required to provide services in addition to those rendered during regular office hours. All employees of the Mission are subject to be called to work at any time by their supervisor or the CEO when such action is required to serve the public properly. Employees may be required to work overtime for varying periods of time. As much notice as possible will be given when overtime work is required. CEO or designee approval is required prior to the performance of overtime duties.

5.06.01 Exempt Employees

Employees who supervise and/or exercise substantial independent judgment are executive, administrative, or professional employees.

Employees so designated and who meet the salary and duties tests according to provisions of FLSA are exempt from the overtime provisions of FLSA and do not receive overtime pay. These employees are expected to render necessary and reasonable overtime services with no additional compensation.

Exempt employees will record time worked in excess of the standard workweek, and a record of such overtime will be maintained by the TCM administrative office. While neither payment for overtime nor the granting of compensatory time off is available to exempt personnel, the CEO may consider the amount of such overtime in granting administrative leave to such staff.

5.06.02 Nonexempt Personnel

Full-time employees not exempt from the overtime provisions of FLSA, as noted above, will be paid for overtime at the rate of one and one-half times his or her normal hourly rate.

5.06.03 Overtime and Absences

For the purpose of computing overtime, the regular workweek of a non-exempt employee is reduced by the amount of time lost due to sick leave. Hours actually worked in excess of this time-reduced week are paid at straight time rates up to and including 40 and at 1½ times their regular rate of pay for overtime worked in excess of 40.

5.06.04 Overtime and Holidays

In a week in which a holiday occurs, employees are credited with having worked normal daily hours. Total hours during the week are computed by adding the holiday hours to hours actually worked. Overtime is paid if the total worked hours exceed 40.

5.07 TIME REPORTING

All employees shall keep records of all hours worked and approved leave times taken and, where appropriate, hours credited to particular projects. Forms for this purpose are provided by the Mission. Time records and Leave Request forms must be signed and dated by the employee and the employee's immediate supervisor. Electronic staff signatures may be allowed on time sheets and leave sheets if authorized in contracts and if prior approval in using this method is obtained from the CEO.

5.08 MERIT INCREASES

Merit increases may be granted for exceptionally good and consistent performance in the same position. They are not used to recognize increased duties and responsibilities (a promotion) and are granted without regard to cost-of-living factors. Merit increases recognize outstanding performance and length of quality service and are thus granted in conjunction with a performance evaluation of the employee. Any merit increases are granted by the Chief Executive Officer or designee within authorized budget limits and such other limitations as may be established by the Board.

5.09 PROMOTIONS

Promotions are changes in the duty assignment of an employee from a position in one classification to a position in another classification in a higher pay group.

A promotion recognizes advancement to a higher position requiring higher qualifications and involving greater responsibility. A promoted employee will receive a pay increase.

Promotions are approved by the Chief Executive Officer or designee within the staffing pattern and budget limits approved by the Board.

Upon promotion, an employee is within the introductory period, in the new position, for a period of six months and may be returned to a lower job classification at any time during the introductory period if performance is inadequate.

5.10 LATERAL TRANSFERS

Lateral transfers are movements of an employee between positions in the same pay group. Lateral transfers may be made within the same department or among departments of the Mission with the approval of the CEO.

5.11 DEMOTIONS

A demotion is a change in duty assignment of an employee from a position in one classification to a position in another classification in a lower pay group with the approval of the Chief Executive Officer or designee. An employee who is demoted will have his or her pay reduced. Demotions may be made for the purpose of voluntary assumption of a less responsible position, because of unsatisfactory performance in a higher position, or as a result of reclassification of the employee's position. A demotion will not be made if any regular employee in the lower classification will be laid off by reason of this action.

5.12 APPROVING AUTHORITY

The Chief Executive Officer or designee is the approving authority for all payrolls and for any pay increases, decreases, or payroll transfers granted under the terms of these policies, the classification and pay plans, or the annual budget.

6.00 BENEFITS

6.01 MEDICAL, LIFE AND LONG TERM DISABILITY INSURANCE

Twin City Mission provides health insurance, which may include medical, dental and vision coverage. Employees may contribute to a Health Savings Account if they select a health plan offered which meets the requirements of the Internal Revenue Code (IRC) as a High Deductible Health Plan (HDHP). The Mission also provides life insurance and long term disability coverage.

Life Insurance and long term disability coverage are available for regular full-time employees with an effective date of the 1st of the month following 60 days of full-time employment. Health insurance, which may include medical, dental and vision coverage are available to an "eligible employee". An Eligible employee means an employee whose usual work schedule is at least 30 hours per week. Effective date for Health Insurance is the 1st of the month following 60 days of becoming an "eligible employee." Twin City Mission pays premiums for employees, less a monthly employee contribution based on current insurance costs. An eligible employee may add dependent medical coverage for family members to any such plan at his or her expense. Twin City Mission employees are covered under Texas Mutual Workers Compensation Policy

6.02 PAYROLL TAXES

Twin City Mission will deposit the employer portion of the Medicare and Social Security tax (FICA) bi-monthly.

6.03 CAFETERIA PLAN

Twin City Mission offers employees an opportunity to participate in a Section 125 Cafeteria Plan. Contributions, which qualify, will be made pursuant to a signed salary reduction agreement and are not considered wages for tax purposes.

6.04 RETIREMENT PLAN

Any full-time, part-time or fill-in employee who *completes* 1000 hours of service in a Plan year is eligible to contribute. After two years of employment, the Mission will match 100% of the employee's contribution up to a maximum of 6% of the annual gross salary, and such matching funds are non-forfeitable (vested). The Mission employee chooses the percentage of gross salary to be placed into the retirement fund. Employee contributions to the retirement account are made on a salary reduction (tax-deferred) basis. The Mission will pay expenses related to establishing the program and assuring its compliance with current provisions of the Internal Revenue Code.

6.05 VACATION TIME

Regular full-time employees are eligible for vacation leave. Regular part-time, fill-in, and temporary employees are not eligible for vacation leave. Detailed information on vacation leave is found in Section 7 of these policies.

6.06 SICK LEAVE

Regular full-time employees are entitled to sick leave. Regular part-time, fill-in, and temporary employees are not eligible for sick leave. Detailed information on sick leave found in Section 7 of these policies.

6.07 PROFESSIONAL DEVELOPMENT

The Mission encourages membership and active participation by employees in appropriate professional organizations when they are judged by the Chief Executive Officer or designee to offer special training or information of value to the employees in the performance of Mission duties. The payment of membership fees and reimbursement for attendance at meetings and conferences of professional organizations are subject to specific approval by the Chief Executive Officer and the Board President will approve his/her professional development.

6.08 EMPLOYEE PURCHASES

No purchases are to be made directly from the Recycle Plant, without prior approval of the CEO. All sales to employees and residents will be recorded and will show as a minimum:

(1) what was purchased;
(2) who made the purchase;
(3) cost of the merchandise; and
(4) the date of sale.

6.09 COBRA COVERAGE

Insurance coverage is extended through end of the month of the last day of employment. Within 14 days of that qualifying event, employee will be sent notification of his/her COBRA rights with the option to extend coverage at the employee's expense.

7.00 LEAVES

7.01 DEFINITIONS

Leave Time - Leave time is time during an employee's regularly scheduled hours of work when an employee does not engage in the performance of job duties by virtue of an authorized absence. Leave time may be either paid or unpaid.

7.02 APPROVAL OF LEAVE

All leave taken by Mission employees must be approved in advance by a Program Director and by the CEO or designee. In general, leave requests should be submitted at least two weeks in advance to allow adequate scheduling of services. However, occasional exceptions may be made when granting a leave request does not pose an unnecessary burden on the program or agency.

A leave of absence will not be granted to allow an employee time off to seek employment elsewhere or to work for another employer. Employees who begin employment elsewhere, including self-employment, while on LOA, except Military Reserve Duty, are considered to have quit voluntarily.

7.03 VACATION LEAVE

Vacation accruals and maximum hours that may be carried forward from one fiscal year to the next are outlined below. It should be noted that all hours of unused accumulated vacation leave which exceed maximum carryover provisions and are accordingly lapsed at the end of the next fiscal year will be credited to your sick leave balance as of the first day of the next fiscal year, up to the maximum allowable sick leave amount.

Employment	Hours/payperiod	Maximum carryover hours
Less than 5 years	4	192
5-10 years	5	240
Over 10-15	6	288
Over 15-20	7	336
Over 20	8	384

7.03.01 The earned amount is credited at the end of each full or partial pay period during which the employee works or is on paid leave.

7.03.03 A new employee may take vacation after the first of the month following 60 days of employment. An employee who resigns or is involuntarily terminated before completing the introductory period as described in Paragraph 4.03, will not be paid accrued vacation upon termination.

7.03.04 Vacation leave may be taken at a time mutually agreeable to the employee, Program Director and the CEO or designee.

7.03.05 The maximum amount of vacation credit which may be carried forward to the next fiscal year is the amount earned by the employee during the current and most recent fiscal year. An employee may not be paid for days not used and not carried forward to sick leave.

7.03.06 Employee vacation leave will be tracked and recorded on a per hour basis.

7.03.07 Upon termination, except as noted in Paragraph 7.03.03 above, an employee will be paid for accumulated vacation earned and not previously taken, not to exceed the amount that could be carried forward had the employee completed service through the fiscal year in which termination takes place.

7.03.08 Vacation Buy-Back program – Each April and August, employees with accrued vacation hours will be allowed to sell some of their unused vacation time back to TCM following the guidelines below:

1. This program is for Full-time staff who accrue vacation.
2. Employee accrued vacation balance cannot fall below 80 hours at the time of the request
3. The maximum hours the employee is allowed to sell back to TCM is 80 hours total in a fiscal year.
4. This program is voluntary and employees are not required to participate.
5. Proceeds from the program will be treated as regular wages regarding income tax withholding.
6. Requests for this program are due to accounting on April 1, for payment in April, and August 1 for payment in August.
7. The Buy-Back program will be paid during the week between regular scheduled pay dates.
8. Requests should be made on approved request form.

7.04 SICK LEAVE

7.04.01 Regular full-time employees earn sick leave credit at the rate of four hours per pay period. The earned amount is credited at the end of each full or partial pay period during which the employee works or is on paid leave. All unused hours of vacation leave that would lapse at the end of the fiscal year, will be credited to the employee's sick leave balance on

the first day of the new fiscal year, up to the maximum allowable sick leave amount.

7.04.02 A new employee may take sick leave after the first of the month following 60 days of employment.

7.04.03 Earned sick leave may be utilized by eligible employees who are absent for work due to:

(1) personal illness or physical or mental incapacity;

(2) medical quarantines resulting from exposure to a contagious disease;

(3) illness of a member of the employee's immediate household who requires the employee's personal care and attention; or

(4) medical, dental, or optical examinations or treatments.

Members of the employee's immediate household are defined as an employee's spouse and children or parents, siblings and grandparents who reside in the employee's household or are totally dependent upon the employee for personal care of services on a continuing basis.

7.04.04 Employee sick leave will be tracked and recorded on a quarter hour basis.

7.04.05 Approval of sick leave for non-emergency medical, dental or optical appointments must be secured in advance. In all other instances of use of sick leave, the employee must notify his or her supervisor as early as practical on the first day of absence and request that approval of sick leave be granted. An employee will notify his or her supervisor if the illness requires continued absence.

7.04.06 After an employee has been out sick for three (3) consecutive days, Twin City Mission will require a doctor's note in order to return to work. This note is not seeking a diagnosis or the medical condition of the employee; rather the note will verify that the employee was seen by the healthcare provider and will stipulate any period of incapacity or job-related restrictions.

7.04.07 Sick leave not used during the year in which it accrues is available for use in succeeding years with a maximum limit of 480 hours (60 working days). Employees are not paid for accumulated sick leave upon termination. (See Paragraph 12.06 concerning payment of sick leave credit upon the death of an employee.)

7.04.08 An employee who has exhausted earned sick leave benefits may request leave of absence without pay or apply for additional sick time from the

Sick Leave Pool, if eligible (See Section 7.12 concerning Sick Leave Pool withdrawals). Except in the case of an on-the-job injury requiring absence from work, no advance of unearned sick leave benefits will be made.

7.04.09 When an illness or physical incapacity occurs during the time an employee is on vacation leave, sick leave may be granted to cover the period of illness or incapacity and the charge against annual leave reduced accordingly. Application for such substitution must be supported by a medical certificate or other acceptable evidence.

7.05 MILITARY LEAVE

7.05.01 Summer Encampment

Permanent employees of the Mission who are members of the State Military Forces or members of any of the Reserve Components of the Armed Forces of the United States are entitled to leave of absence from their duties, without loss of time or efficiency rating or vacation time or salary, on all days during which they are engaged in authorized training or duty ordered by proper authority, for not to exceed fifteen (15) days in any one (1) calendar year.

Requests for approval of military leave must have copies of the relevant military orders attached. Military leave in excess of fifteen (15) days will be charged to vacation leave or leave without pay.

7.05.02 Active Duty

An employee called into active military service will submit a copy of his/her military orders to their supervisor or manager as early as possible. The employee will be terminated. Upon return, the employee should present a copy of Military Form DD 214 to the Mission. Every attempt will be made to reinstate the veteran to his/her former job or in a position of at least equal status and pay, provided he/she makes application within 90 days after completion of military service or from hospitalization continuing after discharge for a period of not more than one year. If the employee does not apply within 90 days of discharge, the Mission is not obligated to provide preferential treatment in terms of employment. The Mission may require the veteran to provide proof of discharge papers. If a position is available, employees returning from Military Leave will retain their original date of employment and current vacation entitlement.

7.06 CIVIL LEAVE

Employees will be granted civil leave with pay for jury duty, for serving as a subpoenaed witness in an official proceeding, and/or for the purpose of voting when the employee cannot reasonably vote on his/her own time.

When an employee has completed service, he or she must report for Mission duty for the remainder of the day.

7.07 LEAVE OF ABSENCE WITHOUT PAY

Leave of absence without pay (LWOP) is an approved absence from duty in a non-pay status. Granting LWOP is at the discretion of the Chief Executive Officer or designee but such leave is not authorized unless there is a reasonable expectation that the employee will return to employment with the Mission at the end of the approved period. Employees on LWOP receive no compensation and accrue no benefits. However, previously accrued benefits are retained during LWOP unless otherwise prohibited by their terms or provisions of the benefits programs. Medical insurance can be continued if paid for in advance by the employee.

A leave of absence without pay is appropriate for the following reasons:

- Recovery from extended illness or temporary disability.
- Educational purposes when successful completion will contribute to the work of the Mission.

7.08 EXTENDED LEAVE FOR ILLNESS OR TEMPORARY DISABILITY

Employees may request approval to use accumulated sick leave and vacation leave for the purpose of paid release time to recover from an extended illness or temporary disability or may request approval for an unpaid leave of absence for these purposes. A request for leave for an extended illness or disability must be filed at least ten (10) working days prior to the first day of leave unless emergency conditions exist. An employee also must provide a statement concerning his or her intentions about returning to work at the Mission.

7.08.01 Pregnancy will be treated in the same manner as any other extended illness or temporary disability.

7.08.02 Upon written approval of the CEO, an employee may use accrued sick leave and vacation leave for the purpose of paid absence from duty during an extended illness or temporary disability.

7.08.03 Upon written approval of the CEO, an employee may be granted up to six (6) months of unpaid leave of absence for the purpose of recovery time. An eligible employee accrues no additional vacation, or sick leave, but retains those already accrued. Other benefits are retained during unpaid leave of absence unless otherwise prohibited by the terms or provisions of the benefits program.

7.08.04 The CEO may require an employee requesting a paid or unpaid leave for extended illness or temporary disability to provide a medical doctor's statement as to the date upon which the employee is no longer able to perform his or her duties and the expected length of the recuperation period. The CEO may also require the employee to provide periodic

statements from a medical doctor as to whether or not the employee is able to return to work. The CEO may require that the employee periodically contact a Mission supervisor to report on his or her condition. Failure to provide required medical status reports or to contact the office on the schedule required by the CEO is grounds for revoking the leave and for taking disciplinary action.

7.09 USING LEAVE IN COMBINATION

Unless an employee who is absent on sick leave requests leave without pay upon exhaustion of sick leave, he or she will automatically be placed on vacation leave status until vacation leave is exhausted.

Sick leave cannot be used for vacation purpose when vacation leave is exhausted.

With the approval of an employee's supervisor and the CEO, other types of leave and holidays can be used in any combination if it is determined to be in the best interest of the Mission and the employee.

The maximum amount of leave of absence time an employee is allowed to take in any combination of leaves is six months (120 work days) in a 12 month time period measured backward from the date an employee begins a leave of absence (rolling period).

Leaves of absence will start on the date of request or date of need, i.e., not after the exhaustion of paid time off. While on leave of absence, an employee must contact their supervisor or manager at least every 30 days. Failure to contact their supervisor or manager every 30 days may result in voluntary dismissal. Failure to return to work upon the expiration of a leave of absence or refusing offer of reinstatement, for which the employee is qualified, will also result in voluntary dismissal.

7.10 ADMINISTRATIVE AND FUNERAL LEAVE

The CEO is authorized to grant administrative or funeral leave to an employee in certain limited circumstances.

7.10.01 The CEO may authorize administrative leave with pay when warranted by unforeseen circumstances not otherwise provided for in these policies.

7.10.02 Funeral leave with pay may be granted by the CEO for a death in an employee's immediate family. For purposes of funeral leave, immediate family includes spouse, child, parent, sibling, and grandparent of an employee or employee's spouse. Funeral leave is limited to no more than three (3) days per occurrence, unless specifically approved by the Chief Executive Officer on a case-by-case basis.

7.10a PUBLIC HEALTH EMERGENCY LEAVE

During a declared Public Health Emergency, either local, statewide, or national, and an employees' ability to report to work has been altered, due to Orders from either the local, state or national authorities, the following policies will take effect.

The following policies are effective until said Public Health Emergency has subsided, and will continue as long as funding sources for the agency continue to be viable. The final decision on continuation of 7.10a policies will be made by the CEO with consultation from the Twin City Mission Board of Directors.

7.10a.01 **Tele-work** - A non-exempt (hourly) employee will be allowed to work from home (tele-work), if (1) the job function has been deemed essential by governing authorities or Twin City Mission, (2) and effectiveness of the job functions are not diminished.

A non-exempt (hourly) employee who works from home will record time worked on an approved timesheet. If a full time employee does not work a complete 40 hours in a work week, they may use either sick or vacation time to complete their time paid, if available. A leave request is required be completed and approved for any leave taken. Employees who are tele-working are encouraged to work a flexible schedule that integrates with their home situation.

7.10a.02 **Locations closed -** If a non-exempt (hourly) employee works at a location which has been forced to close due to local, state or national executive orders**,** Twin City Mission will allow the following administrative leave:

Full-time employees – Twin City Mission will allow up to 40 hours per pay period of Administrative Leave. If the employee has sick/vacation/choice day available, they may use that in conjunction with the Administrative Leave to be paid a full pay period. A leave request is required be completed and approved for any leave taken

Part-time employees – Twin City Mission will allow Administrative Leave in an amount equal to the employees' average hours worked, per pay period, for the last 6 months. Program Directors will have the appropriate leave available for each employee. A leave request is required be completed and approved for any leave taken

Employees are allowed to work in other "essential" locations within Twin City Mission, as approved by the Program Director and CEO in order to make up hours lost.

Employees are allowed to utilize available Sick/Vacation/Choice Day in conjunction with Administrative Leave and time worked in order to make a full work week when possible.

7.10a.03 Essential locations still open - If non-exempt (hourly) employees' location or program is deemed essential by the local, state or national executive order, then employees at those locations/programs who are deemed essential by their Program Director will be expected to report to work. A combination of working onsite and tele-work is allowed, as long as tele-work capabilities exist for the employee.

If a non-exempt (hourly) employee cannot work a complete work week thru a combination of working onsite and tele-work, then they may utilize either sick/vacation/choice day to make up the difference, if available.

7.11 FMLA (FAMILY MEDICAL LEAVE ACT)

It is the policy of the Mission to grant up to 12 weeks of family and medical leave during any 12 month period to eligible employees, in accordance with the Family and Medical Leave Act of 1993 (FMLA). The leave may be paid, unpaid, or a combination of paid and unpaid leave, depending on the circumstances of the leave and as specified in this policy.

7.11.01 Definitions

Activities of Daily Living – adaptive activities such as caring appropriately for one's grooming, hygiene, bathing, dressing, eating, cooking, cleaning, shopping, using public transportation (if appropriate), paying bills, maintaining a residence, using telephones and directories, post offices, etc.

Child – a biological, adopted or foster child, stepchild, a legal ward or a child of a person standing in loco parentis who is either under age 18 or age 18 or older and incapable of self care due to physical or mental disability.

Continuing Treatment by a Health Care Provider – (1) the employee or family in question is treated two or more times for the injury or illness by the health care provider or is treated for the injury or illness by the health care provider on at least one occasion which results in a regime of continuous treatment under the supervision of a health care provider, i.e., therapy to resolve health condition; or (2) the employee or family member is under continuing supervision of, but not necessarily being actively treated by, a health care provider due to a serious long-term or chronic condition or a disability which cannot be cured.

Employment Benefits – All benefits made available to the employees by virtue of their employment status, including vacation accrual, sick leave accrual, health and welfare benefits such as group health, long-term disability and life insurance.

FML - Family and Medical Leave as defined and authorized in this procedure.

Foster Child – a child under the conservatorship of the Texas Department of Protective and Regulatory Services.

Intermittent Leave – leave taken in separate blocks of time rather than for one continuous period of time.

Health Care Provided – a term intended to include: (1) doctors of medicine or osteopathy who are authorized to practice medicine or surgery in Texas. (2) Podiatrist, dentist, clinical psychologist, clinical social workers, optometrists and chiropractors (limited to treatment consisting of manual manipulation of the spine to correct a subluxation as demonstrated to exist by an x-ray) who are authorized to practice in Texas and who are performing within the scope of their practice as defined under state law.

Loco Parentis – a person who has day-to-day responsibilities to care for and financially support a child or, in the case of an employee, a person who has such responsibility for the employee when the employee was a child. A biological or legal relationship is not necessary to qualify as a loco parentis.

Major Life Activities – functions such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working.

Parent – the biological or adoptive father or mother of an individual or an individual who stands or stood in loco parentis to an employee when the employee was a child.

Physical or Mental Disability – a physical or mental impairment that substantially limits one or more major life activities of an individual.

Reduced Leave Schedule – leave schedule that reduces an employee's usual number of working hours per week or hours per work day.

Serious Health Condition – any illness, injury, impairment, or physical or mental condition which qualified under the Family and Medical Leave Act of 1993.

Spouse – the husband or wife of an employee

Unable to Perform the functions of the position – the health care provide finds that an employee is unable to perform any of the essential functions of the employee's position.

7.11.02 Eligibility

In order to qualify to take family or medical leave under this policy, the employee must meet all of the following conditions:

1) The employee must have worked for Twin City Mission for 12 months, or 52 weeks. The twelve months, or 52 weeks, need not have been consecutive. For eligibility purposes, an employee will be considered to have been employed for an entire week

even if the employee was on the payroll for only part of a week or if the employee is on leave during the week.

2) The employee must have worked at least 1250 hours during the twelve-month period immediately before the date when the leave is requested to commence. The principles established under the Fair Labor Standards Act (FLSA) determine the number of hours worked by an employee. The FLSA does not include time spent on paid or unpaid leave as hours worked. Consequently, these hours of leave should not be counted in determining the 1250 hours eligibility test for an employee under FMLA.

7.11.03 Type of the Leave Covered

In order to qualify as FMLA leave under this policy, the employee must be taking leave for one of the reasons listed below:

1) the birth of a child and in order to care for that child;
2) the placement of a child for adoption or foster care, and to care for the newly placed child;
3) to care for a spouse, child, or parent with a serious health condition; or
4) the serious health condition (described below) of the employee.

A serious health condition is defined as a condition which requires inpatient care at a hospital, hospice, or residential medical care facility, including any period of incapacity or any subsequent treatment in connection with such inpatient care or a condition which requires continuing care by a licensed health care provider.

This policy covers illnesses of a serious and long-term nature, resulting in recurring or lengthy absences. Generally, a chronic or long term health condition which, if left untreated, would result in a period of incapacity of more than three days, would be considered a serious health condition.

Employees with questions about what illnesses are covered under this FMLA policy or under the Mission's sick leave policy are encouraged to consult with the CEO.

The Mission will require an employee to provide a completed certification from the employees' healthcare provider to substantiate the need for FMLA leave. Before the employee returns from FMLA leave, the employees' healthcare provider must certify that the employee is able to resume work. Additionally, the certification needs to specifically address the employee's ability to perform the essential functions of the employee's job. Twin City Mission will provide a list of the essential functions of the employee's job for certification. The certification process is outlined in section 7.11.09

If an employee takes paid sick leave for a condition that progresses into a serious health condition and the employee requests unpaid leave as provided under this policy, the Mission may designate all or some portion of related leave taken as leave under this policy, to the extent that the earlier leave meets the necessary qualifications.

7.11.04 Calculation of Leave Time

An eligible employee can take up to 12 weeks of leave under this policy during any 12 month period. The Mission will measure the twelve-month period as a rolling 12-month period measured backward from the date an employee uses any leave under this policy. Each time an employee takes leave, the Mission will compute the amount of leave the employee has taken under this policy and subtract it from the 12 weeks of available leave, and the balance remaining is the amount the employee is entitled to take at that time.

If a couple both work for the Mission, and each wishes to take leave for the birth of a child, adoption or placement of a child in foster care, or to care for a parent (but not a parent "in-law") with a serious health condition, the couple may only take a combined total of 12 weeks of leave.

7.11.05 Intentionally left Blank

7.11.06 Employee Status and Benefits During Leave

While an employee is on leave, the Mission will continue the employee's health benefits during the leave period at the same level and under the same conditions as if the employee had continued to work.

If the employee chooses not to return to work for reasons other than a continued serious health condition of the employee or the employee's family member or a circumstance beyond the employee's control, the Mission will require the employee to reimburse the Mission the amount it paid for the employee's health insurance premium during the leave period.

Under current company policy, the employee pays a portion of the health care premium. While on paid leave, the employer will continue to make payroll deductions to collect the employee's share of the premium. While on unpaid leave, the employee must continue to make this payment, either in person or by mail. The payment must be received in the Accounting Office by the first day of each month. If the payment is more than 30 days late, the employee's health care coverage may be dropped for the duration of the leave. The employer will provide 15 days' notification prior to the employee's loss of coverage.

If the employee contributes to a life insurance or disability plan, the employer will continue making payroll deductions while the employee is on paid leave. While the employee is on unpaid leave, the employee may request continuation of such benefits, and pay their portion of the premiums; or the employer may elect to maintain such benefits during the leave and pay the employee's share of the premium payments. If the employee does not continue these payments, the employer may discontinue coverage during the leave. If the employer maintains coverage, the employer may recover the costs incurred for paying the employee's share of any premiums whether or not the employee returns to work.

7.11.06 Employee Status After Leave

An employee who takes leave under this policy will be able to return to the same position or a position with equivalent status, pay, benefits and other employment terms. The position will be the same or one which is virtually identical in terms of pay, benefits, and working conditions. The Mission may choose to exempt certain highly compensated employees from this requirement and not return them to the same or similar position.

7.11.07 Use of Paid and Unpaid Leave

If the employee has accrued or earned paid leave the employee must use paid leave first and take the remainder of the twelve weeks as unpaid leave. The Mission will notify the employee within two workdays in writing or orally (to be confirmed in writing by no later than the employee's next regular payday), whether or not the leave will be designated as FMLA leave.

An employee who is taking leave because of the employee's own serious health condition or the serious health condition of a family member must use all paid vacation, personal or sick leave prior to being eligible for unpaid leave. Sick leave may be substituted for unpaid FMLA leave if the reason for the FMLA leave is covered by the established sick leave policy.

Extended leave for the birth of the child and for an employee's serious health condition, including workers' compensation leave (to the extent that it qualifies), will be designated as FMLA leave and will run concurrently with FMLA leave. For example, if an employer provides six weeks of pregnancy extended leave, the six weeks can be designated as FMLA leave and counted toward the employee's 12 week entitlement. The employee

may then be required to substitute accrued (or earned) paid leave as appropriate before being eligible for unpaid leave for what remains of the 12 week entitlement.

An employee who is taking leave for the adoption or foster care of a child must use all paid vacation, personal or family leave prior to being eligible for unpaid leave.

7.11.08 Intermittent Leave or a Reduced Work Schedule

The employee may take FMLA leave in 12 consecutive weeks, may use the leave intermittently (take a day periodically when needed over the year), or under certain circumstances may use the leave to reduce the work week or work day, resulting in a reduced hour schedule. In all cases, the leave may not exceed a total of 12 work weeks over a 12 month period.

The Mission may temporarily transfer an employee to an available alternative position with equivalent pay and benefits if the alternative position would better accommodate the intermittent or reduced schedule, for leave for the employee or employee's family member that is foreseeable and for planned medical treatment, including recovery from a serious health condition or to care for a child after birth, or placement for adoption or foster care.

For the birth, adoption or foster care of a child, the company and the employee must mutually agree to the schedule before the employee may take the leave intermittently or work a reduced hour schedule. Leave for birth, adoption, or foster care of a child must be taken within one year of the birth or placement of the child.

If the employee is taking leave for a serious health condition or because of the serious health condition of a family member, the employee should try to reach agreement with the company before taking intermittent leave or working a reduced hour schedule. If this is not possible, then the employee must prove that the use of the leave is medically necessary. The Mission may require certification of the medical necessity.

7.11.09 Certification of the Serious Health Condition

The Mission may ask for certification of the serious health condition. The employee should try to respond to such a request within 15 days of the request, or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. Request for a medical certificate must be made in writing as part of the employer response to employee request for leave.

Certification of the serious health condition shall include: the date when the condition began, its expected duration, and a brief statement of treatment. For medical leave for the employee's own medical condition, the certification must also include a statement that the employee is unable to perform work of any kind or a statement that the employee is unable to perform the essential functions of the employee's position. For a family member who is seriously ill, the certification must include a statement that the patient, the family member, requires assistance and that the employee's presence would be beneficial or desirable.

If the employee plans to take intermittent leave or work a reduced schedule, the certification must also include dates and the duration of treatment as well as a statement of medical necessity for taking intermittent leave or working a reduced schedule.

The Mission has the right to ask for a second opinion if it has reason to doubt the certification. The Mission will pay for the employee to get a certification from a second doctor, which the Mission will select. If necessary to resolve a conflict between the original certification and the second opinion, the Mission will require the opinion of a third doctor. The Mission and the employee will mutually select the third doctor, and the Mission will pay for the opinion. This third opinion will be considered final. The employee will be provisionally entitled to leave and benefits under the FMLA pending the second and/or third opinion.

7.11.10 Procedure for Requesting Leave

All employees requesting leave under this policy must provide verbal notice with an explanation of the reason(s) for the needed leave to their immediate supervisor, who will advise the CEO. If the leave is foreseeable, the immediate supervisor may require the employee to provide a written request for leave and reasons(s) with a copy to CEO. Failure of the employee to provide a written request for leave cannot be grounds to deny or delay the taking of FMLA leave.

The Mission will provide individual notice of rights and obligations to each employee requesting leave within two business days or as soon as practicable. For employees on intermittent or recurring leave for the same incident this notice will be provided every six months.

When an employee plans to take leave under this policy, the employee must give the Mission 30 days notice. If it is not possible to give 30 days notice, the employee must give as much notice as is practicable. An employee who is to undergo planned medical treatment is required to make a reasonable effort to schedule the treatment in order to minimize disruptions to the Mission's operations.

If an employee fails to provide 30 days notice for foreseeable leave with no reasonable excuse for the delay, the leave request may be denied until at least 30 days from the date the employer receives notice. While on leave, employees are requested to report periodically to the Mission regarding the status of the medical condition, and their intent to return to work.

7.12 SICK LEAVE POOL

The purpose of the Sick Leave Pool procedure is to alleviate hardship experienced by an employee and the employee's family if a serious illness or injury forces the employee to exhaust all leave time earned by that employee and to lose compensation from the Mission.

7.12.01 Eligibility

All regular full-time employees, with service greater than one year, are entitled to apply for the Sick Leave Pool resources if the employee has exhausted all accrued sick, vacation, and holiday time to which that employee is otherwise entitled because of a serious injury or illness; or because of a previous donation of sick leave time to the pool.

7.12.02 Definitions

A serious illness or injury is a severe condition or combination of conditions affecting the mental or physical health of the employee or the employee's immediate family that requires the services of a licensed practitioner. Immediate family is defined as an employee's spouse and children or parents, siblings and grandparents who reside in the employee's household or are totally dependent upon the employee for personal care of services on a continuing basis. A licensed practitioner is a doctor of medicine, osteopathy,

dentistry, optometry or podiatry as defined in the Texas Insurance Code, who is practicing within the scope of that license.

7.12.03 Contribution of Time

In order to contribute sick leave time to the pool, an employee must complete a donation/request form. An employee may not donate sick leave time for use by a specific individual. All contributions are voluntary and may not exceed 32 hours in a fiscal year. Terminating employees may make donations to the pool up to 32 hours in a fiscal year.

7.12.04 Withdrawal of Time

The CEO will determine eligibility for employees requesting a sick leave pool withdrawal.

Serious illness or injury and exhaustion of all leave: An eligible employee must complete a donation/request form and forward it to the CEO for permission to withdraw time from the Sick Leave Pool. If the CEO determines the employee is eligible, the approved sick time is transferred from the pool to the employee.

Any leave accrued during the individual's absence will be charged to the employee before sick leave pool hours are used. If an employee does not use all sick leave time approved for withdrawal from the pool, the unused time will be returned to the pool.

For serious illness or injury, an eligible employee may, in a fiscal year, withdraw up to 200 hours (five working weeks). In no case will sick leave pool time be used in conjunction with an occupational accident insurance claim.

Non-serious illness or injury, exhaustion of sick leave and prior contribution to the pool in the same calendar year: If the individual becomes ill and needs to use the donated sick time for his or her own illness, sick time may be withdrawn within the same calendar year it was donated.

8.00 HOLIDAYS

8.01 GENERAL POLICY

The following are observed as paid holidays for Regular full-time Mission employees:

New Years Day
Martin Luther King Jr Day
Good Friday (before Easter)
Memorial Day
U.S. Independence Day (July 4th)
Labor Day
Thanksgiving Day
Thanksgiving Friday
Christmas Eve

Christmas Day
3 Personal Choice Days

Regular part-time, fill-in, work study and temporary employees are not paid for holidays not worked.

8.02 HOLIDAYS FALLING ON SATURDAY OR SUNDAY

Whenever a legal holiday listed above falls on a Saturday, the Friday before will be the designated holiday. If the holiday falls on a Sunday, the following Monday may be the designated holiday. If the holiday falls during the normal work week but on a day when an employee is not scheduled to work, it may be observed on another scheduled work day in the same pay period as agreed upon by the employee and the Program Director and CEO.

8.03 WORK DURING HOLIDAYS

It is not always feasible to grant holidays at the scheduled time to employees assigned shifts of an "around-the-clock" operation.

A regular Exempt employee who is required to work on a paid holiday will be granted an alternate day off in lieu of the holiday. Such alternate holidays must be taken at a time agreeable to the employee and the Program Director and CEO, or designee, preferably within the same period as the holiday. Holidays not taken before the end of the pay period following the holiday will be lost.

A regular Non-Exempt employee who is required to work on a paid holiday will be paid for both holiday hours and regular hours worked that day.

The CEO is authorized to adjust the holiday schedule in special circumstances to assure equitable treatment for persons working irregular schedules.

8.04 HOLIDAY DURING VACATION

If an official holiday falls within an employee's vacation, the employee will be granted the holiday and not charged for a day of vacation.

8.05 CHOICE DAYS

One Choice Day will be credited to each employee each September 1, January 1 and May 1 during each fiscal year and must be used in full day increments during the trimester in which it is issued. Any Choice Days not used during the appropriate trimester will be deleted. Choice Days may be used during the introductory period but may not be used prior to being issued.

9.00 HEALTH AND SAFETY

9.01 SAFETY POLICY

It is the policy of the Mission to make every effort to provide healthful and safe working conditions for all the employees.

9.02 EMPLOYEE RESPONSIBILITIES AND REPORTS

Employees are responsible for conducting their work activities in a manner that is protective of their own health and safety, as well as that of clients and other employees.

An employee must report every accident, no matter how minor, to his or her supervisor. Employees, supervisors, and department heads are responsible for **immediately** filing with the CEO an "Incident Report" on every accident that involves any injury. Forms are available from Supervisors and TCM Administrative Office.

Property damage, mental health or medical emergencies, or incidents in which emergency personnel must be called should also be reflected on an Incident Report and notification made to supervisors and the CEO immediately. Written incident reports should be completed and forwarded no longer than 24 hours from the time of the incident.

9.03 EMPLOYEE SUGGESTIONS

Employees shall report immediately to their supervisors any conditions that in their judgment threaten the health and safety of employees or visitors. Employees are encouraged to make health and safety suggestions to their supervisors that would improve Twin City Mission work place.

9.04 ON-THE-JOB INJURIES

In lieu of a regular workers' compensation program, the Mission purchases and provides Occupational Accident and Accidental Death and Disability insurance to protect employees who may be injured on the job. All Mission employees are covered by this plan.

9.04.01 **Compensation.** - If an employee sustains an on-the-job injury which renders him or her temporarily unable to perform the duties of the job, the employee will receive pay as follows:

For up to and including seven days, the employee will receive his or her regular pay from the Mission for the period. After seven days, and until the employee is able to return to work, the insurance plan will provide the employee 2/3 of his or her regular pay for a period not to exceed 104 weeks.

9.04.02 **Medical Attention.** An employee who sustains an on-the-job injury will seek medical attention as follows:

Minor Injury: Will be treated at the designated medical facility with Purchase Order approval. If time does not allow to pick up Purchase Order from TCM Office, Clinic staff must call for a purchase order prior to treatment

Major Injury: If injury is life-threatening, call 911 and follow their professional instructions.

The CEO will designate the appropriate medical facility and pharmacy to be used. Failure to use a designated medical facility or pharmacy or get the proper prior approval may result in termination of an employee's compensation benefits. Any prescriptions required by injury may be filled at the designated pharmacy with prior approval from the CEO.

9.04.03 **Reporting** - The CEO may require that an employee on leave due to an on-the-job injury periodically contact a Mission supervisor to report on his or her condition. Failure to provide the required medical status reports or to contact the supervisor on the schedule required by the CEO is grounds for revoking the leave and for taking disciplinary action.

9.05 BAD WEATHER

The Mission will generally refer to weather-related closing decisions announced for the school districts in which each staff is located to help guide agency response. However, due to the critical nature of many services provided by the organization and the large geographic area served, decisions about closure will be determined on program-by-program basis and will be communicated from the CEO through the Program Directors to staff.

10.00 USE OF MISSION PROPERTY

10.01 GENERAL POLICY

The Mission attempts to provide each employee with adequate tools, equipment and vehicles for the Mission job being performed, and expects each employee to observe safe work practices and safe and courteous operation of vehicles and equipment in compliance with all municipal, county, and state regulations.

10.02 PERSONAL USE OF TOOLS, EQUIPMENT, PROPERTY AND VEHICLES

No personal use of any Mission property, material, supplies, tools, equipment, or vehicles is permitted. Violations of this policy may result in disciplinary action up to and including dismissal and possible prosecution.

10.03 DRIVER'S LICENSE REQUIREMENTS

All operators of mission vehicles and equipment are required to have a valid State of Texas driver's license necessary for that vehicle or equipment and to keep supervisors informed of any change of status in their license.

Suspension or revocation of the driver's license of any employee who is assigned as a vehicle or equipment operator may result in a demotion or dismissal. Annual verification of a valid license is required, through resubmission of a copy, for inclusion in the employee personnel file.

In some rare cases, an out of state driver’s license may be considered on a case-by-case basis.

10.04 ACCIDENT REPORTING

Any employee operating Mission equipment or vehicles must report all vehicular accidents, property damage or liability claims to his or her supervisor and the police immediately. (Note: There are incidents such as when vehicles run into low hanging utility lines that are not considered reportable to the police but must be reported to the supervisor to facilitate repairs.)

Each vehicular accident, no matter how minor, must be reported to the Police Department so that an official accident report can be filed. The employee shall notify the CEO and Program Director by forwarding a copy of all accident reports involving Mission equipment or vehicles as soon as investigation is completed.

10.05 CELL PHONE USE

No employee may use cellular telephones or mobile electronic devices while operating a motor vehicle under any of the following situations, regardless of whether a hands-free device is used:

(1) when the employee is operating a vehicle owned, leased or rented by Twin City Mission,

(2) when the employee is operating a personal motor vehicle in connection with Twin City Mission business,

(3) when the cellular telephone or mobile electronic device is owned or leased by Twin City Mission,

(4) when the employee is using the cellular telephone or mobile electronic device to conduct Twin City Mission business.

Violation of this policy will result in disciplinary action steps as indicated in Section 11.00 of this policy manual.

11.00 DISCIPLINE

11.01 JUST CAUSE

Disciplinary action may be taken against an employee for just cause. Just cause for disciplinary action includes, but is not limited to, the following:

(1) insubordination;

(2) absence without leave, including failure to notify a supervisor of sick leave and repeated tardiness or early departure;

(3) endangering the safety of other persons through negligent or willful acts;

(4) intoxication or drug abuse while on duty;

(5) unauthorized use of mission funds or property;

(6) violation of the requirement of these personnel policies;

(7) conviction of a felony;

(8) falsification of documents or records;

(9) unauthorized use of official information or unauthorized disclosure of confidential information;

(10) unauthorized or abusive use of official authority;

(11) incompetence or neglect of duty;

(12) intentional damage or misuse of Mission property;

(13) fraud or theft that may be job-related; and

(14) disruptive behavior.

The CEO may suspend an employee immediately without pay, pending further investigation, for any just cause when, in his or her judgment, having the employee remain on the job would jeopardize the safety of Mission employees and/or clientele or impair the accomplishment of Mission objectives. Further the CEO may summarily dismiss an employee for a flagrant act constituting just cause for dismissal if it is clear

that the facts of the case are unequivocal and that continued employment is not subject to mitigating circumstances that might be discovered through additional investigation.

11.02 PROGRESSIVE DISCIPLINE

Disciplinary action will generally be progressive in nature. However, it is important to know that discipline may begin with any one of the options listed below based on the CEO's determination of the seriousness of the offense.

Option one: verbal warnings, which the supervisor will transmit through the CEO to the employee's personnel file.

Option two: written reprimands which the supervisor must in all cases cause to be transmitted through the CEO to the employee's personnel file.

Option three: suspension from duty without pay for up to thirty (30) days.

Option four: separation by involuntary dismissal.

Any disciplinary action, including verbal warnings, requires the approval of the CEO. A record of both verbal warnings and written reprimands will be kept in the employee's official personnel file.

Disciplinary action is accomplished or preceded by written notice to the employee involved. Notice includes a description of the just cause of the action and, except in the case of dismissal, states the likely consequences of further unsatisfactory performance or conduct. Written notice of disciplinary action is included in the employee's personnel file.

Disciplinary action does not automatically or permanently disqualify an employee from consideration for future promotion, pay increases, or other beneficial official personnel action.

11.03 SUSPENSION FOLLOWING INDICTMENT

If the CEO determines that suspension is in the best interests of the Mission and the public, the CEO may suspend with or without pay an employee indicted for a felony, or accused by information of official misconduct or oppression, until the indictment or information is dismissed or tried and, if tried, until the trial and appeal (if any) are completed.

A suspended employee is entitled to reinstatement to the position held before suspension, without loss of benefits, if the indictment, or information is dismissed, the employee acquitted, or the conviction reversed on appeal. The suspension of an employee reinstated under this subsection is not a disciplinary suspension.

12.00 SEPARATIONS

12.01 TYPES OF SEPARATIONS

All separations of employees are designated as one of the following types:

- Resignation
- Reduction in Force
- Dismissal
- Disability
- Retirement
- Death

12.01.01 NEUTRAL SEPARATION

Any Twin City Mission employee who is unable to work or who is absent for more than six consecutive months or an intermittent hours/days off the job totaling six months during a twelve month period will be terminated regardless of the reason for the leave of absence. No leave of absence may exceed six months in a 12 month time period measured backward from the date an employee begins a leave of absence (rolling period). This absence period includes both intermittent and consecutive hours/days off the job. The employee may be eligible for re-employment by applying for employment in the manner prescribed in the Twin City Mission employment policies. This policy applies to all Mission employees, regardless of the reason(s) for their inability to perform their job or their absence from work.

Decisions regarding employees who are covered by the Americans with Disabilities Act (the ADA) requiring a reasonable accommodation of longer than six months will be made on a case-by-case basis.

Before returning to work after a medical leave of absence, all employees must provide written certification from their physician that they have been medically released to return to work.

12.02 RESIGNATION

An employee who intends to resign must notify his or her supervisor in writing at least ten working days prior to the last day of work. The supervisor is responsible for immediately notifying the CEO.

12.03 REDUCTION IN FORCE

An employee may be separated when his or her position is abolished, or when there is either a lack of funds or lack of work.

When reduction in force is necessary decisions on individual separation will be made after considering:

(1) the relative necessity of each position to the organization;

(2) the performance record of each employee; and

(3) qualifications of the employee for remaining positions.

12.04 DISMISSAL

A new employee may be dismissed at any time during the introductory period when, in the judgment of the supervisor(s) and the CEO, the quality and performance of his or her work does not merit continuation on the Mission staff.

An employee who has completed his or her introductory period may be dismissed with the approval of the CEO, in accordance with 11.02.

12.05 DISABILITY

An employee will be separated when for physical or mental reasons he or she cannot perform the duties of the job.

Voluntary separations based on reasons of disability must be substantiated by medical evidence.

12.06 DEATH

If a Mission employee dies, his or her estate receives all earned pay and any earned and payable benefits, including earned sick leave up to a maximum of 480 hours.

12.07 CALCULATION OF TERMINATION PAY

Upon termination from Mission employment, an employee who has completed the initial six (6) month introductory employment period will be paid for accrued and unused vacation leave up to the limit of their maximum allowable accumulation based upon length of employment. Payment for such leave will be included in the employee's final check.

12.08 EXIT INTERVIEWS AND RECORDS

The CEO or designee will meet with a departing employee to discuss the reason(s) for the separation in an exit interview whenever possible, reflecting employee feedback on an Exit Interview Form except in unusual or emergency circumstances.. Reason(s) for the separation shall be shared with the supervisor and a Personnel Action Form will be completed and forwarded by the supervisor. The CEO's signature is also required.

For requested references on former employees, the Mission will provide information on the employee's job performance, salary history and reason for termination if the employee has signed a Reference Release removing the Mission from liability for providing such information (see Twin City Mission Reference Release form). If the prospective employer does not have a signed release, then the Mission will provide only neutral information only: job title, job duties and responsibilities, and period of employment. The agency will maintain clear documentation supporting the comments given for requested references.

13.00 GRIEVENCES

13.01 POLICY

It is the policy of the Mission insofar as possible to prevent the occurrence of complaints and to deal promptly with those which occur.

No adverse action will be taken against a past or present employee for reason of his or her exercise of the complaint process. Further, the Mission may not discriminate against any employee, former employee, or third party who reports a violation of the terms of contracts held by the agency or of any law or regulation to the funding authority or to any appropriate law enforcement authority, if the report is made in good faith.

This complaint process does not form a contractual agreement between Twin City Mission and the employee, former employee, or third party; it will be applied in accordance with Twin City Mission's employment at-will policy.

13.02 PROCEDURE

Informal Complaints - The first step in the complaints procedure is for the employee, former employee, or third party to attempt to resolve the complaint by informal conference with his or her immediate supervisor. If the complaint is against the immediate supervisor, the employee should try to resolve the complaint with the next level of supervision. If this does not result in a resolution of the problem(s) that is satisfactory to the employee, former employee, or third party, he or she may file a formal complaint.

Formal Complaints - Formal complaints must be in writing, signed by the employee, former employee, or third party and presented to the immediate supervisor (unless the complaint is against the immediate supervisor, then the employee should file the complaint with the next level of supervision). A statement of the specific remedial action requested by the employee must be included in the written complaint.

After being presented with a written and signed complaint, the immediate supervisor shall:

1. Consult with his or her immediate supervisor.

2. Attempt to resolve the complaint as soon as possible once supervisory staff have been able to gather appropriate information, but within ten (10) working days after receipt of the complaint.

3. Communicate the decision to the employee, former employee, or third party in writing.

An employee, former employee, or third party who receives no written resolution by the close of the tenth (10) working day following the day the written complaint was presented, or who is not satisfied with the proposed resolution, may within the next five (5) working days appeal in writing to the next level(s) of supervision. The supervisor shall respond in writing to the employee by the close of the tenth (10) working day following the day the written appeal was received. An employee, former employee, or third party who is not satisfied with the proposed resolution, may within the next five (5) working days appeal in writing to the CEO. The CEO shall respond in writing to the employee by the close of the tenth (10) working day following the day the written appeal was received. The decision of the CEO is final.

All formal complaints and related resolutions will be submitted to the CEO, regardless of the level of resolution.

An employee, former employee, or third party having a specific complaint against the CEO may express such a complaint in writing to the President of the Board of Directors who will respond in writing to the employee by the close of the tenth (10) working day following the day the written appeal was received. If not resolved through discussion, such grievance will be taken up by the Board for resolution.

13.03 WHISTLE BLOWER POLICY

Twin City Mission (agency) encourages all employees, acting in good faith, to report suspected or actual wrongful conduct. Twin City Mission is committed to protecting individuals from interference with making a protected disclosure and from retaliation for having made a protected disclosure or for having refused an illegal order as defined by agency personal policy. Agency officials and employees may not retaliate against an individual who has made a protected disclosure or who has refused to obey an illegal order. Agency employees may not directly or indirectly use or attempt to use the official authority or influence of their positions or offices for the purpose of interfering with the right of an individual to make a protected disclosure to the individual's immediate supervisor or other appropriate administrator or supervisor within the agency, or other appropriate agency official about matters within the scope of this policy. It is the intention of Twin City Mission to take whatever action may be needed to prevent and correct activities that violate this policy.

13.03.01 WHISTLE BLOWER POLICY GUIDELINES

Definitions

13.03.01.a Wrongful conduct – A serious violation of Twin City Mission policy; a violation of applicable state and federal laws; or the use of agency property, resources, or authority for personal gain or other non agency-related purpose.

13.03.01.b Protected disclosure – Communication about actual or suspected wrongful conduct engaged in by an agency employee or contractor (who is not also the disclosing individual) based on a good faith and reasonable belief that in the conduct has both occurred and is wrongful under applicable law and/or agency policy. Individuals who are aware of or have reason to suspect wrongful conduct should report the conduct to:

1. The disclosing individual's supervisor, either verbally or in writing, or,
2. The next level of supervision, if the wrongful conduct (actual or suspected) is against immediate supervisor, either verbally or in writing, or
3. The anonymous Reporting Line listed under Procedure Section IV-Reporting Violations. Report a communication with regard to the conduct reasonably and in good faith believed to be wrongful to the appropriate level of supervision as provided in Procedure Section IV-Reporting Violations of this policy and an opportunity for the agency to investigate, also in a protected communication.

13.03.01.c Retaliation – Adverse against an individual because she or he has made a protected disclosure or has participated in an investigation, proceeding or hearing involving a protected disclosure.

13.03.02 Intent of Policy

13.03.02a This policy is intended to protect any individual who engages in good faith disclosure of alleged wrongful conduct to a designated agency official or public body. More specifically it:

1. Encourages all individuals to engage in conduct that is lawful and in accordance with agency policy and business ethics,
2. Encourages individuals to disclose wrongful conduct engaged in by others to the appropriate agency official so that prompt, corrective action can be taken by the agency,
3. Informs individuals how allegations of wrongful conduct can be disclosed,
4. Protects individuals from reprisal by adverse employment action or other retaliation as a result of having disclosed wrongful conduct (individuals who

self report their own misconduct are not afforded protection by this policy), and

5. Provides individuals who believe they have been subject to reprisal or false allegations a fair process to seek relief from these acts.

13.03.02.b Any communication that proves to have been both unsubstantiated and made with malice or with knowledge of its falsity is not protected by this policy. This policy is also intended to protect individuals against false allegations of wrongful misconduct.

13.03.02.c Nothing in this policy is intended to interfere with legitimate employment decisions.

13.03.03 REGULATIONS

13.03.03.a Acting in good faith. Anyone making a protected disclosure or filing a complaint concerning a violation or suspected violation of agency policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of agency policy.

13.03.03.b False allegation. An employee who knowingly or with reckless disregard for the truth gives false information or knowingly makes a false report of wrongful conduct or a subsequent false report of retaliation will be subject to disciplinary action, up to and including termination. Allegations not substantiated are made in good faith and are not subject to corrective action.

13.03.03.c Retaliation. No individual who makes a protected will suffer harassment, retaliation, or adverse employment consequences as a result of making that protected disclosure. Any person who retaliates against any individual who m a protected disclosure is subject to discipline up to and including termination. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the agency prior to seeking resolution outside the agency.

13.03.03.d Confidentiality. Protected disclosure may be made on a confidential basis by the complainant. Protected disclosures and investigatory records will be kept confidential to the extent possible, consistent with the needs to conduct an adequate investigation.

13.03.03.e Handling Protected Disclosures. The supervisor receiving the protected disclosure will notify the disclosing individual (if her or his identity is known) and acknowledge receipt of the reported violation or suspected violation within ten (10) working days for most issues. All reports will be investigated and appropriate action will be taken if warranted by the investigation.

13.03.04 REPORTING VIOLATIONS

13.03.04.a Individuals should share their questions, concerns, suggestions, or complaints with a supervisor who can address them properly. In many cases the individual's supervisor is in the best position to address an area of concern. If an individual is not comfortable speaking with their supervisor, or is not satisfied with the supervisor's response, that individual should take his or her concerns to the next level of supervision.

13.03.04.b Supervisors who receive protected disclosures are required to contact the appropriate next level of supervision up to and including the C.E.O..

13.03.05 INDIVIDUAL RESPONSIBILITIES

13.03.05.a Be knowledgeable about this policy.

13.03.05.b Report violations or suspected violations of the agency policy to the individual's direct supervisor or to the appropriate next level of supervision as noted above.

13.03.06 PROGRAM RESPONSIBILITIES

13.03.06.a Familiarize employees with this policy and incorporate it into its orientation materials.

13.03.06.b Schedule training for Program Directors and Supervisors. Provide training or information on an ongoing basis for employees.

14.00 JOB DESCRIPTIONS AND PERFORMANCE EVALUATIONS

14.01 JOB DESCRIPTIONS

Job descriptions are developed by supervisors and approved by the CEO. These are periodically reviewed for consistency with contract and agency requirements.

14.02 DISTRIBUTION

The job description for each employee's position will be signed and dated by the employee and supervisor and placed in the employee's personnel file with a copy given to the employee.

14.03 REQUESTS FOR CLARIFICATION

In the absence of any written request for clarification, each employee is considered to understand the responsibilities assigned to the position which he or she occupies.

14.04 EMPLOYEE PERFORMANCE EVALUATION

Supervisory personnel conduct performance evaluations of each Mission employee together with an evaluation interview at least annually. The written performance

evaluation must bear the signature of the employee acknowledging its receipt, and a copy will be kept in the employee's personnel file and be available for review by the Executive Committee of the Board. Merit increases based on performance are granted by the Chief Executive Officer or designee within authorized budget limits and such other limitations as may be established by the Board in accordance with Section 5.08.

15.00 PERSONNEL FILES

15.01 GENERAL

Personnel files are maintained by the Chief Executive Officer or designee. The record copy of all personnel information related to an employee shall be filed in the employee's personnel file.

The mission is subject to the Fair Employment Law and will ensure the confidentiality of Form I-9 (U.S. Department of Justice Employment Eligibility Verification), all health and medical information, and complaints and investigation documents related to fair employment issues by keeping these files separate and under lock.

Information in an employee's personnel file must be disclosed upon request unless specific items are excepted from disclosure by law. Except as noted below, no information from any record placed in an employee's file will be communicated to any person or organization except by one of the aforementioned persons.

An employee, or his or her representative designated in writing, may examine the employee's personnel file upon request during normal working hours at the Mission offices. Such review will be in the presence of the CEO or designee. The employee or designated representative may be charged a reasonable fee for copies made at his/her request.

When a supervisor requires access to the personnel file of an employee under his or her supervision for the handling of personnel matter, the supervisor must obtain authorization from the CEO or designee.

Employees are expected to inform their supervisors of any changes in or corrections to information recorded in their individual personnel file such as home address, telephone number, person to be notified in case of emergency, or other pertinent information.

15.02 PERSONNEL ACTION FORM

The Personnel Action Form is the official document for recording and transmitting to the personnel file each personnel action. This form is used to promote uniformity in matters affecting:

- position Title and Classification
- Group and Pay Rate
- Annual Salary and
- Other actions affecting the employee's status

Each Personnel Action Form becomes a permanent part of the employee's personnel file and a copy is given to the employee.

15.03 CONTENTS OF PERSONNEL FILES

An employee's personnel file contains:

- A copy of the employee's application for employment.
- A signed copy of the employee's acknowledgment of receiving personnel policies and procedures and the class (job) description for the position he or she currently occupies.
- Personnel action forms.
- Performance evaluation records.
- Records of any citation for excellence or awards good performance.
- Records of any reprimands or other disciplinary actions.
- Any other pertinent information having a bearing on the employee's status.
- Signed acknowledgement of confidentiality and victim-advocate privilege agreement to be updated annually.
- Documentation of orientation, initial training, and employee development.

15.04 LEAVE RECORDS

Official records of annual leave and sick leave accrual and of leave usage will be kept for each eligible employee by an employee designated by the CEO. Leave records are updated at the end of each pay period. Leave balances are shown on the official record to reflect any remaining leave to which an employee is entitled. Employee Leave records will be kept in the Accounting Department.

15.05 OPEN RECORDS

The Texas Public Information Act defines information that is releasable. With limited exceptions under the Act, all information in a personnel file is public with the exception of an employee's home address, telephone number, or information about family members if so elected by the employee.

16.00 REIMBURSEMENT OF EXPENSES

16.01 GENERAL POLICY

Employees will be reimbursed for necessary and reasonable job-related expenses incurred in the authorized conduct of the Mission business. All requests for reimbursement of expenses are subject to requirements of documentation and reasonableness, and will be honored in conformance with the following policies and procedures. Expenses which are not permitted under the terms of grants, contracts, or agreements will not be reimbursed.

16.02 REIMBURSEMENT FOR TRAVEL EXPENSES

16.02.01 To be subject to reimbursement, travel by Mission employees must be approved in advance by the CEO. Approval for reimbursement for in-city travel for the conduct of Mission business may be made on an on-going or "blanket" approval basis.

16.02.02 Reimbursement for travel expenses, including in-city travel, will be at the rates specified and generally in accordance with the rules established for State of Texas employees, as published by the State Comptroller of Public Accounts.

16.02.03.1.1 All reimbursement will be supported by evidence of miles driven, and other documentation of expenses incurred, as certified by the employee. Electronic staff signatures may be allowed on mileage forms if authorized in contracts and if prior approval in using this method is obtained from the CEO.

17.00 AGENCY VOLUNTEERS

17.01 GENERAL POLICY

In most cases, persons wishing to volunteer with Twin City Mission must complete and submit a signed volunteer application to the administration office or to the program director of the program in which they're interested in volunteering. Some one-time group projects may be exempt from this process due to the limited or non-existent client contact and close staff supervision of the volunteer group.

Depending on duties, a criminal background check and/or reference check may be required. A volunteer placement may be denied as a result of criminal background or reference check results.

Upon selection, volunteers will receive an orientation to their duties and to the program to which they're assigned. Volunteers must agree to abide by confidentiality policies and document their consent.

Volunteers will be assigned to and supervised by a designated staff member during the course of their duties. Every effort will be made to match volunteer's skills and interests with existing needs of the agency.

A volunteer may be asked to discontinue service for disruptive, inappropriate or illegal behavior or if the need for the placement no longer exists. A volunteer shall not exploit his or her position of trust with a client or former client.

Employees of Twin City Mission will not be allowed to volunteer their time as FLSA laws may require compensation which has not been budgeted.

18.00 THEFT, FRAUD, ABUSE & WASTE

18.01 POLICY: Twin City Mission (TCM) employees are responsible for safeguarding and preserving the assets and resources of the Agency and ensuring they are used only for authorized purposes, in accordance with TCM policies and applicable law. All employees are responsible for reporting suspected theft, fraud, abuse, waste or unlawful or improper use of resources, including funds, supplies, data, technology and property or position.

18.02 DEFINITIONS: Theft means knowingly taking, exercising unauthorized control over, or making an unauthorized transfer of interest in, or receiving or disposing of property of another, including agency property or funds, with the intent to deprive the owner, including, but not limited to, embezzlement, obtaining money by false pretenses, fraudulent conversion or misappropriation of agency funds or authorizing or receiving compensation for goods not received or services not performed.

Fraud means any intentional act or omission designed to deceive others that results in a loss or other disadvantage to resources or achieving a gain or advantage to which an employee or other person would not normally be entitled, including, but not limited to, making false statements or creating or reporting false information.

Abuse means intentional or willful destruction, diversion, manipulation, misapplication or misuse of resources, including, but not limited to, destruction, damaging or removal of records or property. Waste means intentional or willful expenditure, consumption, mismanagement, squandering or use of resources, resulting in unnecessary costs.

18.03 PROCEDURES: The following procedures should be followed in reporting suspected or detected fraudulent activity:

1. An employee with knowledge of suspicion of theft, fraud, abuse, waste or unlawful or improper use of agency resources involving TCM, shall report that information to a Supervisor. An employee with knowledge or suspicion of theft, fraud, abuse, waste or unlawful use of TCM resources involving an immediate supervisor shall report that information to an employee at a level above the immediate supervisor or to the CEO.

2. The Supervisor shall immediately submit the report to the CEO.

3. Unreasonable failure to report such information as required may result in discipline, up to and including dismissal.

4. The employee or supervisor who suspects fraudulent activity should not attempt to conduct an investigation.

5. It is a violation of agency policy to retaliate against an employee who, in good faith, reports dishonest or fraudulent activity. (See Whistle Blower Policy Guidelines, Personnel Policy 13.03.01)

The following procedures should be involved for investigating suspected or detected fraudulent activity:

1. The employee designated with responsibility for receiving, documenting fact-finding steps and action upon reports under this policy is the appropriate Program Director. A Director or other person who receives a report of suspected theft or fraud shall report that information to the CEO, unless the CEO is implicated in which case the information shall be reported to the Board President.

2. The Director shall inform the CEO, unless implicated, in which case the Director shall inform the Board President.

3. The Director shall document when the report or complaint was made and when the review or investigation was started and completed.

4. The Director shall take reasonable and appropriate action in response to receipt of a report, which may include an internal investigation, commission of an audit, referral to law enforcement officials, recommended policy or procedure amendments, a report summarizing findings or other steps. The Director shall consult the CEO and information shall be kept confidential as directed by the CEO.

5. The Director, with assistance from the CEO, has the primary responsibility for the investigation. If the investigation reveals that fraudulent activities have occurred, the Director will issue a report to the appropriate officials.

6. Employee discipline, up to and including dismissal will follow PP 11.00 Discipline Policy.

7. Decisions to prosecute, or involve appropriate law enforcement and/or regulatory agencies for independent investigation will be made by the CEO in consultation with Board Policy.

8. The CEO is also responsible for periodic review of TCM internal control procedures, making recommendations for appropriate controls and staff training to minimize opportunities for theft or fraud. If report or complaint prompts any internal control or process changes in order to mitigate concerns, those shall also be documented.

TCM must immediately report to the Texas Health and Human Services Commission (HHSC) Family Violence Program and HHSC Office of Inspector General any suspected or confirmed fraud, waste, or abuse of funds paid from the HHSC contract related to family violence service delivery, whether or not such suspected or confirmed fraud, waste, or abuse was committed by the center's employees or TCM subcontractors.

In addition to reporting to HHSC, TCM must also report the fraud, waste, or abuse to the Office of Attorney

General of Texas or the State Auditor's Office.

TCM must fully cooperate with HHSC, the Office of Attorney General of Texas, the State Auditor's Office, or any other state or federal regulatory agency involved in the investigation of the allegation of fraud, waste, or abuse.

TCM must not unlawfully disclose any personally identifying information of a victim in the course of reporting fraud, waste, or abuse.

TCM must comply with 42 United States Code (U.S.C.) Chapter 110, the Family Violence Prevention and Services Act, and Texas Family Code Chapter 93 during the investigation.

18.04 TRAINING:

All employees are required to participate in fraud prevention and detection training on an annual basis.

Training content and format will be determined by the Directors with consultation from the CEO. The training requirement may be satisfied by classroom instruction, a seminar or online training, provided it is approved by the CEO. The training must include review of this policy and the required Code of Conduct. Each employee must agree to comply with the policy and Code of Conduct. The documentation that employees have met the annual training requirement will be kept in the employees personnel file.

Digital Attachment 3

Twin City Mission Conflict of Interest/Political Activity/Anti-Lobbying Policies

Twin City Mission Political Activity/Anti-Lobbying Policies - Twin City Mission Fiscal Management Procedures - Page 12

9.22 Political Activity and other restrictions

TCM employees may not use any state or federal funds for political purposes or to engage in other partisan political activities, such as sponsoring candidate forums, distributing brochures, voter transportation, or voter registration. However, a facility originally assisted with state or federal funds may be used on an incidental basis to hold meetings, candidate forums, or voter registration, provided that all parties and organizations have access to the facility on an equal basis and are assessed equal rent or use charges.

Twin City Mission Conflict of Interest/Political Activity - Twin City Mission Policy and Procedures – Page 8

2.05 CONFLICT OF INTEREST

An employee or contract employee of the Mission shall not have financial interests in the profits of any contract, service, or other work performed by the Mission or personally profit directly or indirectly from any contract, purchase, sale, or service between the Mission and any person or company.

The employees or contract employee of the Mission shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors, or parties to sub-agreements. However, the Chief Executive Officer may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value.

Any employee or contract employee may not:

(1) solicit or accept or agree to accept financial benefits, other than from the Mission, that might reasonably tend to influence his or her performance of duties for the Mission or that he or she knows or should know is offered with intent to influence the employee's performance;

(2) accept employment or compensation that might reasonably induce him or her to disclose confidential information acquired in the performance of official duties;

(3) accept outside employment or compensation that might reasonably tend to impair independence of judgment in performance of duties for the Mission;

(4) make any personal investment that might reasonably be expected to create a substantial conflict between the employee's private interest and duties for the Mission; or

(5) solicit or accept or agree to accept a financial benefit from another person in exchange for having performed duties as a Mission employee in favor of that person.

(6) participate in the selection, award or administration of a contract supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, contract employee, officer, or any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated has a financial or other interest in the firm selected for an award.

Violations of this policy are subject to disciplinary action up to and including dismissal.

2.06 POLITICAL ACTIVITY

Employees of the Mission are encouraged to vote and to exercise other prerogatives of citizenship consistent with state and federal law and these policies.

CITY OF COLLEGE STATION

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDING PROPOSAL
Public Service Agencies – FY 2026-2027

Agency Unlimited Potential

Agency Contact Amanda Cross

Agency Address 1115 Anderson St Bldg 100 College Station, TX 77840

Contact Phone 979-485-1341

Contact E-Mail across@upbrazosvalley.org

Program Name Proposed for Funding Transitional Living for Former Foster Youth

Summary Funding Request

CDBG Request ($)	$50,000
All Other Sources ($)	
Total Program Budget ($)	$0

Line Item Requests

List in order of priority from high to low	
Personnel - Resident Coordinator Intern Stipend	$25,000
Transitional Living Program Supplies – Mix and Mingles, Life Skills, Education, legal documentation, emergency food and personal hygiene supplies, counseling services, and transportation.	$15,000
Operational Costs – Utilities such as electricity, water, sewage, and trash and unexpected emergency repairs.	$10,000
Total Amount	**$50,000**

Part One: Agency Information

A. <u>Agency Overview</u> - **Please give general information about your agency in the following order: mission statement, history/overview of your agency, general goals and measurable outcomes of your agency.**

Unlimited Potential Brazos Valley is a 501(c)(3) non-profit organization whose purpose is to provide services to former foster youth now ages 18-25.

Our mission: We support former foster youth in becoming independent, successful adults through positive relationships, individualized support and education, and connections to community resources.
Our vision: We envision a future in which all Brazos Valley former foster youth have the resources and support to transition successfully to adulthood and to reach their full potential.
History/Overview
Unlimited Potential began in 2014 under the Court Appointed Special Advocate (CASA) program, serving both current and former foster youth ages 16-24. UP received designation as its own 501(c)(3) in May 2018 and narrowed its focus to serve only former foster youth ages 18-25. Originally envisioned as strictly a mentoring program it has quickly grown into much more. Unlimited Potential serves former foster youth in the following areas:

- Housing
- Basic needs such as food, personal hygiene supplies, household items
- Emergency assistance
- Psychological services
- Education
- Healthcare access
- Parenting support and Child Care
- Legal Support
- Application fees
- Employment Support
- Transportation

Strategic Plan Goals

- Provide transitional housing to 6-10 most vulnerable clients between ages 18-25
- Provide an environment that encourages the development of life skills and independent living
- Improve housing retention rate, employment rate, and educational accomplishments.
- Improve access to services within the community

Measurable Outcomes

- Number of clients enrolled in our transitional housing program
- Percentage of clients employed each quarter
- Percentage of clients maintaining employment at 3, 6, 9, and 12 months
- Number of clients enrolled in or completed educational advancement opportunities.
- Number of clients who successfully attend appointments with other community agencies.

B. Board Members –

a. How many members are on the Board? 11

b. How many board seats are mandatory/required by your Charter? 9

C. Does your Agency have a strategic plan?

☒ Yes ☐ No

Please describe your Agency's planning efforts and process (strategic plan, Board planning retreats, etc...)

Unlimited Potential maintains an active Board of Directors that meets monthly to oversee the organization and its success. Additionally, our annual retreat is on May 1, 2026. At this retreat, we will assess our current program and work towards improvements and sustainability.

Part Two: Program Information

A. Program Name Proposed for Funding Transitional Living for Former Foster Youth

B. Complete Description of Program:

Unlimited Potential Brazos Valley, is a 501(c)(3) non-profit organization whose purpose is to provide services to former foster youth ages 18-25, all of whom are victims of crime. We support former foster youth to become independent, successful adults through positive relationships, individualized support and education, and connection with community resources. Each year in Texas, approximately 900 youth age out of the foster system without any support. As a result of a failed foster care system, for most foster youth, turning 18 is not an event filled with joy and excitement, but rather a day shadowed by dread and anxiety, as that is the day they no longer receive support from the system that controlled almost all of their childhood. Unless they have supportive foster parents, they must pack up their meager belongings and exit the only life they have known for a long time to face the world alone with no support, no resources, and often nowhere to go. That is where Unlimited Potential's Transitional Living Program hopes to be a refuge for some of these vulnerable youth. As victims of abuse and neglect during the most vulnerable parts of their lives, our clients lack basic life skills. As a result, we are entering a new phase of our services: transitional living, so these clients can learn to be independent adults. These transitional living cottages will increase our operational needs with ongoing expenses. Unlimited Potential's new Transitional Housing Program aims to help stabilize these youth. This grant provides operating funds to help fill in their gaps and support their growth into adulthood. Among the areas for which we need funds are:

- Transitional Housing
- Basic needs such as food, personal hygiene supplies, and household items
- Emergency assistance
- Psychological services
- Education
- Healthcare access

- Legal documentation fees
- Employment Support
- Transportation
- Operational costs for the cottages (i.e. utilities, general maintenance, and emergency repairs)
- Staff costs

C. Is funding being requested for a position?

☒ Yes ☐ No

If yes, please name the position

Resident Coordinator

If yes, is this an existing position?

☒ Yes ☐ No

D. Describe the need for this program in the community.

A child enters the foster care system due to an affirmative finding of abuse or neglect by a parent or caregiver. From there, parents and guardians are required to cooperate with a plan set forth by the court system and child welfare system to remove the danger to the children and successfully regain custody. When that does not happen, children enter long-term foster care. If a permanent home is not found for these children, they remain in foster care until their 18th birthday. These children have their entire lives dramatically altered due to circumstances beyond their control. The foster care system usually does not prepare these youth for adulthood nor provide what they need. For example, a child who changes schools seven times in one year has profound consequences for their educational development, often resulting in gaps that go unfilled. Even more, the number of moves adversely affects their medical care, basic needs, emotional health, and other aspects of their well-being. If they are in group homes, which is quite common among older foster youth, they may not have been taught to cook, clean, do laundry, manage money, and other basic skills. Upon their abrupt exit from the foster care system, they are thrust into the world. Oftentimes, they immediately become homeless, remain a lifelong victim to the circumstances of their childhood abuse and neglect, unless someone intervenes on their behalf. Unlimited Potential's Transitional Housing Program will address this problem intentionally.

Unlimited Potential is in DFPS Region 007. There are currently 941 youth in the foster system from our region. In the month of December, there were 1397 new investigations of physical, sexual, and emotional abuse, as well as abandonment and neglect affecting 2,204 alleged victims. This data indicates we will likely see an increase to the number of youths in the foster system in our region. Region 007 is the 3rd most populous region in the DFPS foster system. We assert that this indicates we

will have the 3rd-highest rate of aging out of the system, which underscores the critical role of the transitional services Unlimited Potential provides in this region.

E. How will this program address this need?

Unlimited Potential's approach is that all our clients, with sufficient support, teaching, and opportunities, are capable of becoming independent, productive, competent, and successful adults. The Transitional Housing Program teaches the clients, among other knowledge and skills taught to all of Unlimited Potential's clients, how to be a good tenant. These skills include, but are not limited to:

- Paying rent on time
- Getting along with other tenants
- Being respectful of shared spaces
- Healthy conflict resolution.

There are weekly house meetings during which conflicts can be resolved with the help of staff. One of our board members is a trained and experienced mediator who is available for interventions that are more serious.

Among the activities open to all clients are:

- Lessons on budgeting
- How to balance a checkbook
- How to cook
- How to do laundry
- How to clean
- Help finishing high school or getting a GED
- Tutoring on GED topics
- Career planning.

F. How will clients benefit from participation in this program?

Our funding request is to support the clients in the Transitional Living Program. The statistics for children aging out of the foster system are grim without intervention. Reaching these goals is a daunting task given the grim data about former foster youth. These include:

- 20% of former foster youth are homeless within a year of reaching 18, some on their 18th birthday.
- Only 1 out of 2 will have some form of gainful employment by the age of 24.
- 7 out of 10 females will become pregnant by age 21, too many before age 18, with about half of our clients being single parents.
- 30% of all foster youth leave foster care having met lifetime diagnostic criteria for Post-Traumatic Stress Disorder (PTSD).
- Less than 3% chance that these young adults will earn a college degree at any point in their life.
- Within two years of aging out, 25% of former foster youth will become involved with the criminal justice system.

The support for this program will allow our clients to break free of these statistics and provide a foundation for leading successful adult lives. This will be the start to adult life they deserve,

G. Describe the present and future benefits to the community from this program.

Since this is a new program, we have not yet had the opportunity to see the current benefits. However, we anticipate that future benefits for our community are:

- a decrease in homelessness.
- a decrease in criminal activity.
- an increase in the number of gainfully employed citizens.
- an increase in college graduates.
- a decrease in the number of individuals dependent on government aid and funded programming.

H. Describe support in the community for this program.

Unlimited Potential has had immense support in the community for this program. We have received in-kind donations for the construction of the facilities from the following companies:

- Stylecraft
- South Construction
- SZS Architecture
- City of College Station
- TMJ Electric
- Slim Plumbing
- Woodson Lumber
- Paradise Landscaping
- DeWitt Construction Services
- Wisenbaker Builder Solutions
- Schultz Engineering
- James Hardie
- Hob Knob Interior Hardware

I. Describe the experience, training, education, and certifications of the staff and volunteers working with the program.

Lead Case Manager
Our full-time lead case manager has a background that includes employment at a domestic violence women's shelter and at our local MHMR division. She is also working towards a master's degree in social work. Her experience provides our Transitional Living Program with a meaningful perspective, helping ensure we meet our clients' needs.
Case Manager

Our full-time Case Manager earned a bachelor's degree in sociology. Graduating in May 2024, she is up to date on modern practices in the field, allowing her to be an advocate for client success and integration into adult society.

Resident Coordinators

Since we need someone overnight every night, we have three part-time Resident Coordinators, all with similar qualifications. The residential coordinators have experiences that include social work, public education, juvenile detention, and hospitality management.

Executive Director

Our Executive Director has served in the higher education and nonprofit sectors for over 20 years. With an extensive background in education, research, community relations, and fundraising, she leads Unlimited Potential with the knowledge, experience, and skill to make the most impact while being a good steward of funds.

Volunteers

Unlimited Potential maintains a vast roster of volunteers with expertise in various life skill areas that will be taught, and the willingness to do so. For instance, we have a retired math professor to help tutor those working to pass their GED, a retired business professor who teaches personal finance and budgeting as well as a realtor who offers her time to review lease agreements with our participants

J. Describe your program evaluation tool. What trends have been observed in collected data? How has performance measurement impacted your program?

As stated above, the overall goal of this project is to grow our clients into productive, independent, and successful adults. In particular, this project aids in their growth as tenants, in self-care, and in interpersonal relationships through the services and activities listed above. Data that will be collected includes:

1. The number of tenants served in the transitional housing.
2. Successful completion of core program competencies in accordance with the Independence Plan tailored to each client.
   A. Education - Obtain a high school diploma or GED. Higher Education.
   B. Financial Literacy - Budget planning, credit management, major purchases, and financial planning.
   C. Basic Life Skills - Cooking, cleaning, interpersonal relationships
   D. Mental Health and well-being - Counseling services, spiritual health opportunities, healthy relationships

The number of clients taught, and the number who succeed in each area and specifics listed will be tracked by case managers and saved in a password-protected file to ensure confidentiality. If the number of successes is lower than expected, the relevant program will be reassessed, and changes will be made.

K. Using the form below, provide the time period and implementation plan for the program or program component to be funded.

Date	Action	Description
October 2026-September 2027	Transitional Living for Former Foster Youth	Identify participants who would benefit from our Transitional Living Program. Move them into our facilities and begin working on their individualized Independence Plan.

L. Define the program service area.

Unlimited Potential participants are former foster youth ages 18-25 in the Brazos Valley.

M. Please give pertinent demographic information related to your Program clients (age, race, ethnicity, gender, etc.). Please provide numbers and percentages.

Ages 18-25, 100% **75% Black or Hispanic** **25% White, Non-Hispanic Origin**

N. Report percentages of clients served only by the PROGRAM for which funding is being requested:

College Station	Other	Total
100		**100%**

O. Report percentage of clients served only by the PROGRAM for which funding is being requested, in the following counties listed below:

Brazos	Burleson	Grimes	Leon	Madison	Robertson	Washington	Other	Total
100								**100%**

P. Below are the 2025 HUD Income Limits based on family household size showing 80% of the area median income. In order for a program to be eligible to receive CDBG Public Service Agency funding, at least 51% of clients served must be documented to be at or below these limits for their family size. Please use this information to complete the chart below.

1	2	3	4	5	6	7	8
$49,600	$56,650	$63,750	$70,800	$76,500	$82,150	$87,800	$93,500

Complete the table for the number of unduplicated clients served by the agency for the program(s) for which funding is being requested.

	10/1/2024 – 9/30/2025	10/1/2025 - 03/11/2026	10/1/2025 – 9/30/2026	10/1/2026 – 9/30/2027
	(Last Year)	(Current Year)		(Next Year)
	Actual	Actual to Date	Estimate	Projected
Total Unduplicated Clients	0	0	10	10
No. < Low/Mod				
Percentage < Low/Mod				

Q. If Provide a testimonial or client impact statement for this program if the program is currently established.

This is a new program. We will be able to provide this during the grant-reporting year.

Part Three – Financial Information

Summary Funding Request

CDBG Request ($)	$50,000
All Other Sources ($)	
Total Program Budget ($)	$0

Line-Item Requests

List in order of priority from high to low	
Personnel - Resident Coordinator Intern Stipend	$25,000
Transitional Living Program Supplies – Mix and Mingles, Life Skills, Education, legal documentation, emergency food and personal hygiene supplies, counseling services, and transportation.	$15,000

Operational Costs – Utilities such as electricity, water, sewage, and trash and unexpected emergency repairs.	$10,000
Total Amount	**$50,000**

A. **Program Budget Report**
Please complete the Program Budget Report using the provided Excel document and attached as attachment A.

B. **Personnel Form**
If requesting funding for personnel, please complete the Personnel Form using the provided Excel document and attach as attachment B.

C. **If the organization is recommended to receive a lower amount of College Station CDBG funds than requested, at what amount of funding can the organization still deliver meaningful services? What changes would you need to make in your organization to achieve the same level of service if full funding were not awarded? How would this impact the other programs of your agency?**

Since this is a new program, Unlimited Potential is committed to seeking multiple channels of support to ensure the success and longevity of this program.

D. **What is your plan to reduce or eliminate CDBG funding for this program in the future? Describe your organization's financial planning for future project sustainability. Explain the organization's ability and action to develop alternate future sources of funding to support the program.**

Our goal is to build our Transitional Living Program into a self-sustaining program by helping our residents acquire HUD SRO (single room occupancy) vouchers through the Foster Youth Initiative program. This will not only cover operational costs in the future but also help us achieve one of our program goals: simulating and teaching good tenant-landlord relationships.

E. In terms of cents per the dollar – for your fundraising efforts, how much does it cost you to raise a dollar?

It currently costs 16 cents per dollar for fundraising efforts.

F. If requesting funding for a position or contract labor, explain what that position or contract laborer has to do with the services you provide.

Due to the immaturity of our clients, there is a need for a staff person in the administrative office as close to 24/7 as possible. Some hours will be covered by daytime staff on call for the times when none of them are in the office and a Residential Coordinator is not.

G. Explain how each of the items in your line item budget connect to the program you are applying for. Why are these critical to the program?

Personnel
The Residential Coordinator position is shared by three part-time staff who will be there from 11:00 pm to 7:00 am. Half of our funding request will be put towards paying their salaries.

Transitional Living Program Supplies
This request is for perishable goods that are needed in the residential cottages. These include:

i) Emergency food so that our residents know that they have food security, which is very necessary since most of them have experienced food insecurity sometimes in their lives.
ii) Paper products such as paper towels and paper plates.
iii) Cleaning supplies.
iv) Toiletries.

The rest of the funds requested in this area are for life skill activities and needs. These include:

i) Wi-Fi in the cottages to support their job searches and education.

ii) Cooking classes and the necessary supplies.
iii) GED tutoring
iv) Supplies for Mix and Mingle meetings at which volunteers get to know the clients, present their skills and interests, and simply talk one-on-one with the clients.

Not only is information imparted, but it is also expected that mentoring relationships will grow organically from the repeated familiarity with a wide variety of volunteers.

Operational Costs

With the addition of this program comes and increase in utilities for our organization. While we aim to have this covered in the future through the HUD SRO voucher funds it is a significant need at this time.

Part Four – Basic Eligibility Criteria

Does your organization have 501(c)3 tax-exempt status?

X Yes · No · Not Applicable – Governmental Entity or other eligible organization

Date of Incorporation: **May 18, 2018**

1. Will at least 51% of the clients served by the program you are requesting funding for have household incomes at or below 80% of the area median income? **Yes**

2. Will you be able to gather sufficient income documentation to verify that at least 51% of the clients served by the program you are requesting funding for have household incomes at or below 80% of the area median income? **Yes**

3. Will your program solely serve one of the populations listed below?

   ☐ Abused children
   ☐ Battered spouses
   ☐ Severely disabled adults
   ☐ Homeless persons
   ☐ Illiterate adults
   ☐ Persons with HIV/AIDS
   ☐ Migrant farm workers
   ☐ Elderly
   ☒ No

4. Is your program of such a nature and in such a location that it can be concluded that clients are primarily low and moderate income? An example is a day care center that is designed to serve residents of a public housing complex. ☒ Yes ☐ No

5. Describe how your program meets the following regulation– Explain how the City of College Station would benefit from non-College Station residents receiving services through this program. What "reasonable benefits" would the City of College Station receive if some clients of your program reside outside the College Station City Limits?

The Transitional Living for Former Foster Youth program will only exist in the city limits of College Station.

§ 570.309 Restriction on location of activities.

CDBG funds may assist an activity outside the jurisdiction of the grantee only if the grantee determines that such an activity is necessary to further the purposes of the Act and the recipient's community development objectives, and that reasonable benefits from the activity will accrue to residents within the jurisdiction of the grantee. The grantee shall document the basis for such determination prior to providing CDBG funds for the activity.

6. Are there any eligibility restrictions for clients accessing your program? ☒ Yes ☐ No
   Explanation: **Unlimited Potential serves former foster youth ages 18-25. To qualify for this program clients must meet this eligibility criteria.**

7. CDBG regulations require grantees and subrecipients to collect and report demographic information, as well as to document income. Refer to Sample Intake Form. How will your organization collect the required information? **Unlimited Potential will follow all designated intake procedures and required documentation when clients seek our program.**

8. Please describe your client tracking system and how you ensure unduplicated clients are counted correctly **Unlimited Potential Utilizes Casebook, a case management software to ensure accurate data collection.**

9. Do any of the following describe your program's purpose? (Indicate all that apply):
   - Help prevent homelessness? ☒ Yes ☐ No
   - Help the homeless? ☒ Yes ☐ No
   - Help those with HIV / AIDS? ☒ Yes ☒ No
   - Help persons with disabilities? ☒ Yes ☒ No

10. **Is the program for which you are applying for funding new or currently existing?**
    ☒ New ☐ Currently Exists

11. Has your organization received funding from a State, County or City (not counting College Station CDBG funds) for this program in the 2022-2023 year? ☐ Yes ☒ No
    a. If yes, what was the amount?
    b. Will the CDBG funds you are currently applying for replace the City, County or State funding? ☐ Yes ☒ No

12. Is your organization faith-based? ☐ Yes ☒ No

13. If you checked "Yes" to Question 12, briefly explain how your agency will demonstrate compliance with 24 CFR 570.200(j) which prohibits inherently religious activities.

14. Did your organization spend more than $750,000 in Federal awards during its most recent fiscal year? ☐ Yes ☒ No

15. Will your organization be able to comply with the Insurance Requirements listed in Section 4.5 of the Request for Proposals? ☒ Yes ☐ No
    Explanation:

16. Which of the needs identified in the City's 5-Year Consolidated Plan does this program meet?

- ☒ Public Services
- ☒ Homelessness Services
- ☒ Special Needs Services
- ☒ Economic Development Assistance
- ☐ Homeownership – Financial Literacy
- ☐ Homelessness – Outreach and Assessment
- ☐ Rental Housing - Rehabilitation
- ☐ Rental Housing – Construction
- ☐ Owner Housing – Rehabilitation / Reconstruction
- ☐ Owner Housing – Demolition
- ☐ Homeownership – Construction
- ☐ Homeownership – Down Payment Assistance
- ☐ Homelessness – TBRA Security Deposits

The City's 2025 – 2029 Consolidated Plan can be found here:
https://www.cstx.gov/media/squl1ham/2025-2029-consolidated-plan.pdf

UNLIMITED POTENTIAL
Board of Directors
FY 2026

Officers
Liana Rike, President
Mark Browning, Vice President
Carol Wagner, Secretary
Delores Crum, Treasurer
Jacque Flagg, Past President

Mark Browning
Extraco Banks
markbrowning88@gmail.com
979-255-0336
Start: July 2024
End: August 2031

Stephen Cisneros
Texas A&M AgriLife Research
stephen.cisneros@ag.tamu.edu
915-929-1500
Start: January 2026
End: August 2033

Delores Crum
Premier Events
Delores@premiereeventsonline.com
512-801-0456
Start: July 2024
End: August 2030

Jacqueline Flagg
Jacque's Toys – Retired
jacquetoy@icloud.com
979-574-6596
Founding Director 2018

Sue Geller
TAMU - Retired
geller@tamu.edu
979-777-0830
Start: July 2024
End: August 2030

Jean Ricciardello Phelps
CPA/Attorney – Shane Phelps Law
jean@shanephelpslaw.com
979-220-5455
Start: September 2025
End: August 2031

Ted Randall
MCH Family Outreach
acromic@hotmail.com
979-587-0417
Founding Director 2018

Liana Rike
Tucker Inspections
lianarike@gmail.com
979-219-1639
Start: September 2020
End: August 2026

Becky Russell
Retired
beckyrussell7@gmail.com
979-229-3902
Start: September 2022
End: August 2028

Debe Shafer
TAMU – Retired
979-229-1954
debemccshafer@gmail.com
Start: January 2026
End: August 2033

Carol Wagner
TAMU - Retired
carolwagner109@gmail.com
Start: September 2023
End: August 2029

Ex Officio
Amanda Cross
Executive Director
254-366-3301
across@upbrazosvalley.org

UNLIMITED POTENTIAL ORGANIZATION CHART

Unlimited Potential Board of Directors

Amanda Cross, MA
EXECUTIVE DIRECTOR

Ali Marler
PROGRAM/LEAD CASE MANAGER

Unlimited Potential Volunteers

Noemi Vences
CASE MANAGER

Telerisha Williams
RESIDENCE COORDINATOR

Lori Zimmerman
RESIDENCE COORDINATOR

UNLIMITED POTENTIAL

INDEPENDENCE PLAN

Participant Accountability Agreement

Participant Name: _____
Program Entry Date: _____
Case Manager: _____

Purpose:

This Independence Plan outlines the standards and responsibilities required for successful participation in the program. The program provides structured support; however, progress depends on consistent engagement, follow-through, and personal responsibility.

Participation in this program is voluntary. Continued enrollment requires active participation.

ACTIVE PARTICIPATION STANDARD

An **Active Participant** will:

- Attend all scheduled meetings, classes, and required appointments
- Provide advance notice if unable to attend
- Respond to staff communication within 24 hours
- Complete action steps by deadlines
- Conduct themselves respectfully with staff, residents, landlords, employers, and partners
- Immediately report changes in housing, employment, income, or legal status

Failure to meet these standards may result in corrective action, increased structure, or dismissal from the program.

Participant Initials: _____

1. EDUCATION REQUIREMENTS

Your educational goals may include community college, trade school, or traditional university. However, it is important for Unlimited Potential participants to further their knowledge and understanding of their desired career field.

Education Goals:

Required Measurable Actions:

Enroll in identified program by: _____
Maintain ___% attendance
Complete assignments on time
Submit financial aid documentation by: _____
Maintain communication with academic advisor

Participant Actions to achieve Educational Independence:

1.
2.
3.

Non-attendance, withdrawal without notice, or academic dishonesty may result in immediate plan reassessment.

Participant Initials: _____

2. HOUSING STABILITY REQUIREMENTS

Maintaining stable housing provides our clients with the safety and consistency they need to focus on employment, education, and personal growth. A solid housing foundation reduces crisis, supports mental and physical well-being, and creates the stability necessary to build long-term independence.

Housing Goal:

Required Standards to achieve Housing Independence:

Rent paid on time
No lease violations
Maintain safe and sanitary living conditions
No unauthorized occupants
Report maintenance issues promptly

Financial Preparation:

Save $_____ toward emergency fund
Save $_____ toward future housing costs

Unsafe behavior, property damage, guest violations, or failure to maintain space may result in housing termination and program review.

Participant Initials: _____

3. HOLISTIC WELLBEING RESPONSIBILITY

Holistic well-being ensures our clients are supported mentally, physically, emotionally, and socially as they work toward independence. When the whole person is cared for, they are better equipped to make healthy decisions, maintain stability, and build a sustainable future. **Unlimited Potential clients are required to attend 6 mental health sessions, 1 mental health assessment, 1 physical assessment, 1 vision and 1 dental appointment.**

Required Actions to Achieve Wellbeing Independence:

Attend scheduled and required medical/mental health appointments
Follow prescribed treatment plans
Engage in coping strategies prior to behavioral escalation
Seek support before crisis escalation

Substance misuse, violence, or refusal to engage in required health supports may result in disciplinary action or discharge.

My Wellness Goal:

Participant Initials: _____

4. FINANCIAL FITNESS REQUIREMENTS

Financial fitness empowers our clients to manage their income, build savings, and make informed decisions that support long-term stability. Developing strong financial habits reduces crisis, increases confidence, and creates a pathway toward true independence.

Financial Goal:

Required Financial Actions to Achieve Financial Independence:

Maintain employment or active job search
Disclose income changes within ___ hours
Create and maintain a monthly budget
Save $_____ per paycheck
Participate in financial literacy sessions

Dishonesty regarding income, misuse of funds, or refusal to budget may impact continued participation.

Participant Initials: _____

5. CAREER DEVELOPMENT REQUIREMENTS

Career development equips our clients with the skills, confidence, and professional connections needed to secure meaningful employment. By investing in their growth and long-term goals, they gain the stability and opportunity necessary to build independent and sustainable futures.

Current Employment Status:

Unemployed
Employed – Part-Time
Employed – Full-Time
Employed but seeking higher wages or advancement

Career Goal:

(Examples: secure full-time employment, increase income, transition to career field, obtain promotion, complete training program)

If Currently Unemployed:

Required Expectations:

Submit ___ job applications per week
Attend all scheduled interviews
Register with workforce services (if applicable)
Follow up on submitted applications
Report employment offers within ___ hours

Failure to actively seek employment may result in corrective action.

If Currently Employed:

Employment must demonstrate stability, professionalism, and progression toward self-sufficiency.

Required Expectations:

Maintain consistent attendance and punctuality
Maintain professional conduct
Remain free from workplace misconduct
Report disciplinary action or job loss within ___ hours

If Seeking Better Employment or Advancement:

Participants who are employed but underemployed are expected to pursue income growth and career progression.

Required Advancement Actions:

- Submit ___ higher-wage job applications per week/month
- Update resume by: _____
- Apply for promotion by: _____
- Enroll in certification/training by: _____
- Meet with workforce advisor

- Develop a 6-month income growth plan

Maintaining stagnant employment without effort toward advancement, when advancement is necessary for self-sufficiency, may result in plan reassessment.

Income Growth Target:

Current Monthly Income: $_____
Target Monthly Income: $_____
Target Achievement Date: _____

Participant Initials: _____

BARRIERS & RESPONSIBILITY

Anticipated Barriers:_____

_____

Participants are expected to communicate barriers before they become crises. Staff support is available; however, failure to request assistance does not excuse noncompliance.

CONSEQUENCES OF NON-COMPLIANCE

Failure to meet participation standards may result in:

Verbal warning
Written corrective action plan
Increased supervision or restrictions
Loss of privileges
Financial contribution requirement adjustments
Program discharge

Program leadership reserves the right to determine appropriate intervention based on severity, safety, and repeated noncompliance.

PARTICIPANT AGREEMENT

I understand the expectations outlined in this Independence Plan. I acknowledge that services are contingent upon active participation and compliance with program standards. I agree to communicate honestly, follow through on required actions, and accept responsibility for my progress.

Participant Signature: _____ Date: _____

Staff Signature: _____ Date: _____

July 8, 2025

Unlimited Potential Inc
4001 E 29th St Ste. 118
Bryan, TX 77802

Please find enclosed a copy of your 2023 Federal Tax-Exempt Organization tax return for your records. Your federal return will be electronically transmitted to the IRS on ; therefore, do not mail your federal Form 990 to the IRS.

If you have any questions about your tax return, please contact us. Thank you for letting us be of service to you.

Sincerely,

COTTENS BOOKKEEPING & TAX SERVICE LLC
4301 PANOLA AVE
FORT WORTH, TX 76103
(979)218-2928 or (979)218-2928

2023

Exempt Organization Tax Return

Prepared For:

Unlimited Potential Inc
4001 E 29th St Ste. 118
Bryan, TX 77802
(979)220-6318

Prepared By:

COTTENS BOOKKEEPING & TAX SERVICE LLC
4301 PANOLA AVE
FORT WORTH, TX 76103
Telephone: (979)218-2928 or (979)218-2928
FAX: (979)200-2112
Email: tammy.cotten@cottensbookkeeping.com

Form **990**

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 09/01, 2023, and ending 08/31, 20 24

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

C Name of organization: Unlimited Potential Inc

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 4001 E 29th St

Room/suite: 118

City or town, state or province, country, and ZIP or foreign postal code: Bryan, TX 77802

D Employer identification number: 82-5498047

E Telephone number: (979)220-6318

G Gross receipts $ 304,008.

F Name and address of principal officer: Jacque Flagg 4001 E 29th St Ste. 118 Bryan, TX 77802

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: upbrazosvalley.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2018

M State of legal domicile: TX

Part I Summary

1 Briefly describe the organization's mission or most significant activities:

To help young people who have aged out of foster care by teaching life skills and assisting with housing and employment.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	13
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	4
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)		297,069.
	9 Program service revenue (Part VIII, line 2g)		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		6,939.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		304,008.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		194,402.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) 6,336.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		433,275.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		627,677.
	19 Revenue less expenses. Subtract line 18 from line 12		-323,669.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	1,363,536.	1,048,076.
	21 Total liabilities (Part X, line 26)	10,820.	586.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,352,716.	1,047,490.

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 — Date

Jacque Flagg, President

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Tammy L Cotten	Tammy L Cotten			P02166445

Firm's name: COTTENS BOOKKEEPING & TAX SERVICE LLC — Firm's EIN: 83-2266159

Firm's address: 4301 PANOLA AVE FORT WORTH, TX 76103 — Phone no.: (979)218-2928

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2023)

UYA

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 assist youth that have aged out of the foster care system with life skills, counseling, housing and any other assistance they need in order to thrive in the community

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 $ 88,541. including grants of $ _____) (Revenue $ _____)

Participate housing, counseling, transportation, food, child care, health care, education and other expenses.

4b (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4c (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

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

4e Total program service expenses 88,541.

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)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? 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? *If "Yes," complete Schedule C, Part 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? *If "Yes," complete Schedule C, Part II*	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? *If "Yes," complete Schedule C, Part III*	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? *If "Yes," complete Schedule D, Part 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? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	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? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	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? *If "Yes," complete Schedule D, Part VI*	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? *If "Yes," complete Schedule D, Part VII*	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? *If "Yes," complete Schedule D, Part VIII*	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? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	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)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	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? *If "Yes," complete Schedule F, Parts I and IV*	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? *If "Yes," complete Schedule F, Parts II and IV*	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? *If "Yes," complete Schedule F, Parts III and IV*	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? *If "Yes," complete Schedule G, Part 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? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	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? *If "Yes," complete Schedule I, Parts I and II*	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? *If "Yes," complete Schedule I, Parts I and III*	22		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? *If "Yes," complete Schedule J*	23	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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? *If "Yes," complete Schedule L, Part I*	25a		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? *If "Yes," complete Schedule L, Part I*	25b		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? *If "Yes," complete Schedule L, Part II*	26		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? *If "Yes," complete Schedule L, Part III*	27		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? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		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? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

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	1a	5		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	4		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	0		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			X
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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 X

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	1a	13		
	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.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	13		
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?	2			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?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			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?	7a			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?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		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.*	9			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?	10a		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? . . .	11a		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*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .	12b	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.*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	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	15a	X	
b	Other officers or key employees of the organization	15b	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?	16a		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 _____

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.

☐ Own website ☐ Another's website ☒ Upon request ☐ 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. (979) 402-7111
Cotten's Bookkeeping & Tax Service LLC 4301 Panola Ave Fort Worth, TX 7

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 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 dotted 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) Lexie Allgower Treasurer	02.00			X						
(2) Mark Browning Board Member	01.00	X								
(3) Delores Crum Board Member	01.00	X								
(4) Chris Field Board Member	01.00	X								
(5) Jacque Flagg President	03.00			X						
(6) Sue Geller Board Member	01.00	X								
(7) Mike Holmgreen Board Member	01.00	X								
(8) John McDaniel Vice President	02.00			X						
(9) Ted Randall Board Member	01.00	X								
(10) Liana Rike Board Member	01.00	X								
(11) Becky Russell Board Member	01.00	X								
(12) Tom Wilkinson Board Member	01.00	X								
(13) Carol Wagner Secretary	02.00			X						
(14) Amanda Cross Executive Director	40.00					X		72,000.		3,600.

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 dotted 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			
(15) Gloria Hayes Vice President							X			
(16) Dennis Davidson Treasurer							X			
(17) Lyndee Jackson Board Member							X			
(18) Kelly Brown Board Member							X			
(19) Kelyn Wardlaw Executive Director	40.00					X	X	72,000.		
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								144,000.		3,600.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								144,000.		3,600.

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

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3	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? *If "Yes," complete Schedule J for such individual*	4		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? *If "Yes," complete Schedule J for such person.*	5		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

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	8,634.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	288,435.			
	g	Noncash contributions included in lines 1a-1f	1g	$ 300.			
	h	**Total.** Add lines 1a-1f			297,069.		
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)					
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real / (ii) Personal				
	6a	Gross rents 6a					
	b	Less: rental expenses 6b					
	c	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory 7a					
	b	Less: cost or other basis and sales expenses 7b					
	c	Gain or (loss) 7c					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a	6,939.			
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events			6,939.		
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	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			Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d					
	12	**Total revenue.** See instructions			304,008.		

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 X

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	72,000.		72,000.	
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	108,587.		108,587.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	13,815.		13,815.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	15,650.		15,650.	
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 Schedule O.)				
12 Advertising and promotion	352.		352.	
13 Office expenses	15,847.		15,847.	3,040.
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	124.		124.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	4,246.		4,246.	
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 Participant Services	88,541.	88,541.		
b Rent & Utilities	17,390.		17,390.	
c Fundraising Expenses	3,296.			3,296.
d Staff and Vol Development	3,512.		3,512.	
e All other expenses	284,317.		284,317.	
25 **Total functional expenses.** Add lines 1 through 24e	627,677.	88,541.	535,840.	6,336.
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 ☐ 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) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	5,863.	1	407,667.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	17,500.	4	
	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	800.	9	800.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 639,609.			
	b	Less: accumulated depreciation — 10b:	905,402.	10c	639,609.
	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	433,971.	15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1,363,536.	16	1,048,076.
Liabilities	17	Accounts payable and accrued expenses	10,820.	17	14,114.
	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		23	
	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		25	-13,528.
	26	**Total liabilities.** Add lines 17 through 25	10,820.	26	586.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	950,952.	27	1,047,490.
	28	Net assets with donor restrictions	401,764.	28	
		Organizations that do not follow FASB ASC 958, check here ☐ **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	1,047,490.
	32	Total net assets or fund balances	1,352,716.	32	1,047,490.
	33	Total liabilities and net assets/fund balances	1,363,536.	33	1,048,076.

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	304,008.
2	Total expenses (must equal Part IX, column (A), line 25)	2	627,677.
3	Revenue less expenses. Subtract line 2 from line 1	3	-323,669.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,352,716.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,029,047.

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: ☐ Cash ☒ Accrual ☐ 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?	2a	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. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		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. ☐ Separate basis ☐ Consolidated basis ☐ 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?	2c		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?	3a		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	3b		

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

2023

Open to Public Inspection

Name of the organization	Employer identification number
Unlimited Potential Inc	82-5498047

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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	197,096.	243,469.	796,507.	1,532,691.	304,008.	3,073,771.
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	197,096.	243,469.	796,507.	1,532,691.	304,008.	3,073,771.
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)						
6 **Public support.** Subtract line 5 from line 4						3,073,771.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	197,096.	243,469.	796,507.	1,532,691.	304,008.	3,073,771.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
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.)						
11 **Total support.** Add lines 7 through 10						3,073,771.

12 Gross receipts from related activities, etc. (see instructions) 12

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** . . . . . ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) 14 100.00%

15 Public support percentage from 2022 Schedule A, Part II, line 14 . . . . . 15 %

16a **33 1/3 % support test–2023.** 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 . . . . . ☒

b **33 1/3 % support test–2022.** 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 . . . . . ☐

17a **10%-facts-and-circumstances test–2023.** 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. . . . . ☐

b **10%-facts-and-circumstances test–2022.** 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. . . . . ☐

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 . . . . . ☐

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3 % support tests–2023.** 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–2022.** 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? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*	4b		
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)? *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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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? *If "Yes," provide detail in* ***Part VI.***	6		
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? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
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))? *If "Yes," provide detail in* ***Part VI.***	9a		
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? *If "Yes," provide detail in* ***Part VI.***	9b		
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? *If "Yes," provide detail in* ***Part VI.***	9c		
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)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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 memberships of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organizations'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 ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
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 ☐ 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 2023 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-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required- *explain in* **Part VI**). See instr.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

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.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

Unlimited Potential Inc

Employer identification number

82-5498047

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 33⅓ % 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
Unlimited Potential Inc

Employer identification number
82-5498047

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	Scott DeLucia 4607 Midsummer College Station, TX 77845	$ 16,225.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	Joyce Nies 1851 Carroll Fancher Way Apt 445 College Station, TX 77845	$ 5,008.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	Don Russell 3903 Cedar Ridge Dr College Station, TX 77845	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	The Adam Family Foundation 1 Momentum Blvd Ste 1000 College Station, TX 77845	$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
Unlimited Potential Inc

Employer identification number
82-5498047

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
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization
Unlimited Potential Inc

Employer identification number
82-5498047

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 information once. See instructions.) $ _____
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

2023

Open to Public Inspection

Name of the organization

Unlimited Potential Inc

Employer identification number

82-5498047

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.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included on line 2a	2c
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

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 organizaton'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	639,609.			639,609.
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				639,609.

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. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

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. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

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, line 15, col. (B))*	

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) Payroll Tax	-13,528.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	-13,528.

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
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			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

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	
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			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
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	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

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 XIII Supplemental Information *(continued)*

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

2023

Open to Public Inspection

Name of the organization

Unlimited Potential Inc

Employer identification number

82-5498047

Part I Questions Regarding Compensation

		Yes	No
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. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ 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 1b		
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? 2		
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. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☐ 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? 4a		
b	Participate in or receive payment from a supplemental nonqualified retirement plan? 4b		
c	Participate in or receive payment from an equity-based compensation arrangement? 4c		
	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? 5a		
b	Any related organization? 5b		
	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? 6a		
b	Any related organization? 6b		
	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 7		
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 8		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9		

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	Gloria Hayes Vice President	(i) (ii)							
2	Dennis Davidson Treasurer	(i) (ii)							
3	Lyndee Jackson Board Member	(i) (ii)							
4	Kelly Brown Board Member	(i) (ii)							
5	Kelyn Wardlaw Executive Director	(i) (ii)	72,000.					72,000.	
6		(i) (ii)							
7		(i) (ii)							
8		(i) (ii)							
9		(i) (ii)							
10		(i) (ii)							
11		(i) (ii)							
12		(i) (ii)							
13		(i) (ii)							
14		(i) (ii)							
15		(i) (ii)							
16		(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.

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

2023

Open to Public Inspection

Name of the organization

Unlimited Potential Inc

Employer identification number

82-5498047

IX Line 24e
Bank and Credit Card Fees $153.51
IX Line 24e
Business Meals $41.84
IX Line 24e
Dues and Subscriptions $9.99
IX Line 24e
Mileage Reimbursement $3,378.70
IX Line 24e
Parking $7.00
IX Line 24e
Repairs and Maintenance $3,882.47
IX Line 24e
Capital Campaign Expenses $10,750
IX Line 24e
CIP Expenses-Construction in Progress $265,793

Name of the organization: Unlimited Potential Inc

Employer identification number: 82-5498047

Part VI Line 11b
A copy of the 990 form was reviewed by the executive committee for their
Part VI Line 11b
approval prior to return being filed.
Part VI Line 12c
Board reviews the by-law policies on an annual basis and each member
Part VI Line 12c
is required to report any change if any on conflict of interest.
Part VI Line 15a or b
Executive Director reviews staff annually and adjust compensation as budget
Part VI Line 15a or b
and performace allows.
Part VI Line 19
All necessary governing documents are available upon request
Part IX Line 24e

Bank and Credit Card Fees Total expenses - $154.00 Program service expenses - $0.00 Mgmt and general expenses - $154.00 Fundraising expenses - $0.00

Part IX Line 24e

Business Meals Total expenses - $42.00 Program service expenses - $0.00 Mgmt and general expenses - $42.00 Fundraising expenses - $0.00

Part IX Line 24e

Dues and Subscriptions Total expenses - $10.00 Program service expenses - $0.00 Mgmt and general expenses - $10.00 Fundraising expenses - $0.00

Part IX Line 24e

Milaage Reimbursement Total expenses - $3379.00 Program service expenses - $0.00 Mgmt and general expenses - $3379.00 Fundraising expenses - $0.00

Part IX Line 24e

Parking Total expenses - $7.00 Program service expenses - $0.00 Mgmt and general expenses - $7.00 Fundraising expenses - $0.00

Part IX Line 24e

Repairs and Maintenance Total expenses - $3882.00 Program service expenses - $0.00 Mgmt and general expenses - $3882.00 Fundraising expenses - $0.00

Part IX Line 24e

In Kind Expenses Total expenses - $300.00 Program service expenses - $0.00 Mgmt and general expenses - $300.00 Fundraising expenses - $0.00

Part IX Line 24e

Capital Campaign Expenses Total expenses - $10750.00 Program service expenses - $0.00 Mgmt and general expenses - $10750.00 Fundraising expenses - $0.

Part IX Line 24e

CIP Expenses Total expenses - $265793.00 Program service expenses - $0.00 Mgmt and general expenses - $265793.00 Fundraising expenses - $0.00

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning September 1 , 2023, and ending August 31 , 2024

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer

Unlimited Potential Inc

EIN or SSN

82-5498047

Name and title of officer or person subject to tax

Jacque Flagg President

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. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here.	☒	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	304,008.
2a	**Form 990-EZ** check here. . .	☐	**b Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here .	☐	**b Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here. . .	☐	**b Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here	☐	**b Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here. . . .	☐	**b Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here	☐	**b Total tax** (Form 4720, Part III, line 1).	7b	
8a	**Form 5227** check here	☐	**b FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	☐	**b Tax due** (Form 5330, Part II, line 19).	9b	
10a	**Form 8038-CP** check here . .	☐	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22) .	10b	

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) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **COTTENS BOOKKEEPING & TAX SERVI** to enter my PIN **77802** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2023 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 2023 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 _____ Date _____

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.

708883 **77836**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 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 **Tammy L Cotten** Date _____

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. 04:45:14PM Form **8879-TE** (2023)

UYA

Statement of Financial Position

Unlimited Potential Inc

As of January 31, 2026

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
American Momentum Checking x5153	4,237.03
Cash On Hand	1,000.00
First Financial Checking x2930	142,411.34
First Financial x2312	293.47
Total for Bank Accounts	**$147,941.84**
Other Current Assets	
Office Security Deposit	800.00
Total for Other Current Assets	**$800.00**
Total for Current Assets	**$148,741.84**
Fixed Assets	
Buildings	
Infrastructure	291,386.98
Total for Buildings	**$291,386.98**
Furniture & Fixtures	7,691.47
Land	639,609.00
Total for Fixed Assets	**$938,687.45**
Total for Assets	**$1,087,429.29**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Credit Cards	
First Financial Credit Card x4387(x6044 is the card #)	7,639.89
Ramp Card	52.54
Total for Credit Cards	**$7,692.43**
Other Current Liabilities	
First Financial Bank Loan x0288	299,435.80
Payroll Tax	-40,880.26
Total for Other Current Liabilities	**$258,555.54**
Total for Current Liabilities	**$266,247.97**
Long-term Liabilities	
Loan from Becky Russell	0.00
Loan from Delores Crum	0.00
Loan from Jacque Flagg	0.00
Total for Long-term Liabilities	**$0.00**
Total for Liabilities	**$266,247.97**

Statement of Financial Position

Unlimited Potential Inc

As of January 31, 2026

DISTRIBUTION ACCOUNT	TOTAL
Equity	
Opening Balance Equity	102,630.17
Retained Earnings	695,164.73
Net Income	23,386.42
Total for Equity	**$821,181.32**
Total for Liabilities and Equity	**$1,087,429.29**

CITY OF COLLEGE STATION
Home of Texas A&M University®

City of College Station
1101 Texas Ave * College Station, TX 77840 * (979) 764-3555
www.cstx.gov

ADDENDUM NO. 1
RFP NO. 26-044

Date:	February 17, 2026
To:	All Interested Parties
From:	Laura Perez, Buyer
Re:	**RFP 26-044 Community Development Block Grant Public Service Agency Funding**

The following information related to Request for Proposal No. 26-044 is hereby made a part of the RFP Documents for the above referenced project as fully and as completely as though the same were included therein.

Clarification:
As part of the City's funding agreements with the U.S. Department of Housing and Urban Development (HUD), the City is now required to use the federal System for Alien Verification for Entitlements (SAVE) program to verify the immigration or citizenship status of individuals receiving federally funded assistance, including services supported through the City's CDBG Public Service Agency programs.

For programs that serve individuals (such as health-related services), the person receiving assistance will need to be verified. For programs that provide assistance at the household level (such as rent, utilities, or shelter), each member of the household—including children—will need to be verified.

To comply with this requirement, agencies will need to collect and submit the following documentation to the City prior to providing services:

- *A completed Declaration-Consent Form (attached) for each applicable individual or household member*
- *Documentation confirming both identity and lawful status*
-

Agencies will submit these materials to the City, which will complete the verification through the SAVE system on your behalf.

Please note that verification timeframes may vary—from nearly immediate to several days—and, in some cases, additional documentation may be requested. While agencies may choose to provide services prior to verification, any services provided to individuals later determined to be ineligible would not be eligible for reimbursement with CDBG funds.

*****College Station Declaration Consent Verification form attached separately*****

Please acknowledge receipt of this addendum with signature and date and return with completed bid. Failure to do so may cause your Bid to be considered non-responsive.

Receipt of this Addendum No. 1 is hereby acknowledged

Amanda M. Cross

Authorized Signature

3/11/26

Date

Unlimited Potential

Company Name

City of College Station
Community Development Division
Declaration and Consent to Verification of Legal Status and Identity

Program Information		
Program: City of College Station Public Service Agency: NAME OF AGENCY		
Applicant Information		
Applicant Name(s):		
Application Physical Address:		
City:	**State:**	**ZIP Code:**

Instructions

The City of College Station is required to verify the citizenship/immigration legal status of all household members participating in the Program to prevent any federal public benefit from being provided to ineligible immigrants who entered the United States illegally or who are otherwise unlawfully present in the country. Each household member (or their authorized representative, if household member is incapacitated or otherwise unable to complete the form) must sign and submit this form, stating their legal citizenship/immigration status and listing the documentation they will provide to substantiate their legal status. The refusal or inability to complete this form by or for a member of a household may result in the household's ineligibility under the Program.

The City of College Station is also required to verify the identity of all household members participating in the Program. Each household member (or their authorized representative, if household member/owner is incapacitated or otherwise unable to provide documentation) must provide documentation of their identity to the City of College Station before the application can be considered. The City of College Station may arrange home visits to verify the identity of homebound household members.

NOTICE: Pursuant to U.S. Department of Housing and Urban Development (HUD) requirements, the City of College Station will attempt to verify the legal status of the household member named in this form through the Systematic Alien Verification for Entitlements (SAVE) system operated by the U.S. Citizenship and Immigration Services Verification Division of the Department of Homeland Security (DHS-USCIS). Additional information other than the documentation listed below for the named household member may be required to complete the verification and must be provided to the City of College Station upon request. The City assumes no responsibility for any action taken by DHS-USCIS due to this verification of legal citizenship/immigration status as a result of using the SAVE system.

Household Member/Property Owner Name

A separate form must be completed for each household member or owner. Select all designations that apply.

Name:

Statement of Legal Status

Select the option that applies.

	Yes	No
The named household member is a United States citizen, non-citizen United States national, or qualified immigrant to the United States.	☐	☐

Disclaimer: *The City of College Station has made every effort to ensure the information contained on this form is accurate and in compliance with the most up-to-date federal laws, rules, and regulations, as applicable. The City assumes no liability or responsibility for any error or omission on this form that may result from the interim period between the publication of amended and/or revised federal laws, rules, and regulations and the agency's standard review and update schedule.*

Documentation of Legal Status *Provide one or more of the following documents to establish legal status of the named household member/owner and list the specified number(s).*		
☐	United States Citizenship and Immigration Services/Alien Registration Number	
☐	Form I-94, Arrival/Departure Record Number	
☐	Student Exchange Visitor Information System ID Number	
☐	Naturalization/Citizenship Certificate Number	
☐	I-797 (Notice of Action) Receipt Number/Card Number	
☐	Social Security Number	

Documentation of Identity *Provide one or more of the following documents to establish identity of named household member/owner.*	
☐	Driver's License issued by a U.S. State or Territory
☐	Other Government-issued Identification
☐	Passport/Passport Card
☐	DHS/USCIS document for identification
☐	U.S. Military Identification Card
☐	Birth Certificate (*only for children under 18 years of age with no other photo identification available*)

Household Member/Property Owner (or Representative) Declaration and Consent

Under penalty of perjury, I declare that the information presented in this form regarding citizenship/immigration legal status and identity of the named household member/owner is true and correct to the best of my knowledge and belief. I understand and acknowledge that the City of College Station will attempt to verify the legal status of the household member through DHS-USCIS's SAVE system and that additional information may be requested by the City of Station from the household member to complete the verification. I consent to the City of Station's use of the information and documentation provided regarding the identity and legal status of the named household member for such verifications. I further understand that providing false representations herein constitutes an act of fraud and that submitting false, misleading, or incomplete information may result in the Project household's ineligibility to participate in the Program.

Warning: Any person who knowingly makes a false claim or statement to HUD or causes another to do so may be subject to civil or criminal penalties under 18 U.S.C. 287, 1001 and 31 U.S.C. 3729.

Signature	
Household Member/Owner (or Representative) Printed Name:	**Date:**
Household Member/Owner (or Representative) Signature: Print and add signature in designated spot.	

Disclaimer: *The City of College Station has made every effort to ensure the information contained on this form is accurate and in compliance with the most up-to-date federal laws, rules, and regulations, as applicable. The City assumes no liability or responsibility for any error or omission on this form that may result from the interim period between the publication of amended and/or revised federal laws, rules, and regulations and the agency's standard review and update schedule.*

Client Number (Agency Staff only):_____

Intake Form

Name _____ Phone _____

Address _____ City _____ Zip _____

DOB _____

What is your Ethnicity: (**You must choose one**)
□ Hispanic or Latino □ Not Hispanic or Latino

What is your Race: (**You must choose one**)
□ American Indian/Alaska Native □ Asian □ Black or African American
□ Native Hawaiian or Pacific Islander □ White □ American Indian/Alaska Native **&** White
□ Asian **&** White □ American Indian/Alaska Native **&** Black/African American
□ Black/African American **&** White
□ Race Combination not included in above categories – Specify _____

Residence:	□ College Station	□ Bryan	□ Other **(Choose one)**
Head of Household:	□ Male	□ Female	□ Both **(Choose one)**

2024 Median Income Limits

Please check the **number** of family members in the family and the appropriate **income** level category (on the same line). Calculation of Family Income should include: gross wages and salaries, social security income, pensions, child support, Temporary Assistance for Needy Families (TANF)/food stamps, and any other source of income. This chart is based on annual income.

Family Size (Choose one)	**Income Range (Choose one)**			
	Extremely Low Income	**Very Low Income**	**Low Income**	**Above Income**
□ 1	□ $18,550 or less	□ $18,551 ≤ $30,950	□ $30,951 ≤ $49,500	□ $49,501 or more
□ 2	□ $21,200 or less	□ $21,201 ≤ $35,400	□ $35,401 ≤ $56,550	□ $56,551 or more
□ 3	□ $25,820 or less	□ $25,821 ≤ $39,800	□ $39,801 ≤ $63,650	□ $63,651 or more
□ 4	□ $31,200 or less	□ $31,201 ≤ $44,200	□ $44,201 ≤ $70,700	□ $70,701 or more
□ 5	□ $36,580 or less	□ $36,581 ≤ $47,750	□ $47,751 ≤ $76,350	□ $76,351 or more
□ 6	□ $41,960 or less	□ $41,961 ≤ $51,300	□ $51,301 ≤ $82,050	□ $82,051 or more
□ 7	□ $47,340 or less	□ $47,341 ≤ $54,800	□ $54,801 ≤ $87,700	□ $87,701 or more
□ 8	□ $52,720 or less	□ $52,721 ≤ $58,350	□ $58,351 ≤ $93,350	□ $93,351 or more

To comply with requirement of funding sources, this agency needs all clients to give information on all income and family size in order to qualify for services. You must provide a self-certification that the information you provide is accurate and complete to the best of your knowledge. You will need to verify income by providing third party documentation demonstrating eligibility for another qualifying program or by providing actual income documentation (definition of 3rd party or actual income on back). All information is kept confidential for records keeping and reporting requirements. No information will be released without the written consent of the individual.

I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (U.S. Code Title 18, Section 1001and Title 31, Sections 3729-3730 and 3801-3812).
I certify that all information provided on this application is true to the best of my knowledge. I also understand that, I will provide verification of income.

_____ _____
Applicant's or Guardian's Signature Date

Revised 5-2-24

Client Number (Agency Staff only):

Instructions: ***The income Section to be completed by Agency staff only***. Check the box next to the form of income documentation you will use to certify the income of the family you are serving.

☐ 3rd Party Verification Process

Definition: Evidence of qualification under another government program having income qualification criteria at least as restrictive as the HUD income restrictions. Examples:

- ☐ **Section 8 Housing program**
- ☐ **Free/Reduced School lunch program**
- ☐ **Medicaid**
- ☐ **WIC**
- ☐ **Temporary Assistance for Needy Families (TANF)**
- ☐ **Disability Income**
- ☐ **Other**_____

Instructions:

1. Review list above and check appropriate box (you need only provide evidence of qualifying for one program)
2. Provide evidence of qualification through certification form from the agency and/or copy of card used to receive services (must be able to identify the card with the cardholder. Can use only card if it clearly states the person's name and/or address and is determined an acceptable program.
3. A referral can be made by another agency whose criteria meet the HUD definition and the agency agrees to maintain documentation supporting this (Example: email by school that the child is on free/reduced lunch).

☐ Actual Income Documentation

Definition: Family Household does not participate in an income qualifying accepted program. Actual income includes all income received by the family. Please check which documents were submitted to verify income:

- ☐ **W-2 Forms**
- ☐ **1040 Income Tax Forms**
- ☐ **Pay Check Stubs (At Least Two)**
- ☐ **Benefit Award Letter(s) (Social Security, SSI, etc..)**
- ☐ **Other Income** _____
- ☐ **I have no income (complete affidavit of no income)**

Instructions:

1. Check boxes above for type(s) of income documentation submitted.
2. Use box below to make a calculation determining gross annual income from source documents provided.

☐ Over Income

Definition: Family household is over the income limit for their household size or they cannot provide income backup documentation as required by one of the other certification methods listed above.

Instructions: Document this family

Service Approval

Instructions: complete calculation(s) in this box showing annual income based on source documents provided. Sign & date below.

Revised 5-2-24

Program Budget Report

Starting Date of Current Year: 10/1/2026 Program Transitional Living for Former Foster Youth

Income	Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)		Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)
Individual Contributions							
Foundation Contributions							
Net Fundraising							
New Event Fundraising							
Government Grants							
Federal							
State							
County							
Municipal							
School District							
Interest/Investments							
Fees							
Other Income							
United Way							
Subtotal	$0	$0	$0		$0	$0	$0
College Station CDBG Grant							
Total	$0	$0	$0		$0	$0	$0
Expenses	Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)		Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)
Salaries	0	0	0		0	0	25000
Benefits							
Employment Taxes							
Professional Fees							
General Supplies	0	0	0		0	0	15000
Postage							
Printing							
Advertising							
Transportation							
Rent							
Utilities	0	0	0		0	0	10000
Telephone/Internet							
Maintenance							
Insurance							
Direct Aid - (Type)							
Equipment (Type)							
Other Expenses							
Total Expenses	$0	$0	$0		$0	$0	$50,000
Total Income	$0	$0	$0		$0	$0	$0
Surplus/Deficit	$0	$0	$0		$0	$0	($50,000)

*Number of months estimated: 12

PAGE NUMBER 11

Personnel Form: (Refer to the Application Guidelines for specific instructions)

DIRECT SALARIES (Complete only for positions for which you are seeking CDBG funding)									
	NAME and TITLE or POSITION	% of Time	CDBG Funds	CASH Match		Source of Cash Match	Other Funding	Source of Other Funding	Total
(A)	Telerisha Williams	100	$12,500	$			$		$12,500
(B)	Lori Zimmerman	100	$12,500	$			$		$12,500
(C)			$	$			$		$0
(D)			$	$			$		$0
(E)			$	$			$		$0
(F)			$	$			$		$0
TOTAL DIRECT SALARIES			$25,000	$0			$0		$25,000
	FRINGE BENEFITS	% or $ Rate	CDBG Funds	CASH Match		Source of Cash Match	Other Funding	Source of Other Funding	Total
	FICA & Medicare (7.65%)		$	$			$		$0
	Insurance (Explain below)		$	$			$		$0
	Other (Explain below)		$	$			$		$0
			$	$			$		$0
			$	$			$		$0
TOTAL FRINGE BENEFITS			$0	$0			$0		$0
TOTAL PERSONNEL BUDGET			$25,000	$0			$0		$25,000

Is this position full time or part time?	part-time
Is this position exempt?	no
Is this a new or existing position?	new

PAGE NUMBER 17

Part Five – Additional Information

Agency Certification:

I certify that all information reported in this proposal and attached is true, accurate and complete to the best of my belief and knowledge.
I certify that I am authorized to make this proposal on behalf of **Unlimited Potential** (Agency) and have been designated as such by the Board of Directors.
I will provide written notice of any changes or additions to this information. I also understand the Agency may need to provide additional information during the proposal process and if funded.
I understand a written agreement will be required between **Unlimited Potential** (Agency) and City upon award of funds.

Date: **03/11/2026** Federal Unique Entity Identification (UEI) NUMBER 82-5498047

Name Amanda Cross

Signature Amanda M. Cross

Title Executive Director

Completed sealed proposal packets should be directed to the following individual:

City of College Station - Purchasing
Brandi Whittenton, Buyer
1101 Texas Avenue S.
College Station, Texas 77840
Email: bwhittenton@cstx.gov

Questions regarding the proposal packets can be directed to the following:

In order to ensure a fair and objective evaluation, all questions related to this Request for Proposal shall be addressed at the mandatory Pre-Proposal Conference or in writing via the Q&A feature available through the Brazos Valley e-Marketplace at https://brazosbid.ionwave.net .The deadline for written questions is January 30, 2025, at 3:00 p.m. CST. Contact with any City employee or official is prohibited without prior written consent from the Purchasing Division.

RFP 26-044 Addendum 2
Unlimited Potential
A Home Base for Transitioning Foster Youth
Supplier Response

Event Information

Number: RFP 26-044 Addendum 2
Title: 2026-2027 CDBG Public Service Funding
Type: COCS - Request for Proposal - Electronic/Manual
Issue Date: 1/29/2026
Deadline: 3/11/2026 02:00 PM (CT)
Notes:

- The City of College Station (PARTICIPATING ENTITY) is soliciting proposals for the provision of eligible Community Development Block Grant Public Services.

- It is the intent of the PARTICIPATING ENTITY to select no more than eight (8) AGENCIES to accomplish and/or supply all services outlined in this Request for Proposal (RFP). At the discretion of the CDBG Public Service Agency Funding Review Committee; more or fewer than eight (8) AGENCIES may be recommended for funding.

- **A Mandatory pre-proposal meeting will be held on February 10, 2026 at 2:00pm** in the City of College Station Bush 4141 Community Room located at 1101 Texas Avenue South, College Station, TX 77840. Attendance at this meeting is mandatory. The pre-proposal meeting will include a detailed review of the RFP and a question and answer period.
  > Entities or individuals planning to attend the mandatory pre-proposal meeting are asked to RSVP to: by calling 979-764-3778 or emailing dbrower@cstx.gov.

- Sealed proposals will be accepted until 2:00 p.m. in College

Station, Texas on March 11, 2026 Central Standard Time, and should be addressed to:
City of College Station - Purchasing Division
1101 Texas Avenue S.
3rd Floor Finance Suite 3401
College Station, Texas 77840

- Electronic bids can be uploaded at brazosbid.ionwave.net, March 11, 2026 by 2:00 p.m. -NO LATE RESPONSES WILL BE ACCEPTED!

Laura Perez, Buyer (laperez@cstx.gov)

Unlimited Potential Information

Contact: Amanda Cross
Address: 1115 Anderson St
Bldg 100
College Station, TX 77802
Phone: (979) 344-9808
Email: across@upbrazosvalley.org
Web Address: www.upbrazosvalley.org

By submitting your response, you certify that you are authorized to represent and bind your company.

Amanda M Cross
Signature

across@upbrazosvalley.org
Email

Submitted at 3/10/2026 03:55:50 PM (CT)

Requested Attachments

CDBG PSA Application

CDBG Application 26-27.pdf

Upload one response to the 2026-2027 CDBG PSA Application request .
Please upload all documents in one pdf file.

Program Budget Report

Starting Date of Current Year: Program

Income	Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)		Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)
Individual Contributions							
Foundation Contributions	35000	55000	60000				
Net Fundraising	27000						
New Event Fundraising							
Government Grants							
Federal							
State							
County							
Municipal							
School District							
Interest/Investments							
Fees							
Other Income							
United Way							
Subtotal	$62,000	$55,000	$60,000		$0	$0	$0
College Station CDBG Grant		40000	40000				
Total	$62,000	$95,000	$100,000		$0	$0	$0
Expenses	**Last Year (10/01/24-9/30/25)**	**This Year* (10/01/25 9/30/26)**	**Next Year (10/01/26-9/30/27)**		**Last Year (10/01/24-9/30/25)**	**This Year* (10/01/25 9/30/26)**	**Next Year (10/01/26-9/30/27)**
Salaries	30191.47	35000	40000				
Benefits	3758.09	10500	12480				
Employment Taxes	2424.49	4500	4800				
Professional Fees	664	600	664				
General Supplies							
Postage							
Printing							
Advertising							
Transportation	21631.83	33400	35000				
Rent	1908.03	6000	3256				
Utilities	156.25						
Telephone/Internet	1266.29	5000	3800				
Maintenance							
Insurance							
Direct Aid - (Type)							
Equipment (Type)							
Other Expenses							
Total Expenses	$62,000	$95,000	$100,000		$0	$0	$0
Total Income	$62,000	$95,000	$100,000		$0	$0	$0
Surplus/Deficit	($0)	$0	$0		$0	$0	$0

*Number of months estimated:

PAGE NUMBER __1__

Personnel Form: (Refer to the Application Guidelines for specific instructions)

DIRECT SALARIES (Complete only for positions for which you are seeking CDBG funding)									
	NAME and TITLE or POSITION	*% of Time*	*CDBG Funds*	*CASH Match*		*Source of Cash Match*	*Other Funding*	*Source of Other Funding*	*Total*
(A)	Manager of Programs &	*30*	*$12,500*	$			$		*$12,500*
(B)	Community Impact Spec	*40*	*$5,000*	$			$		*$5,000*
(C)	*Grant Manager*	*100*	*$6,500*	$			$		*$6,500*
(D)			$	$			$		*$0*
(E)			$	$			$		*$0*
(F)			$	$			$		*$0*
TOTAL DIRECT SALARIES			*$24,000*	*$0*			*$0*		*$24,000*
	FRINGE BENEFITS	*% or $ Rate*	*CDBG Funds*	*CASH Match*		*Source of Cash Match*	*Other Funding*	*Source of Other Funding*	*Total*
	FICA & Medicare (7.65%)	*$956.25*	$	$			$		*$0*
	Insurance (Explain below)	*$2,500.0*	$	$			$		*$0*
	Other (Explain below)	*$375.00*	$	$			$		*$0*
			$	$			$		*$0*
			$	$			$		*$0*
TOTAL FRINGE BENEFITS			*$0*	*$0*			*$0*		*$0*
TOTAL PERSONNEL BUDGET			*$24,000*	*$0*			*$0*		*$24,000*

Is this position full time or part time? Full/part time and Contract labor
Is this position exempt? Non-exempt
Is this a new or existing position? Existing
Fringe Benefits for Full time positions:
Insurance
Worker's Comp & TWC
Benefits - Health / Dental / Vision / Life / Disability
Retirement Plan
Retirement - 3% salary match

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COMMUNITY DEVELOPMENT BLOCK GRANT FUNDING PROPOSAL
Public Service Agencies – FY 2026-2027

Agency United Way of the Brazos Valley

Agency Contact Lizett Hawkins

Agency Address 1716 Briarcrest Dr. Ste 155 Bryan, TX 77802

Contact Phone 979-696-4483

Contact E-Mail lhawkins@uwbv.org

Program Name Proposed for Funding Ride2Health

Summary Funding Request

CDBG Request ($)	$40,000
All Other Sources ($)	$60,000
Total Program Budget ($)	$100,000

Line Item Requests

List in order of priority from high to low	
Program Salaries & Benefits	$24,000
Lyft Rides (Client Transportation)	$15,500
IT Expenses (Software, Scheduling Tools, Data Management)	$500
Total Amount	**$40,000**

Part One: Agency Information

A. <u>Agency Overview</u> - Please give general information about your agency in the following order: mission statement, history/overview of your agency, general goals and measurable outcomes of your agency.

- **Mission Statement**
  United Way Mobilizes communities to action so all in the Brazos Valley can thrive.

- **History/Overview**
  Founded in 1953, United Way of the Brazos Valley has been a cornerstone of community support, connecting local resources to address critical social issues. With a focus on creating lasting change, the organization collaborates with nonprofits, businesses, and community leaders to address the root causes of challenges facing the region. Over the years, United Way has evolved from being primarily a fundraising entity to a results-driven organization dedicated to impactful initiatives and strategic investments in the Brazos Valley.

  United Way serves the seven-county Brazos Valley region, encompassing Brazos, Burleson, Grimes, Leon, Madison, Robertson, and Washington Counties. The agency supports a network of partner organizations, administers community impact grants, and runs direct-service programs such as 2-1-1 Texas, a free helpline providing information and referral services for critical resources.

  UWBV administers several impactful programs designed to address the root causes of challenges in the Brazos Valley. Current programs are:

  1. **2-1-1 Texas:** A free helpline connecting individuals with health and human services, including housing, food assistance, and mental health support.
  2. **Ride2Health:** A transportation program providing free Lyft rides for low-income residents to access preventative healthcare services at partner clinics.
  3. **Early Literacy Programs:** Initiatives that improve early learning outcomes by distributing books and promoting reading skills among young children.
  4. **Community Impact Grants:** Financial support for local nonprofits addressing critical community issues, focusing on education, financial stability, and health.
  5. **Workplace Campaigns:** Partnerships with businesses to mobilize employee giving, volunteering, and advocacy.

- **Strategic Plan Goals**
  1) Resource Development:
     a) Increase total funds raised by expanding corporate partnerships and workplace campaigns.
     b) Build donor loyalty by strengthening relationships with current donors and cultivating new ones.
  2) Community Impact:
     a) Evaluate United Way initiatives to align with its mission and identify opportunities for strategic engagement beyond Brazos County.
     b) Develop a framework for decision-making regarding new and existing initiatives.
  3) Branding and Communications

a) Promote the United Way story through partnerships and modern platforms to reach the entire Brazos Valley.
b) Highlight the direct impact of funds raised on individuals and families.

4) Governance and Operations:

a) Strengthen the recruitment, onboarding, and training of board members to maintain a healthy and effective leadership team.
b) Streamline operations for greater efficiency and impact.

- **Measurable Outcomes**

Education:

- **Early Literacy Program**
  - Distribute 10,000books annually to children across the Brazos Valley.
  - Achieve a 15% increase in reading proficiency among participation children within one year.

Health:

- **2-1-1 Texas:**
  - Assist over 25,000 individuals annually by connecting them to essential health and human services.
  - Maintain a 95% satisfaction rate among callers regarding the assistance provided.
- **Ride2Health:**
  - Provide 1,500 free rides annually to low-income residents for healthcare appointments.
  - Reduce missed medical appointments among participants by 25% within a year.

Financial Stability:

- **Community Impact Grants:**
  - Support 18 local nonprofits annually, focusing on programs that enhance health outcomes, financial literacy, and economic stability.
  - Ensure that 75% of funded programs report on measurable improvements in clients' financial well-being.

B. Board Members –

a. How many members are on the Board? 20

b. How many board seats are mandatory/required by your Charter? 16

C. Does your Agency have a strategic plan?

☐X Yes ☐ No

Please describe your Agency's planning efforts and process (strategic plan, Board planning retreats, etc…)

Agency Planning Efforts and Process

At United Way of the Brazos Valley, our planning efforts follow a structured and data-driven approach to ensure we effectively address community needs and maximize impact. Our process includes annual assessments, strategic planning, and collaborative discussions with leadership and stakeholders.

1. **Annual Self-Assessment Survey** – Each year, we conduct the Thriving United Way Self-Assessment, a comprehensive evaluation tool developed by United Way Worldwide. This survey allows our organization to assess our performance, identify strengths, and recognize areas for growth. It serves as a foundation for our planning efforts by gathering insights from staff, board members, and key stakeholders.
2. **Strategic Planning –** Using the findings from the self-assessment, we develop a strategic plan that outlines key goals, priorities, and action steps. This process ensures alignment with our mission—to mobilize communities to action so all in the Brazos Valley can thrive. The strategic plan helps us refine our programs, strengthen partnerships, and optimize resource allocation.
3. **Board Leadership and Planning –** Our Board of Directors plays an integral role in shaping our vision and strategic direction. We hold annual planning meetings and retreats where we review assessment results, discuss organizational priorities, and set measurable objectives for the upcoming year. These sessions foster collaboration, enhance governance, and ensure that our strategies align with both community needs and funding priorities, including CDBG-supported initiatives.
4. **Program Evaluation and Continuous Improvement –** United Way of Brazos Valley monitors program outcomes and performance indicators across all initiatives to ensure programs produce a measurable impact. Data collected from programs such as 2-1-1 Texas, Ride2Health, and community impact grant partners help inform future planning and identify opportunities to improve services. This continuous evaluation process allows the organization to adapt programs and allocate resources where they can have the greatest community impact, while aligning with CDBG funding priorities.

Part Two: Program Information

A. Program Name Proposed for Funding: Ride2Health - CDBG Medical Transportation Program

B. Complete Description Program:

Ride2Health – CDBG Medical Transportation Program

The Ride2Health – CDBG Medical Transportation Program is a subset of the broader Ride2Health initiative operated by United Way of the Brazos Valley. This program provides free transportation for income-eligible residents of College Station who need assistance accessing essential healthcare and related services.

Ride2Health is a ride-share program that provides transportation for low-income residents to access preventative healthcare appointments and related services. Facilitated exclusively through Lyft, the program removes transportation barriers by connecting eligible individuals with partner healthcare providers, pharmacies, and supportive service agencies. By offering reliable, pre-scheduled rides, Ride2Health ensures that underserved residents can prioritize their health without the financial or logistical challenges of transportation.

The Ride2Health – CDBG Medical Transportation Program specifically supports transportation for income-eligible residents of College Station who meet federal Community Development Block Grant (CDBG) eligibility requirements. This subset of the Ride2Health program focuses on individuals referred by key community partners who work with vulnerable populations experiencing significant transportation barriers.

Two primary partners participating in this program are:

Brazos Valley Council on Alcohol and Substance Abuse (BVCASA) – BVCASA provides prevention, education, and treatment services related to alcohol and substance abuse across the Brazos Valley. Many clients receiving treatment services face transportation barriers that make it difficult to attend counseling sessions, treatment appointments, and recovery-related services. Through Ride2Health, BVCASA staff can coordinate transportation for clients who lack reliable transportation, helping ensure individuals are able to access and maintain participation in recovery and treatment programs.

Brazos Valley Mental Health and Mental Retardation Authority (MHMR) – MHMR provides critical mental health and behavioral health services to individuals across the region. Transportation is often a significant barrier for clients seeking treatment and maintaining consistent care. Ride2Health helps ensure MHMR clients can attend medical and behavioral health appointments, improving continuity of care and overall health outcomes.

Rides are available Monday through Friday from 8:00 AM to 5:00 PM, with advance scheduling required. Transportation is coordinated by United Way staff in partnership with referring agencies and healthcare providers to ensure rides are scheduled efficiently and used for medically necessary appointments.

Eligibility Requirements

• Residency: Participants must reside in College Station or the surrounding Brazos County area.

• Income: Participants must meet low-to-moderate income eligibility requirements and be verified through program partners or required documentation.

• Transportation Need: Individuals must lack reliable transportation or have limited transportation options to attend healthcare appointments.

• Referral Partner Qualification: Eligibility is determined and facilitated by participating healthcare providers or partner agencies.

• CDBG Eligibility Verification: Participants receiving rides funded through the Ride2Health – CDBG Medical Transportation Program will complete required documentation verifying income eligibility and legal status in accordance with federal Community Development Block Grant program requirements.

Clients receiving rides funded through the Ride2Health – CDBG Medical Transportation Program will complete required income and eligibility verification consistent with federal CDBG program requirements. Individuals who do not wish to complete federal eligibility documentation may still receive transportation through other Ride2Health funding sources, but those rides will not be charged to CDBG funds.

Alignment with City of College Station Goals

This program supports Goal 12: Public Services by improving access to healthcare for low-to-moderate income residents. It also contributes to Goal 10 Homelessness – Services and Goal 11: Special Needs – Services by addressing transportation barriers for vulnerable populations, including individuals experiencing mental health challenges and families involved in the child welfare system.

By reducing transportation barriers to healthcare and supportive services, the Ride2Health – CDBG Medical Transportation Program helps improve health outcomes and stability for vulnerable residents of College Station.

C. Is funding being requested for a position?

☐ X Yes ☐ No

If yes, please name the position

Manager of Programs and Outreach, Community Impact Specialist, and Contracted Grant Manager

If yes, is this an existing position?

☐ X Yes ☐ No

D. Describe the need for this program in the community.

Transportation is a significant barrier preventing many low-to-moderate income residents in College Station and Brazos County from accessing essential healthcare services. Individuals without reliable transportation often miss medical appointments, delay treatment, or forgo preventative care altogether. This challenge is especially critical for individuals managing chronic health conditions, behavioral health needs, or disabilities who require consistent access to healthcare providers.

Community partners and healthcare providers regularly identify transportation as one of the most common barriers their clients face when attempting to access medical care. Behavioral health providers such as Brazos Valley Council on Alcohol and Substance Abuse (BVCASA) and Brazos Valley Mental Health and Mental Retardation Authority (MHMR) frequently report that transportation challenges contribute to missed treatment appointments and disruptions in care.

The Ride2Health program was developed to address this need by removing transportation barriers and connecting vulnerable residents to healthcare services.

Key Community Needs Addressed by Ride2Health

Improve Access to Preventative Healthcare

• Provide free, pre-scheduled rides to and from healthcare providers for preventative and routine medical care.
• Facilitate transportation to pharmacies when needed to ensure access to medications.

Support Vulnerable Populations

• Serve low-income individuals who lack reliable transportation options.
• Assist individuals receiving mental health and substance abuse treatment who must attend regular appointments.
• Help individuals with chronic health conditions maintain consistent access to care.

Enhance Community Health Outcomes

• Reduce missed medical appointments caused by transportation barriers.
• Support continuity of care for individuals receiving behavioral health or recovery services.
• Address transportation as a critical social determinant of health that impacts long-term community well-being.

Alignment with City of College Station Goals

The Ride2Health – CDBG Medical Transportation Program supports the City of College Station's goals related to expanding access to Public Services (Goal 12) and Special Needs – Services (Goal 11) by addressing transportation barriers for vulnerable residents, including individuals experiencing behavioral health challenges, disabilities, and other barriers to accessing healthcare.

E. How will this program address this need?

The Ride2Health – CDBG Medical Transportation Program, a subset of the broader Ride2Health initiative operated by United Way of the Brazos Valley, directly addresses transportation barriers that prevent low-to-moderate income residents from accessing healthcare and behavioral health services.

Ride2Health addresses this need by:

Providing Reliable Transportation to Healthcare

• Offering free, pre-scheduled transportation to and from medical and behavioral health appointments, reducing both financial and logistical barriers to care.
• Coordinating rides through Lyft to provide safe and reliable transportation for eligible participants.
• Facilitating transportation to pharmacies when necessary to ensure individuals can access prescribed medications.

Prioritizing Vulnerable Residents

• Serving low-income individuals who have no other reliable means of transportation.
• Assisting individuals receiving ongoing medical, mental health, and substance abuse treatment who require consistent access to healthcare services.

Partnering with Local Service Providers

• Working with community partners such as Brazos Valley Council on Alcohol and Substance Abuse (BVCASA) and Brazos Valley Mental Health and Mental Retardation Authority (MHMR) to identify individuals experiencing transportation barriers.
• Collaborating with healthcare providers and community organizations to coordinate rides and ensure individuals can attend scheduled appointments.

Ensuring Program Oversight and Eligibility

• United Way staff coordinate ride scheduling, eligibility verification, and program monitoring.
• Participants receiving rides funded through the Ride2Health – CDBG Medical Transportation Program complete required documentation verifying eligibility in accordance with federal CDBG program requirements.

Alignment with City of College Station Goals

This approach supports the City of College Station's goals related to Public Services (Goal 12) and Special Needs – Services (Goal 11) by improving access to healthcare and behavioral health services for vulnerable residents who face transportation barriers.

F. How will clients benefit from participation in this program?

Clients participating in the Ride2Health – CDBG Medical Transportation Program benefit from improved access to healthcare and supportive services that may otherwise be difficult to obtain due to transportation barriers. Reliable transportation helps ensure individuals can attend appointments, maintain treatment plans, and improve their overall health and stability.

Increased Access to Care

• Clients can attend medical appointments, receive preventative care, and access necessary medications without worrying about transportation barriers.
• Participants can also attend behavioral health and substance abuse treatment services that require consistent appointments.

Improved Health Outcomes

• Consistent access to healthcare supports better management of chronic conditions and ongoing medical needs.
• Reliable transportation helps reduce missed medical and behavioral health appointments, allowing individuals to remain engaged in treatment and recovery services.

Reduced Financial Burden

• Free transportation removes the financial cost of travel for low-income residents.
• Participants can use their limited financial resources for essential needs such as food, housing, and utilities.

Alignment with City of College Station Goals

This program supports the City of College Station's goals related to Public Services (Goal 12) and Special Needs – Services (Goal 11) by improving access to healthcare and behavioral health services for vulnerable residents who face transportation barriers.

G. Describe the present and future benefits to the community from this program.

The Ride2Health – CDBG Medical Transportation Program provides both immediate and long-term benefits to the community by improving access to healthcare and reducing transportation barriers for vulnerable residents.

Present Benefits

Improved Access to Healthcare

• Enhanced public health through improved access to preventative, routine, and behavioral healthcare services.

• Residents who lack reliable transportation are able to attend medical appointments and access needed medications.

Reduced Strain on Emergency Services

• Addressing healthcare needs proactively helps reduce preventable emergency room visits.
• Individuals who receive routine care are less likely to require emergency medical intervention.

Stronger Community Partnerships

• Strengthened collaboration between United Way, healthcare providers, and community organizations.
• Partners such as Brazos Valley Council on Alcohol and Substance Abuse (BVCASA) and Brazos Valley Mental Health and Mental Retardation Authority (MHMR) are able to better support their clients by removing transportation barriers.

Future Benefits

Long-Term Community Health Improvements

• Consistent access to healthcare services can lead to improved management of chronic conditions and better long-term health outcomes.

Economic and Community Stability

• Healthier residents are better able to maintain employment, participate in the local economy, and remain engaged in their communities.

Expanded Community Capacity

• Continued collaboration and program development will strengthen the network of services available to vulnerable residents in the Brazos Valley.

Alignment with City of College Station Goals

This program supports the City of College Station's goals related to Public Services (Goal 12) and Special Needs – Services (Goal 11) by improving access to healthcare and behavioral health services for low-to-moderate income residents who face transportation barriers.

H. Describe support in the community for this program.

The Ride2Health program has strong support from healthcare providers, community organizations, and service agencies throughout the Brazos Valley. These partners regularly rely on Ride2Health to help clients overcome transportation barriers that prevent them from accessing essential healthcare services.

Community support for Ride2Health is demonstrated through the following partnerships and collaborations:

Healthcare Provider Partnerships

• Healthcare providers such as HealthPoint, Health for All, and the Prenatal Clinic help identify patients who lack reliable transportation and refer them to the Ride2Health program.
• These clinics integrate transportation support into their care coordination efforts to help ensure patients can attend scheduled appointments and access preventative care.

Behavioral Health and Recovery Service Partnerships

• Community partners such as the Brazos Valley Council on Alcohol and Substance Abuse (BVCASA) and the Brazos Valley Mental Health and Mental Retardation Authority (MHMR) rely on Ride2Health to help clients attend counseling, treatment, and behavioral health appointments.
• These organizations frequently encounter clients who lack reliable transportation and benefit from transportation assistance to maintain continuity of care.

Community and Stakeholder Support

• Local nonprofits, healthcare providers, and community partners recognize Ride2Health as an important resource for addressing transportation barriers to healthcare.
• Continued referrals and collaboration from partner organizations demonstrate strong community demand and support for the program.

Through these partnerships and ongoing collaboration with community stakeholders, Ride2Health continues to play an important role in strengthening access to healthcare services for vulnerable residents in College Station and the broader Brazos Valley.

I. Describe the experience, training, education, and certifications of the staff and volunteers working with the program.

The Ride2Health program is administered by experienced staff at United Way of the Brazos Valley who have expertise in nonprofit program management, community coordination, and grant administration. Staff work collaboratively with healthcare providers and community partners to ensure the program operates efficiently and serves eligible participants.

Key staff involved in the Ride2Health – CDBG Medical Transportation Program include:

- **Manager of Programs and Outreach**
  • Responsible for overall program coordination and partner collaboration.
  • Experience in nonprofit program management, logistics coordination, and community outreach.
  • Works closely with community partners such as healthcare providers and service agencies to coordinate referrals and transportation needs.
- **Grant Manager**
  • Oversees grant compliance, reporting requirements, and program monitoring.
  • Ensures the program operates in accordance with funding guidelines and maintains required documentation and performance reporting.
- **Community Impact Specialist/Administrative Support Staff**
  • Assist with ride scheduling, participant communication, and coordination with partner organizations.
  • Ensure client questions are addressed and rides are scheduled efficiently.
- **Lyft Drivers**
  • Transportation services are provided through Lyft's professional driver network.
  • Lyft drivers are contracted transportation providers who complete background checks and safety screening through the Lyft platform.
  • This system allows the program to provide reliable and safe transportation services while maintaining consistent service availability.

Note: Ride2Health does not currently use volunteers, focusing entirely on Lyft's professional services to maintain consistency and reliability.

Alignment with City of College Station Goals: By utilizing skilled staff and professional services, the program supports Goal 15: Program Administration and Compliance, ensuring compliance with standards and maximizing program effectiveness.

J. Describe your program evaluation tool. What trends have been observed in collected data? How has performance measurement impacted your program?

Since its launch, Ride2Health has experienced steady growth in utilization as healthcare providers and community partners increasingly rely on the program to ensure clients can attend critical medical and behavioral health appointments.

Performance Measurement Tool

Ride2Health utilizes a data-driven evaluation system to track program effectiveness, monitor transportation usage, and ensure efficient service delivery. The primary evaluation tools include:

Lyft Business Portal

• Tracks ride volume, mileage, trip locations, and transportation costs.
• Provides real-time data on ride usage and monthly service trends.

Ride Scheduling and Program Coordination

• United Way staff coordinate ride requests and track program activity through scheduling records and partner referrals.
• Ride data is monitored regularly to ensure efficient scheduling and appropriate use of resources.

Quarterly and Annual Program Reporting

• Ride volume, mileage, and program costs are analyzed through quarterly and annual reports.
• Data is used to evaluate program performance and identify trends in demand and service utilization.

Community Partner Feedback

• Partner organizations such as Brazos Valley Council on Alcohol and Substance Abuse (BVCASA) and Brazos Valley Mental Health and Mental Retardation Authority (MHMR) provide ongoing feedback regarding client transportation needs and program effectiveness.

Observed Trends in Collected Data

Program data demonstrates strong and consistent demand for transportation services.

Program Utilization

• Ride2Health has provided 2,651 total rides, covering 11,233.15 miles of transportation for residents accessing healthcare services.
• The program currently averages 120 or more rides per month, demonstrating steady utilization.

Seasonal Demand Patterns

• Higher ride volumes are typically observed in March, June, July, and October.
• Lower ride volumes tend to occur during January, May, and November, which may reflect seasonal appointment scheduling patterns.

Cost and Efficiency Trends

• Monthly ride costs range from approximately $998 to $2,564.64, depending on ride volume and trip distances.
• Transportation costs correlate directly with program utilization, reflecting consistent program demand.

Service Utilization

• Behavioral health and recurring medical appointments represent a significant portion of rides, particularly through partner organizations such as BVCASA and MHMR.

Impact of Performance Measurement

Performance monitoring plays an important role in ensuring the Ride2Health program remains efficient, responsive, and sustainable.

Improved Program Planning

• Identifying seasonal trends allows United Way to better anticipate demand and coordinate transportation services accordingly.

Efficient Resource Allocation

• Tracking ride costs and mileage helps staff monitor program expenses and ensure transportation funding is used effectively.

Strengthened Community Partnerships

• Data on ride usage helps United Way work more closely with healthcare providers and partner agencies to ensure transportation support reaches individuals with the greatest need.

Program Sustainability and Growth

• Program performance data supports grant reporting and funding applications by demonstrating measurable community impact and continued demand for transportation services.

Through ongoing data collection and evaluation, Ride2Health is able to continuously improve service delivery, monitor program effectiveness, and ensure transportation resources are directed to residents who need them most.

K. Using the form below, provide the time period and implementation plan for the program or program component to be funded.

Date	Action	Description
October 2026	Program Launch & Orientation	Begin the new grant cycle by reviewing funding guidelines, updated deliverables, and measurable outcomes. Communicate expectations with partner agencies and confirm program procedures.
October 2026	Partner Engagement	Coordinate with partner organizations such as HealthPoint, Health for All, MHMR Authority Brazos Valley, and Brazos Valley Council on Alcohol and Substance Abuse (BVCASA) to confirm client referral processes and eligibility requirements.
November 2026	Community Awareness & Partner Outreach	Provide program information to partner agencies to ensure eligible clients are aware of transportation services available through Ride2Health.
December/January 2026	Quarterly Reporting (Q1)	Submit Narrative Report and Quarterly Client Report detailing program accomplishments, challenges, and client service data.
January 2027	Data Analysis & Program Optimization	Review Lyft ride data and program metrics to identify trends, monitor service utilization, and improve ride scheduling efficiency.
March/April 2027	Quarterly Reporting (Q2)	Submit second Narrative Report and Quarterly Client Report to report service delivery, ride data, and program outcomes.
April 2027	Program Assessment	Review program performance and partner feedback to ensure the program continues meeting community transportation needs.
June/July 2027	Quarterly Reporting (Q3)	Submit third Narrative Report and Quarterly Client Report

		documenting service utilization and program performance.
August 2027	Program Review & Planning	Conduct internal review of ride trends, service demand, and program outcomes to inform future planning and funding opportunities.
September/October 2027	Quarterly Reporting (Q4) Year-End Reporting	Submit final program reports summarizing services provided, unduplicated clients served, and overall program outcomes for the grant cycle.

L. Define the program service area.

Brazos County: Bryan College Station

The service area for the Ride2Health program encompasses Brazos County within the Brazos Valley region. This includes residents living in rural, suburban, and urban areas of the county who face barriers in accessing transportation to essential healthcare services.

Key characteristics of the service area:

- **Geographic Boundaries**: The program serves all eligible residents within Brazos County.
- **Target Locations**: Rides are provided exclusively to and from pre-approved partner clinics within the county, which include:
  - Brazos Valley Council on Alcohol & Substance Abuse
  - Health for All
  - HealthPoint
  - MHMR Authority Brazos Valley
  - The Prenatal Clinic
  - As well as locations approved by their healthcare provider to include specialists, pharmacies, and lab locations.

M. Please give pertinent demographic information related to your Program clients (age, race, ethnicity, gender, etc.). Please provide numbers and percentages.

Ride2Health serves low-to-moderate income residents who experience transportation barriers when accessing healthcare services. Historically, the program focused on coordinating transportation through healthcare partner referrals, and detailed demographic data was not consistently collected at the program level.

Since receiving this grant, United Way of the Brazos Valley has implemented updated intake and eligibility documentation procedures to strengthen data collection and

program evaluation. These new intake forms now collect demographic information including age, race, ethnicity, and gender for participants receiving transportation assistance through the Ride2Health – CDBG Medical Transportation Program.

Because this updated intake process is currently being implemented, complete demographic data for the program population is still being compiled. However, referral data from community partners and program utilization trends indicate that Ride2Health primarily serves the following populations:

Income Status

• The program serves low-to-moderate income residents who qualify for services through partner healthcare providers and community agencies.

Healthcare and Behavioral Health Clients

• A significant portion of rides are provided for individuals receiving behavioral health and substance abuse treatment, particularly through partners such as the Brazos Valley Council on Alcohol and Substance Abuse (BVCASA) and the Brazos Valley Mental Health and Mental Retardation Authority (MHMR).

Individuals with Limited Transportation Options

• Many clients do not own a vehicle, are unable to drive due to medical conditions, or lack access to reliable public transportation.

As additional demographic data is collected through the updated intake process, United Way will be able to provide more detailed demographic reporting and analysis regarding program participants in future reports.

N. Report percentages of clients served only by the PROGRAM for which funding is being requested:

College Station	Other	Total
39.02%	**60.98%**	**100%**

O. Report percentage of clients served only by the PROGRAM for which funding is being requested, in the following counties listed below:

Brazos	Burleson	Grimes	Leon	Madison	Robertson	Washington	Other	Total
100%								**100%**

P. Below are the 2025 HUD Income Limits based on family household size showing 80% of the area median income. In order for a program to be eligible to receive CDBG Public Service Agency funding, at least 51% of clients served must be documented to be at or below these limits for their family size. Please use this information to complete the chart below.

1	2	3	4	5	6	7	8
$49,600	$56,650	$63,750	$70,800	$76,500	$82,150	$87,800	$93,500

Complete the table for the number of unduplicated clients served by the agency for the program(s) for which funding is being requested.

	10/1/2024 – 9/30/2025	10/1/2025 - 01/30/2026	10/1/2025 – 9/30/2026	10/1/2026 – 9/30/2027
	(Last Year)	(Current Year)		(Next Year)
	Actual	Actual to Date	Estimate	Projected
Total Unduplicated Clients	186	82	200	250
No. < Low/Mod	186	82	200	250
Percentage < Low/Mod	100%	100%	100%	100%

Q. If Provide a testimonial or client impact statement for this program if the program is currently established.

Program Testimonials

Client Impact Statement

One Ride2Health participant shared how the program has helped remove transportation barriers to healthcare:

"Ride2Health has truly made a positive impact on my life. Having reliable transportation to my medical appointments has taken away so much stress and worry. Instead of struggling to figure out how I will get to important appointments, I can focus on taking care of my health. Because of Ride2Health, I'm able to stay consistent with my care and feel supported. I'm very grateful for the help they provide."

Client Experience

Another participant shared how transportation assistance has helped them maintain access to necessary care:

"Ride2Health has helped me get to my doctor appointments, hospital visits, and lab work when I didn't have another way to get there. Public transportation doesn't always reach the places I need to go. I'm very grateful for this program because it makes it possible for me to continue receiving the care I need."

Community Partner Perspective

Community partners also recognize the importance of transportation support. The MHMR Authority of Brazos Valley, a key partner in the program, has shared that transportation is often one of the largest barriers preventing clients from attending appointments. Through Ride2Health, their clients are able to consistently access behavioral health services and maintain continuity of care. MHMR staff have noted that the program significantly improves appointment attendance and allows them to better support individuals receiving mental health treatment. BVCASA has also reported that transportation support through Ride2Health allows their clients to remain engaged in substance use recovery services and counseling appointments

These experiences demonstrate how reliable transportation helps residents remain engaged in healthcare and behavioral health services while strengthening partnerships between community providers.

Part Three – Financial Information

Summary Funding Request

CDBG Request ($)	$40,000

All Other Sources ($)	$60,000
Total Program Budget ($)	$100,000

Line-Item Requests

List in order of priority from high to low	
Program Salaries & Benefits	$24,000
Lyft Rides (Client Transportation)	$15,500
IT Expenses (Software, Scheduling Tools, Data Management)	$500
Total Amount	**$40,000**

A. Program Budget Report
Please complete the Program Budget Report using the provided Excel document and attached as attachment A.

B. Personnel Form
If requesting funding for personnel, please complete the Personnel Form using the provided Excel document and attach as attachment B.

C. If the organization is recommended to receive a lower amount of College Station CDBG funds than requested, at what amount of funding can the organization still deliver meaningful services? What changes would you need to make in your organization to achieve the same level of service if full funding were not awarded? How would this impact the other programs of your agency?

Minimum Funding Level for Meaningful Services:

- The minimum level of funding required to deliver meaningful services for Ride2Health would depend on maintaining the program's ability to subsidize Lyft rides for eligible clients. At a reduced funding level, the organization could continue to deliver services with a 50**%** reduction from the requested amount. This would necessitate prioritizing clients with the highest needs, such as those attending frequent mental health appointments or those with no other transportation options.

Organizational Changes to Maintain Service Levels: If full funding is not awarded, the following adjustments would be implemented:

- **First-Come, First-Serve** – Services will be provided on a first-come, first-served basis until funds are exhausted.

- **Operational Efficiency** – All services will continue as usual until funding runs out, without prioritizing specific needs.
- **Leverage Partnerships**: Strengthen collaborations with partner clinics to secure additional in-kind support or co-funding for clients requiring transportation.
- **Exploring Supplemental Funding**: Pursue alternative funding streams, such as private donations, corporate sponsorships, or grants, to offset reduced funding.

Impact on Other Programs:

- **Increased Resource Strain**: Reduced funding for Ride2Health may lead to reallocating organizational resources to ensure the program's continuity, potentially impacting other initiatives supported by United Way of the Brazos Valley.
- **Reduced Outreach**: If funding constraints require limiting Ride2Health services, other programs may need to absorb additional support for clients, such as promoting 2-1-1 Texas to connect individuals with alternative transportation options.
- **Community Impact**: A scaled-back Ride2Health program could result in unmet healthcare transportation needs, potentially increasing emergency service usage and straining other community resources.

While reduced funding may necessitate adjustments, the organization remains committed to delivering impactful services. Ride2Health would focus on high-need clients and strategic partnerships to ensure it continues addressing the critical transportation barriers that align with United Way's mission and the City of College Station's strategic goals of improving public services and health equity.

D. What is your plan to reduce or eliminate CDBG funding for this program in the future? Describe your organization's financial planning for future project sustainability. Explain the organization's ability and action to develop alternate future sources of funding to support the program.

United Way of the Brazos Valley is committed to ensuring the long-term sustainability of the Ride2Health program by diversifying funding streams and reducing dependence on Community Development Block Grant (CDBG) funding. The following strategies outline our approach:

Financial Planning for Future Sustainability

- **Diversified Funding Model**: the financial strategy includes identifying and securing multiple funding sources to gradually reduce reliance on CDBG funds. This includes pursuing corporate sponsorships, individual donor contributions, and other grant opportunities.
- **Budget Optimization**: The program budget is reviewed annually to identify cost-saving measures, such as optimizing ride scheduling or renegotiating rates with Lyft for lower per-ride costs.

- **Revenue-Generating Initiatives**: United Way will explore modest fee-based services for non-qualifying clients or other revenue opportunities to sustain and grow the program.

Developing Alternate Future Sources of Funding

- **Corporate Sponsorships**: Engage local businesses and healthcare providers to sponsor rides for their employees, patients, or the community. These partnerships will provide financial support while strengthening local community ties.
- **Grant Opportunities**: Pursue private foundation and healthcare-related grants that align with Ride2Health's mission of improving health equity and access.
- **United Way Workplace Campaigns**: Expand workplace giving campaigns to include Ride2Health as a highlighted initiative, encouraging designated donations to support the program.
- **In-Kind Contributions**: Work with partner clinics to explore in-kind contributions, such as clinic-specific funding for their patients or promotional support to reduce operational costs.

Strategic Partnerships for Sustainability

- **Healthcare Partnerships**: Collaborate with partner clinics, hospitals, and mental health providers to co-fund transportation for their patients. These partnerships could include partial cost-sharing for rides or securing grants for healthcare initiatives.
- **Lyft Collaboration**: Negotiate with Lyft for reduced rates, expanded service hours, or sponsorships to lower operational costs and increase program capacity.

Building a Community-Based Support Network

- **Awareness Campaigns**: Use UWBV's branding and communications strategy to promote Ride2Health's impact through community success stories, inspiring local residents and businesses to support the program.
- **Volunteer Advocacy**: Mobilize UWBV's network of volunteers and board members to champion the program, raising funds and awareness through events, presentations, and advocacy.

Long-Term Vision

- **Self-Sustaining Model**: The long-term goal is to establish a self-sustaining model where CDBG funding is no longer required. This includes transitioning to a funding mix supported by local businesses, grants, and community contributions.
- **Evaluation and Scalability**: Continuously evaluate program performance to identify areas for scalability, efficiency improvements, and potential revenue streams.

By implementing this multi-faceted financial plan, UWBV aims to secure Ride2Health's future as a vital resource for the community while reducing reliance on CDBG funding. This approach aligns with UWBV's strategic imperative to diversify resource development and build long-term sustainability for impactful initiatives.

E. In terms of cents per the dollar – for your fundraising efforts, how much does it cost you to raise a dollar?

.15 to .18

F. If requesting funding for a position or contract labor, explain what that position or contract laborer has to do with the services you provide.

The Ride2Health – CDBG Medical Transportation Program is administered by experienced staff at United Way of the Brazos Valley with expertise in nonprofit program management, community coordination, grant administration, and client service delivery. Staff collaborate closely with healthcare providers and community partners to ensure the program operates efficiently and serves eligible participants.

Manager of Programs and Outreach – Jennifer L'Herault

• Oversees daily program coordination, partner communication, and transportation referrals.
• Brings experience in administrative coordination, client intake processes, and data tracking from previous roles with community organizations and College Station ISD.
• Skilled in client communication, scheduling, documentation management, and maintaining accurate records to support program operations and reporting.

Community Impact Specialist / Administrative Support – Victoria Celeste Gomez

• Supports program operations including ride scheduling, participant communication, and coordination with partner organizations.
• Currently pursuing a Bachelor of Science in Animal Science with a minor in

Psychology at Texas A&M University.
• Brings experience coordinating community programs, managing data tracking, and assisting with outreach and reporting for United Way initiatives.
• Has research and analytical experience through university and USDA research programs, strengthening her ability to assist with program data collection and evaluation.

Grant Manager (Contract Labor) – Sheree Boegner

• Responsible for grant compliance, program monitoring, and reporting requirements associated with the Community Development Block Grant program.
• Holds an Executive Master of Public Service and Administration and a Graduate Certificate in Nonprofit Management from Texas A&M University.
• Brings over eight years of nonprofit leadership and grant administration experience.
• Ensures the program operates in accordance with federal and local funding guidelines and maintains required documentation and performance reporting.

Lyft Drivers

• Transportation services are provided through Lyft's professional driver network.
• Lyft drivers are contracted transportation providers who complete background checks and safety screening through the Lyft platform.
• This system allows the program to provide reliable and safe transportation services while maintaining consistent service availability.

Ride2Health does not currently utilize volunteers for transportation services. The program relies on trained staff and Lyft's professional driver network to ensure reliable scheduling, client safety, and consistent service delivery.

Through this experienced team and strong community partnerships, United Way of the Brazos Valley ensures that the Ride2Health program operates efficiently, maintains compliance with grant requirements, and delivers reliable transportation services to residents accessing healthcare.

G. Explain how each of the items in your line item budget connect to the program you are applying for. Why are these critical to the program?

Program Salaries & Benefits (Highest Priority)

Program salaries and benefits support the staff responsible for coordinating and managing the Ride2Health – CDBG Medical Transportation Program. These staff members oversee program operations, coordinate with healthcare partners, manage client intake and eligibility documentation, and schedule rides through the Lyft platform. Staff also provide program oversight, ensure compliance with grant requirements, and maintain communication with partner organizations such as the MHMR Authority of Brazos Valley and the Brazos Valley Council on Alcohol and Substance Abuse (BVCASA).

These positions are critical because the program relies on staff to coordinate transportation requests, verify eligibility, and ensure that rides are scheduled efficiently and safely for clients. Without dedicated personnel managing these functions, the program would not be able to operate effectively or serve residents in need of transportation to healthcare services.

Lyft Rides (Client Transportation)

Funding for Lyft rides directly supports the core service of the program—providing transportation for eligible residents to attend medical and behavioral health appointments. Through the Lyft Business platform, United Way coordinates rides for approved clients referred by healthcare partners.

These transportation services are essential to the success of the program, as they remove one of the most significant barriers preventing low-income residents from accessing healthcare. By subsidizing transportation costs, the program ensures that individuals can attend medical appointments, access medications, and maintain consistent care. Without funding for transportation, the program would not be able to provide its primary service.

IT Expenses (Software, Scheduling Tools, Data Management)

IT expenses support the technology systems required to manage and monitor the Ride2Health program. This includes the use of scheduling tools, data tracking systems, and software that support ride coordination, intake documentation, and program reporting.

These tools are essential for maintaining accurate records, coordinating transportation efficiently, and tracking program outcomes such as ride volume, mileage, and costs. Reliable technology infrastructure ensures the program operates smoothly, allows staff to respond quickly to client needs, and supports compliance with reporting requirements for grant funding.

Part Four – Basic Eligibility Criteria

Does your organization have 501(c)3 tax-exempt status?

X Yes □ No □ Not Applicable – Governmental Entity or other eligible organization

Date of Incorporation: June 14, 1979

1. Will at least 51% of the clients served by the program you are requesting funding for have household incomes at or below 80% of the area median income? Yes

2. Will you be able to gather sufficient income documentation to verify that at least 51% of the clients served by the program you are requesting funding for have household incomes at or below 80% of the area median income? Yes

3. Will your program solely serve one of the populations listed below?

   ☐ Abused children
   ☐ Battered spouses
   ☐ Severely disabled adults
   ☐ Homeless persons
   ☐ Illiterate adults
   ☐ Persons with HIV/AIDS
   ☐ Migrant farm workers
   ☐ Elderly
   ☐ X No

4. Is your program of such a nature and in such a location that it can be concluded that clients are primarily low and moderate income? An example is a day care center that is designed to serve residents of a public housing complex. ☐ X Yes ☐ No

5. Describe how your program meets the following regulation– Explain how the City of College Station would benefit from non-College Station residents receiving services through this program. What "reasonable benefits" would the City of College Station receive if some clients of your program reside outside the College Station City Limits?

   § 570.309 Restriction on location of activities.

   CDBG funds may assist an activity outside the jurisdiction of the grantee only if the grantee determines that such an activity is necessary to further the purposes of the Act and the recipient's community development objectives, and that reasonable benefits from the activity will accrue to residents within the jurisdiction of the grantee. The grantee shall document the basis for such determination prior to providing CDBG funds for the activity.

   A healthy community is fundamental to a thriving local economy. When residents have access to quality healthcare services, the benefits extend beyond individual well-being, positively influencing economic growth and regional stability. Approximately 39.02% of Ride2Health clients now reside in the City of College Station, an increase from 36% in the previous reporting period, while the remaining 60.98% come from neighboring areas within Brazos County. These non-residents contribute significant value to the City of College Station, ensuring the program delivers "reasonable benefits" beyond the direct services provided.

   Regional Health Collaboration

   - **Reducing Emergency Room Strain in College Station**: Preventative care provided at Ride2Health partner clinics helps reduce avoidable emergency room visits in

College Station. This eases the burden on local healthcare providers and improves efficiency in critical care services.
- **Enhancing Healthcare Access for All**: By bridging gaps in healthcare access across Brazos County, Ride2Health fosters healthier communities, which directly benefits College Station residents who share the same healthcare infrastructure.

Economic Benefits

- **Workforce Support**: Non-residents served by Ride2Health are employed in College Station. Improved access to healthcare ensures these individuals can maintain their productivity, supporting local businesses and economic stability.
- **Business Contributions**: Healthier individuals are better able to contribute to the economic vitality of College Station, sustaining a reliable workforce and engaging in consumer spending within the city.

Improved Public Health

- **Regional Disease Prevention**: By facilitating access to preventative care, Ride2Health helps reduce the spread of illnesses that could otherwise impact residents across interconnected cities like Bryan and College Station.
- **Health Equity for Workforce Members**: Many non-residents employed in College Station rely on accessible healthcare to maintain their well-being. This ensures they can actively participate in the local economy and remain productive members of the workforce.
- **Supporting Families' Mental Health and Reducing Stress**: Ride2Health alleviates the burden on families by providing reliable transportation for low-income family members who cannot afford a car. This enables working family members to focus on their jobs, knowing their loved ones are receiving necessary healthcare without requiring them to take time off work. Reduced stress contributes to overall family well-being and stability, fostering a healthier, more productive community.

Strengthening College Station's Regional Leadership

- **Fostering Mutual Benefits**: Ride2Health underscores the interdependence of Bryan and College Station in addressing shared regional challenges. Collaboration through this program ensures both cities benefit from healthier populations and more efficient healthcare services.
- **Commitment to Equity**: By supporting programs like Ride2Health, the City of College Station demonstrates its dedication to inclusivity and health equity, reinforcing its image as a forward-thinking and compassionate leader in the Brazos Valley.

Ride2Health contributes to a thriving and interconnected community that directly and indirectly supports the City of College Station by fostering regional collaboration, improving public health, supporting family stability, and strengthening the workforce. Investing in community health is more than an act of public welfare—it is a strategic economic decision. By fostering a healthier population, College Station lays the foundation for economic resilience, sustained growth, and long-term prosperity,ensuring a brighter future for all its residents.

6. Are there any eligibility restrictions for clients accessing your program? ☐ X Yes
   ☐ No Explanation:

Ride2Health has eligibility requirements to ensure transportation assistance is directed to residents who face the greatest barriers to accessing healthcare services.

Income Requirements

- Clients must meet **low-to-moderate income eligibility guidelines** consistent with Community Development Block Grant (CDBG) program requirements.
- Eligibility is verified through program intake documentation and partner referrals.

Residency

- Clients must reside in Brazos County, with the Ride2Health – CDBG Medical Transportation Program prioritizing eligible residents of College Station.

Healthcare Access

- Transportation is provided to and from approved healthcare and service providers, including partner organizations such as:
  - Brazos Valley Council on Alcohol and Substance Abuse (BVCASA)
  - Health for All
  - HealthPoint
  - MHMR Authority Brazos Valley
  - The Prenatal Clinic
- Rides may also be approved for referrals to medical specialists, laboratories, pharmacies, or other healthcare services as determined by partner providers.

Lack of Transportation Options

- Clients must demonstrate that they do not have access to reliable transportation to attend medical or behavioral health appointments.

Program Intake and Partner Referral

- Clients are referred through participating healthcare and community partners, who assist with verifying eligibility and completing required program intake documentation.

These eligibility requirements ensure that Ride2Health focuses on assisting vulnerable residents who face significant transportation barriers when accessing essential healthcare services.

7. CDBG regulations require grantees and subrecipients to collect and report demographic information, as well as to document income. Refer to Sample Intake Form. How will your organization collect the required information?

United Way of the Brazos Valley collects required demographic and income information through a structured intake and documentation process designed to comply with Community Development Block Grant (CDBG) regulations.

Client Intake Forms

All program participants complete a standardized Ride2Health program intake form, which collects required demographic information including age, gender, race, ethnicity, household size, and residency. These intake forms were recently updated to align with CDBG reporting requirements and ensure consistent data collection for all clients receiving services through the Ride2Health – CDBG Medical Transportation Program.

Income Verification

Clients receiving services through the CDBG-funded portion of the program must meet low-to-moderate income eligibility guidelines. Income eligibility is verified through documentation such as pay stubs, benefit statements, tax documentation, or other acceptable forms of income verification. When documentation is not available, a self-certification form may be used in accordance with CDBG guidelines.

Eligibility Certification

Clients receiving services through the CDBG-funded portion of the Ride2Health program will also complete additional eligibility documentation required by the City of College Station, including certification related to citizenship or eligible immigration status in accordance with federal SAVE system requirements.

Partner Agency Coordination

Many Ride2Health clients are referred through partner organizations such as the MHMR Authority of Brazos Valley and the Brazos Valley Council on Alcohol and Substance Abuse (BVCASA). These partners assist with the intake process and help ensure that required documentation is collected from eligible clients before transportation services are provided.

Data Management and Confidentiality

Client information is securely stored and managed through United Way's internal data management systems. Program staff track demographic information, ride activity, and eligibility documentation to ensure accurate reporting and program accountability while maintaining client confidentiality.

Compliance and Reporting

Program data is regularly reviewed by staff to ensure compliance with CDBG requirements. Demographic and income information is compiled and reported to the City of College Station in accordance with required reporting timelines and formats.

Through this structured intake, documentation, and reporting process, United Way ensures that Ride2Health services remain compliant with federal CDBG regulations while continuing to provide transportation assistance to residents with the greatest need.

8. Please describe your client tracking system and how you ensure unduplicated clients are counted correctly

United Way of the Brazos Valley utilizes a structured client tracking system to ensure accurate documentation of services and proper reporting of unduplicated clients for the Ride2Health – CDBG Medical Transportation Program.

Client Intake and Record Creation

Each program participant completes a standardized Ride2Health intake form, which collects identifying information such as name, address, household information, and eligibility documentation. This intake process establishes a unique client record that allows program staff to track services provided to each individual.

Ride Tracking and Service Documentation

Transportation services are coordinated through the Lyft Business platform, which records ride activity including trip dates, locations, mileage, and costs. Program staff link each scheduled ride to the client's intake record to ensure services are accurately associated with the correct participant.

Client Database and Monitoring

Program staff maintain an internal client tracking system that records the number of clients served and the number of rides provided. Each client is assigned a single record within the system, and all rides associated with that individual are tracked under that record. This allows staff to distinguish between total rides provided and the number of unduplicated clients served.

Data Verification and Quality Control

Program staff periodically review client records, ride logs, and intake documentation to ensure data accuracy and prevent duplicate records. These internal checks help ensure that individuals receiving multiple rides are counted once as a client while still tracking the total number of services delivered.

Reporting and Program Oversight

Client tracking data is compiled into program reports used to evaluate program performance and meet reporting requirements for the City of College Station and other funders. This system ensures that United Way can accurately report both unduplicated clients served and the total number of rides provided.

Through this structured client tracking process, United Way ensures accurate reporting, reliable service monitoring, and compliance with CDBG documentation requirements.

9. Do any of the following describe your program's purpose? (Indicate all that apply):
   - Help prevent homelessness? ☐ Yes ☐ X No
   - Help the homeless? ☐ X Yes ☐ No
   - Help those with HIV / AIDS? ☐ X Yes ☐ No
   - Help persons with disabilities? ☐ X Yes ☐ No

10. **Is the program for which you are applying for funding new or currently existing?**
    ☐ New ☐ X Currently Exists

11. Has your organization received funding from a State, County or City (not counting College Station CDBG funds) for this program in the 2022-2023 year? ☐ Yes ☐X No
    a. If yes, what was the amount?
    b. Will the CDBG funds you are currently applying for replace the City, County or State funding? ☐ Yes ☐ No

12. Is your organization faith-based? ☐ Yes ☐ X No

13. If you checked "Yes" to Question 12, briefly explain how your agency will demonstrate compliance with 24 CFR 570.200(j) which prohibits inherently religious activities.

14. Did your organization spend more than $750,000 in Federal awards during its most recent fiscal year? ☐ Yes ☐ X No

15. Will your organization be able to comply with the Insurance Requirements listed in Section 4.5 of the Request for Proposals? ☐ X Yes ☐ No
    Explanation:

16. Which of the needs identified in the City's 5-Year Consolidated Plan does this program meet?
    ☐ X Public Services
    ☐ X Homelessness Services
    ☐ X Special Needs Services
    ☐ Economic Development Assistance
    ☐ Homeownership – Financial Literacy
    ☐ X Homelessness – Outreach and Assessment
    ☐ Rental Housing - Rehabilitation
    ☐ Rental Housing – Construction
    ☐ Owner Housing – Rehabilitation / Reconstruction
    ☐ Owner Housing – Demolition
    ☐ Homeownership – Construction

☐ Homeownership – Down Payment Assistance
☐ Homelessness – TBRA Security Deposits

The City's 2025 – 2029 Consolidated Plan can be found here:
https://www.cstx.gov/media/squl1ham/2025-2029-consolidated-plan.pdf

Part Five – Additional Information

Agency Certification:

I certify that all information reported in this proposal and attached is true, accurate and complete to the best of my belief and knowledge.
I certify that I am authorized to make this proposal on behalf of **United Way of the Brazos Valley.** (Agency) and have been designated as such by the Board of Directors.
I will provide written notice of any changes or additions to this information. I also understand the Agency may need to provide additional information during the proposal process and if funded.
I understand a written agreement will be required between **United Way of the Brazos Valley.** (Agency) and City upon award of funds.

Date: **3-9-2026** Federal Unique Entity Identification (UEI) NUMBER: YEJBGUAN2Y27

Name **Lizett Hawkins**

Signature See attactment

Title **President & CEO**

Completed sealed proposal packets should be directed to the following individual:

City of College Station - Purchasing
Brandi Whittenton, Buyer
1101 Texas Avenue S.
College Station, Texas 77840
Email: bwhittenton@cstx.gov

Questions regarding the proposal packets can be directed to the following:

In order to ensure a fair and objective evaluation, all questions related to this Request for Proposal shall be addressed at the mandatory Pre-Proposal Conference or in writing via the Q&A feature available through the Brazos Valley e-Marketplace at https://brazosbid.ionwave.net .The deadline for written questions is January 30, 2025, at 3:00 p.m. CST. Contact with any City employee or official is prohibited without prior written consent from the Purchasing Division.

Attachments (Required)

Required as Attachment to All Copies:

1. Board Members (Name, Profession, & (*) notation for Board position required by funding source)
2. Agency Organizational Chart.
3. List of Existing Agreements of Collaboration (If Available – Do NOT provide actual copies)
   Verification will be done during site visit
4. Program Evaluation Tool.
5. Client Intake Form (Income documentation must comply with the requirements found in 24 CFR 570.208 2 (i), (A) (B) (C) (D)
6. Financial Statement Audit and Management Letter with Response, if applicable *or* If no date of new audit available, Provide Financial Statement Review
7. If your organization exists as a local branch of a larger organization, please provide a statement of financial position for the local branch. This should be submitted in your standard format.
8. Most recent IRS Tax Form 990 (unredacted)
9. Board Policy (*)
10. IRS Letter of Tax Status (*)
11. Certification and Authorization (submit one signed original only)

Required as Digital Attachment (on CD, Flash Drive, or Uploaded to the Brazos Valley Online Bidding System):

1. Agency Financial Policies*
2. Agency Personnel/Administrative Policies*
3. Agency Conflict of Interest/ Political Activity/ Anti-Lobbying Policies*

(*) Information to be submitted only if agency has not applied for CDBG funding in the last five (5) years or if substantive changes have occurred since last proposal.

Certification/Authorization/Acknowledgment Form

– Additional Information

Agency Certification:

I certify that all information reported in this proposal and attached is true, accurate and complete to the best of my belief and knowledge.
I certify that I am authorized to make this proposal on behalf of United Way Brazos Valley (Agency) and have been designated as such by the Board of Directors. I will provide written notice of any changes or additions to this information. I also understand the Agency may need to provide additional information during the proposal process and if funded. I understand a written agreement will be required between United Way Brazos Valley (Agency) and City upon award of funds.

Date: 3/9/2026 Federal Unique Entity Identification (UEI) NUMBER YEJBGUAN2Y27

Name Lizett Hawkins

Signature

Title President & CEO

Completed sealed proposal packets should be directed to the following individual:

City of College Station - Purchasing
Laura Perez, Buyer
1101 Texas Avenue S.
College Station, Texas 77840
Email: laperez@cstx.gov

CITY OF COLLEGE STATION
Home of Texas A&M University®

Questions regarding the proposal packets can be directed to the following:

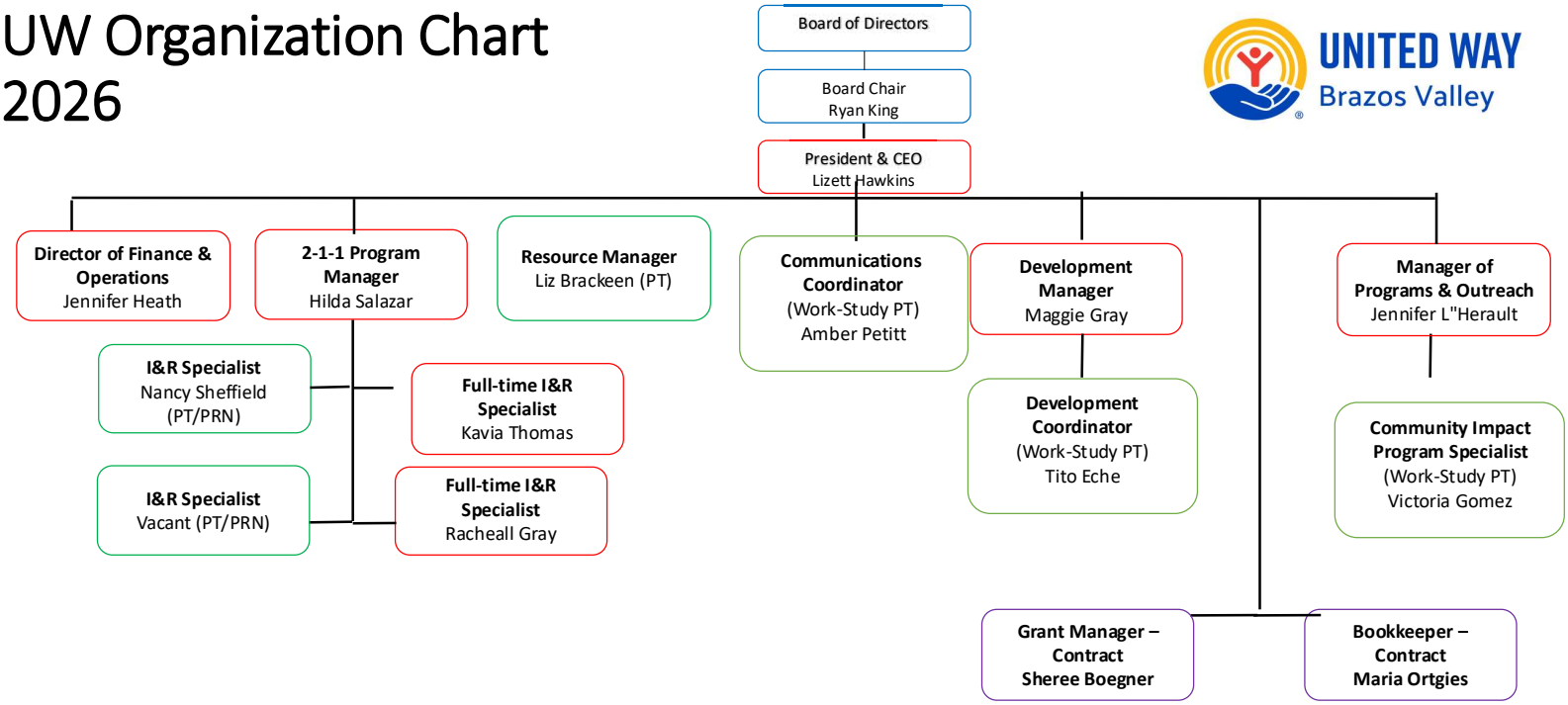
In order to ensure a fair and objective evaluation, all questions related to this Request for Proposal shall be addressed in writing via the Q&A feature available through the Brazos Valley Online Bidding System at https://brazosbid.ionwave.net. **The deadline for written questions is February 19, 2026, at 2:00 p.m. CST**. Contact with any CITY employee or official is prohibited without prior written consent from the City Purchasing

Board Member Roster

*** THIS INFORMATION IS NOT FOR PUBLIC RELEASE

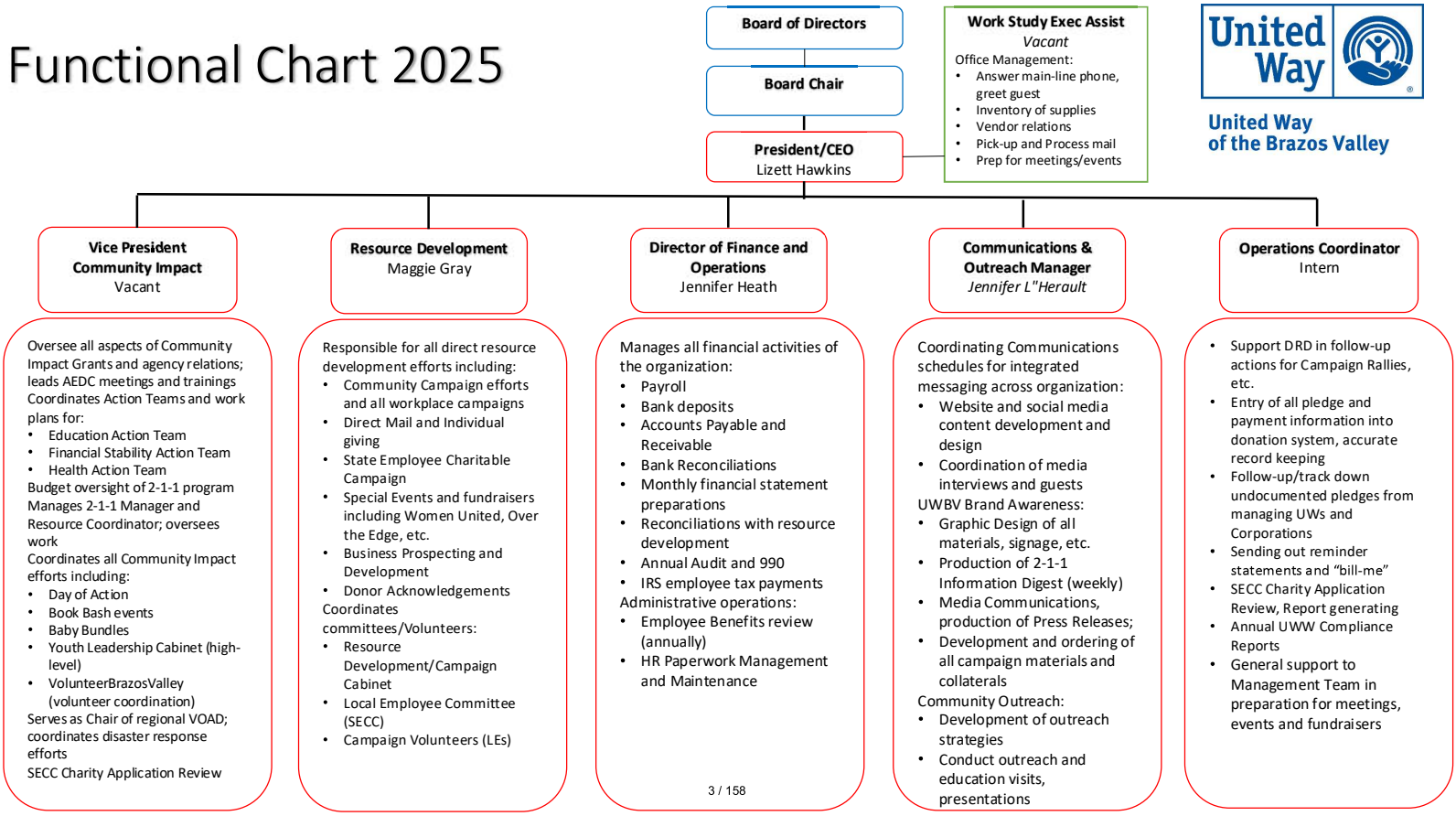
First	Last	Position	Company	Title	Affiliation	Email	Cell Phone	Other Phone	Service Started
Will	Bailey	Tresurer	Texas A&M University - Biology	Assistant Department Head	Corporate	willpbailey@gmail.com			26-Jan
Allison	Benderskey	Ex-Officio	Bush Board Fellow	Graduate Student		ab171236@tamu.edu	817-856-9353		Jan-25
Ginger	Carrabine	Member	Bryan ISD	Superintendent	Education	ginger.carrabine@bryanisd.org	281-753-6727		
Jaime	Cavazos	Member	Kept Classic Homes	Purchasing	Corporate	jaime-cavazos@hotmail.com	956-280-6828		Jan-24
MAx	Crawford	Past Board Chair	KBTX Media	Meteorologist	Corporate	max.crawford@kbtx.com	972-740-0656		
Kim	Fox	Member	Texas A&M University	Manager, Campus/Community Collaborations	Corporate	kfox@tamu.edu			Jan-26
Jennifer	Hobbs	Secretary	Community Volunteer	Community Volunteer	Community	jenniferphobbs@gmail.com	979-820-1219		22-Jan
Ryan	King	Board Chair	United Parcel Service	Business Manager	Corporate	rking5@ups.com	979-255-7196		
R. Bowen	Loftin	Member	Community Volunteer	Retired - President Emeritus	Community	loftin@tamu.edu	979-255-8939		
Howard	Mayne	Member	Mayne Properties			hmayne@maynecompanies.com			
Evelyn	Mullen	Member	Texas A&M University System		Corporate	evmullen86@gmail.com	505-412-5968		Jan-24
Robert	Mwandia	Member	Self Employed	Owner	Community	robmwandia@gmail.com	832-641-6699		Jan-25
Dorothy	Nevill	Ex-Officio	Twin City Mission	CEO	Nonprofit	nevilld@twincitymission.org	936-348-4315		
Gustavo	Roman	Member	Community Volunteer	Retired - Local Government	Government	nicagus@gmail.com	979-229-8902		Jan-24
Beatrice	Saba	Member	City of Bryan/Bryan+College Station Public Library	Library Director	Government	bsaba@bryantx.gov	912-441-7382		22-Jan
Eric	Tate	Member	Atmos Energy	Manager of Public Affairs	Corporate	Eric.Tate@atmosenergy.com	469-975-4615		Jan-25
Oliver	Thoma	Member	West, Webb, Allbritton, & Gentry, P.C.	Partner	Corporate	oliver.thoma@westwebblaw.com	832-776-1924		Jan-25
Phebe	Simmons	Member	Family Promise	CEO	Nonprofit	familypromisebcs@gmail.com			
Korey	Wright	Member	St. Thomas Episcopal Church	Rector (Head Clergy)	Nonprofit	Korey@stthomasbcs.org	817-304-0181		
Casey	Zimmerman	Member	Truist	Branch Leader / Vice President	Corporate	Casey.Zimmerman@truist.com	979-324-9515		22-Jan
	Vacant	Member							

UW Organization Chart 2026



Color Key:
Red – Full-Time
Green – Part-Time
Blue – Volunteer
Purple- Contract

Functional Chart 2025



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Ride2Health Agency Partnerships

Agency	Type of Partnership
Health For All	Healthcare Agency
HealthPoint	Healthcare Agency
MHMRA of Brazos Valley	Healthcare Agency
BVCASA	Healthcare Agency
Prenatal Clinic	Healthcare Agency
St. Joseph Health	Healthcare Agency

Purpose

To evaluate the effectiveness, efficiency, and impact of the transportation program on increasing access to healthcare and improving health outcomes for residents of the Brazos Valley.

1. Program Details

- **Program Name:** Ride2Health
- **Reporting Period:** _____
- **Evaluator Name/Team:** _____

2. Key Performance Indicators (KPIs)

Metric	Target	Actual	Notes
Total number of rides provided	[Enter Goal]	[Enter Actual]	
Number of unique clients served	[Enter Goal]	[Enter Actual]	
% of clients attending healthcare appointments	[Enter Goal]	[Enter Actual]	
% of scheduled rides completed successfully	[Enter Goal]	[Enter Actual]	
Lyft cost per ride (average)	[Enter Goal]	[Enter Actual]	
Total miles driven via Lyft	—	[Enter Total]	
Most frequented destinations	—	[Auto-populated from Lyft data]	

3. Client Demographics

Collected via intake forms or partner agency data sharing.

Demographic Category	% Representation
Race/Ethnicity	[ ]
Age Range	[ ]
Gender Identity	[ ]
Household Income	[ ]

4. Data Sources

- Lyft Business Dashboard Reports (dates, distance, cost, destination)
- Intake & Consent Forms
- Partner Clinic Records
- Client Surveys & Feedback Forms

5. Client Satisfaction (Quarterly Survey Summary)

Question	% Positive Responses
I felt the ride service was reliable	[ ]
I arrived on time for my appointment	[ ]
The scheduling process was easy	[ ]
I would recommend this program to others	[ ]
This service helped me access care I would have missed	[ ]

6. Outcome Measures

Indicator	Measure
Improved appointment attendance	Yes / No
Reduced missed appointments due to transportation	Yes / No
Improved patient follow-up and continuity of care	Yes / No
Number of clients reporting improved health access	[ ]

7. Narrative Summary (To be completed quarterly)

- **What worked well this quarter?**
  [Your notes]
- **Challenges encountered?**
  [Your notes]
- **Lessons learned or needed adjustments?**
  [Your notes]
- **Steps taken to improve or adapt?**
  [Your notes]

8. Sustainability & Funding Notes

- Alternate funding explored:
  ☐ Corporate Sponsors
  ☐ Private Donations
  ☐ Additional Grants
- Partner contributions or in-kind support:
  [Details]

Client Number (Agency Staff only):_____

Intake Form

Name _____Phone _____

Address _____ City _____ Zip _____

DOB _____

What is your Ethnicity: (**You must choose one**)
□ Hispanic or Latino □ Not Hispanic or Latino

What is your Race: (**You must choose one**)
□ American Indian/Alaska Native □ Asian □ Black or African American
□ Native Hawaiian or Pacific Islander □ White □ American Indian/Alaska Native **&** White
□ Asian **&** White □ American Indian/Alaska Native **&** Black/African American
□ Black/African American **&** White
□ Race Combination not included in above categories – Specify _____

Residence:	□ College Station	□ Bryan	□ Other	**(Choose one)**
Head of Household:	□ Male	□ Female	□ Both	**(Choose one)**

2024 Median Income Limits

Please check the **number** of family members in the family and the appropriate **income** level category (on the same line). Calculation of Family Income should include: gross wages and salaries, social security income, pensions, child support, Temporary Assistance for Needy Families (TANF)/food stamps, and any other source of income. This chart is based on annual income.

Family Size (Choose one)	**Income Range (Choose one)**			
	Extremely Low Income	**Very Low Income**	**Low Income**	**Above Income**
□ 1	□ $18,550 or less	□ $18,551 ≤ $30,950	□ $30,951 ≤ $49,500	□ $49,501 or more
□ 2	□ $21,200 or less	□ $21,201 ≤ $35,400	□ $35,401 ≤ $56,550	□ $56,551 or more
□ 3	□ $25,820 or less	□ $25,821 ≤ $39,800	□ $39,801 ≤ $63,650	□ $63,651 or more
□ 4	□ $31,200 or less	□ $31,201 ≤ $44,200	□ $44,201 ≤ $70,700	□ $70,701 or more
□ 5	□ $36,580 or less	□ $36,581 ≤ $47,750	□ $47,751 ≤ $76,350	□ $76,351 or more
□ 6	□ $41,960 or less	□ $41,961 ≤ $51,300	□ $51,301 ≤ $82,050	□ $82,051 or more
□ 7	□ $47,340 or less	□ $47,341 ≤ $54,800	□ $54,801 ≤ $87,700	□ $87,701 or more
□ 8	□ $52,720 or less	□ $52,721 ≤ $58,350	□ $58,351 ≤ $93,350	□ $93,351 or more

To comply with requirement of funding sources, this agency needs all clients to give information on all income and family size in order to qualify for services. You must provide a self-certification that the information you provide is accurate and complete to the best of your knowledge. You will need to verify income by providing third party documentation demonstrating eligibility for another qualifying program or by providing actual income documentation (definition of 3rd party or actual income on back). All information is kept confidential for records keeping and reporting requirements. No information will be released without the written consent of the individual.

I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (U.S. Code Title 18, Section 1001and Title 31, Sections 3729-3730 and 3801-3812).
I certify that all information provided on this application is true to the best of my knowledge. I also understand that, I will provide verification of income.

_____ _____
Applicant's or Guardian's Signature Date

Client Number (Agency Staff only):_____

Instructions: ***The income Section to be completed by Agency staff only***. Check the box next to the form of income documentation you will use to certify the income of the family you are serving.

□ 3rd Party Verification Process

Definition: Evidence of qualification under another government program having income qualification criteria at least as restrictive as the HUD income restrictions. Examples:

□ **Section 8 Housing program**
□ **Free/Reduced School lunch program**
□ **Medicaid**
□ **WIC**
□ **Temporary Assistance for Needy Families (TANF)**
□ **Disability Income**
□ **Other**_____

Instructions:

1. Review list above and check appropriate box (you need only provide evidence of qualifying for one program)
2. Provide evidence of qualification through certification form from the agency and/or copy of card used to receive services (must be able to identify the card with the cardholder. Can use only card if it clearly states the person's name and/or address and is determined an acceptable program.
3. A referral can be made by another agency whose criteria meet the HUD definition and the agency agrees to maintain documentation supporting this (Example: email by school that the child is on free/reduced lunch).

□ Actual Income Documentation

Definition: Family Household does not participate in an income qualifying accepted program. Actual income includes all income received by the family. Please check which documents were submitted to verify income:

□ **W-2 Forms**
□ **1040 Income Tax Forms**
□ **Pay Check Stubs (At Least Two)**
□ **Benefit Award Letter(s) (Social Security, SSI, etc..)**
□ **Other Income** _____
□ **I have no income (complete affidavit of no income)**

Instructions:

1. Check boxes above for type(s) of income documentation submitted.
2. Use box below to make a calculation determining gross annual income from source documents provided.

□ Over Income

Definition: Family household is over the income limit for their household size or they cannot provide income backup documentation as required by one of the other certification methods listed above.

Instructions: Document this family household as over income on quarterly and annual Client Reports.

Income Calculation & Verification of Continuous Service Approval

Instructions: complete calculation(s) in this box showing annual income based on source documents provided. Sign & date below.

Rev. 6/9/2022- **STAFF ONLY- CLIENTS PREVIOUSLY SEEN MUST BE VERIFIED DURING THE INTAKE PROCESS. A PRIOR INTAKE MAY BE USED IF THE CLIENTS HAS BEEN CONTINIOUSLY SERVED FROM YEAR TO YEAR AND NO INFORMATION HAS CHANGED ON ALL SECTIONS.**

_____ _____
Print Name and Sign (Staff Completing Form) Date

de Cliente (Solo para personal de agencia)**:** _____

Formulario de Admisión

Nombre _____Telefono_____

Dirección _____ Cuidad _____ Zip _____

FDN _____

Cuál es su Etnicidad: (**Tiene que escoger uno)**
_____ Hispano o Latino _____ No es Hispano o Latino

Cuál es su Raza: (**Tiene que escoger uno)**
____ Indio Americano/ Nativo Alaska ____ Asiático ____ Negro o Africano-Americano
____ Hawaiano nativo o Isleño Pacífico ____ Blanco ____ Indio Americano/ Nativo Alaska **&** Blanco
____ Asiático **&** Blanco ____ Indio Americano/ Nativo Alaska **&** Negro/Africano-Americano
____ Negro/Africano-Americano **&** Blanco
____Combinación de Raza no incluido en categorías mencionadas – Especifique _____

Residencia:	□ College Station	□ Bryan	□ Otro (**Escoja una)**
Jefe de Hogar:	□ Hombre	□ Mujer	□ Ambos (**Escoja una**)

2024 Limites de Ingreso Mediano

Por favor marque la caja del el **número** de miembros en la familia y la categoría apropiada del nivel de **ingresos** (en la misma línea). El cálculo de Ingresos Familiares debe incluir: sueldos y los salarios, los ingresos del seguro social, las pensiones, la manutención de hijos, Ayuda Temporaria para Familias Necesitados (TANF)/estampillas de comida, y cualquier otra fuente de ingresos. Esta tabla es basada en ingresos anuales.

# de Personas en Familia (Escoja Una):	**Rangos de Ingresos (Escoja Una)**			
	Ingresos Extremadamente Bajos	Ingresos Muy Bajos	Bajos Ingresos	Encima De Ingresos
□ 1	□ $18,550 o menos	□ $18,551 ≤ $30,950	□ $30,951 ≤ $49,500	□ $49,501 o menos
□ 2	□ $21,200 o menos	□ $21,201 ≤ $35,400	□ $35,401 ≤ $56,550	□ $56,551 o menos
□ 3	□ $25,820 o menos	□ $25,821 ≤ $39,800	□ $39,801 ≤ $63,650	□ $63,651 o menos
□ 4	□ $31,200 o menos	□ $31,201 ≤ $44,200	□ $44,201 ≤ $70,700	□ $70,701 o menos
□ 5	□ $36,580 o menos	□ $36,581 ≤ $47,750	□ $47,751 ≤ $76,350	□ $76,351 o menos
□ 6	□ $41,960 o menos	□ $41,961 ≤ $51,300	□ $51,301 ≤ $82,050	□ $82,051 o menos
□ 7	□ $47,320 o menos	□ $47,321 ≤ $54,800	□ $54,801 ≤ $87,700	□ $87,701 o menos
□ 8	□ $52,720 o menos	□ $52,721 ≤ $58,350	□ $58,351 ≤ $93,350	□ $93,351 o menos

Para cumplir con los requisitos de las fuentes de financiamiento, esta agencia necesita que todos los clientes den la información sobre todos los ingresos y el tamaño de la familia para calificar para los servicios. Debe proporcionar una auto certificación de que la información que proporciona es precisa y completa a su leal saber y entender. Usted tendrá que verificar los ingresos proporcionando documentación de terceros que demuestre la elegibilidad para otro programa calificado o proporcionando documentación de ingresos real (definición de 3a parte o ingresos reales en la parte posterior). Toda la información se mantiene confidencial para los requisitos de mantenimiento de registros y presentación de informes. No se divulgará ninguna información sin el consentimiento por escrito de la persona.

Soy Consciente de que cualquier información falsa, ficticia o fraudulenta, o la omisión de cualquier hecho material, me puede someter a sanciones penales, civiles o administrativas por fraude, declaraciones falsas, reclamos falsos o de otra manera (Codigo de EE.UU., Titulo 18, Seccion 1001 y Titulo 31, Secciones 3729-3730 y 3801-3812). Certifico que toda la información provista en esta solicitud es verdadera a mi leal saber y entender. Tambien entiendo que proporcionare verificación de ingresos.

_____ _____
Firma de Solicitante o Guardian Fecha

Rev. 5/2/24

Numero de Cliente (Solo para personal de agencia)**:** _____

Instrucciones: ***Esta sección debe ser completada solamente por personal de la agencia.*** Marque la cajaita junto a la forma de la documentación de ingresos que se usan para certificar los ingresos de la familia que están sirviendo.

□ Tercer Agencia Proceso de Verificación

Definición: Prueba de cualificación bajo otro programa de gobierno que tiene criterios de calificación de ingresos al menos tan restrictivas como las restricciones de ingresos de HUD.
Ejemplos:

□ **Sección 8 Programa de Vivienda**
□ **Programa de almuerzo escolar reducido/gratis**
□ **Medicaid**
□ **WIC**
□ **Asistencia temporal para familias necesitadas (TANF)**
□ **Ingreso de discapacidad**
□ **Otro**_____

Instrucciones:

1. Revise la lista de arriba y marque la cajita apropiada (necesita proporcionar pruebas de clasificación para solamente un programa)
2. Proporcione evidencia de la calificación a través del formulario de certificación de la agencia o copia de la tarjeta utilizada para recibir servicios (deben ser capaces de identificar la tarjeta con el titular de la tarjeta. Puede usar la tarjeta solamente si claramente establece el nombre de la persona o la dirección y es determinado un programa aceptable.)
3. Una referencia puede ser hecha por otra agencia cuyos criterios cumplen con la definición de HUD y la agencia se compromete a mantener la documentación que respalde esto (ejemplo: correo electrónico de la escuela que el niño está en almuerzo gratis o reducido).

□ Documentación de Ingreso Actual

Definición: Hogar familiar no participa en un programa aceptado que califica para ingresos. Ingreso actual incluye todos los ingresos recibidos por la familia. Por favor selecciona los documentos que fueron presentados para verificar ingreso:

□ **Formas de W-2**
□ **1040 Formulario Declaración de Impuestos**
□ **Mínimo dos (2) talones de cheque**
□ **Carta(s) de beneficios de Seguro Social (SSI, etc.)**
□ **Otro Ingreso** _____
□ **No tengo ingreso (complete declaración sin ingresos)**

Instrucciones:

1. Marque la(s) cajita(s) de arriba que indican los tipos de documentación de ingresos que fueron presentados.
2. Use la caja de abajo para hacer las calculaciones que determinan ingreso bruto anual de los documentos fuente proveídos.

□ Sobre Ingreso

Definición: El hogar familiar esta sobre el límite de ingresos para el tamaño de su familia o no pueden proporcionar la documentación de respaldo de ingresos según lo requerido por uno de los métodos de certificación mencionados arriba.

Instrucciones: Documentar este hogar familiar como sobre ingresos en los informes trimestrales y anuales del cliente.

Cálculo de Ingresos

Instrucciones: Complete los cálculos en esta caja demostrando ingreso anual basado en los documentos de fuente proveídos. Firme y ponga la fecha abajo.

_____ _____
Firma de Personal Completando la Forma Fecha

February 14, 2025

To the Board of Directors
United Way of the Brazos Valley, Inc.

We have audited the financial statements of United Way of the Brazos Valley, Inc. for the year ended June 30, 2024, and have issued our report thereon dated February 14, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 20, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by United Way of the Brazos Valley, Inc. are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

> Management's estimate of the collectability of pledges receivable is based on historical experience. We evaluated the key factors and assumptions used to develop the allowance for uncollectible pledges receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has approved the recording of all such misstatements. The misstatements identified and adjusted to present GAAP financials are summarized below:

Change in net assets, per books	(2,201)
Prior year adjustments for accruals	18,626
Deferred revenue	439,822
Pledge receivable & allowance	(29,617)
Depreciation	(7,232)
Operating leases	3,740
Payables and other accrued expenses	(2,456)
Grants receivable	(5,291)
Allocations expense	(631,517)
Change in net assets, per audit	$ (216,126)

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 14, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We issued a letter communicating an internal control material weakness noted during the course of our audit dated February 14, 2025.

This information is intended solely for the use of board of directors and management of United Way of the Brazos Valley, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Thompson, Derrig & Craig, P.C.

THOMPSON, DERRIG & CRAIG, PC

UNITED WAY OF BRAZOS VALLEY, INC.

INDEPENDENT AUDITOR'S REPORT

AND

FINANCIAL STATEMENTS

JUNE 30, 2024 AND 2023

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Statement of Activities	4
Statement of Functional Expenses	5
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Notes to Financial Statements	7 - 14

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
United Way of the Brazos Valley, Inc.

Opinion

We have audited the accompanying financial statements of United Way of the Brazos Valley, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, 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 United Way of the Brazos Valley, Inc. as of June 30, 2024, and the changes in 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 United Way of the Brazos Valley, Inc. 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 United Way of the Brazos Valley, Inc.'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, including omissions, 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 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 United Way of the Brazos Valley, Inc.'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 United Way of the Brazos Valley, Inc.'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.

Report on Summarized Comparative Information

We have previously audited the United Way of the Brazos Valley, Inc. 2023 financial statements and our report dated January 2, 2024, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Thompson, Derrig & Craig, P.C.

THOMPSON, DERRIG, & CRAIG, P.C.
February 14, 2025

UNITED WAY OF THE BRAZOS VALLEY, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	$ 444,445	$ 543,761
Certificate of deposit	25,840	25,000
Restricted cash	86,922	36,069
Pledges receivable, net	335,939	356,215
Grants and other receivables	58,469	204,511
Total current assets	951,615	1,165,556
Fixed assets:		
Furniture and equipment	66,526	66,526
Leasehold improvements	17,975	17,975
Less accumulated depreciation	(67,597)	(60,365)
Total fixed assets	16,904	24,136
Other assets:		
Operating lease right-of-use asset	204,171	261,474
Total other assets	204,171	261,474
Total assets	$ 1,172,690	$ 1,451,166
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	$ 8,198	$ 17,571
Accrued expenses	12,439	45,187
Allocations (CC) payable	379,167	379,167
Donor designations (SECC) payable	252,350	211,536
Operating lease liabilities, current portion	62,824	61,042
Total current liabilities	714,978	714,503
Long-term liabilities:		
Operating lease liabilities, net of current portion	153,811	216,636
Total long-term liabilities	153,811	216,636
Total liabilities	868,789	931,139
NET ASSETS		
Without donor restrictions	169,373	334,421
With donor restrictions	134,528	185,606
Total net assets	303,901	520,027
TOTAL LIABILITIES AND NET ASSETS	$ 1,172,690	$ 1,451,166

See independent auditor's report and notes to financial statements.

UNITED WAY OF THE BRAZOS VALLEY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total 2024	Total 2023
SUPPORT AND REVENUE				
Gross campaign results	$ 430,582	$ 556,466	$ 987,048	$ 944,738
Less - donor designations (SECC)	-	(404,183)	(404,183)	(332,022)
Less - provision for uncollectible pledges	(11,862)	(17,755)	(29,617)	(14,890)
Net campaign contributions	418,720	134,528	553,248	597,826
Information and referral (211) revenue	368,556	-	368,556	356,963
Employee Retention Credit	-	-	-	140,751
Other grants and contributions	2,963	-	2,963	6,049
Special events	190,190	-	190,190	212,969
Other income	5,339	-	5,339	1,172
Net assets released from restriction	185,606	(185,606)	-	-
Total support and revenue	1,171,374	(51,078)	1,120,296	1,315,730
EXPENSES				
Program services:				
Gross distributions to agencies	807,460	-	807,460	694,998
Less - net donor designations to agencies	(404,183)	-	(404,183)	(332,022)
Net allocations to agency programs	403,277	-	403,277	362,976
Direct services	671,057	-	671,057	602,816
Total program services	1,074,334	-	1,074,334	965,792
General and administrative	86,973	-	86,973	124,886
Fundraising	175,115	-	175,115	216,192
Total expenses	1,336,422	-	1,336,422	1,306,870
Change in net assets	(165,048)	(51,078)	(216,126)	8,860
Beginning net assets	334,421	185,606	520,027	511,167
Ending net assets	$ 169,373	$ 134,528	$ 303,901	$ 520,027

See independent auditor's report and notes to financial statements.

UNITED WAY OF THE BRAZOS VALLEY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023

	Program				Total	
	Community Impact	211 Information & Referral	G&A	Fundraising	2024	2023
Allocations to agencies, net	$ 403,277	$ -	$ -	$ -	$ 403,277	$ 362,976
Salaries and wages	131,346	218,305	23,290	77,303	450,244	458,397
Payroll taxes	11,220	19,871	1,655	6,743	39,489	39,574
Employee benefits	18,289	34,533	320	10,371	63,513	64,347
Rent	31,262	26,937	5,926	11,637	75,762	94,723
Utilities, insurance and taxes	3,452	4,812	5,323	1,328	14,915	13,943
Office expenses	2,051	2,141	5,664	1,549	11,405	14,396
Professional fees	17,978	19,485	12,583	-	50,046	45,800
Professional development	548	1,294	400	175	2,417	1,257
Contract services	-	2,349	9,909	397	12,655	46,277
Information technology	5,946	2,180	3,366	15,052	26,544	19,764
Advertising	-	-	-	-	-	10,888
Depreciation	2,984	2,571	566	1,111	7,232	7,864
Development & special events	4,732	-	-	46,385	51,117	68,017
Travel and mileage	1,413	912	1,426	809	4,560	4,425
Dues and subscriptions	16,446	585	16,545	-	33,576	29,552
Other programs	87,262	-	-	-	87,262	22,750
Miscellaneous expenses	153	-	-	2,255	2,408	1,920
Total expenses	$ 738,359	$ 335,975	$ 86,973	$ 175,115	$ 1,336,422	$ 1,306,870

See independent auditor's report and notes to financial statements.

UNITED WAY OF THE BRAZOS VALLEY, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Cash Flows from Operating Activities:		
Change in net assets	$ (216,126)	$ 8,860
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	7,232	7,864
Change in operating assets and payables:		
Grants and other receivables	146,042	(177,657)
Pledges receivable, net	20,276	54,638
Operating lease right-of-use asset	57,303	(261,474)
Operating lease liabilities	(61,043)	277,678
Accounts payable	(9,373)	14,535
Accrued expenses	(32,748)	27,196
Allocations and donor designations payable	40,814	(39,801)
Net cash provided (used) by operating activities	(47,623)	(88,161)
Change in cash	(47,623)	(88,161)
Beginning cash	604,830	692,991
Ending cash	$ 557,207	$ 604,830

See independent auditor's report and notes to financial statements.

Note 1 – Overview of Organization

The United Way of the Brazos Valley, Inc. (UWBV or the Organization) is a not-for-profit corporation chartered in the State of Texas. The mission of UWBV is to bring the community together to find solutions that change lives by advancing education, financial stability and health. UWBV raises funds for its programs and services through pledges from individuals in the community, employee workplace contributions, corporate gifts, and foundation and government grants. The Organization is run by a volunteer board of directors made up of concerned local citizens, and has no stockholders or members.

UWBV conducts the State Employees Charitable Campaign (SECC), a program initiated by the State of Texas in 1994, in the Brazos Valley area. UWBV also facilitates the 2-1-1 Texas program servicing the Brazos Valley. 2-1-1 Texas is a free information and referral call center, connecting residents to community resources.

Note 2 – Summary of Significant Accounting Policies

The Organization prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U.S. GAAP) for not-for-profit entities. The significant accounting and reporting policies used by the Organization are described subsequently to enhance the usefulness and understandability of the financial statements.

Net Assets

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Net Assets Without Donor Restrictions - Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in it corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net Assets With Donor Restrictions - Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the Organization must continue to use the resources in accordance with the donor's instructions.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial

Note 2 – Summary of Significant Accounting Policies (continued)

statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the Organization, unless the donor provides more specific directions about the period of its use.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the Organization's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. Management believes the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

Contributions and Campaigns

Contributions, including unconditional promises to give, are recognized when received. Grant contracts for cost reimbursements are recognized when the associated activities are performed and qualified expenses are incurred. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. If the donor restrictions are met in the same period as received, the amount is reported as an increase in net assets without donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as restricted until the payment is due, unless the contribution is clearly intended to support activities of the current fiscal year. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

The annual community campaign (CC) is conducted throughout the fiscal year to raise support for payment of allocations to participating agencies in the subsequent fiscal year. Pledges are considered unconditional promises. These pledges, less an allowance for uncollectible accounts, are recorded as net assets with or without donor restrictions depending on the existence and nature of any donor restrictions.

The annual SECC is managed by UWBV and allows donors to choose to designate their contribution to be distributed to a specific organization. Those contributions are referred to as donor designations. The collection of these contributions and distributions to donor specified agencies are agency transactions in which United Way is acting as an intermediary. These transactions are included in the total campaign amounts raised on the statement of activities and then deducted as amounts raised on behalf of others before arriving at net campaign results.

Note 2 – Summary of Significant Accounting Policies (continued)

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

Restricted Cash

Restricted cash represents cash collected from SECC pledges but not yet paid in accordance with donor designations. The following table provides a reconciliation of cash, cash equivalents, and restricted cash, as reported on the statement of financial position, that equals the total cash as shown on the statement of cash flows.

	2024	2023
Cash and cash equivalents	$ 444,445	$ 543,761
Certificate of deposit	25,840	25,000
Restricted cash	86,922	36,069
Total cash	$ 557,207	$ 604,830

Promises to Give

Unconditional promises to give are recognized as revenues in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Fixed Assets and Depreciation

Purchased property and equipment is carried at cost. Donated property and equipment is stated at management's estimate of fair value at the date of receipt. Depreciation of property and equipment is computed over the estimated useful lives using the straight-line method. The cost of routine or annual maintenance and repairs is charged to expense as incurred, and significant improvements greater than $1,500 are capitalized.

Donor Designations

Designations result from contributions by donors that are specifically directed to individual organizations and agencies. When received, these funds are distributed to the intended organizations, net of the administrative fee of approximately 10%.

Pledges Receivable

Pledges receivable at June 30, 2024 and 2023 consist of pledges to UWBV as part of the CC, and pledges designated by donors for other charitable agencies or organizations as part of the SECC. The provision for uncollectible pledges is estimated based on UWBV's historical bad debt experience and on management's judgment. All pledges outstanding are expected to be received within one year.

Note 2 – Summary of Significant Accounting Policies (continued)

Cash Equivalents

UWBV considers all demand deposits at financial institutions and all highly liquid debt instruments with original maturities of three months or less to be cash and cash equivalents.

Leases

UWBV is a lessee in an operating lease for its office space. The Organization determines if an arrangement is a lease, or contains a lease, at the inception of a contract and when the terms of an existing contract are changed. Operating leases are included in operating lease right-of-use assets (ROU) as well as current and long-term lease liabilities.

The Organization recognizes an ROU asset and a lease liability at the commencement date of the lease. The ROU asset and lease liability is initially and subsequently recognized based on the present value of lease payments over the lease term. All fixed and variable non-lease components are expensed as incurred. The discount rate used to measure the ROU asset and lease liability represents the risk-free rate using a period comparable with that of the individual lease term on the commencement date of the lease. The lease cost for lease payments is recognized on a straight-line basis over the lease term.

Short-term leases with a term of 12 or fewer months are not reflected on the balance sheet, and costs are expensed as incurred. For the years ended June 30, 2024 and 2023, the Organization incurred short-term lease costs of $16,718 and $16,204, respectively.

Allocations

Allocations result from contributions by donors that are not specifically directed to individual organizations and agencies. These funds are allocated for distribution to various member agencies and programs based on need and other criteria deemed appropriate by the Board of Directors. Total allocations are accrued at the conclusion of each annual fundraising campaign when approved by the Board of Directors.

Expense Recognition and Allocation

The cost of providing the Organization's programs and other activities is summarized on a functional basis in the statement of activities and statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited using a reasonable allocation method that is consistently applied, as follows:

- Salaries and wages, benefits, and payroll taxes are allocated based on estimates of time spent by key personnel on the related activities.
- All other expenses that cannot be directly identified are allocated using management’s estimated percentage of the portions related to either program or supporting activity.

Note 2 – Summary of Significant Accounting Policies (continued)

The bases on which costs are allocated are evaluated periodically when new space or programs are added. General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Organization.

Reclassifications

The comparative totals for the gross campaign results and provision for uncollectible pledges in the statement of activities for the year ended June 30, 2023 were decreased by $59,376 each, in order to provide for consistency in the presentation of the financial statements for the year ended June 30, 2024. There was no net impact to the previously issued financial statements for fiscal year 2023 as a result of this update.

Additional distributions for the previous year SECC campaign of $44,277 were paid during fiscal year 2024. These payments are included in net allocations to agencies on the statement of activities and statement of functional expenses for the year ended June 30, 2024.

Tax Status

UWBV is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income tax has been made in the accompanying financial statements. In addition, UWBV qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

Note 3 – Liquidity and Availability

The following reflects the Organization's financial assets as of June 30, 2024, reduced by amounts not available for general use within one year of the balance sheet date due to contractual or donor-imposed restrictions or internal designations:

Cash and cash equivalents	$	444,445
Certificate of deposit		25,840
Restricted cash		86,922
Pledges receivable, net		335,939
Grants and other receivables		58,469
Total financial assets	$	951,615
Less restrictions/designations:		
Campaign commitments (CC)	$	(379,167)
Campaign commitments (SECC)		(252,350)
Funds with donor restrictions		(134,528)
Financial assets available for general expenditures within one year	$	185,570

Note 3 – Liquidity and Availability (continued)

As part of the Organization's liquidity management plan, UWBV structures its financial assets to be available as general expenditures, liabilities and other obligations become due. Additionally, the Board of Directors established an operating reserve which may be drawn upon, as necessary, to meet unexpected liquidity needs.

Note 4 – Retirement Plan

UWBV offers Simple IRA accounts for all participating full-time and part-time employees. Full-time employees with at least one year of service are eligible for the employer match up to 3%. Employer contributions to employee retirement accounts totaled $9,314 and $13,976 for the years ended June 30, 2024 and 2023, respectively.

Note 5 – Pledges Receivable

Pledges receivable are shown net of an allowance for uncollectible pledges, as shown below:

As of June 30, 2023

	Gross	Allowance	Net
Community campaign (CC)	$ 228,795	$ 48,047	$ 180,748
SECC	201,686	26,219	175,467
	$ 430,481	$ 74,266	$ 356,215

As of June 30, 2024

	Gross	Allowance	Net
Community campaign (CC)	$ 230,420	$ 59,909	$ 170,511
SECC	209,402	43,974	165,428
	$ 439,822	$ 103,883	$ 335,939

Note 6 – Leases

The Organization has an operating lease for its office space which has a remaining lease term of three years as of June 30, 2024. The lease also includes an option to extend an additional five years, however, the Organization is not certain that the option will be exercised, and therefore, the extension period was not included in the initial measurement of the lease.

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2024 and 2023:

Note 6 – Leases (continued)

	2024	2023
Weighted average remaining lease term:	3 years	4 years
Weighted average discount rate:	2.88%	2.88%

For the years ended June 30, 2024 and 2023, operating lease costs totaled $64,101 and $84,045, respectively, which are included as rent expense in the statement of functional expenses.

The following summarizes cash flow information related to the lease for the years ended June 30, 2024 and 2023:

	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$ 68,238	$ 68,238

The maturities of lease liabilities as of June 30, 2024 were as follows:

2025	$ 68,238
2026	68,238
2027	68,238
2028	22,746
	227,460
Less imputed interest	(10,825)
	$ 216,635

Note 7 – Concentrations

At various times in the course of a year, the amount of cash on deposits with banks exceeds the FDIC insured limit of $250,000. The Organization has not experienced any losses in connection with these accounts and believes it is not exposed to any significant credit risk on cash.

For the year ended June 30, 2024, approximately 93% of SECC campaign pledges were from the Texas A&M University System.

Note 8 – Restrictions on Net Assets

Net assets with donor restrictions as of June 30, 2024 and 2023, in the amount of $134,528 and $185,606, respectively, consist of both purpose-restricted and time-restricted contributions. The

purpose-restricted contributions consist of funding received for future programs. The time-restricted contributions consist of amounts raised from SECC and retained by UWBV as both a recipient organization and to cover administrative costs associated with administering the campaign as well as pledges raised for the CC in 2024 related to the subsequent fiscal year.

	2024	2023
Subject to expenditures for specified purpose:		
Books and a Blanket program	$ 6,104	$ 5,951
Ride2Health program	-	15,000
	6,104	20,951
Subject to expenditures after a specified time:		
SECC - UWBV proceeds and administrative fees	63,522	86,238
Community campaign (CC)	64,902	78,417
	128,424	164,655
Total net assets with donor restrictions	$ 134,528	$ 185,606

Note 9 – Employee Retention Credit

Under the provisions of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, eligible employers may apply for a refundable tax credit against the employer's share of social security taxes, subject to certain criteria. In 2022, UWBV applied for the Employee Retention Credit (ERC), and on July 7, 2023, the Organization received payment for the total amount of the refund of $140,751.

For the year ended June 30, 2023, UWBV recognized the total ERC amount of $140,751 as income on the statement of activities as well as grants and other receivables on the statement of financial position as of June 30, 2023. Additionally, $35,563 in related expenses were recognized as contract services on the statement of functional expenses for the year ended June 30, 2023 as well as accrued expenses on the statement of financial position as of June 30, 2023.

Note 10 – Subsequent Events

Effective January 2026, UWBV will transfer administration of the SECC campaign United Way of Texas, at which point UWBV will no longer obtain pledges or receive payments related to the State campaign.

These financial statements considered subsequent events through February 14, 2025, the date the financial statements were available to be issued.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 7/01 , 2023, and ending 6/30 , 20 2024

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

C
UNITED WAY OF THE BRAZOS VALLEY
1716 BRIARCREST DRIVE #155
BRYAN, TX 77802

D Employer identification number
74-2050241

E Telephone number
979-696-4483

G Gross receipts $ 1,524,479.

F Name and address of principal officer:
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? If "No," attach a list. See instructions. ☐ Yes ☐ No

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

J Website: UWBV.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1953

M State of legal domicile: TX

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: UWBV IS A COMMUNITY SERVICE AGENCY THAT ORGANIZES PREVENTATIVE AND LONG-TERM SOLUTIONS TO COMMUNITY WIDE ISSUES IN EDUCATION, FINANCIAL STABILITY AND HEATLH, AND PROVIDES ASSISTANCE TO INDIVDIUALS IN CRISIS THROUGH ITS 2-1-1 REFERRAL SERVICE.

2 Check this box ☐ 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	21
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	21
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	15
6	Total number of volunteers (estimate if necessary)	6	200
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,638,154.	1,497,101.
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,172.	5,339.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-35,894.	-18,367.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,603,432.	1,484,073.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	694,998.	807,460.
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	562,318.	553,246.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 134,709.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	337,256.	339,493.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,594,572.	1,700,199.
19	Revenue less expenses. Subtract line 18 from line 12	8,860.	-216,126.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,451,166.	1,172,690.
21	Total liabilities (Part X, line 26)	931,139.	868,789.
22	Net assets or fund balances. Subtract line 21 from line 20	520,027.	303,901.

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 — Date

PEGGI ONDRASEK — PRESIDENT & CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
R. LOGAN KENDRICK, CPA	R. LOGAN KENDRICK, CPA			P02032090

Firm's name: THOMPSON DERRIG & CRAIG PC
Firm's address: 1598 COPPERFIELD PKWY, COLLEGE STATION, TX 77845
Firm's EIN: 74-2581874
Phone no. 979-260-9696

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

BAA For Paperwork Reduction Act Notice, see the separate instructions. TEEA0101L 08/23/23 Form **990** (2023)

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:

THE UNITED WAY OF THE BRAZOS VALLEY BRINGS THE COMMUNITY TOGETHER TO FIND SOLUTIONS THAT CHANGE PEOPLE'S LIVES. UWBV WILL BE THE COMMUNITY LEADER AND TRUSTED PARTNER THAT PROACTIVELY SEEKS SOLUTIONS TO COMMUNITY-WIDE ISSUES.

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 $ 1,142,542. including grants of $ 807,460.) (Revenue $)

MADE GRANTS TO PARTNER AGENCIES USED TO MEET THE NEEDS OF INDIVIDUALS IN THE LOCAL COMMUNITIES SERVED BY UWBV. SEE LISTING ON SCHEDULE I.

4b (Code:) (Expenses $ 335,975. including grants of $) (Revenue $)

EXPENSES INCURRED TO OPERATE THE 2-1-1 CALL CENTER AND OTHER DIRECT EXPENSES.

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

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 1,478,517.

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)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? 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? *If "Yes," complete Schedule C, Part 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? *If "Yes," complete Schedule C, Part II*	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 Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	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? *If "Yes," complete Schedule D, Part 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? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	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? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	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? *If "Yes," complete Schedule D, Part VI*	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? *If "Yes," complete Schedule D, Part VII*	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? *If "Yes," complete Schedule D, Part VIII*	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? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	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)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	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? *If "Yes," complete Schedule F, Parts I and IV*	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? *If "Yes," complete Schedule F, Parts II and IV*	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? *If "Yes," complete Schedule F, Parts III and IV*	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? *If "Yes," complete Schedule G, Part 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? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	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? *If "Yes," complete Schedule I, Parts I and II*	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? *If "Yes," complete Schedule I, Parts I and III*	22		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? *If "Yes," complete Schedule J*	23		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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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? *If "Yes," complete Schedule L, Part I*	25a		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? *If "Yes," complete Schedule L, Part I*	25b		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? *If "Yes," complete Schedule L, Part II*	26		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? *If "Yes," complete Schedule L, Part III*	27		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? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		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? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

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	1a	5		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a: 15			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O.*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year. 7d:			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a:			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b:			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders. 11a:			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.). 11b:			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b:			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b:			
c	Enter the amount of reserves on hand. 13c:			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O.*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

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. X

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 21		
b	Enter the number of voting members included on line 1a, above, who are independent.	1b 21		
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?	2		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?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		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?	7a		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?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b		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.*	9		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?	10a		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?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	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* SEE SCHEDULE O	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	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	15a		X
b	Other officers or key employees of the organization	15b		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?	16a		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.

☐ Own website ☒ Another's website ☒ Upon request ☐ 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. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

DIRECT FINANCIAL SOLUTIONS 2121 E WILLIAM JOEL BRYAN PKWY BRYAN TX 77801 979-446-3358

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 dotted 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) PEGGI ONDRASEK	40									
PRESIDENT & CEO	0			X				84,341.	0.	0.
(2) GINGER CARRABINE	1									
DIRECTOR	0	X						0.	0.	0.
(3) JENNIFER HOBBS	1									
SECRETARY	0	X		X				0.	0.	0.
(4) RYAN KING	1									
DIRECTOR	0	X						0.	0.	0.
(5) JASON WEEKS	1									
DIRECTOR	0	X						0.	0.	0.
(6) KOREY WRIGHT	1									
DIRECTOR	0	X						0.	0.	0.
(7) SUSAN BALLABINA	0									
DIRECTOR	0	X						0.	0.	0.
(8) RYAN BRIGGS	0									
DIRECTOR	0	X						0.	0.	0.
(9) JAIME CAVAZOS	0									
DIRECTOR	0	X						0.	0.	0.
(10) HOWARD MAYNE	0									
DIRECTOR	0	X						0.	0.	0.
(11) EVELYN MULLEN	0									
DIRECTOR	0	X						0.	0.	0.
(12) MARTIN HOOPER	1									
DIRECTOR	0	X						0.	0.	0.
(13) MARY TERESA HORN	1									
TREASURER	0	X		X				0.	0.	0.
(14) R. BOWEN LOFTIN	1									
DIRECTOR	0	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 dotted 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			
(15) BEATRICE SABA	1									
DIRECTOR	0	X						0.	0.	0.
(16) KYLE SALMON	1									
DIRECTOR	0	X						0.	0.	0.
(17) SARA MENDEZ	1									
PAST CHAIR	0	X		X				0.	0.	0.
(18) RAZEN THOMAS	1									
CHAIRMAN	0	X		X				0.	0.	0.
(19) CASEY ZIMMERMAN	1									
DIRECTOR	0	X						0.	0.	0.
(20) GUS ROMAN	0									
DIRECTOR	0	X						0.	0.	0.
(21) MAX CRAWFORD	1									
CHAIR-ELECT	0	X		X				0.	0.	0.
(22) LUCY YBARRA	0									
DIRECTOR	0	X						0.	0.	0.
(23)										
(24)										
(25)										
1b **Subtotal**								84,341.	0.	0.
c **Total from continuation sheets to Part VII, Section A**								0.	0.	0.
d **Total (add lines 1b and 1c)**								84,341.	0.	0.

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 0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		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? *If "Yes," complete Schedule J for such individual*	4		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? *If "Yes," complete Schedule J for such person*	5		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

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) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a	489,726.				
	b Membership dues	1b					
	c Fundraising events	1c	99,308.				
	d Related organizations	1d	467,705.				
	e Government grants (contributions)	1e	368,556.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	71,806.				
	g Noncash contributions included in lines 1a-1f	1g					
	h **Total.** Add lines 1a-1f			1,497,101.			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			5,339.			5,339.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ 99,308. of contributions reported on line 1c). See Part IV, line 18	8a	22,039.				
	b Less: direct expenses	8b	40,406.				
	c Net income or (loss) from fundraising events			-18,367.			
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a 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		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			1,484,073.	0.	0.	5,339.

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	807,460.	807,460.		
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	84,341.	67,473.	5,904.	10,964.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	365,903.	282,178.	17,386.	66,339.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	63,513.	52,822.	320.	10,371.
10 Payroll taxes	39,489.	31,091.	1,655.	6,743.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	50,046.	37,463.	12,583.	
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 Schedule O.)				
12 Advertising and promotion				
13 Office expenses	11,405.	4,192.	5,664.	1,549.
14 Information technology	26,544.	8,126.	3,366.	15,052.
15 Royalties				
16 Occupancy	90,677.	66,463.	11,249.	12,965.
17 Travel	4,560.	2,325.	1,426.	809.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	7,232.	5,555.	566.	1,111.
23 Insurance				
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 OTHER PROGRAMS	87,262.	87,262.		
b DUES & SUBSCRIPTIONS	33,576.	17,031.	16,545.	
c CONTRACT SERVICES	12,655.	2,349.	9,909.	397.
d DEVELOPMENT AND FR	10,711.	4,732.		5,979.
e All other expenses	4,825.	1,995.	400.	2,430.
25 **Total functional expenses.** Add lines 1 through 24e	1,700,199.	1,478,517.	86,973.	134,709.
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 ☐ 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) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing		579,830.	1	531,367.
	2	Savings and temporary cash investments		25,000.	2	25,840.
	3	Pledges and grants receivable, net		560,726.	3	394,408.
	4	Accounts receivable, net			4	
	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			9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 84,501.			
	b	Less: accumulated depreciation	10b 67,597.	24,136.	10c	16,904.
	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		261,474.	15	204,171.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		1,451,166.	16	1,172,690.
Liabilities	17	Accounts payable and accrued expenses		62,758.	17	20,637.
	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			23	
	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		868,381.	25	848,152.
	26	**Total liabilities.** Add lines 17 through 25		931,139.	26	868,789.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.** ☒				
	27	Net assets without donor restrictions		334,421.	27	169,373.
	28	Net assets with donor restrictions		185,606.	28	134,528.
		Organizations that do not follow FASB ASC 958, check here 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		520,027.	32	303,901.
	33	Total liabilities and net assets/fund balances		1,451,166.	33	1,172,690.

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	1,484,073.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,700,199.
3	Revenue less expenses. Subtract line 2 from line 1	3	-216,126.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	520,027.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
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	303,901.

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: ☐ Cash ☒ Accrual ☐ 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?	2a		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. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	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. ☒ Separate basis ☐ Consolidated basis ☐ 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?	2c	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?	3a		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	3b		

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

2023

Open to Public Inspection

Name of the organization	Employer identification number
UNITED WAY OF THE BRAZOS VALLEY	74-2050241

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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,374,094.	1,593,829.	1,398,116.	1,497,403.	1,497,101.	8,360,543.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 **Total.** Add lines 1 through 3	2,374,094.	1,593,829.	1,398,116.	1,497,403.	1,497,101.	8,360,543.
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)						0.
6 **Public support.** Subtract line 5 from line 4						8,360,543.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	2,374,094.	1,593,829.	1,398,116.	1,497,403.	1,497,101.	8,360,543.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	953.	1,260.	1,267.	1,172.	5,339.	9,991.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) SEE PART VI	14,222.					14,222.
11 **Total support.** Add lines 7 through 10						8,384,756.

12 Gross receipts from related activities, etc. (see instructions)	12	0.

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** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	99.71 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	92.87 %

16a **33-1/3% support test—2023.** 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 ☒

b **33-1/3% support test—2022.** 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 ☐

17a **10%-facts-and-circumstances test—2023.** 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 ☐

b **10%-facts-and-circumstances test—2022.** 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 ☐

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 ☐

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2023.** 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—2022.** 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? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*	4b		
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)? *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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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? *If "Yes," provide detail in* ***Part VI.***	6		
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? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
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))? *If "Yes," provide detail in* ***Part VI.***	9a		
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? *If "Yes," provide detail in* ***Part VI.***	9b		
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? *If "Yes," provide detail in* ***Part VI.***	9c		
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)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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 ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***		
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 ☐ 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 2023 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-2023**	**(iii) Distributable Amount for 2023**
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required — *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

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.)

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2023	2022	2021	2020	2019
MISC					$ 14,222.
TOTAL	$ 0.	$ 0.	$ 0.	$ 0.	$ 14,222.

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization	Employer identification number
UNITED WAY OF THE BRAZOS VALLEY	74-2050241

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: UNITED WAY OF THE BRAZOS VALLEY

Employer identification number: 74-2050241

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	HEB CORP 1900 TEXAS AVE S COLLEGE STATION, TX 77840	$ 67,976.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	TEXAS I&R NETWORK - HHSC 4900 N. LAMAR BLVD AUSTIN, TX 78751	$ 368,556.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	UNITED WAY OF METROPOLITAN DALLAS 1800 N LAMAR ST DALLAS, TX 75202	$ 37,651.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: UNITED WAY OF THE BRAZOS VALLEY

Employer identification number: 74-2050241

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
	N/A	$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization: UNITED WAY OF THE BRAZOS VALLEY

Employer identification number: 74-2050241

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 information once. See instructions.) . . . . . $ N/A

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
	N/A		

(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

2023

Open to Public Inspection

Name of the organization

UNITED WAY OF THE BRAZOS VALLEY

Employer identification number

74-2050241

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.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included on line 2a	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $

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 in 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				
b Buildings				
c Leasehold improvements		24,169.	11,009.	13,160.
d Equipment		10,661.	10,661.	0.
e Other		49,671.	45,927.	3,744.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				16,904.

Part VII Investments — Other Securities

N/A

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)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, line 12, column (B))*		

Part VIII Investments — Program Related

N/A

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)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, line 13, column (B))*		

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) OPERATING LEASE RIGHT-OF-USE ASSETS	204,171.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, line 15, column (B))*	204,171.

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) ALLOCATIONS PAYABLE	379,167.
(3) DONOR DESIGNATIONS PAYABLE	252,350.
(4) OPERATING LEASE LIABILTY	216,635.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, line 25, column (B))*	848,152.

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	1,120,296.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.) SEE PART XIII	2d	-363,777.		
e	Add lines **2a** through **2d**			2e	-363,777.
3	Subtract line **2e** from line **1**			3	1,484,073.
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			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	1,484,073.

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	1,336,422.
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.) SEE PART XIII	2d	-363,777.		
e	Add lines **2a** through **2d**			2e	-363,777.
3	Subtract line **2e** from line **1**			3	1,700,199.
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	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	1,700,199.

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.

SCHEDULE D, PART XI, LINE 2D
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990

DONOR DESIGNATIONS	$ -404,183.
SPECIAL EVENTS EXPENSE	40,406.
TOTAL	$ -363,777.

SCHEDULE D, PART XII, LINE 2D
OTHER EXPENSES AND LOSSES PER AUDITED F/S

DONOR DESIGNATIONS	$ -404,183.
SPEICAL EVENTS EXPENSE	40,406.
TOTAL	$ -363,777.

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

2023

Open to Public Inspection

Name of the organization

UNITED WAY OF THE BRAZOS VALLEY

Employer identification number

74-2050241

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? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							0.

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 ANNUAL CAMPAIG (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add column (a) through column (c))
Revenue	1 Gross receipts	121,347.			121,347.
	2 Less: Contributions	99,308.			99,308.
	3 Gross income (line 1 minus line 2)	22,039.			22,039.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	40,406.			40,406.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				40,406.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-18,367.

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 column (a) through column (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No %	☐ Yes ☐ No %	☐ Yes ☐ No %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

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

b If "No," explain:

10 a 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	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

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.

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

UNITED WAY OF THE BRAZOS VALLEY

Employer identification number

74-2050241

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. SEE PART IV

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) AGGIELAND PREGNANCY OUTREACH 2501 TEXAS AVE. S SUITE C105 COLLEGE STATION, TX 77840			13,892.	0.			
(2) BRAZOS MATERNAL & CHILD HEALT 3370 S. TEXAS AVE STE G BRYAN, TX 77802			20,058.	0.			
(3) BV REHABILTATION CENTER 1318 MEMORIAL DR BRYAN, TX 77802			22,569.	0.			
(4) BVCASA P.O. BOX 873 BRYAN, TX 77806			16,379.	0.			
(5) BRAZOS VALLEY FOOD BANK P.O. BOX 74 BRYAN, TX 77806			18,981.	0.			
(6) HEALTH FOR ALL P.O. BOX 5913 BRYAN, TX 77805			42,474.	0.			
(7) HOSPICE BRAZOS VALLEY 502 W. 26TH ST BRYAN, TX 77803			7,643.	0.			
(8) PROJECT UNITY P.O. BOX 2812 BRYAN, TX 77805			11,079.	0.			

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 22

3 Enter total number of other organizations listed in the line 1 table 11

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1						
2						
3						
4						
5						
6						
7						

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.

UWBV REQUIRES PARTNER AGENCIES TO SUBMIT QUARTERLY FINANCIAL AND PERFORMANCE REPORTS

SHOWING HOW THE FUNDS ARE USED.

Continuation Sheet for Schedule I (Form 990)

Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

2023

Name of the organization: UNITED WAY OF THE BRAZOS VALLEY

Employer identification number: 74-2050241

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
SCOTTY'S HOUSE 2424 KENT ST BRYAN, TX 77802			30,728.				
SEXUAL ASSAULT RESOURCE CTR P.O. BOX 3082 BRYAN, TX 77802			26,224.				
TWIN CITY MISSION P.O. BOX 3490 BRYAN, TX 77805			18,350.				
VOICES FOR CHILDREN 115 N. MAIN BRYAN, TX 77803			14,141.				
FAMILY PROMISE OF B/CS P.O. BOX 11232 COLLEGE STATION, TX 77842			14,530.				
TEXAS RAMP PROJECT 2331 WEST BRIARGATE BRYAN, TX 77802			11,121.				
AGGIELAND HUMANE SOCIETY 5359 LEONARD RD BRYAN, TX 77807			18,938.				
GRIMES HEALTH RESOURCE CENTER 210 S JUDSON ST NAVASOTA, TX 77868			11,000.				
SON-SHINE OUTREACH CENTER 1680 TX-75 MADISONVILLE, TX 77864			10,000.				
BV CENTER FOR IND LIVING 1869 BRIARCREST BRYAN, TX 77802			10,417.				

Continuation Sheet for Schedule I (Form 990)

Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

2023

Name of the organization

UNITED WAY OF THE BRAZOS VALLEY

Employer identification number

74-2050241

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ADULT & TEEN CHALLENGE 1306 N PARK ST BRENHAM, TX 77833			10,000.				
CATHOLIC CHARITIES 1410 CAVITT AVE BRYAN, TX 77801			15,000.				
HABITAT FOR HUMANITY, BCS 119 LAKE ST. BRYAN, TX 77801			14,900.				
SAVE OUR STREETS MINISTRIES 1700 GROESBECK ST. BRYAN, TX 77803			13,089.				
ONRAMP 312 AGATE DRIVE COLLEGE STATION, TX 77845			10,000.				
MADISON HEALTH RESOURCE CENTE 813 S STATE ST #100 MADISONVILLE, TX 77864			10,750.				
BIG BROTHERS BIG SISTERS OF S 315 TAUBER ST COLLEGE STATION, TX 77840			8,797.				
RONALD MCDONALD HOUSE CHARITY 3000 BRIARCREST DR SUITE 209 BRYAN, TX 77802			18,417.				
BOYS & GIRLS CLUB OF THE BV 1910 BECK ST BRYAN, TX 77803			15,228.				
AMERICA'S BEST CHARITIES 100 SMITH RANCH ROAD, STE 122 SAN RAFAEL, CA 94903			10,782.				

Continuation Sheet for Schedule I (Form 990)

Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

2023

Name of the organization

UNITED WAY OF THE BRAZOS VALLEY

Employer identification number

74-2050241

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
UNBOUND NOW BCS 1722 BROADMOOR DR STE 105 BRYAN, TX 77802			9,167.				
THE REACH PROJECT PO BOX 55 COLLEGE STATION, TX 77841			7,875.				
NORTH BRYAN COMMUNITY CENTER 705 N HOUSTON DR BRYAN, TX 77803			7,708.				
EASTER SEALS OF GREATER HOUST 4888 LOOP CENTRAL DR STE 200 HOUSTON, TX 77081			6,875.				
CREATING HEALTHIER COMMUNITIE PO BOX 737348 DALLAS, TX 75373			5,782.				

Name of the organization
UNITED WAY OF THE BRAZOS VALLEY

Employer identification number
74-2050241

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

A DRAFT OF THE 990 IS MADE AVAILABLE TO BOARD OFFICERS BEFORE IT IS FINALIZED FOR SIGNING.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

A CONFLICT OF INTEREST STATEMENT IS REVIEWED AND SIGNED BY ALL BOARD MEMBERS ANNUALLY IN JANUARY.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE FORM 990 IS AVAILABLE AT GUIDESTAR.COM AND OTHER DOCUMENTS ARE AVAILABLE UPON REQUEST.

CLIENT 82585 UNITED WAY OF THE BRAZOS VALLEY 74-2050241

2/14/25 09:47AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
FURNITURE AND FIXTURES																
1	CARDIAC DEFIBRILLATOR	9/23/09		1,340							1,340	1,340	S/L	5		0
2	TABLETOP LETTER FOLDER	7/07/10		751							751	751	S/L	7		0
3	NEW SERVER-AVINEXT	9/12/13		6,138							6,138	6,138	S/L	5		0
4	211 COMPUTER	6/27/14		1,110							1,110	1,110	S/L	5		0
5	NEW SERVER-DD ELECTRONICS	8/28/13		2,068							2,068	2,068	S/L	5		0
6	NEW COMPUTER-AVINEXT	12/10/13		1,436							1,436	1,436	S/L	5		0
9	OFFICE CHAIRS	9/01/15		6,843							6,843	6,843	S/L	7		0
12	OFFICE FURNITURE	9/01/17		16,604							16,604	13,837	S/L	7		2,372
15	SERVER	9/03/19		2,569							2,569	1,407	S/L	7		367
16	4 COMPUTERS	10/06/20		5,412							5,412	2,976	S/L	5		1,082
17	GRANT MANAGEMENT SOFTWARE	3/15/22		5,400							5,400	2,400	S/L	3		1,800
	TOTAL FURNITURE AND FIXTURE			49,671		0	0	0	0	0	49,671	40,306				5,621
IMPROVEMENTS																
13	OFFICE SIGN (NEW BLDG)	9/01/17		6,194							6,194	2,409	S/L	15		413
14	CABINETS & WIRING (NEW)	9/01/17		17,975							17,975	6,989	S/L	15		1,198
	TOTAL IMPROVEMENTS			24,169		0	0	0	0	0	24,169	9,398				1,611
MACHINERY AND EQUIPMENT																
7	DELL COMPUTER	6/18/15		1,823							1,823	1,823	S/L	5		0
8	COMPUTER	8/14/14		819							819	819	S/L	5		0
10	TELEPHONE SYSTEM	3/01/16		4,950							4,950	4,950	S/L	7		0

CLIENT 82585 UNITED WAY OF THE BRAZOS VALLEY 74-2050241

2/14/25 09:47AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
11	DELL COMPUTERS	6/30/16		3,069							3,069	3,069	S/L	5		0
	TOTAL MACHINERY AND EQUIPME			10,661		0	0	0	0	0	10,661	10,661				0
	TOTAL DEPRECIATION			84,501		0	0	0	0	0	84,501	60,365				7,232
	GRAND TOTAL DEPRECIATION			84,501		0	0	0	0	0	84,501	60,365				7,232

FORM 990, PART III, LINE 4E
PROGRAM SERVICES TOTALS

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	1,478,517.	1,478,517.	PART IX, LINE 25, COL. B
GRANTS	807,460.	807,460.	PART IX, LINES 1-3, COL. B
REVENUE	0.	0.	PART VIII, LINE 2, COL. A

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
MISC EXPENSE	2,408.	153.		2,255.
PROFESSIONAL DEVELOPMENT	2,417.	1,842.	400.	175.
TOTAL	$ 4,825.	$ 1,995.	$ 400.	$ 2,430.

BYLAWS
UNITED WAY OF THE BRAZOS VALLEY, INC.

Approved by Board of Directors, ***

ARTICLE I
NAME

The name of this corporation will be United Way of the Brazos Valley, Inc. (UWBV)

ARTICLE II
MISSION STATEMENT

United Way mobilizes communities to action so all in the Brazos Valley can thrive.

ARTICLE III
NON-PROFIT CORPORATION

UWBV is a 501(c)(3) non-profit corporation as defined under the Texas Non-Profit Corporation Act.

ARTICLE IV
PURPOSE

1. The purposes for which this UWBV was formed are:
    a. To assess, on a continuing basis, the need for healthy community, youth opportunity, financial security, and community resiliency programs; to assist in developing, expanding, or modifying new and existing health, education and financial stability programs, to promote preventative activities, to act as a responsive organization to community needs, and foster cooperation among local, state and national agencies serving the community.
    b. To develop as fully as possible, the financial resources, both governmental and voluntary, needed to meet the health, education, and financial stability needs of the community and to minimize the appeals by agencies for financial support for services.
    c. To deploy UWBV financial investments to maximize social impact in the Brazos Valley community through targeted efforts, thereby addressing the critical and emerging needs of the community.
    d. To build community support and commitment for the entire UWBV organization through a systematic communications program which ensures that every person's voice is heard.
    e. To manage UWBV operations effectively and efficiently and to offer capacity building support to funded, partner agencies committed to strengthening their management skills.
    f. To receive by gift, grant, devise, bequest or otherwise, from any private or public sources, personal or real property, and to administer, sell, invest, reinvest, manage, use, disburse and distribute, and apply the income and/or principal of the same in accordance with the directions and intent of the donor or donors of such property, or

in the absence of such directions, as the Corporation may deem best from time to time, for the promotion of any or all of the foregoing purposes., as it aligns with the mission of the organization.

g. To perform the actions listed in a-f, either alone or in cooperation with other organizations or institutions, and either directly or by contribution to such other organizations or institutions, which it may deem necessary or proper in order to carry into effect any or all of the foregoing objects or purposes.

2. UWBV will seek opportunities to educate the community and elected officials about relevant information concerning UWBV efforts. None of the activities of this Corporation will consist of participating in or intervening in, any political campaign on behalf of any candidate for public office.

3. No part of the net earnings of the Corporation will benefit any individual.

ARTICLE V
MEMBERSHIP

Section 1. Membership
A member of the corporation is defined as a person or representative of a group of persons who has contributed to UWBV during the current or preceding fiscal year.

Section 2. Meeting of Membership

1. The annual meeting of the members of this corporation will be held each year in conjunction with a Board of Directors meeting or at such place and on such day and hour as the Board of Directors may determine. The meeting notice will be published through various media channels.

2. The purpose of the annual meeting of the membership is to provide a report on the activities of the organization for the previous fiscal year.

3. Special meetings of the members for any purpose or purposes may be called pursuant to a resolution of the Board of Directors, and will be called by the Chair of the Board or Secretary at the request in writing of one third (1/3) of the Directors in office. Such request will in any case state the purpose(s) of the proposed meeting.

4. Notice of any meeting of the members of this Corporation, annual or special, will be published by e-mail and website not less than ten (10) days prior to the meeting. Notice of any special meeting will state the time, place and purpose thereof.

5. Any action by a majority of members of the Board of Directors where a quorum is present will be the action of the membership of this Corporation, as defined in Article VII Section 1.3 Meeting of Board of Directors

ARTICLE VI
BOARD OF DIRECTORS

Section 1. Number of Directors and Election

1. The affairs of this Corporation will be managed by a Board of Directors consisting of a recommended number of eighteen (18) to twenty-four (24) members, but not fewer than sixteen (16) voting members of whom all will be volunteers and neither paid personnel of this Corporation nor paid personnel of any organization receiving financial support from this Corporation, except as provided in paragraph 6 below.

2. The Governance Committee will present nominations for new and renewing Board Members. Recommendations from the Governance Committee will be made known to the Board in writing before nominations are made and voted on. New and renewing Board members will be approved by a quorum of the Board of Directors in accordance with these bylaws.
    a. The terms of the members of the Board of Directors will commence on January 1 and end on the last day of December.

3. A Director will serve for a term of three (3) years, except as provided in paragraph 6 below.

4. No person may serve more than two (2) consecutive three-year terms. After an absence from the Board of Directors for at least one (1) year members are eligible to serve again.

5. The Board of Directors will, at its option, fill any vacancy in the Board of Directors for the remainder of the unexpired term. Any portion of the year served by a board member will count as their first year of service.

6. Two (2) representatives of the UWBV Agency Executive Director Committee (AEDC) will serve as members of the Board of Directors in addition to the twenty-four (24) maximum positions as elected by that group. The AEDC, which meets every other month, consists of the executive directors of the UWBV's funded, partner agencies. The term of service will be two years, one as a non-voting member of the Board of Directors, and one as a voting member. The AEDC Representatives will stagger their terms and have one (1) serve as a voting member and one (1) serve as non-voting. If an AEDC Representative leaves the employment of the agency or if the agency ceases to be funded by this Corporation, then the board member will be deemed to have resigned from the Corporation's board. This Director will recuse themselves from all votes related to agency funding.

7. Directors may be removed by a two-thirds (2/3) vote of the entire Board of Directors membership whenever the Board of Directors determines that the best interests of the Corporation would be served thereby. A recommendation for removal would be put forward by the Governance Committee.

8. Any member may resign by filing a written resignation with the Board Chair. The resignation will be reviewed by the Board of Directors at the next meeting of the Board.

Section 2. Governing Responsibilities of the Board of Directors

The Board of Directors will have the power and authority to administer all affairs of the corporation, and to exercise the powers necessary and appropriate to control the policy of the Corporation.

1. The Board of Directors will:
    a. Cause the financial records of the corporation to be audited annually.
    b. Manage the affairs of UWBV, including but not limited to, operating budget, annual audit, and capital expenditures.
    c. Adopt such policies and procedures as may be consistent with the Articles of Incorporation and by-laws.
    d. Approve the committees deemed expedient to carry out the objectives of the corporation and act upon the recommendations of such committees.
    e. Review and approve Strategic Planning recommendations.
    f. Approve the Resource Development goal.
    g. Review and approve the distribution of funds through investments and grants.
    h. Employ the President & CEO to ensure the successful implementation of the objectives of UWBV.
    i. Provide an annual update to stakeholders on the United Way of the Brazos Valley through the website.

2. The Board of Directors will ensure the organization maintains Directors and Officers Liability Insurance at all times.

Section 3. Duties of the Members of the Board of Directors

1. To financially contribute to UWBV, thereby be a member of the organization.

2. To actively participate on one (1) or more committees of the Board.

3. To attend at least 75 percent of the board meetings, unless the board member has an excused absence. Excused absence will be defined by communicating in writing to the President & CEO at least 24 hours prior to the meeting. The Governance Committee will review extended absences on an individual basis.

4. To identify all known conflicts of interest in writing on an annual basis. Whenever a Director or Officer has cause to believe that a matter to be voted upon will present a conflict of interest, they will announce the conflict and abstain from moving, seconding, or voting on matters that directly affect the level of support from the Corporation.

ARTICLES VII
MEETINGS OF BOARD OF DIRECTORS

Section 1.

1. Meetings of the Board of Directors of this Corporation will be held at least quarterly and additional meetings may be held on call of the Board Chair or, if he/she is absent or unable or refuses to act, by any officer, or by any five (5) directors.

Notice of any meeting of the directors, regular or special, stating the time and the place where it is to be held will be served to each Director no less than 72 hours before the meeting.

A quorum for any meeting of the Board of Directors will consist of the presence of at least one more than half of the majority of the voting members of the Board. Any action by the majority of those present and voting will be the action of the Board.

Board approval will be required for the following items:

a. Contracts lasting longer than three years. (Correspond with Finance Committee thresholds)
b. Capital expenditures in excess of $5,000.00. (Correspond with Finance Committee thresholds)
c. Hiring the executive director.
d. Approving the budget.
e. Approving agency funding.
f. Approving revisions to the By-Laws.
g. Approving the annual audit.

Section 2. Electronic Voting and Decision-Making

1. Board actions may be taken by written e-mail consent if an item for board action is best addressed before the next board meeting. The Board Chair, in consultation with the President & CEO will provide an email request for action by the Board of Directors with a requested deadline.

2. The action will allow a director to reply that he/she is in favor of or opposed to the particular action.

3. Each Director will affirm their vote by responding by email to the President & CEO within 24 hours, unless another deadline is provided in the email.

4. Upon the President & CEO's receipt and verification of all votes on the action, regardless of whether the action is approved or not, the President will confirm whether the action has passed or failed by quorum by sending an email to all Directors. The results of the votes will also be presented at the next Board meeting.

5. The Board will ratify any action taken by a regular vote at the next Board meeting. The minutes of this meeting will record the ratification.

ARTICLE VIII
OFFICERS

Section 1. Officers

1. The officers of this Corporation will be elected at the last meeting of the year by the Board of Directors and will be Chair, Chair-Elect, Secretary and Treasurer. Officers will receive no compensation for service.

   Officers will hold office for one (1) year beginning on January 1 and ending on the last day of December The Chair-Elect will automatically advance to the office of Chair

Section 2. Duties of Officers

1. Chair: The Chair of the Board, or in his/her absence, the Chair-Elect, will preside at all meetings of members and of the Board of Directors and will perform the duties usually devolving upon a presiding officer. The Chair of the Board will serve as an ex-officio member of any committee of the corporation upon which he/she does not formally serve as a member.

The Chair and at least two (2) persons selected by Executive Committee will be responsible for the annual evaluation of the President.

2. Chair Elect: In the event of the absence of the Chair, or his/her inability or refusal to carry out his/her duties, the Chair Elect will assume his/her duties and preside at all meetings of the Board and its Executive Committee.

3. Secretary: The Secretary will attend meetings of the Board of Directors and special meetings and will act as clerk of each meeting, recording all votes and the minutes of all proceedings. A designated board member assigned by the Chair or Chair Elect may fill the role of Secretary if needed.

4. Treasurer: The Treasurer will work with the organization staff and provide oversight of all funds and securities of UWBV. All checks, or demands for money and notes of the Corporation, will be signed by two (2) officers of the Corporation, or by one (1) officer and the President of the Corporation. He/she will present to the Board of Directors an account of all transactions and of the financial condition of UWBV at the regular meetings. The Treasurer will preside at all Finance Committee meetings. He/She will annually submit the written report of the Certified Public Accountant who has audited financial records for the prior fiscal year. The report will be submitted at the next board meeting following the completion of the audit.

Section 3. Vacancies
In case there is a vacancy in any officer position, whether caused by failure to elect, death, and resignation or otherwise, such vacancy may be filled by vote of the Board of Directors at any regular or special meeting.

ARTICLE IX
COMMITTEES

Section 1. Executive Committee
1. There will be an executive Committee consisting of the officers and chairs of each Standing Committee.
    a. The Chair of the Board will serve as Chair of the Executive Committee.
    b. The Executive Committee will have power to make rules and regulations for the conduct of its business.
    c. The Executive Committee will have and exercise all the powers of the Board of Directors subject to such limitations as the laws of the State of Texas or the Board of Directors of this Corporation may impose, except that the following action must be approved by a majority of the Board of Directors as specified in Article VII, Section 1.3.
    d. A majority thereof will constitute a quorum.
    e. The duties of the Executive Committee include:
        i. Manage the business of the corporation between meetings of the board
        ii. Review performance of the president, establish the president's salary or other compensation
        iii. Review committee reports and make recommendations to the Board of Directors from such reports
        iv. Review and make recommendations on by-laws

v. Conduct Board Development efforts

An Executive Committee meeting update will be shared at the following Board meeting.

Section 2. Standing Committees

In addition to the Executive Committee, there will be four standing committees of the Corporation: Finance and Administration, Community Impact, Resource Development, and Governance Non-Board Community Volunteers are eligible to serve on Board Committees. Standing Committees may have sub-committees focused on a specific aspect within the scope of work; a Board Member must lead sub-committees.

1. Finance and Administration Committee
    a. With the concurrence of the Board Chair, no fewer than two board members will serve on the Finance and Administration Committee. Non-board members are able to serve on the committee through the appointment by the Treasurer. The Treasurer will serve as Chair of this committee.
    b. The Finance and Administration Committee will be responsible for review of the financial status of the Corporation, including, but not limited to, revenues, expenses, and the maintenance of a working capital fund, as well as all administrative related matters. The Finance Committee will make recommendations to the Board of Directors on all fiscal matters of the Corporation.
    c. All recommendations of the Finance and Administration Committee with financial impact may be subject to the final approval of the Board of Directors of the Corporation.
    d. Duties and functions include:
        i. Receive, review, and report to the Board periodic fiscal reports, financial statements, and financial audits;
        ii. Review, report and recommend to the Board on actions concerning the UWBV budgets;
        iii. Review, report and recommend to the Board on actions concerning items such as investments, capital expenditures, contracts with major fiscal implications and depositories; and/or any other financial matters.
        iv. Review benefits packages, address policies related to human resources, conduct periodic reviews of policies and procedures to recommend changes as needed to the Board of Directors.

2. Community Impact Committee
    a. With the concurrence of the Board Chair, no fewer than two board members will serve on the Community Impact Committee. Non-board members are able to serve on the committee through the appointment by the Committee Chair.
    b. All recommendations of the Community Impact Committee may be subject to the final approval of the Board of Directors.
    c. The Community Impact Committee will be responsible for administering the Strategic Investment Plan including:
        i. Oversee Community Impact funding application process
        ii. Secure team leads and grant reviewers for the application process
        iii. Review funding requests
        iv. Recommend investment decisions to the Board for approval
        v. Review and monitor partner compliance with investment funds
    d. Additional duties and functions include:
        i. Conduct periodic Community Assessments and recommend any needed changes to the Strategic Investment Plan.
        ii. Oversee) UWBV's community initiatives and the investments in such initiatives.

3. Resource Development Committee
    a. With the concurrence of the Board Chair, no fewer than two board members will serve on the Resource Development Committee. Non-board members are able to serve on the committee through the appointment by the Committee Chair. The Resource Development Committee will direct the resource development efforts, including annual campaigns of the Corporation.
    b. Duties of the Committee include:
        i. Review historical campaign performance and giving trends in the community to develop and review the Resource Development Strategy.
            1. Determine goals and methods for resource development (including workplace campaigns, new business development, and affinity group giving).
        ii. Oversee all resource development efforts related to the annual Community Campaign.
    c. Oversee strategies and efforts to encourage giving to UWBV through specific affinity group participation.
4. Governance Committee
    a. The Governance Committee will be chaired by the Past Chair.
    b. The committee will be comprised of a minimum of five (5) board members
    c. The responsibilities of the Governance Committee are to review Board composition, assist board orientation and education, evaluate board effectiveness, review By-Laws annually and propose any recommended changes and ensure board leadership through recruitment and succession planning.

5. Ad Hoc Committees
The Chair of the Board will, from time to time, appoint such special committees as are authorized by the Board of Directors. Each committee will consist of the number of persons as the Board of Directors deems advisable and convene for the period of time necessary for the specified activities.

ARTICLE X
ADMINISTRATIVE STAFF

1. The Executive Committee, with the approval of the Board, will employ and establish a salary or compensation for a President & Chief Executive Officer (CEO). The President & CEO will bear the title of President of the Corporation. The President will:
    a. Be an ex-officio member of the Board of Directors and all committees of the Board of Directors.
    b. Attend all meetings of the Board of Directors and report on the operations of the Corporation.
    c. May delegate to his/her administrative staff such authority as he/she may deem necessary and appropriate.
    d. Be responsible for supervision, coordination, and productivity of the other employees of the Corporation in accordance with the personnel policies of the Board of Directors.

2. The President's job description, duties, and mutually acceptable goals will be set annually and reviewed by the Board Chair and at least two (2) persons from the Executive Committee. The Board Chair will present the annual compensation package to the Board of Directors for review and approval, including any recommended compensation package adjustments.

3. All other employees of the corporation will be employed by the President in accordance with the personnel policies and such rules and regulations adopted by the Board of Directors.

ARTICLE XI
FISCAL YEAR

The fiscal year of this Corporation will be July 1 – June 30.

ARTICLE XII
NON-DISCRIMINATION

The members, officers, Directors, committee members, employees and persons served by this Corporation will be selected entirely on a nondiscriminatory basis with respect to age, sex, race, religion, sexual orientation, national origin, or disability.

ARTICLE XIII
AMENDMENTS

1. The Board of Directors will have the power to make, alter, amend or repeal the by-laws of the Corporation by two-thirds (2/3) vote of the entire board at any regular or special meeting thereof where notice of such proposed action has been announced in the notice of such meeting.

2. Any amendments, alterations, changes, additions or deletions from these by-laws will be consistent with the laws of the State of Texas which define, limit, or regulate the powers of this Corporation or the Director of this Corporation.

ARTICLE XIV
DISSOLUTION

On Dissolution, UWBV's assets will be distributed to an organization in the Brazos Valley whose mission and purpose are to provide funding to area nonprofit organizations or as deemed appropriate by the Board of Directors. The property of this Corporation is irrevocably dedicated to charitable purposes and upon liquidation, dissolution or abandonment of the owner, after providing for the debts and obligations thereof, the remaining assets will not inure to the benefit of any private person, but will be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax-exempt status under Sections 501(c)(3) and 509(a)(1), (2), or (3) of the Internal Revenue Code of 1986, or similar laws hereafter existing.

United Way of the Brazos Valley
Board Member Expectations

Roles and Responsibilities (please initial by each):

- ☐ I will commit to advancing the mission and vision of United Way of the Brazos Valley (UWBV).
- ☐ I will be responsible for the legal fiduciary responsibilities of the duty of care, duty of loyalty and duty of obedience in support of the mission and vision of UWBV.
- ☐ I will adhere to the bylaws, Code of Ethics, Strategic Plan, and any board policies of UWBV.
- ☐ I will adequately prepare for, attend and actively participate in Board meetings, as outlined UWBV's bylaws, and other training opportunities.
- ☐ I will make available my expertise, knowledge, skills and network to the Board and serve as a trusted advisor to UWBV's CEO.
- ☐ I will actively serve on one UWBV committee or task force.
- ☐ I will act as an ambassador for UWBV in the seven-county region to promote and advocate for UWBV as we work to bring business, nonprofits and other stakeholders together to focus on addressing community needs.
- ☐ I will keep sensitive information about UWBV confidential.
- ☐ I will make a personal contribution to support UWBV at a level that is significant to me.

Personal Financial Contribution

As UWBV relies on philanthropy to fund our critical work, it is important to many stakeholders, donors and funders that 100% of a board contributes to our organization. Any commitment level is welcome but it is important that a gift is made each year.

- ❖ As a Board member, I commit a personal contribution to the 2023-2024 Campaign of $_____. I will fulfill this gift through:
  - ☐ One-time gift or establishment of a reoccurring gift. *(Please complete your gift at www.uwbv.org/donate or request a pledge form (checks)).*
  - ☐ Payroll Deduction through my workplace's campaign. (*Please see your HR department if needing to set-up a payroll deduction at this time).* ☐ Already Completed ☐ Yet to Complete

In addition to your personal contribution, Board members are asked to assist in other efforts. I am interested in helping UWBV in the following ways (check all that apply):

_____ Serving on the following committee: ☐ Finance and Admin ☐ Resource Development ☐ Community Impact ☐ Branding and Communications

_____ Reaching out to UWBV donors, companies hosting Workplace Campaigns, and/or prospective donors/companies to share information on UWBV's work in the community with the support of UWBV staff.

_____ Recruiting additional board members and/or committee volunteers that bring diversity to the organization and value UWBV's efforts.

_____ Encouraging involvement of UWBV staff/volunteers in community events and trainings by providing tickets that would otherwise be unused by myself and/or my company/group.

I understand these expectations, my role and responsibility as a Board member of United Way of the Brazos Valley and that I am pledging to carry out the above commitments to the best of my ability.

_____ _____

Signature *Print Name*

Date: _____

United Way of the Brazos Valley brings the community together to find solutions to change lives by advancing Education, Financial Stability, and Health.

Internal Revenue Service
P O. Box 2508
:innati, OH 45201

Department of the Treasury

Date: OCT 16 2006

Person to Contact:
Vaida Singleton
ID# 31-03018
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
74-2050241

UNITED WAY OF THE BRAZOS VALLEY INC
PO BOX 10883
COLLEGE STA TX 77842-0883

Dear Sir or Madam:

This is in response to your request of August 15, 2006, regarding your address. We have updated our records to reflect the new address as indicated above.

Our records indicate that a determination letter was issued in May 1981, that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Cindy Westcott

Cindy Westcott
Manager, Exempt Organizations
Determinations

UNITED WAY OF THE BRAZOS VALLEY

2024 FINANCIAL POLICIES & PROCEDURES

United Way
of the Brazos Valley

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Introduction

The following Fiscal Manual is intended to provide an overview of the accounting policies and procedures applicable to United Way of the Brazos Valley which shall be referred to as “UWBV” or the “Organization” throughout this manual. Its purpose is to ensure that assets are safeguarded, that financial statements are in conformity with Generally Accepted Accounting Principles (GAAP), and that finances are managed with responsible stewardship.

United Way Brazos Valley is incorporated in the State of Texas. UWBV is exempt from federal income taxes under IRC Section 501© 3 as a non-profit corporation.

United Way of the Brazos Valley’s mission is: **United Way mobilizes the community to action so all in the Brazos Valley can thrive.**

This manual shall document the financial operations of the Organization. All personnel with a role in the management of UWBV’s fiscal operations are expected to uphold the policies in the manual. Its primary purpose is to formalize accounting policies and selected procedures for finance staff and to document internal controls.

Division of Duties

The following is a list of employees who have direct financial and accounting responsibilities:

Board of Directors - Decision-Making:

1. Review and approve the annual budget by general category of income and expenses for the total year, by department.
2. Annual authorization of the Board Chair, the Treasurer, the Immediate Past Board Chair and the President & CEO as signature representatives for all checking transactions on behalf of the organization.

3. President & CEO:

1. Review and approve all financial reports.
2. Review and propose annual budget.
3. Review the payroll summary for the correct payee, hours worked and check amount.
4. Review and approve all contracts for goods and services.
5. Receive electronic bank statements.
6. Review all bank reconciliations monthly.
7. Review all Positive Pay transactions.
8. Authorize all inter-fund transfers.
9. Sign all outgoing checks unless two board members are available to sign.

Operations Manager:

1. Process all receipts and disbursements.
2. Submit timesheets for payroll, and process retirement deductions and employee benefits management.
3. Submit requests for inter-fund transfers and purchases to bookkeeper.
4. Reconcile and maintain credit card statements and requests for reimbursement.
5. Manage preparation of all financial reports and external reporting of financial information.
6. Reconcile accounting records with donation records monthly against pledges and pledge payments.
7. Reconcile the statement of credit card deposits and service charges against receipted expenses.
8. Verify all reimbursement requests against receipts provided.
9. Complete all bank deposits at least once (1) per week
10. Maintain cash box for off-site functions.
11. Pick up mail from P.O. Box once per week and deliver unopened to UWBV offices.
12. Enter all payments (collections) into CRM system and maintain proper back-up documentation for each pledge.
13. Process credit card payments for contributions.
14. Enter all donations (pledges) into Donation Software and maintain proper back-up documentation for each pledge.

Bookkeeper:

1. Enter board approved budget into accounting software.
2. Process payroll in accounting software and submit to President & CEO for approval prior to processing each pay period.
3. Process accounts payable as submitted by Director or Finance and Operations
4. Reconcile payables and receivables monthly.
5. Compile monthly financial reports
6. Compile and submit Forms 941 and Texas Workforce Commission reports and payments.
7. Provide documentation required by CPA for audits and tax report preparation.
8. The reviewed bank statement will be forwarded to the Operations Manager to reconcile the bank accounts using the approved reconciliation process. All accounts will be reconciled no later than fourteen (14) days after receipt of the monthly bank statements

All Department Directors/Managers:

1. Develop first draft of department budgets in conjunction with President & CEO.
2. Provide accountability to approved departmental budgets in purchasing decisions and in preparing and/or signing off on check request vouchers with the proper general ledger account.

Designated Board Members (Board Chair, Immediate Past Board Chair, and Treasurer)

1. Serves as check signing authority on all UWBV accounts.

Fiscal Policy Statements

It is the policy of UWBV that:

1. All cash accounts owned by UWBV will be held in financial institutions which are federally insured and have received a favorable CRA (Community Reinvestment Act) rating.
2. A minimum of twenty-five percent (25%) of the operating budget between its operating and savings/reserve bank accounts be maintained at all times. In the event that balances fall below that amount the President & CEO and Treasurer should be notified immediately.
3. All funds received by UWBV for campaigns (i.e. Community and SECC, etc.) will be segregated into separate accounts in the general ledger to avoid any possibility of mixing project funds with general operating funds.
4. UWBV does not use or keep a Petty Cash fund.
5. The President & CEO is a signor of all UWBV bank accounts. Two (2) signatures are required for all disbursements and any disbursements exceeding current approved amount must be authorized by one of the Board of Directors with signature authority (currently the Board Chair, Immediate Past Board Chair and Treasurer).
6. For ACH transactions, the Operations Manager will submit invoices to the bookkeeper, the bookkeeper will generate the ACH request within the banking software and the President & CEO will approve ACH transactions.
7. The services of a Certified Public Accountant will be engaged to prepare a formal financial audit of the UWBV fiscal year-end.

Conflict of Interest, Business Conduct & Fraud

Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The policies of UWBV depend to a very large extent on the following considerations.

Each employee must apply their own sense of personal ethics, which should extend beyond compliance with applicable laws and regulations in business situations, to govern behavior where no existing regulation provides a guideline. It is the employee's responsibility to apply common sense in business decisions where specific rules do not provide all the answers.

In determining compliance with this standard in specific situations, employees should ask themselves the following questions:

1. Is my action legal?
2. Is my action ethical?
3. Does my action comply with UWBV policy?
4. Am I sure my action does not appear inappropriate?
5. Am I sure that I would not be embarrassed or compromised if my action became known within the organization or publicly?
6. Am I sure my action meets my personal code of ethics and standards?
7. Would I feel comfortable defending my actions on the 6 o'clock news?

Conflicts of Interest:

To avoid any conflict of interest or appearance of a conflict of interest which could tarnish the reputation of UWBV, as well as undermine the public's trust in all United Way programs and initiatives, UWBV staff and representatives must:

- Avoid any activity or outside interest which conflicts or appears to conflict with the best interests of UWBV, including involvement with a current or potential UWBV vendor, company, grantee or competing organization unless disclosed to and not deemed to be inappropriate by UWBV CEO and UWBV Executive Committee.
- Ensure that outside employment and other activities do not adversely affect the performance of their UWBV duties or the achievement of UWBV's mission.
- Ensure that travel, entertainment and related expenses are incurred on a basis consistent with the mission of UWBV and not for personal gain or interests.
- Decline any gift, gratuity or favor in the performance of UWBV duties except for promotional items of nominal value and any food, transportation, lodging or entertainment unless directly related to UWBV business.
- Refrain from influencing the selection of staff, consultants or vendors who are relatives or personal friends or affiliated with, employ, or employed by a person with whom they have a relationship that adversely affects the appearance of impartiality.

Employees should not attempt to circumvent to accomplish by indirect means, through agents or intermediaries, that which is directly forbidden.

Failure to comply with the standards contained in this policy could result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to the Organization or to a funder, for any loss or damage resulting from the violation. As with all matters involving disciplinary action, principles of fairness will apply. Any employee charged with a violation of this policy will be afforded an opportunity to explain his/her actions before disciplinary action is taken.

Disciplinary action will be taken:

1. Against any employee who authorizes or participates directly in actions that are violation of this policy.
2. Against any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy.
3. Against any employee who attempts to retaliate, directly or indirectly or encourages others to do so, against an employee who reports a violation of this policy.

Fraud Policy:

This policy applies to any fraud or suspected fraud involving employees, officers or directors, as well as companies, vendors, consultants, contractors, funders or any other parties with a business relationship with UWBV. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position, or relationship with UWBV.

Management and Board of Directors are responsible for the detection and prevention of fraud, misappropriations and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury or the wrongful or criminal deception intended to result in financial or personal gain. Each member of the organization will be familiar with the types of improprieties that might occur within his or her area of responsibility and be alert for any indication of irregularity.

Any fraud that is detected or suspected must be reported immediately to the President & CEO or alternatively, to the Chair of the UWBV Finance Committee, who coordinates all investigations.

Actions Constituting Fraud

The terms fraud, defalcation, misappropriation and other fiscal irregularities refer to, but are not limited to:

1. Any dishonest or fraudulent act
2. Forgery or alteration of any document or account belonging to UWBV
3. Forgery or alteration of a check, or any other financial document
4. Misappropriation of funds, supplies, equipment and other assets of UWBV
5. Impropriety in the handling or reporting of money or financial transactions
6. Disclosing confidential and proprietary information to outside parties
7. Accepting or seeking anything of material value from contractors, vendors or persons providing goods or services to UWBV
8. Destruction, removal or inappropriate use of records, furniture, fixtures and equipment
9. Any similar or related irregularity

Other Irregularities

Irregularities concerning an employee's moral, ethical or behavioral conduct should be resolved by the President/CEO. If there is a question as to whether an action constitutes fraud, contact the President/CEO or the Chair of the Finance Committee for guidance.

Investigation Responsibilities
The Finance Committee has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The Finance Committee may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If any investigation substantiates that fraudulent activities have occurred, the Finance Committee will issue reports to appropriate designated personnel and, if appropriate, to the UWBV Board of Directors and/or the Executive Committee.

Decisions refer the examination results to the appropriate law enforcement agency for independent investigation or to prosecute will be made in conjunction with legal counsel with imput from the board and/or Finance Committee.

Confidentiality
The President & CEO will treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the President & CEO or the Finance Committee Chair immediately and should not attempt to personally conduct investigations or interviews related to any suspected fraudulent act.

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect UWBV from potential civil liability.

Authority for Investigation of Suspected Fraud
Members of UWBV's Finance Committee will have:

1. Free and unrestricted access to all UWBV records and premises, whether owned or rented, and
2. The authority to examine, copy and/or remove all or any portion of the contents of files, desks, cabinets and other storage facilities on premises without prior knowledge or consent of any individual who may use or have custody of any such items or facilities when it is within the scope of their investigations.

Reporting Procedures
Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

The reporting individual should be informed:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions or allegations with anyone unless specifically asked to do so by UWBV legal counselor or the Finance Committee.

Cash Receipts Procedures

Cash Handling Procedures for Events and Fundraisers:

The OM prepares all cash boxes for events upon request of the person in charge of the event. Both the OM and employee requesting the cash box will sign a Petty Cash Withdrawal Slip verifying amount. At all events and fundraisers, there must be two (2) people (preferably one staff member and one Board member) at the place designated for cash to be received.

1. Both individuals will count the cash, and one will write the amount in the log provided at the beginning and end of each event. A receipt book will also be provided for donor receipts, if requested.
2. After the event is over and once the cash amount is verified, the cash will be placed in an envelope and sealed, with both parties initialing across the closed flap.
3. The UWBV personnel will return the box and cash to the OM. Both will verify the amounts and sign a return petty cash receipt.

If the OM is not available, the employee is expected to return to the UWBV offices and place the cash in the drop safe. No funds are to be taken home or anywhere else by UWBV staff. Any funds found missing will be replaced by UWBV staff.

Mail Handling Procedure

Mail may arrive at UWBV's offices through two methods:

1. Directly delivered Monday-Saturday to the mailbox in the Galleria Building Lobby.
2. Picked up at our College Station post office box

The Operations Manager picks up mail from post office once a week then delivers, unopened, to UWBV.

An employee assisting the OM will process all incoming mail.

1. When mail is opened, it is stamped "received" with the correct day and month and recorded in a Daily Mail Log ensuring that the necessary information is recorded for each piece of mail.
2. When checks are enclosed:
    a. The following is recorded: check date, number, name on check, the department to which the income is attributed and the amount.
    b. A copy of each check and documentation are made and scanned onto the cloud drive.
3. When invoices are enclosed:
    a. The following is recorded: invoice date, number, name on invoice, the department to which the income is attributed and the amount and given to the Operations Manager for processing.
4. When completed, the mail log is to be printed and signed by the mail processor. The copies are provided to:
    a. Director of Finance and Operations (mail log, original checks, copies of checks and invoices)
    b. President & CEO in absence of the OM.
    c. Should any of the employees not be available to accept the documentation, it is placed in the safe.

5. The Operations Manager prepares a deposit slip and/or mobile deposit, which is taken to the President & CEO to verify and sign. Once slips have been validated they are deposited in the appropriate bank account by the Operations Manager. The bank validated deposit slip is then attached to the check copies and backup then submitted to DFS for QuickBooks.
6. All check copies are filed according to month received and kept for five (5) years.

If checks are delivered to the Operations Manager and not deposited the same day, they are locked into the Operations Manager's file cabinet in which the OM only has access. Any checks received should be deposited within two (2) business days of the receipt. For safety reasons, deposits are made at random times throughout the week.

Credit Card Receipts:

UWBV has the ability to accept credit cards through UWBV's website donation site (www.uwbv.org/donate, managed by QGiv) and through a Square device (typically used for special events).

Donations made through UWBV's website by the Donor: The Operations Manager will review donations received via UWBV's website on a weekly basis and process on the receipt log. They will ensure that proper documentation is printed and kept and that the donation is recorded in Donation Software. QGiv will electronically transfer the funds to the UWBV bank accounts. No Credit Card account information is transferred from QGiv to UWBV.

Other Website Credit Card Receipts: When credit card information is provided in print, the Operations Manager will use UWBV's website to process the credit card donation on behalf of the donor. They will ensure that proper documentation is printed and kept and that the donation is recorded in Donation Software. Once the charge has been processed, the credit card number and information will be blacked out to ensure confidentiality and security. QGiv will electronically transfer the funds to the UWBV bank accounts.

Square Receipts: Square will be used during special events and/or when the donor presents the physical credit card. The Operations Manager will review donations received via Square on a monthly basis. They will ensure that proper documentation is printed and kept and that the donation is recorded in Donation Software. Square will electronically transfer the funds to the UWBV bank accounts along with provide limited donor information via email to the OM.

Procurement and Cash Disbursements Procedures

Items above $7,500.00 require Finance Committee, board chair and treasurer approval.

To Prompt a Purchase:

Management Team members are authorized to use UWBV funds to purchase items for UWBV business that are in compliance with their position and in alignment with budgeted expenses. Managers will provide an invoice for all expenses to Operations manager for payment.

1. Incoming invoices are received through mail processing and submitted to the Finance Office by the authorizing Manager.
    a. When a Manager is submitting an invoice to the Finance and Operations Office, they will include on the invoice notes as to the department and budget line item the expense is associated with. The Manager will confirm the validity of the invoice/voucher against proposals/bids, and confirm the description of work accomplished/delivered is accurate for what was provided. Should a discrepancy exist, the manager will contact the vendor to make the correction.
    b. For invoices received through the Mail, the OM will confirm with the authorizing Manager the department and budget line item details.
2. The OM will create a voucher and log number for each invoice and have the Manager associated sign the voucher.
3. The OM will submit voucher log to DFS for processing and get approval by the President & CEO when necessary.
4. Checks are signed by the President and one Board Member signer or on occasion two Board Members. ACH payments are approved by the President &n CEO.

No expense will be approved for payment, nor should a check be issued or signed, for any expense not verified with a properly complete voucher/documentation.

Credit Card Purchases:

The President & CEO, Director of Finance & Operations, VP Community Impact and Development Manager are issued business credit cards. In every case of credit card usage, the individual charging a UWBV account will be held personally responsible in the event that the charge is deemed personal, unauthorized or does not have proper documentation. Credit Card holders are expected to ensure the security of their issued credit card at all times and either be carried on their property or kept in a locked cabinet.

Authorized uses of the credit card include:

- Airline tickets (at coach class or lower rates), lodging and meal charges that do not exceed the authorized reimbursement rate for properly authorized business trips.
    - Staff must complete a pre-authorization form as per the Personnel Policies and Procedures for any authorized business trips.
- Car rental charges (for mid-size or smaller vehicles) for properly authorized business trips.
- Properly authorized expenditures for which a credit card is the only allowed method of payment.
- Business telephone calls and supplies.
- Actual, reasonable, and necessary costs for meals during business travel and meetings will be reimbursed.

A detailed itemized receipt is required for all expenses. Receipts should be immediately scanned and saved on the cloud where each employee has a separate folder to submit all credit card charges. The employee should document on the receipt or in the file name the purpose of the charge, the department, and budget line item.

Unauthorized use of the credit card includes:

- Personal or non-business expenditures of any kind.

- Expenditures which have not been properly authorized.
- Meals, entertainment, gifts or other expenditures which are prohibited by UWBV budget and/or policies (including alcohol).

Proper Documentation for all Purchases, including Credit Card Purchases:

Every instance of credit card or other purchase use must be documented with travel authorizations, receipts, individual who paid, nature of business, etc. before the expense will be considered authorized and be approved for reimbursement. It is assumed that all purchases will check for competitive pricing and value. See details below.

1. Lodging - Provide an itemized receipt from the hotel detailing every charge and the name of the person(s) for whom lodging was provided.
2. Meals/Entertainment - Provide a receipt showing separately the cost for food/beverage and gratuities, and including the names of every person for whom food or beverage was provided and the specific business purpose which was furthered by the expenditure.
3. Other Expenditures - A receipt from the vendor detailing every individual good or service purchased (including class of service for commercial transportation) accompanied by an explanation of the specific business purpose which was furthered by each expenditure.

The Director of Finance and Operations will verify all reimbursement requests against receipts provided.

Capital Expenditures:

For all major expenditures such as computers, furniture, audit services, printing services, etc. in which it is anticipated that an annual amount more than $7,500.00 will be expensed, three (3) bids must be obtained before a purchasing decision is made. Exceptions to this include an emergency requiring immediate action, in which only the President & CEO can approve and execute. All bids, including phone quotes, must be recorded and kept on file. All capital expenditures which exceed **$1,500.00 will be capitalized** on the books and records of UWBV.

Consultants:

Contracts with consultants for estimated total annual fees of less than **$7,500.00** will include rate and schedule of pay, deliverables, time frame, and other information such as work plan, etc. Justification for payment should be submitted to file. For example, if UWBV hired a writer to create a publication, a copy of the final version should be included in the file. Contracts with consultants for **$7,500.00** or more will be solicited by a Request for Proposal approved by the President & CEO. There will be an effort made to receive over three (3) quotes.

Contracts:

Contracts for $7,500.00 or more will be solicited by a Request for Proposal approved by the President & CEO. There will be an effort made to receive over three (3) quotes. All contracts to exceed $7,500.00 over the course of the year, or that obligate the organization for more than 36 months, must be approved by the President & CEO and UWBV Board Members.

General Office Supplies and Materials:

The Operations Manager is responsible for purchasing all office supplies and materials on a monthly basis. Purchase requests must be made by managers to the OM by the 5th and 20th of each month. The OM reviews current inventories and requests, and then prepares a quote for purchases.

Aged Payables

The Voucher Log is completed weekly by the OM and submitted to DFS for approval by the President & CEO. DFS will send Positive Pay and ACH authorization to President & CEO for review and final approval.

1. Checks are prepared and given to a designated board member (Board Chair, Chair Elect, and Treasurer) for their signature. All checks require two (2) signatures, one (1) board member signature and the other the President & CEO, however two (2) board members can sign checks if the President & CEO is unavailable.
2. After the checks have been signed, they are returned to the OM for mailing. All checks will be mailed as soon as this process is completed.
3. Supporting documentation should be filed by the OM in appropriate monthly debit files.
4. The OM will utilize the monthly debit files to respond to any discrepancies which arise with vendors or other payees.

United Way Fundraising Campaign Dates

State Employee Charitable Campaign

United Way of the Brazos Valley serves as the Local Campaign Manager (LCM) for the State Employee Charitable Campaign (SECC). Regulations and responsibilities associated with this role can be found at www.secctexas.org.

Campaign Pledge Dates: September 1 – October 31
Pledge Results Finalized: January 31
Payments Received:

- One-time cash/check gifts and/or fundraising revenue: September 1 – December 31
- Payroll Deductions: January 1 – December 31

Annual Community Campaign

United Way of the Brazos Valley hosts the annual Community Campaign with businesses each year. Companies host fundraising events and provide employees the opportunity to support United Way with a pledged gift through payroll deductions. Companies may also indicate a corporate match and/or gift.

Campaign Name: The campaign is named by the year in which the campaign begins.
Campaign Pledge Dates: May 1 – April 30 (end date may be extended for a campaign as needed)

- United Way of the Brazos Valley hosts a 12-month pledge period to allow companies the opportunity to run their campaign at the time of year that is best for their business. Each company will set the pledge period specific for them, but it is typical for companies to provide a four- to eight-week pledge period.

Pledge Results Finalized: May 15 (end date may be extended as needed)

- United Way representatives will provide follow-up to company contacts beginning six weeks after the conclusion of their pledge period to receive pledge results. Continual follow-up will be provided until results are received.

Payments Received:

- One-time cash/check gifts and/or fundraising revenue: May 1 – April 30 (may accept later than April 30 in some circumstances).
- Payroll Deductions: Each company determines the collection/payment period for their company. United Way of the Brazos Valley allows 12 months of collections for each company to begin when the first check arrives. Therefore, the overall collection period for a given campaign year is up to 24 months to allow all companies to complete their collection periods.
- Should a payment be received after the Payments Received date cut-off, that payment will be recorded as a new pledge and payment (paid-in-full) in the new campaign year.

Pledge Management Procedures

With the Board of Directors approval, the Finance Committee and President & CEO are responsible for determining the reserve for collection loss (aka Pledge Loss/Shortfall). The Operations Manager is responsible for pledge processing, pledge collection processing, billing and cancellation of pledges and reporting collection/cancellation status in accordance with these approved policies and procedures.

Reserve for Collection Loss

As needed, the Finance Committee and President & CEO calculate and recommend to the Board of Directors the reserve for collection loss. The reserve for collection loss is based upon a review of historical collection information, and then adjusted by the President & CEO's estimate of current economic factors.

Pledge Processing

Pledges are made via paper pledge form or electronically through e-pledge. Companies summarize and submit corporate and employee pledges in the Campaign Report Envelope. Individual pledges are submitted via paper pledge form or electronically through the UWBV web site. Special event gifts will be recorded as payments received.

The Resource Development Manager is responsible for:

- Working with the company Internal Coordinator (IC) to complete and receive the Campaign Envelope and its contents to UWBV.
- Resolving any discrepancies as a result of the Campaign Envelope review.

The Director of Finance & Operations is responsible for:

- Reviewing and reconciling the Campaign Envelope to the detailed contents (pledge forms and payments). Ensuring appropriate signatures and documentation on each pledge form and/or Campaign Envelope. Any discrepancies will be communicated to the Resource Development Manager for follow-up with the IC.
- Preparing any cash/checks received in the Campaign Envelope for deposit. Checks will be prepared for deposit the same as when received in the mail.
- Processing any credit card gifts received in the Campaign Envelope.
- Entering all pledge and designation documentation in Donation Software.
- Keeping and filing all Campaign Envelopes and documentation.

General Process for Pledge/Payment Entry

Pledge and Payment information will be entered into Donation Software as it is received by UWBV. By the 2nd Wednesday of each month, the Operations Manager will ensure that all entry is completed for pledge and payment documentation received for the previous month.

Pledge and Payment information will be collected and entered by the Operations Manager from the following sources:

- Campaign Envelopes: As they are received and verified by UWBV
- Gifts received in the mail: As they are received and processed by UWBV
- Online gifts (QGiv): Donations are automatically imported into donation software.
- Credit Cards (Square.com): On the last business day of the month

- Direct Deposit/EFTs/Wire Transfers: OPERATIONS MANAGER will provide a Direct Deposit/EFT/Wire Transfer report to the Resource Development Manager twice monthly for the deposits/EFTs received the previous two weeks.

New pledge documentation will be entered into Donation Software as a new pledge. Checks, credit cards and direct deposits/EFTs/wire transfers will be entered as an A/R Payment against existing pledges in the Donation Software. The Resource Development Manager will take special care to ensure the pledges and payments are entered for the appropriate campaign years as per the intention of the business/individual and that entry dates in Donation Software fall within the month funds are deposited in the bank account.

Monthly Pledge/Payment Reconciliation

The Operations Manager will lead the monthly Pledge/Payment Reconciliation process to be completed by the 2nd Wednesday of the month (generally between the 8th and 12th of each month). Payments against pledges in Donation Software will be reconciled against payments recorded in QuickBooks.

Donation Reports: After all pledges/payments have been entered, the Operations Manager runs three reports:

1. Transactions by Month Report verifies all the payments received against pledges for the month. Prints payment transactions for a specific period in time. A report will need to be run for each Campaign Year and Campaign Type actively being collected on. Used to reconcile with QuickBooks entries.
2. Open pledges-Payment status: Report lists all pledges received for month with no payment toward the pledge. Used to verify monthly entries by Donations Management Coordinator. A report will need to be run for each Pledge Type (General, SECC and Grants) for the Campaign Year in which pledges are being collected.
3. Campaign-at-a-Glance: Report provides campaign total, by type to be shared with Finance Office. Used to build the Statement of Financial Position, Pledges Receivable report totals.

QuickBooks (QB) Reports: After all pledges have been entered, the bookkeeper runs three reports:

1. Profit & Loss Statement
2. Statement of Financial Position.
3. Expense by vendor

Reconciling Pledge Payments in QuickBooks & Donation Software:

- Once the reports have been run, the Operations Manager reconciles the payments entered into accounting software against the payments entered into Donation Software. Total payments received for the period on the Accounts Receivable Report should match total payments on the Transaction Detail by Account if the numbers do not match, the Operations Manager will work with the bookkeeper to identify and correct discrepancies.
- Once both numbers for Donation Software and accounting software match, a general ledger entry will be made into QB to reflect that month's new pledges received as Pledges Receivable for each open Campaign.
- On the Statement of Financial Position, the Pledges Receivable and Pledges Collected for each campaign should match Adjusted Pledges and Adjusted Payments on the Campaign-at-a-Glance Report. If they do not match, the Operations Manager will work with the bookkeeper to investigate discrepancies.

- When complete, the completed payment reconciliation process will be presented and reviewed by the President & CEO. When that is verified and completed, the President & CEO will present reports to the Finance Committee.

Note: Process is the same for both SECC and UWBV Community Campaigns. Copies of all paperwork for each monthly/annual entry for both the SECC & UWBV Campaigns are kept in the office File Cabinets.

Annual Closeout and Reconciliation

SECC Campaign: The SECC Campaign is opened on September 1 of the given campaign year. All pledge information will be entered and documented by January 31. Payments against pledges will begin as early as September 1 and will be collected till the following January 31 (Example: Campaign Pledge Entry Period: September 1, 2023 – January 31, 2024; Campaign Collection Period: September 1, 2023 – January 31, 2025).

UWBV Community Campaign: The UWBV Campaign is opened on May 1 of the given campaign with some potential expenses. All pledge information will be entered and documented by April 30. Payments against pledges will begin as early as May 1 and will be collected till 12 months past the last Campaign Pledge is recorded. (Example: Campaign Pledge Entry Period: May 1, 2019 – April 30, 2020; Campaign Collection Period: May 1, 2019 – April 30, 2021). Campaign end dates may be extended as necessary.

The same Reconciliation and Closeout Process is used for each campaign:

- Reconciliation: Within 1 month of the Campaign Collection period ending, the Resource Development Manager will use the Accounts Receivable Uncollectable/Shrinkage Listing Report to review each account to verify that collections are complete. For any accounts where it is believed additional collections is possible, a Final Reminder Statement will be mailed.
- Sixty (60) days after the Campaign Collection period ends, the Operations Manager records the campaign uncollectible or overpayment for the campaign that is being closed out into QBs; this is generated from the same report used to record monthly pledges and payments (the AR Detail by Pledge/Payment Date report from DT) when funds are collected.

Donor Designation Policy

SECC:

All donations made through the SECC are designated by the donor to the charity of their choice enrolled in the SECC.

Community Campaign:

Donors are encouraged to give 100% of their gift to the UWBV LIVE UNITED (General) Fund. However, the following policy is followed for those wishing to designate their gift:

- Corporate donors giving $5,000 or more and individual donors giving $240 or more may designate up to 50% of the gift to a specific United Way funded partner. The funds will be honored as "separate stream" designation in addition to the Community Impact Grant award for that partner.
- No administrative cost will be applied to these funds.
- Donors wishing to designated to a United Way funded partner can write the name of the partner on the pledge form.
- All pledge forms and/or pledge documentation received without designation information will be treated as unrestricted and applied to the General Fund.

Classification of Net Assets:

Net assets of the Organization shall be classified based upon the existence or absence of donor imposed restrictions as follows:

- Without Donor Restrictions – Undesignated net assets that are not subject to donor imposed stipulations.
- Without Donor Restrictions – Board Designated net assets are not subject to donor imposed restrictions, but those which the board of directors of the organization has earmarked for specific uses, shall be segregated in the accounting records within this category.

Community Impact Grant Allocations and Designations Process

Community Campaign:

- The Operations Manager runs a "Designation Detail Report" in Donation Software each April.
- After careful review, the OM will make any adjustments to designations in the donation software and a new report will be generated.
- Community Impact Grant recipients will be deducted from the total designation amount. See below for policy to altering donor's designations.

The total designations figure will be applied to the expense line item in the annual budget labeled "Direct Designations to Agencies." This expense will be paid to recipient agencies in June in addition to any Community Impact Grant funds being received.

Community Impact Grant funds, including designations are determined during the annual budget process. This figure is reviewed by the President & CEO and presented to Finance Committee for review and approval no later than May each year. Once this is complete, the figure is applied to the expense line item in the annual budget labeled "Community Impact Grants to Agencies." This will be paid out on or before the 15th of each month beginning in July and ending in June.

SECC:

The Operations Manager creates a detailed spreadsheet, called the SECC Designation Report, each year by March 15. This report contains all necessary SECC financial information, including designations, Local Campaign Manager (LCM) annual operating budget, pledge loss (uncollectable) estimate, and quarterly payout (cash disbursement) schedule. This report will be shared with President & CEO after all information has been reviewed and determined to be complete.

Additionally, the Operations Manager will run Designation Detail Reports for each designated charity documenting the donor information. This information will be emailed to the LCM by April 15th in conjunction with the disbursement of the first quarterly payout.

Note – designation information is gathered from Donation Software. LCM operating budget is based on real expenses from the previous year and is approved by the Brazos Valley SECC Local Employee Committee. Pledge loss is an estimate based on historical data. Quarterly payout is based on the percentage method (designation / total pledges x net distributable / 4). The first three quarterly payments will be made on April 15, July 15, and October 15. Fourth quarter SECC payment will be made based on the following: (Sum of all pledge payments collected – sum of all designation payments made) x percentages detailed in the payout schedule for each designated charity in SECC Designation Report. The fourth quarter payment will be made on January 15.

Changes to Designations:

UWBV will make every attempt to honor the intent of the donor whenever possible. Should that not be possible for any reason, (including but not limited to: designation to a non-qualifying organization, change of organization status – no longer a grant recipient, ending program or closing organization, or donation not meeting designation policy guidelines) United Way will mail written communication directly to the donor, whenever possible, or to the donor's employer (to assist in communicating directly with donor).

Written communication will outline the current situation prohibiting UWBV from honoring the donor's intent and provide options for donor to select an alternative. Changes to donor designations must be received by United Way in writing (letter or email) from the donor and kept with original pledge information for documentation. Should at least two documented attempts to contact be made without success over the course of 30 days, UWBV will determine that funds go to:

1. Community Campaign: General Live United Fund
2. SECC: Evenly split among other charities and paid out in fourth quarter adjustment

Positive Pay Procedures

To combat potential risk and minimize exposure to fraudulent payments, UWBV uses Prosperity Bank Positive Pay Services for our UWBV operating account. These services provide UWBV with the ability to make “pay” or “return” decisions before checks clear the operating bank account. This approach reduces our risk through a “check and balance” system for each payment.

The OPERATIONS MANAGER will:

- After the checks have been created, create a report in Excel format which provides the check number, dollar amount, issue date and name on each check.
- Provide report to the President & CEO for approval when the checks are submitted for signing.
- Once the check amounts have been verified by the President & CEO, upload the spreadsheet to the appropriate bank system.
- Print an import file confirmation report as well as report for that day on all submitted checks.
- Be responsible for checking the daily exception items. If there are exceptions, the DFA will authorize to “pay”, “return” or “release” those items.

Bank Account Reconciliations

Cash Flow:

UWBV is to maintain a minimum of twenty-five percent (25%) of the operating budget between its operating and savings/reserve bank accounts and CDs at all times. In the event that balances fall below that amount, the President & CEO, Board Chair and Treasurer should be notified immediately.

Bank Reconciliations:

1. Bank statements are received in the mail and delivered, unopened, to the President & CEO. Contents will be reviewed for inconsistent check numbers, signatures, cash balances and payees and endorsements at a minimum.

2. When reconciling the bank accounts, the following items should be reviewed:
    - A comparison of dates and amounts of daily deposits as shown on the bank statements with the cash receipts journal.
    - A comparison of inter-organization bank transfers to verify that both sides of the transactions have been recorded on the books.
    - An investigation of items rejected by the bank, i.e., returned checks or deposits.
    - A comparison of wire transfers dates received with dates sent.
    - A comparison of canceled checks with the positive pay journal as to check number, payee, amount, authorized signatures, irregular endorsements, and alterations.
    - An accounting for the sequence of checks both from month-to-month and within a month.
    - A review of voided checks.
    - Investigate and write-off checks which have been outstanding for more than six months.
3. Upon receipt of the completed bank reconciliations, the Operations Manager prepares any general ledger adjustments.

Reconciliations of Other General Ledger Accounts:

1. Each month, the Operations Manager and President & CEO will review the ending balance shown on balance sheet accounts such as the cash accounts, accounts receivable, accounts payable and deferred revenue. The Operations Manager and President & CEO review the bank reconciliations, schedules of accounts receivable and deferred revenue and the aging of accounts payable to support the balances shown on the balance sheet.
2. Assets - These accounts will include cash, property, equipment and fixtures.
    - Cash - The balances in cash accounts should agree with the balances shown on the bank reconciliations for each month.
3. Liabilities - These accounts are described as accounts payable, payroll tax liabilities, loans and mortgages payable, and amounts due to others.
    - Accounts Payable - The balance in this account should equal amounts owed to vendors at the end of the accounting period and the aging report.
    - Payroll Tax Liabilities - The amounts in these accounts should equal amounts withheld from employee paychecks as well as the employers' portion of the expense for the period that has not been remitted to the government authorities.

4. Income/Expenses - These accounts are described as income from fundraising campaigns, contributions, and other expense line items such as salaries, consulting fees, etc.
    - Income - The amounts charged to the various cash accounts should be reconciled with funding requests, funders reports, draw down schedules, etc.
    - Gross Salary Accounts - The balances in the gross salary accounts should be added together and reconciled with the amounts reported on quarterly payroll returns.
    - Consulting - The amounts charged should be reconciled to the contracts.

Fixed Asset Management

A permanent property log or database is to be maintained by the Operations Manager for all fixed assets purchased by UWBV. All capital items which have a cost greater than $1,500.00 will be capitalized and depreciated. Items will be inventoried at purchase and receive an inventory log Property label by the Operations Manager.

At least annually, the Operations Manager will conduct a physical inspection and inventory of all UWBV fixed assets and reconciled to the general ledger balances. Adjustments for dispositions should be made.

The Operations Manager should be informed, in writing, of any material changes in the status of property and equipment. This should include changes in location, sale of, scrapping of and/or obsolescence of items and any purchase or sale of real estate.

The log should contain the following information:

- Date of purchase & description of item purchased
- Received by donation or purchased
- Cost or fair market value on the date receipt
- Donor or funding source, if applicable
- Funding source restrictions on use or disposition
- Identification/serial number (if appropriate)
- Depreciation period
- Vendor name and address and warranty period
- Inventory tag number (all fixed assets should be tagged with a unique identifying number)
- Number of the UWBV check used to pay for the equipment

Estimated useful lives of capitalized assets shall be determined by the OPERATIONS MANAGER:

- Furniture & Fixtures 5 years
- General Office Equipment 5 years
- Computer Hardware 5 years
- Computer software 5 years
- Leased assets life of lease
- Building improvements 10 years

Disposition of Fixed Assets: In the event an asset is sold, scrapped, donated or stolen, adjustments need to be made to the fixed asset listing. If money is received for the asset, then the difference between the money received and the "book value" (purchase price less depreciation) of the asset will be recorded as a loss if the money received is less than the book value and a gain if the money received is more than the book value.

Write-Offs of Fixed Assets: The President & CEO determines the disposal of all capitalized fixed assets that may be worn-out or obsolete. Property determined to be missing or stolen will be reported immediately to the President & CEO. If not located, this property will be written off the books with the proper notation specifying the reason.

Payroll and Personnel

Personnel Files:

The President & CEO will maintain employee personnel files.

Personnel files will contain the following information, at a minimum:

1. Employment application and resume
2. Background Check report
3. Dates of employment
4. Position description, pay rates and changes therein
5. Performance Reviews and Goals
6. Authorization of payroll deductions
7. Earnings records for non-active employees
8. W-4 Form, withholding authorization
9. I-9 Immigration Form
10. Termination data, when applicable

All personnel files are kept in a locking file cabinet in the President & CEO's office. Access to these files will be limited to the Operations Manager, President & CEO, auditor, and the employee themselves.

All inquiries regarding current or former UWBV employees' employment must be referred to the President & CEO. No one else is authorized to release any information about current or former employees. Verification of information regarding past employees is limited to hire date, termination date (if applicable), position held, and information on the exit form, if signed by the employee.

Payroll Preparation and Timekeeping:

Employees are paid on the 15th and last business day of each month. When a scheduled payday falls on a typical non-working day, employees are paid on the last working day before the regular payday. Employee payroll checks are directly deposited by UWBV into the employee's checking or savings account. No salary advances will be made under any circumstances.

All employees are to complete timesheets as per the approved policy in the Personnel Policies and Procedures.

Payroll is processed by the bookkeeper. Paycheck stubs are emailed to employees by the bookkeeper after payroll has been processed. The President & CEO reviews the payroll summary.

Financial Reporting & Government Returns

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial Statements are management tools used in making decision in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties of the organization. Financial Statements may reflect year-to-year historical comparisons or current year budget to actual comparisons.

Monthly Reports:

The bookkeeper and Operations Manager prepare a set of monthly financial reports.

The reports should include:

- Statement of Financial Position, including a list of deferred and receivable funds
- Profit & Loss Budget Performance, including budget-to-actual for all accounts included in the annual operating budget
- Campaign Point-In-Time Comparison Report
- Annual Reserve Calculation

In addition, the monthly reports will be submitted to the full Board for their review and acceptance at the following board meeting.

Government Returns:

UWBV is aware of its tax and information return filing obligations and complies with all such requirements of Federal and Texas jurisdictions.

- Form 990 – Annual information return of tax-exempt organizations, filed with the IRS. Form 990 for UWBV is due on the 15th day of the 5th month following year-end, **November 15.**
- W-2's and 1099's – Annual report of employee and non-employee compensation, based on calendar-year compensation, on a cash basis. These informational returns are due to employees and independent contractors by **January 31.**
- W-3 to the federal government by **January 31.**
- Form C-3 – Texas Quarterly report of wages for unemployment due the end of the month **April, July, October & January.**
- Quarterly 941/Schedule B due at the end of the month quarterly **April, July, October & January.**

Annual Audit

The Operations Manager shall be actively involved in planning for and assisting with the organizations independent accounting audit. UWBV staff shall provide assistance to the auditors as needed. In order to facilitate the timely completion of the annual audit, the Operations Manager shall prepare information in advance from a list of requested schedules.

The board Treasurer, President & CEO and Finance Committee review the draft of the audit.

It shall be the responsibility of the Operations Manager and President & CEO to review and respond in writing to any management letter or other internal control and compliance findings and recommendations made by the independent auditor. If a response is needed, the Board of Directors would respond.

The Board of Directors shall review and approve the annual audited financial statements and discuss any internal control matters with the auditors.

Selection of the Auditor

UWBV may review the selection of its independent auditor when, there is a dissatisfaction with the service of the current firm, when a fresh perspective and new ideas are desired, or every five (5) years to ensure competitive pricing and high quality of service. It is not a requirement to change auditors every five years; simply to re-evaluate the selection.

The selection of an accounting firm to conduct the annual audit is a task that should be taken very seriously. Factors to consider include:

- Firm's reputation in the nonprofit community
- The depth of the firm's understanding of and experience with not-for-profits
- The firm's demonstrated ability to provide the services requested in a timely manner
- The ability of the firm's personnel to communicate with UWBV's personnel in a professional and congenial manner

Auditor Request for Proposal (RFP) shall include:

- Period of services required and type of contract to be awarded (fixed fee)
- Complete description of the services requested (audit, management letter, tax returns, etc.)
- Identification of meetings requiring their attendance, such as staff or Board of Directors meetings
- Copy of prior year reports (financial statements, management letters, etc.)
- Description of proposal and format requirements
- Due date of proposals
- Overview of the selection process (whether finalists will be interviewed, when a decision will be made)
- Identification of criteria for selection.

In order to narrow down the proposals to the top selections, the Finance Committee shall meet with the prospective engagement teams to discuss their proposals. The Finance Committee shall make the final recommendation to the Board of Directors for approval.

Insurance

It is fiscally prudent for UWBV to have a risk management policy that includes a comprehensive insurance package. This will ensure the viability and continued operations of UWBV. It is the policy of UWBV to maintain adequate insurance against general liability, property and contents, computers & equipment and other items of value.

UWBV's current insurance broker information and policy details are kept by the Director of Finance and Operations.

Insurance carriers and limits are as follows:

Business Liability:

- Liability and Medical Expenses – $2,000,000
- Medical Expenses – any on persons - $10,000
- Personal & Advertising - $1,000,000
- Damages to Premises Rented to You - $300,000
- Aggregate Limits – Products- Completed & General - $2,000,000
- Hired/Non-Owned Liability - $1,000,000

Directors and Officers: $1,000,000

Workers Compensation: To the extent required by law

Role of Finance Committee

The role of the finance committee is primarily to provide financial oversight for the organization which include budgeting and financial planning, financial reporting, and the creation and monitoring of internal controls and accountability policies.

Budgeting and Financial Planning:

- Develop an annual operating budget with staff.
- Approve the budget within the finance committee.
- Monitor adherence to the budget.
- Set long-range financial goals along with funding strategies to achieve them such as a reserve fund.
- Develop multi-year operating budgets that integrate strategic plan objectives and initiatives.
- Present all financial goals and proposals to the board of directors for approval.

Reporting:

- Develop useful and readable report formats with staff.
- Work with staff to develop a list of desired reports noting the level of detail, frequency, deadlines, and recipients of these reports.
- Work with staff to understand the implications of the reports.
- Present the financial reports to the full board.

Internal Controls and Accountability Policies:

- Create, approve, and update (as necessary) policies that help ensure the assets of the organization are protected.
- Ensure policies and procedures for financial transactions are documented in a manual, and the manual is reviewed annually, and updated as necessary.
- Ensure approved financial policies and procedures are being followed.

Audit:

- Recruit audit committee and select the auditor.
- Review the draft audit and 990 as presented by the auditor, along with audit committee.
- Present the audit report to the full board of directors along with auditor.
- Review the management recommendation letter from the auditor and ensure follow up on any issues mentioned.

Role of Board Chair:

- Serving as the principal liaison between the committee and the full board,
- Ensuring handouts and reports are prepared and sent to committee members in advance

The Finance Committee is responsible for direction and oversight regarding the overall financial management of UWBV. Functions of the Finance Committee include:

1. Review and recommendation of the organization's annual budget (prepared by the staff) for final approval by the full board
2. Long-term financial planning
3. Establishment of an investment policy and monitoring investment performance
4. Evaluation and approval of facilities decisions (i.e. leasing, purchasing property)
5. Monitoring actual vs. budgeted financial performance
6. Oversight of reserve fund

The review of the organization's financial statements shall not be limited to the finance committee, but may involve the entire board of directors.

The Finance Committee is responsible for recommending the hiring of an independent CPA firm and for directly communicating with the CPA firm to fulfill the requirements for an annual audit. The Finance Committee shall also review and approve the final audited financial statements, as well as any communications received from the auditors regarding internal controls, illegal acts, or fraud.

The Finance Committee also serves as the primary point of contact for any employee who suspects that fraud has been committed against the organization or by one of its employees or board members.

Role of Board

United Way Brazos Valley is governed by its Board of Directors, which is responsible for the oversight of the organization by:

- Advancing the mission and vision of United Way of the Brazos Valley (UWBV).
- Being responsible for the legal fiduciary responsibilities of the duty of care, duty of loyalty and duty of obedience in support of the mission and vision of UWBV.
- Adhering to the bylaws, Code of Ethics, Strategic Plan, and any board policies of UWBV.
- Adequately preparing for, attend and actively participating in Board meetings, as outlined UWBV's bylaws, and other training opportunities.
- Making available my expertise, knowledge, skills and network to the Board and serving as a trusted advisor to UWBV's CEO.
- Actively serving on one UWBV committees or task forces.
- Acting as an ambassador for UWBV in the seven-county region to promote and advocating for UWBV as we work to bring business, nonprofits and other stakeholders together to leverage resources and collaboratively focus on addressing community needs.
- Keeping sensitive information about UWBV confidential.
- Giving a personal contribution to support UWBV at a level that is significant to me.

The board is responsible for hiring and annually evaluating the organization's President/CEO, who shall be responsible for the day-to-day oversight and financial management of United Way of the Brazos Valley.

Committee Structure (align with changes in bylaws)
The board of directors shall form committees in order to assist the board in fulfilling its responsibilities. These committees represent vehicles for parceling out the board's work to smaller groups, thereby removing the responsibility for evaluating all of the details of particular issues from the full board's consideration. Standing board-level committees of UWBV consist of the following:

1. Executive Committee
2. Finance & Administration
3. Community Impact
4. Resource Development
5. Governance

Specific guidelines regarding the composition and election of the board of directors and committees are described in the organization's by-laws. However, roles of committees with direct responsibilities for the financial affairs of the organization are further described in this manual.

Document Retention

UWBV adheres to the following document retention schedule concerning for all finance related documentation:

1. All finance and campaign related documentation is kept onsite in locking file cabinets for one (1) additional fiscal year beyond the issue date.
2. Documentation is then moved to off-site storage for a period of no shorter than five (5) years.
3. Documentation older than five (5) years is destroyed through a commercial shredding service.
4. All property contracts and documentation, or other documentation deemed necessary, are kept on-site indefinitely.

Annual Meeting Checklist

During each annual meeting (January), the following procedures will be performed.

1. The Board of Directors shall approve the new slate of Board Officers and Members.
2. The Board of Directors shall approve new signers to each bank account.
    a. As required, new signers shall complete the appropriate signature card and corporate resolutions.
    b. All financial institutions should be notified of any changes to the authorized signers of the accounts within three (3) business days following the annual meeting.
3. The Board of Directors shall approve any new and necessary bank accounts.
4. Name, address and telephone directory of new Board of Director's officers will be obtained by the Executive Assistant.
5. A review of the current operating procedures should be made with the chairperson and treasurer and reaffirmed or revised.

Definitions

Pledge: A donation commitment made to UWBV. Often, companies will provide their employees the opportunity to make a pledge to UWBV which will be paid through payroll deduction over the course of a 12-month period. Pledges can also be made by individuals. All donations to UWBV are first recognized in our donation software as a pledge.

Donations: A financial or material gift to UWBV. All donations are recognized first as a Pledge.

Payment: The collection of a pledge. Often, payments are made in monthly or quarterly installments, depending on the desires of the donor and/or payment schedule of the company. Payments can also be completed at the time the Pledge is made.

Designation: A pledge that has been made, but the donor has restricted the funds to be given to a specific UWBV program and/or partner agency. UWBV has a donor designation policy that can be reviewed on page 16.

United Way of the Brazos Valley

EMPLOYEE HANDBOOK

July 27, 2023

ACKNOWLEDGMENT OF RECEIPT OF EMPLOYEE HANDBOOK

The Employee Handbook contains important information about United Way of the Brazos Valley (UWBV), and I understand that I should consult the President & CEO regarding any questions not answered in the handbook. I have entered into my employment relationship with UWBV voluntarily. Accordingly, either UWBV or I can terminate the relationship at will, at any time, with or without cause, and with or without advance notice.

Since the information, policies, and benefits described herein are subject to change at any time, I acknowledge that revisions to the handbook may occur, except to UWBV's policy of employment-at-will. Changes will be communicated through official notices, and I understand that revised information will supersede, modify, or eliminate existing policies. Only the President & CEO of UWBV may approve revisions to the policies in this handbook.

Furthermore, I understand that this handbook is neither a contract of employment nor a legally-binding agreement. I have had an opportunity to read the handbook, and I understand that I may ask my supervisor or the President & CEO any questions I might have concerning the handbook. I accept the terms of the handbook. I also understand that it is my responsibility to comply with the policies contained in this handbook, and any revisions made to it. I further agree that if I remain with UWBV following any modifications to the handbook, I thereby accept and agree to such changes.

I understand that violation of any policy contained in this handbook may lead to disciplinary action up to and including termination.

Whenever mentioned in this document, UWBV is defined as including all aspects and departments of United Way, including 2-1-1 Texas and any other initiatives or programs sponsored by United Way, for which persons involved are employed on a full or part-time basis.

Note: Please refer to the last page of this Handbook to complete and sign the Acknowledgement of Receipt form.

Welcome to the United Way of the Brazos Valley!

We are very excited that you have joined the United Way of the Brazos Valley Team! Together, we challenge ourselves to grow professionally, develop our skills, and expand our abilities because we believe in the mission of UWBV. We welcome your talents, ideas and energy to join with us as we create measurable impact in our communities.

It is our desire to help team members get acquainted as quickly as possible with their position and how to be successful at UWBV; this handbook will help you become familiar with our policies, and procedures. You will receive additional training materials pertinent to your position and performance goals that will support you in your first weeks with UWBV. Additionally, our Management Team has an open door policy, which encourages and invites team members to discuss issues and concerns freely with their supervisor.

We will communicate the basic expectation of a UWBV team member; that is to be a part of a productive work environment that is efficient and safe, engages those they interact with to the mission and work of UWBV, and values the unique diversity of all people in our community.

Again, welcome to the UWBV team. We are so pleased to be working with you.

Sincerely,

Lizett Hawkins
President & CEO

Mission, Vision and Core Values

United Way of the Brazos Valley is working for lasting change to strengthen the Brazos Valley. This critical community role requires that we embody the mission and core principles in all we do. All of us are called to take responsibility for doing what is strategically smart for the long-term sustainability of UWBV and our seven-county service area.

Our Vision
United Way of the Brazos Valley will be the community leader and trusted partner that proactively seeks solutions to change lives.

Our Mission
United Way of the Brazos Valley brings the community together and finds solutions to change lives by advancing Education, Financial Stability and Health.

Brand Anthem
United Way of the Brazos Valley fights for the health, education and financial stability of every person in the Brazos Valley.

Code of Ethics
UWBV is committed to the highest ethical standards. The success of UWBV depends upon the ethical conduct of everyone affiliated with the organization. This Code establishes key guidelines to assist United Way of the Brazos Valley employees, volunteers and representatives in making appropriate decisions that are ethical and in accordance with applicable legal requirements. *See attached Code of Ethics.*

Our Core Principles
UWBV is a leadership organization that works to strengthen Brazos Valley area communities through meaningful and measurable results.

To fulfill this special obligation, our core principles – our fundamental unchanging truths – provide the foundation on which we base our actions and decisions.

- Meaningful and measurable improvement in community needs/issues
- Community interdependence and collaboration
- Volunteer value-driven
- Inclusive
- Stewardship
- Adaptive organization

History

The United Way of the Brazos Valley was established in 1953. In 1979, the United Way formally chartered and obtained a 501(c)(3) status and hired a full-time Executive Director, Bob Fleischer. Mr. Fleischer remained as Executive Director until his retirement in 1998. Since that time, United Way of the Brazos Valley has had the following President and Chief Executive Officers (CEO):

Diana Phillips, 1998 – 2003
Hank Roraback, 2003 – 2012
Andy Martin, 2013 – 2014
Alison Prince, 2014 – 2022
Peggi Ondrasek, 2023 – 2024
Lizett Hawkins, 2024 - present

In 1999, the United Way completed a strategic plan, which included changing the name from Brazos County United Way to United Way of the Brazos Valley, and enlarging the service area to encompass Brazos, Burleson, Grimes, Leon, Madison, Robertson, and Washington Counties (the seven counties comprising the Brazos Valley Region). This Strategic Plan also initiated United Way's Community Impact work including beginning the *First Call for Help* information and referral hotline which transitioned to 2-1-1 Texas in 2002. In the mid-2000's United Way's Community Impact efforts also included managing *Success by 6*, Smoke Alarm grants in partnership with local fire departments, Volunteer Income Tax Assistance Sites (VITA), and an Individual Development Account matched-savings program.

Since its formation, United Way has been running its annual Community Campaign administering workplace campaign fundraising efforts allowing employees to make pledged gifts to United Way through payroll deductions. In 1999 when the state of Texas developed the State Employee Charitable Campaign (SECC), United Way began serving as the Local Campaign Manager. All fundraising efforts of United Way are focused on creating measurable change in community level issues.

Every six years, United Way conducts a Community Assessment to ensure the alignment of its efforts around current community needs. In 2015, United Way combined this effort with the organization's strategic planning process to ensure all organizational plans and strategies aligned. Current information on the most recent Community Assessment and Impact Goals can be found on our website, www.uwbv.org.

United Way is governed by the Board of Directors who provide oversight and direction for the organization. Each board member is required to actively participate on at least one (1) other United Way committee, which include Finance and Administration, Community Impact, Branding and Communications, Resource Development, Governance and Executive (consisting of officers of the organization and committee chairs). The United Way of the Brazos Valley is a member in good standing with its professional organizations, United Ways of Texas and United Way Worldwide.

The United Way believes in advancing the common good in our community by creating opportunities of a better life for everyone. We believe that Education, Financial Stability and Health are the basic foundations for a good quality of life: an education that leads to a stable job; income that can support a family now and through retirement, and good health.

SECTION I. Employee Conduct

United Way Brand Representative – Standard of Conduct

Employees of United Way of the Brazos Valley are reminded that they are a representative of the United Way Brand and as such should conduct themselves in ways that promote the mission, vision and values of UWBV. UWBV expects employees to act in a professional manner when operating in their position, attending community meetings, or speaking on topics related to UWBV business. The opportunity to serve as a Brand Representative to UWBV means that with each action by an employee, a donor, stakeholder and/or constituent can be brought closer to the mission and work of UWBV. It is expected that employees are highly responsive and prompt to requests for information, committed to completing and delivering on projects at the agreed upon deadline, and polite and professional in all interactions.

UWBV is entrusted with responsibilities, resources, and privileges to fulfill a unique role as a nonprofit organization serving its community. This trust requires that all members of the Board of Directors and all employees must demonstrate at all times exemplary moral, ethical, legal and financial responsibility in the conduct of their organizational duties. Every action, statement, representation, policy, procedure, and practice of the organization as a whole and of its directors and employees individually and collectively must demonstrate integrity, honesty, and compliance with all applicable laws and regulations, and must be free of any self-dealing, personal aggrandizement, or unacknowledged conflict of personal and organizational interests. This standard requires active loyalty to the welfare and reputation of the organization and loyalty to its vision, values, mission, policies, plans, and the community it serves.

Confidentiality

Confidentiality is crucial in all departments of UWBV. Confidentiality encompasses, but is not limited to, knowledge of donor names, addresses and contribution amounts, client information from our programs, information related to our board members, volunteers and funded partner organizations and programs. Confidentiality means protecting the privacy of our donors, program clients, volunteers, board members and funded partners.

It is the policy of UWBV that staff members keep all client information (electronic and paper) confidential. All donor and client information collected may not be disclosed to any person or group without the expressed written and/or verbal authorization of the President & CEO. All staff will sign a confidentiality statement upon hiring and annually as part of their performance review.

Conflict of Interest

Employees must avoid all situations in which there is an actual, potential, or perceived conflict of interest with their duties as UWBV employees. An employee is required to notify their supervisor immediately in such instances. These include, but are not limited to the following:

- Avoid any activity or outside interest which conflicts or appears to conflict with the best interest of UWBV, including involvement with a current or potential UWBV vendor, grantee, or competing organization unless disclosed in writing to and approved by the UWBV President & CEO and Board Chair.
- Ensure that outside employment and other activities do not adversely affect the performance of their UWBV duties or the achievement of UWBV's mission.
- Ensure that business travel, entertainment and related expenses are incurred on a basis consistent with the mission of UWBV and not for personal gain or interests.
- Decline any gift, gratuity or favor in the performance of UWBV duties other than reasonable food, lodging, transportation directly related to UWBV business and/or promotional items of less than $50 in value.
- Refrain from influencing the selection of staff, consultants or vendors who are relatives, personal friends or with whom there is a close relationship so as not to adversely affect the appearance of impartiality.

As a 501(c)(3) not-for-profit organization, UWBV and its employees are expressly prohibited from participation or intervention, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office.

Whistleblower Policy

A whistleblower as defined by this policy is an employee or director of United Way Brazos Valley who reports an activity by a UWBV employee, representative, organizational partner or volunteer that they consider to be illegal or dishonest to one or more of the parties specified in this policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Examples of illegal or dishonest activities are violations of federal, state or local laws and violations of UWBV's Code of Ethics.

Reporting

If an employee has knowledge of or a concern of illegal or dishonest fraudulent activity, the employee is required to contact their immediate supervisor or the President & CEO. If the concern involves the President & CEO, the report should be made to the Board Chair. The employee must exercise sound judgment to avoid baseless allegations. Failure to report is itself a failure to meet the standard of conduct and a violation of this policy. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

For reporting by board members and volunteers, the appropriate person to receive such a report is normally the President & CEO. If the concern involves the President & CEO, the report should be made to the Board Chair.

A representative of the organization will report back to the whistleblower within five (5) working days of the original report and as needed thereafter until the matter is closed. A report containing results of the investigation, including rationale for the conclusion, will be retained in the secured Human Resources File Cabinet. The whistleblower will not be provided with information regarding personnel actions taken against an employee as a result of the investigation. Personnel actions taken as a result of an investigation will be documented and retained in employees' personnel files.

Protection from Retaliation

Whistleblower protections are provided in two important areas -- confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense. UWBV will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes they are being retaliated against must contact the President & CEO immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

Drug-Free Workplace

UWBV intends to provide a safe and drug-free work environment for our employees. With this goal in mind, UWBV explicitly prohibits:

- The use, possession, solicitation for, or sale of narcotics or other illegal drugs, alcohol, or prescription medication without a prescription on UWBV premises or while performing an assignment.

- Being impaired or under the influence of legal or illegal drugs or alcohol away from UWBV premises, if such impairment or influence adversely affects the employee's work performance, the safety of the employee or of others, or puts at risk UWBV's reputation.
- Possession, use, solicitation for, or sale of legal or illegal drugs or alcohol away from UWBV premises, if such activity or involvement adversely affects the employee's work performance, the safety of the employee or of others, or puts at risk UWBV's reputation.
- The presence of any detectable amount of prohibited substances in the employee's system while at work, while on the premises of UWBV, or while on company business. "Prohibited substances" include illegal drugs, alcohol, or prescription drugs not taken in accordance with a prescription given to the employee.

UWBV will conduct drug and/or alcohol testing under any of the following circumstances:

- RANDOM TESTING: Employees may be selected at random for drug and/or alcohol testing at any interval determined by UWBV.
- FOR-CAUSE TESTING: UWBV may ask an employee to submit to a drug and/or alcohol test at any time it feels that the employee may be under the influence of drugs or alcohol, including, but not limited to, the following circumstances: evidence of drugs or alcohol on or about the employee's person or in the employee's vicinity, unusual conduct on the employee's part that suggests impairment or influence of drugs or alcohol, negative performance patterns, or excessive and unexplained absenteeism or tardiness.
- POST-ACCIDENT TESTING: Any employee involved in an on-the-job accident or injury under circumstances that suggest possible use or influence of drugs or alcohol in the accident or injury event may be asked to submit to a drug and/or alcohol test. "Involved in an on-the-job accident or injury" means not only the one who was or could have been injured, but also any employee who potentially contributed to the accident or injury event in any way.

If an employee is tested for drugs or alcohol outside of the employment context and the results indicate a violation of this policy, or if an employee refuses a request to submit to testing under this policy, the employee may be subject to appropriate disciplinary action, up to and including termination of employment.

With approval from the President & CEO, UWBV reserves the right to permit the serving of alcoholic beverages at UWBV-related functions. The use of alcohol in such a situation must in no way encourage or condone excessive consumption by any person present, impair the employee or reputation of UWBV or its business affairs within the community. UWBV employees are not permitted to drive for UWBV business after the consumption of alcohol.

Tobacco-Free Workplace – Smoking Policy

UWBV maintains a smoke- and tobacco-free office. No smoking or other use of tobacco products (including, but not limited to, cigarettes, e-cigarettes or vaping devices, pipes, cigars, snuff, or chewing tobacco) is permitted in any part of the building or in vehicles owned, leased, or rented by UWBV.

Employees may smoke outside in designated areas during breaks. Employees may not smoke within 20 feet of any building entrance. When smoking or otherwise using tobacco or similar products outside, do not leave cigarette butts or other traces of litter or tobacco use on the ground or anywhere else. Dispose of any litter properly in the receptacles provided for that purpose.

All employees are expected to abide by this policy in all respects while at work, whether on company premises, or while in transit between work locations or assignments, as well as while the employee is off duty, if the employee is on company premises or in vehicles owned, leased, or rented by the company. Being permitted to use tobacco products during breaks is a privilege, as long as such use does not

interfere with the employee's work, fitness for duty, or professional appearance. If that privilege is abused, it may be withdrawn altogether.

Anti-Harassment and Respect Toward Others

To promote equal employment opportunity for all employees, UWBV strives to maintain an atmosphere of mutual respect and understanding in the workplace. UWBV does not tolerate unlawful discrimination or harassment. Through enforcement of this policy and by education of employees, UWBV will seek to prevent, correct and discipline behavior that violates this policy.

Employees are expected to report inappropriate behavior to their direct supervisor or the President & CEO immediately.

UWBV considers the use of demeaning, belittling, humiliating, insulting, or other forms of disrespectful language unacceptable. While the context of such statements can be important in judging whether the statements or behavior violate this policy, UWBV will review any complaints received to determine whether a policy violation has occurred and/or further personnel action is required.

The following examples illustrate what is unacceptable under this policy (the list is not exhaustive and is only a general guide):

- Slurs and other disrespectful terms relating to a person's race, color, religion, age, national origin, citizenship status, gender, sexual orientation, gender identity or expression, genetic information, or disability
- Excessive or habitual use of terms relating to a person's characteristics, if a reasonable person would feel excluded, belittled, or singled out for unwanted attention through such language
- Referring to people in terms of their assumed nationalities
- Words relating to gender stereotypes
- Profane or obscene references to yourself or others
- Unwelcome physical contact, violent or intimidating behavior
- Threats to personal safety, employment, wages or other working conditions
- Verbal abuse, including offensive racial, ethnic or sexual “jokes”
- Display of offensive materials
- Requests to engage in illegal, immoral or unethical conduct
- Discriminatory language, behavior or treatment
- Offensive email, voicemail, or text messages

Reports of these behaviors will be investigated confidentially, sensitively and expeditiously by the President & CEO. There will be no retaliation against any employee or volunteer who in good-faith reports alleged unlawful discrimination or harassment, or for cooperating with the investigation of a complaint. Retaliation against any individual participating in the process is prohibited.

Diversity, Equity and Inclusion

UWBV is committed to cultivating and preserving a culture of diversity, equity and inclusion to achieve lasting change across the Brazos Valley. UWBV opposes all forms of ethnic-discrimination and racism.

The goal of UWBV is to create a diverse, equitable and inclusive workplace where each individual feels valued and respected without bias. We believe that our strength comes from our differences and that unity within the organization overflows into the services we provide for our community.

We embrace and encourage our employees, volunteers and Community Partners to understand and value the differences in age, color, disability, ethnicity, family or marital status, gender identity or expression, language, national origin, physical and mental ability, political affiliation, race, religion, sexual

orientation, socio-economic status, veteran status and other visible and invisible qualities that that make people who they are.

We place a priority on support for our vulnerable populations with our investments to our Community Partnerships. We are intentional in our partnerships with nonprofits, local government, businesses, community advocates and volunteers, to build a just and fair community in which we all can participate, prosper and reach our full potential. UWBV Board of Directors, staff, volunteers and community partners must reflect and demonstrate our culture of diversity, equity and inclusion because it is the essence of what it means to LIVE UNITED.

SECTION II. General Employment

Conditions of Employment

UWBV is an at-will employer, meaning that either the employer or the employee may terminate the employment relationship at any time, for any reason or no reason, and with or without cause or prior notice.

Each employee will receive a copy of these personnel policies along with a job description. Employees are expected to abide by these policies in every respect. Failure to abide by or follow any policy contained herein shall constitute cause for appropriate disciplinary action to be taken by the UWBV.

Equal Employment Opportunity

UWBV is an Equal Opportunity Employer. Employment opportunities at UWBV are based upon one's qualifications and capabilities to perform the essential functions of a particular job. All employment opportunities are provided without regard to race, religion, sex, sexual orientation, pregnancy, childbirth or related medical conditions, national origin, age, veteran status, disability, genetic information, or any other characteristic protected by law.

This Equal Employment Opportunity policy governs all aspects of employment, including, but not limited to, recruitment, hiring, selection, job assignment, promotions, transfers, compensation, discipline, termination, layoff, access to benefits and training, and all other conditions and privileges of employment.

UWBV will provide a reasonable workplace accommodation to a known physical or mental limitation of an otherwise qualified individual with a disability who is an employee or applicant for employment, where required by law, so long as the accommodation does not pose an undue hardship on the business. This policy is not intended to afford employees with any greater protections than those which exist under federal, state or local law.

Immigration and Employment

UWBV does not provide visa sponsorship and employs individuals who are currently authorized to work in the United States.

In compliance with the Immigration Reform and Control Act of 1986, as amended, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form if they have not completed an I-9 with UWBV within the past three (3) years, or if their previous I-9 is no longer retained or valid.

UWBV may participate in the federal government's electronic employment verification system, known as “E-Verify.” Pursuant to E-Verify, UWBV provides the Social Security Administration, and if necessary, the Department of Homeland Security with information from each new employee's Form I-9 to confirm work authorization.

Employment Responsibility

The Board of Directors shall hire the President & CEO. By hiring the President & CEO the Board of Directors delegates implementation of all employment policies and decisions to the President & CEO.

The President & CEO shall employ staff as defined by Board of Director policy and the UWBV Strategic Plan and in accordance with the budget.

The President & CEO is accountable and responsible for the following duties but may choose to delegate to appropriate staff:

- Employment (hiring and dismissing)

- Policy and procedure approval
- Department or functional area priorities, goals and prioritization
- Management of budget and expenses including purchasing decisions
- Use of UWBV credit cards

All staff are individually responsible for taking ownership of their work performance and behavior, documenting work progress and results, managing agreements, commitments and meeting performance expectations. All staff are to communicate and collaborate with others who have (or may have) shared accountability and responsibility. All staff are to keep other employees or project team members updated on decisions or activities that may impact UWBV staff or volunteers.

Employment Classifications

Pursuant to the Fair Labor Standards Act (FLSA), all employees are categorized as either exempt or non-exempt.

- Exempt: Employees who meet all the following conditions are considered "exempt" from the overtime of the FLSA:
  - Employee is paid a predetermined and fixed salary (i.e. salary) not subject to reduction because of variations in the quality or quantity of work performed;
  - Amount of the salary paid meets a minimum specified amount annually (currently $35,568); and,
  - The employee's job duties primarily involve executive, administrative, or professional duties as defined by the regulations.
- Non-Exempt: Employees who do not meet the above criteria are classified as "non-exempt," are paid hourly and thus subject to the overtime provisions of the FLSA. Non-Exempt employees are eligible for overtime and must record all hours worked.
  - Overtime must be approved in advance by the supervisor and President & CEO. The supervisor may also adjust the schedule within the same work week to manage overtime.

The status of "exempt" and "non-exempt" under FLSA determines whether an employee earns overtime for hours worked in excess of 40 hours per work week. Employees who are exempt from the requirements of this law do not earn overtime and are paid a monthly salary regardless of the number of hours worked. Employees who are non-exempt from the requirements of FLSA are paid on an hourly basis, twice a month, and are eligible for overtime pay for hours worked over 40 in a work week.

Employees are also classified as:

- Full-time: Positions scheduled to work 37.5 hours or more per workweek.
- Part-time: Positions scheduled to work less than 37.5 hours per workweek.

Job Titles and Job Descriptions

A written job description of the duties and responsibilities will be maintained by UWBV for each current job title and/or all current job classifications. Job Descriptions include: Position Title, FLSA Status, Pay Grade and Revision Date, Job Summary including the identification of the position title and to whom the position reports, Responsibilities of the Position, essential functions of the position, Required qualifications, skills and abilities; and Preferred Qualifications, Skills and Abilities.

A copy of an employee's job description will be provided to the employee upon hire and reviewed with the employee at each annual performance evaluation. All employees will be required to sign and date a copy of the description at time of hire and at each performance evaluation; this document will then become a part of the employee's personnel file.

The supervisor will annually review job descriptions submitted for the positions reporting to them to ensure they are accurate and reflect current position requirements.

Salary Administration

The President & CEO is responsible for salary administration through the input of the direct supervisor. Salary ranges will be maintained for all job descriptions. Salary ranges are subject to review and amendment as needed and are reviewed on an annual basis to coincide with UWBV's fiscal year. Salary rate descriptions (i.e., hourly, monthly, yearly) do not express nor imply a contract or term of employment.

An employee's salary level (within the appropriate salary range) is determined commensurate with their education, skills, experience and performance. Individual employee salary adjustments are considered during the annual performance evaluation process, or upon significant change in position duties. Salary adjustments are not automatic but will be based on evaluation of work performance. The President & CEO or their designee has final approval for all salary changes and the timing thereof.

Workweek

UWBV's workweek is 37.5-hours and begins on Sunday, 12:00 a.m. and ends on Saturday, 11:59 p.m. The operating days and hours of UWBV are Monday through Friday, 8:30 a.m. to 5:00 p.m. The UWBV office will be open and appropriately staffed between the hours of 8:30 a.m. to 12:00 noon and 1:00 p.m. to 5:00 p.m. Monday through Friday.

UWBV expects all employees to follow their assigned work schedules unless they have made prior arrangements with their supervisors to work at different times. There may be periods throughout the year that employees may be required to work alternate or varied schedules to accommodate UWBV special events or emergency/disaster events.

Attendance and Punctuality

Employees are expected to be punctual and regular in attendance. Tardiness or absence causes problems for fellow employees and supervisors. Employees are expected to report to work as scheduled, on time, and prepared to start work.

When an employee cannot be present for work for any reason other than a previously scheduled absence, the supervisor or President & CEO must be notified at least fifteen (15) minutes prior to the scheduled time to start work. If an employee becomes ill at work, the employee must notify their supervisor before leaving.

Payroll Schedule, Attendance Records/Timesheets

Employees are paid via direct deposit on the 15th of each month and the last business day of each month. Changes to bank information should be reported to Operations Manager or President & CEO promptly to ensure payroll checks are deposited appropriately.

UWBV must maintain accurate time records on all employees, and each employee bears primary responsibility for enabling UWBV to do that. All employees are required to record time worked on an attendance record (timesheet) for payroll purposes.

The Payroll Schedule and Timesheet due dates are as follows:

All Employees:

- For time worked 21st of month to 5th of the following month
  - Timesheet due 5pm on the 6th
  - Paid on the 15th of the month
- For time worked 6th of month to 20th of month
  - Timesheet due 5pm on the 21st

- Paid on last business day of the month

For all employees:

- If the timesheet due dates fall on a day in which the employee is not in the office, the timesheet is due at 5pm the last day in the office prior to the due date (including weekends).
- Failure to submit timesheets by stated deadlines may result in delayed payment for hours worked.

Altering a timesheet or attendance record after submission will not be tolerated. Any errors on your timesheet or attendance record should be reported immediately to your supervisor, who will attempt to correct legitimate errors. All employees are required to report the allocation of their time to the various budgetary areas of the organization.

Overtime

Non-exempt employees are entitled to overtime pay for hours worked in excess of 40 hours in a work-week. The overtime work must have the prior approval of both the President & CEO and the Supervisor **before** the time is worked. As a nonprofit organization, overtime is not typically approved. Flexible Work Schedules will be offered to ensure the employee has adequate time away from work. Should an employee work overtime without prior approval, they will be in direct non-compliance with UWBV's policies and disciplinary action will be taken. Overtime hours are paid at one-and-a-half times the employee's hourly rate.

Approval for Leave

Employees are responsible for communicating requests for leave (vacation, sick leave and time away) to their supervisor as soon as possible in order to coordinate work schedules with other team members. All Leave Requests should be submitted via email to the employee's supervisor according to the following schedule:

- Vacation/Jury Duty/other planned leave: Submitted at least four (4) business days prior to the absence.
- Sick/Medical/other unplanned leave: Submitted as soon as possible but no later than four (4) business days after return.

The employee is responsible to retain approval documentation for their records and accurately reflect leave time on their timesheet.

Vacation and Sick Leave accrual policy can be found in SECTION VII. Benefits and Employee Leave.

Personnel Data Changes

It is the responsibility of each employee to promptly notify the Operations Manager of any personal changes that may affect eligibility for benefits, payroll, contact or emergency contact information. Such changes may include:

- Legal name
- Changes regarding dependents
- Address and/or telephone number
- Change of beneficiary
- W-4 changes
- Emergency Contact(s)
- Banking information (for direct deposit of payroll funds)
- Training certificates and/or Professional licenses (a copy should be provided to include in employee's personnel file)

Property Agreement

Employees may be issued UWBV property, such as building keys, credit cards, laptops, etc. upon or during employment. Employees are required to sign a Property Agreement form when aforementioned items are issued. Employees must inform their supervisor immediately if items are lost, stolen or damaged. Employees are responsible for the cost of repair or replacement. Employees may also be responsible for reimbursing UWBV should expenses be incurred by UWBV. Receipts for all business expenses on UWBV issued credit cards must be submitted to the Finance department by the last day of the month in which the expense was incurred.

Employee Personnel Files

A personnel file is maintained for each individual employee. All personnel files are retained and secured by the President & CEO, kept confidential to the extent possible, available only to authorized persons who have a business need to know, and remain the permanent property of UWBV.

Employees may review their file under supervision of the President & CEO. No document may be taken or altered from the file. If an employee disagrees with one of the documents, they may ask the President & CEO for permission to add a document containing their comments regarding the document with which they disagree.

Employee Grievances

UWBV seeks to maintain a professional and tactful workplace environment. UWBV encourages its employees to express concerns about work-related issues, including workplace communication, interpersonal conflict, and other working conditions.

Employees are encouraged to raise concerns with their supervisors. If not resolved at this level, an employee may submit, in writing, a signed grievance to the President & CEO.

After receiving a written grievance, UWBV may hold a meeting with the employee, the immediate supervisor, and any other individuals who may assist in the review and/or resolution of the issue. All discussions related to the grievance will be limited to those involved with, and who can assist with, resolving the issue.

Complaints involving alleged discriminatory practices shall be processed in accordance with UWBV Harassment Policy. UWBV assures that all employees filing a grievance or complaint can do so without fear of retaliation or reprisal.

SECTION III. On-Boarding of Employees

On-Boarding and Training Employees

New Hire Paperwork: New employees will complete all new hire paperwork with the Operations Coordinator within three (3) days of beginning employment.

United Way Employee and Volunteer Orientation: New employees will complete the United Way Employee and Volunteer Orientation on their first day of employment.

Position Specific Training: A training outline will be prepared by the direct supervisor prior to the employment start date. Within five (5) business days of starting employment, the direct supervisor will work with the employee to develop:

- Three to five training objectives specific to the requirements of the position and the current skills of the employee.
- Timeline of training including a measurement of completion in order to document employee performance.
- Six-Month Performance Goals including a measurement of completion in order to document employee performance.

SECTION IV. Performance Evaluations and Disciplinary Actions

Performance Review of Employees

It is the goal of UWBV that employees continually advance in their position and achieve goals that enhance the functions of UWBV and the employee's professional development. At each performance review, Professional Development Goals and Plans will be developed that outline measurable goals the employee will strive to achieve and the timeline in which they intend to achieve them.

Training Completion Review: The direct supervisor will complete a Training Completion Review to ensure all aspects necessary for the initial training in a position have been completed in a satisfactory manner. Any deficiencies in training completion will be documented and an Employee Development Plan developed, which will include a timeline for completion.

Ongoing Performance Reviews: Using the Performance Evaluation form, the employee will work with their direct supervisor to review the employee's performance and completion of current Performance Goals. Any deficiencies in performance will be documented and an Employee Development Plan developed, which will include a timeline for completion. Upon satisfactory completion of the current Performance Goals, the employee will work with the direct supervisor to develop Performance Goals for the next review cycle. The cycle of Performance Reviews in the first year of employment is as follows:

- Six-Month Performance Review
- One-Year Performance Review

Annual Performance Review: Annual Performance Reviews will be completed by June of each year. All employees will work with their direct supervisor to complete the process of performance review.

Progressive Discipline Action

UWBV's progressive discipline policy and procedures are designed to provide a structured corrective action process to improve and prevent a recurrence of undesirable employee behavior and performance issues.

Outlined below are the steps of UWBV's progressive discipline policy and procedures. Generally, UWBV will try to exercise the progressive nature of this policy by first providing warnings or issuing a final written warning before proceeding to a recommendation to terminate employment. However, UWBV reserves the right to combine and skip steps depending on the circumstances of each situation and the nature of the offense. Furthermore, employees may be terminated without prior notice or disciplinary action.

Nothing in this policy provides any contractual rights regarding employee discipline or counseling, nor should anything in this policy be read or construed as modifying or altering the employment-at-will relationship between UWBV and its employees.

Procedure

Step 1: Counseling and verbal warning

Step 1 creates an opportunity for the immediate supervisor to bring attention to the existing performance, conduct or attendance issue. The supervisor should discuss with the employee the nature of the problem or the violation of company policies and procedures clearly describe expectations and steps the employee must take to improve his or her performance or resolve the problem.

Within five (5) business days, the supervisor will prepare written documentation of the verbal counseling. The employee will be asked to sign this document to demonstrate his or her understanding of the issues and the corrective action.

Step 2: Written warning

The Step 2 written warning involves more-formal documentation of the performance, conduct or attendance issues and consequences.

During Step 2, the immediate supervisor will meet with the employee to review any additional incidents or information about the performance, conduct or attendance issues as well as any prior relevant corrective action plans. Management will outline the consequences for the employee of his or her continued failure to meet performance or conduct expectations.

A formal performance improvement plan (PIP) requiring the employee's immediate and sustained corrective action will be issued within five (5) business days of a Step 2 meeting. The written warning may also include a statement indicating that the employee may be subject to additional discipline, up to and including termination, if immediate and sustained corrective action is not taken.

Step 3: Recommendation for termination of employment
The last and most serious step in the progressive discipline process is a recommendation to terminate employment. Management's recommendation to terminate employment must be approved by the President & CEO.

Optional: Suspension
Some performance, conduct or safety incidents are so problematic and harmful that the most effective action may be the temporary removal of the employee from the workplace. When immediate action is necessary to ensure the safety of the employee or others, the immediate supervisor may suspend the employee pending the results of an investigation.

Depending on the seriousness of the infraction, the employee may be suspended without pay in full-day increments consistent with federal, state and local wage and hour employment laws. Nonexempt/hourly employees may not substitute or use an accrued paid vacation or sick day in lieu of the unpaid suspension. In compliance with the Fair Labor Standards Act (FLSA), unpaid suspension of salaried/exempt employees is reserved for serious workplace safety or conduct issues. The President & CEO will provide guidance to ensure that the discipline is administered without jeopardizing the FLSA exemption status.

Pay may be restored to the employee if an investigation of the incident or infraction absolves the employee of wrongdoing.

Performance and Conduct Issues Not Subject to Progressive Discipline
Behavior that is illegal is not subject to progressive discipline and may result in immediate termination. Such behavior may be reported to local law enforcement authorities.

Similarly, theft, harassment and abuse, substance abuse, intoxication, fighting and other acts of violence at work are also not subject to progressive discipline and may be grounds for immediate termination.

Documentation
The employee will be provided copies of all progressive discipline documentation, including all PIPs. The employee will be asked to sign copies of this documentation attesting to his or her receipt and understanding of the corrective action outlined in these documents. Copies of these documents will be placed in the employee's official personnel file.

Employee Misconduct Resulting in Immediate Termination
Employees may be terminated immediately for misconduct, which includes but is not limited to:

- Endangering the health and safety of any person, or failing to report incidents involving the safety of visitors, members or employees
- Failure to maintain confidentiality

- Fighting, abuse, harassment or inconsiderate treatment, either emotional or physical, of a visitor or employee
- Unauthorized possession, diversion, handling or use of alcohol or drugs at the worksite
- Being under the influence of drugs or alcohol while working
- Willful destruction or misuse of property or willful violation of policies, rules or regulations
- Unauthorized possession of firearms, explosives, or a weapon at any work site
- Neglect of duty; insubordination showing a willful refusal to follow the reasonable directions or instructions of UWBV management
- Repeated unexcused lateness or absenteeism; walking off the job without the knowledge or permission of your supervisor
- Dishonesty related to employment, including but not limited to the deliberate falsification of any records, theft, and deliberate deception or lying
- Unreported conflict of interest

SECTION V. Separation of Employment

Separation from Employment

Separation of employment is an inevitable part of personnel activity with any organization and is defined as:

- Resignation: Voluntary employment separation initiated by an employee. An employee is considered to have voluntarily terminated their employment if an employee does any of the following:
  - Provides written notification of at least two (2) weeks of their election to resign from UWBV.
  - Fails to return from a suspension or an approved leave of absence.
  - Fails to report for work without notice to supervisor for two (2) consecutive working days.
- Termination: Involuntary employment separation initiated by UWBV.
- Layoff: Involuntary employment separation initiated by UWBV for non-disciplinary reasons.

Exit Interview

The President & CEO, or their designee, is responsible for scheduling an exit interview with a separating employee on the employee's last day of employment and for arranging the return of UWBV property including, but not limited to: equipment, keys, credit cards, or other company owned materials, etc. Employee feedback in an exit interview will help UWBV continually improve the work environment.

State Continuation of Coverage

Eligible employees may choose the continuation or waiver of comprehensive medical coverage and dental coverage under State Continuation Coverage. Specific information will be mailed to the employee at their home address within 21 days of their last day of employment. If there are unpaid obligations to the UWBV, the employee will be asked to authorize a deduction from the final paycheck to reflect the amount owed.

Final Paycheck

If an employee is laid off, discharged, fired, or otherwise involuntarily separated from employment, the final pay is due within six (6) calendar days of discharge. If the employee quits, retires, resigns, or otherwise leaves employment voluntarily, the final pay is due on the next regularly-scheduled payday following the effective date of resignation. All payroll is directly deposited into the employee's checking or savings account on file with UWBV.

UWBV will compensate employees for accrued and unused vacation upon separation. All other leave, including unused sick leave, birthday day and "fair share" day will be forfeited upon separation.

SECTION VI. Employee Relations

UWBV realizes that people are its most important asset. As such, relations between the organization and its employees are strengthened when responsibilities are clearly understood by all parties. Knowing what is expected of both the employee and the organization strengthens UWBV's collective ability to effectively achieve organizational and personal goals and objectives in an orderly fashion.

Standards of Work

Confidence in UWBV is greatly enhanced or jeopardized by the standard of quality maintained in all of its operations. All employees are expected to keep their desks and work area neat and clean at all times. Employees will work together to ensure the office environment is kept neat and tidy and that items are appropriately stored promptly after use.

Professional Development

UWBV is committed to investing in its employees and offering all employees the opportunity to gain professional skills and abilities. All employees are responsible for having at least one (1) professional development activity in their annual performance plans which must be tied directly to advancing their performance within their current position and is determined jointly by the employee and their supervisor during the annual performance planning process.

Development activities that require funding may be paid partially or fully by UWBV, depending on budget availability. Development activities must be approved by the Supervisor.

Professional Dress Code

It is the policy of UWBV that all employees are expected to maintain a professional and appropriate presentation while representing the UWBV brand and reputation. This includes clothing as well as personal appearance.

UWBV has adopted a 'dress for your day' dress code. Employees who will only be working in their office and not interfacing with the community are able to wear casual clothing, such as blue jeans. When employees are meeting with volunteers or interfacing with external parties, it is expected that they wear business attire. T-shirts are only permitted on Fridays or on other days in which the President & CEO has designated (i.e. Day of Action, specific days to wear Live United t-shirts, building clean-up days, etc.)

Employees who are frequently community-facing should refrain from having facial tattoos or piercings (other than ear piercings) or other distracting personal appearance.

Attire that is never appropriate for work include, but are not limited to: tank-tops, flip-flops, shorts, ripped, dirty or stained clothing, athleisure wear.

Community Campaign Contribution

Although it is not a condition of employment, all employees are given the opportunity to become contributors to the UWBV. Such contributions are confidential. Employees are asked to give according to a level that is significant to them. Information concerning the local UWBV system and the use of campaign pledges will be provided to employees.

Membership/Alumni Groups

With the approval of the President & CEO, UWBV will pay membership fees for any organizations that have a direct benefit to UWBV, such as Rotary or Lions Clubs. It will not pay fees for alumni associations such as Leadership Brazos Alumni Association (LBAA), etc. It is our policy that if UWBV invests in the basic class (i.e. LB), any further expense is the responsibility of the attendee.

Certification/Professional Associations

UWBV will pay costs associated with attaining certifications, re-certifications, CEU's, etc. directly required for an employee's position, budget allowing. We will also pay for reasonable professional association dues resulting from such certification attainment.

Solicitations and Distributions

Employees are permitted to solicit other employees for fundraising purposes only (i.e. sell Girl Scout cookies, Little League candy bars, school/PTO fundraisers) by sending one (1) email communicating the fundraising opportunity. Employees may not solicit to another employee for any other purpose, including political campaigns, without approval from the President & CEO.

Persons not employed by UWBV may not solicit UWBV employees on the premises, unless related to UWBV sponsored employee benefits plans or other UWBV events.

Other Agency Board Membership

UWBV funds a myriad of nonprofit, tax-exempt agencies throughout the Brazos Valley Region. To maintain objectivity and impartiality, no staff member will become identified closely with any local human service provider receiving, or potentially eligible to receive UWBV funds, in matters of policy formulation or program direction, except as official UWBV consultants on request and upon approval of the President & CEO. There is no objection to participation as a volunteer at a level considerably below policy making.

SECTION VII. Benefits and Employee Leave

Full-time employees, as defined in the plan as regularly scheduled to work 32 hours per week or more, are eligible for the UWBV benefits based on criteria per benefit. Insurance and retirement plan benefits are subject to the terms of the actual policy or plan document. A current Benefits Summary is included in the new hire packet.

These policies provide a summary of the benefits which may be provided at UWBV's discretion. Actual coverage is determined by the express terms of the plan documents. We encourage employees to review the plan's Summary Plan Description (SPD) materials carefully.

If there are any conflicts between the handbook or summaries provided and the plan documents, the plan documents will control. UWBV reserves the right to amend, interpret, modify or terminate any of its employee benefits programs without prior notice to the extent allowed by law.

For specific details of the benefits provided, please contact the Operations Manager.

Medical, Dental and Vision Insurance

UWBV provides medical, dental and vision coverage to employees scheduled to work 32 or more hours/week. The plan Provider and portion of the premium paid by UWBV are reviewed annually. If the employee elects to enroll their spouse and/or dependent children, in accordance with plan provisions, the premiums are deducted from the employee's paycheck. These benefits become effective the 1st day of the month 60 days after the date of employment. Annual open enrollment is held November 15 to December 15.

Retirement Plan

UWBV recognizes the importance that planning for retirement has on an employee's future. Full-time employees, as defined in the plan, are eligible for the employer contribution after one (1) year of employment. Employees are eligible to contribute to the retirement plan prior to one (1) year of employment without employer match. After one (1) year of employment and completion of enrollment paperwork, UWBV begins matching dollar for dollar up to 3% of earnings for each pay period to the account of an eligible employee in the employee Simple IRA retirement plan account. The employer's contribution will be vested at 100% upon deposit. All contributions are tax deferred.

Life Insurance

UWBV provides life insurance, as defined in the plan, in the amount of one (1) times employee's annual salary up to $75,000. This benefit becomes effective the 1st day of the month 90 days after the date of employment. Upon attaining eligibility for UWBV life insurance coverage, employees will be asked to designate a beneficiary. You may request a change in beneficiary at any time.

Disability Insurance

UWBV provides long-term disability insurance, as defined in the plan. This benefit becomes effective the 1st day of the month 90 days after the date of employment.

Other Insurance

Additional insurance options may be made available to the employee, including but not limited to short term disability coverage options. Payment for other insurance benefits are the sole responsibility of the employee.

Holidays

UWBV observes the following holidays: New Year's Day, Martin Luther King Jr. Day, Good Friday, Memorial Day, Juneteenth, Independence Day, Labor Day, Indigenous Peoples Day (formerly Columbus Day), Thanksgiving Day, the Friday following Thanksgiving and December 24 through December 31. If holidays fall on a weekend, the UWBV may schedule an alternate day in observance of the holiday (Friday or Monday).

All employees receive holiday pay equal to the standard number of hours that employee would have been scheduled to work on those days.

Other Personal Days

UWBV allows employees to take one (1) day off for their birthday. Should the employee not be able to take the actual birthday off, or if the birthday should occur on the weekend, the employee may take their birthday day at another time agreeable with their supervisor after the birthday. Employees are eligible to receive this benefit once their birthday occurs after beginning work with UWBV.

If an employee contributes at the "fair-share" level to the UWBV annual campaign, the employee will earn one (1) day off that can be used in the calendar year for which the pledge is being paid. A "fair-share" contribution is defined as at least one percent (1%) of the employee's annual salary/hourly wage.

The "fair-share" and birthday days off must be used within the calendar year and cannot be carried forward to the next year. Upon separation from UWBV, voluntarily or involuntarily, there will be no compensation for these unused days.

Vacation

Regular, full-time employees are entitled to earned vacation based on the employment anniversary date. Vacation time eligibility is based upon length of service.

The accrual of vacation leave begins on the date of employment but leave may not be taken until after ninety (90) days of employment.

Vacation accrues at the following rate:

- Zero to five years of service: 10 days per year (i.e. 75 hours per year)
- Five to ten years of service: 15 days per year (i.e. 112.5 hours per year)
- Ten years of service or more: 20 days per year (i.e. 150 hours per year)

UWBV may round-up accrued vacation hours to ensure accurate recordkeeping in accounting software.

Accrued vacation time is automatically carried over at the end of each calendar year up to 120 hours. A balance of over 120 hours at the end of each calendar year will be transferred to the employee's Sick Leave balance. Upon separation employees will be paid for any unused accrued vacation, up to 120 hours.

Vacation time is subject to cancelation due to emergency and/or unforeseen disaster response at the discretion of the President & CEO. Additionally, employees must ensure adequate coverage of duties for the requested time.

Sick Leave

Full-time employees earn sick time. The accrual of sick leave begins on the date of employment, and accrues at the rate of 6.25 hours per month or ten (10) days per year. Sick leave may be used for personal illness or for the illness of a family member for whom the employee is a primary care giver. Sick leave in excess of three (3) consecutive work days, or five (5) work days in a two (2) week period will be granted when a doctor certifies that the employee was unable to work due to illness, pregnancy, or injury. Unused sick leave is not paid out upon separation from UWBV.

Unpaid Leave
All unpaid leave must be requested and approved by the President & CEO.

Medical Leave
UWBV offers Medical Leave when a doctor certifies that the employee is unable to work due to illness, pregnancy or injury. Employees must exhaust all paid leave before requesting unpaid leave.

If the employee is able to return to work within ninety (90) calendar days, the employee will return to the position they held prior to the leave. If the employee is not able to return to work within ninety (90) calendar days, the employee will be offered whatever position, if any, is open for which the employee is qualified. If no position is available, if the employee elects not to accept a position offered, or if the employee does not return to work within the 90-day period, the employee will be terminated.

Prior to returning to work, the employee must present a statement from their attending physician stating that they are released to return to work.

During medical leave, UWBV will continue its regular contribution for employee health insurance, life insurance, disability insurance for up to ninety (90) calendar days. Employees are responsible for making arrangements with the President & CEO prior to the commencement of the leave for payment, if any, of the employee portion of a health insurance premium or other payroll deductions. During Medical Leave, vacation and sick benefits will not accrue.

Other Types of Leave with Pay
Voting: UWBV provides employees one (1) hour of paid time off to each full-time employee to vote in local, state and national elections when employee provides verification, such as a voter's receipt. UWBV may specify the hours during which the employee may take leave to vote and must be pre-approved by the supervisor. Such time will generally be limited to the beginning or end of a working shift unless otherwise mutually agreed.

Jury Duty: UWBV encourages employees to fulfill their civic responsibilities when called upon to serve as a juror. Employees must complete a Leave Request and provide their supervisor with a copy of their jury summons at least four (4) business days before the summons. Employees absent for jury duty will receive their standard pay for the hours they are typically scheduled to work and must provide verification from the applicable court for jury duty time requested. Employees on jury duty must report to work on workdays, or parts of workdays, when they are not required to serve.

Volunteer Leave: Volunteers are an essential part of UWBV's ability to accomplish its mission and we rely heavily on companies permitting their employees' time to volunteer with UWBV. In return, UWBV supports our employees in their volunteer interests.

Periodically, UWBV will organize a volunteer opportunity during work hours in which employees will have the opportunity to engage in a local volunteer project as a team. This time away from the employee's regular position will be counted as regular work hours.

Additionally, UWBV provides full-time employees up to 24 hours per year to volunteer for a nonprofit organization, school or church in the seven-county region in which the employee is involved. The cause along with the time must be scheduled and approved by the employee's supervisor at least five (5) business days prior and occur during regularly scheduled work hours. During these hours, the employee is a representative of UWBV and should wear clothing or nametag to identify as such (i.e. LIVE UNITED t-shirt, UWBV issued name tag, promotional pin). Volunteer activities should be for such causes or issues that align with UWBV's mission and goals in Education, Financial Stability and Health and must have the approval of the President & CEO.

Bereavement Leave: Bereavement leave provides paid time for full-time employees in the event of a death in their immediate family to include: Spouse/partner, child (including foster children and step-children), parent (including mother and father-in-laws and step-parents), grandparent (grandparent-in-law), grandchild, and siblings (including brother and sister-in-laws). Eligible employees are entitled to five (5) days paid time off for a death in the immediate family. Other requests for Bereavement Leave will be reviewed on a case-by-case basis.

Employees must notify their supervisors at the earliest opportunity so that the supervisor can try to arrange coverage for the employee's absence. In addition, UWBV may require verification of the need for the leave.

Administrative Leave: The President & CEO may grant administrative (or emergency) leave in certain circumstances. Administrative leave is leave with pay and benefits, limited to a maximum of five (5) days per occurrence. The board may approve administrative leave beyond five (5) days. Administrative leave may be granted for unforeseen circumstances not otherwise covered in these policies, such as serious illness, accident, or death in an employee's immediate or extended family.

Military Leave
UWBV proudly grants employees time off of work for service in the uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA). All employees requesting time off for military service must provide advance notice of military service. Continuation of health insurance benefits is available during military leave subject to the terms and conditions of the group health plan and applicable law.

SECTION IX. Employee Safety

Visitors in the Workplace
To ensure the safety and security of UWBV and its employees, only authorized visitors are permitted on UWBV premises and in UWBV facilities. All visitors must enter through the main reception area and be escorted to their destination by a representative of the UWBV at all times.

Inclement Weather
During inclement weather, UWBV follows whatever closures, delayed openings, etc. as indicated by Bryan/College Station Independent School District. Should an employee not live in the Bryan/College Station School District, their school district's closure policies will supersede BISD/CSISD. The employee must inform their supervisor accordingly. Employees should make every effort to continue working during closures through remote work.

Candles/Incense
Candles and incense are not permitted on UWBV property.

Heaters/Fans
Personal heater or fans are permitted, as long as they do not interfere with the comfort of others or affect the thermostat and cause the central heater/air conditioning to run excessively. All personal heaters/fans must never be plugged into cubicle systems or extension cords and be unplugged when not in use.

General Safety
While in the UWBV worksite, an employee confronted with an individual they believe may do harm to them or others in the building should calmly contact any other employee and use the internal signal to request assistance unless they are able to remove themselves from the situation and call 911. The notified employee will call 911.

Workers' Compensation
UWBV has workers' compensation insurance coverage. All job-related accidents or illnesses must be reported to an employee's supervisor immediately upon occurrence or as soon thereafter as possible. Supervisors will then immediately contact the President & CEO to obtain the required claim forms and instructions.

Additional information concerning UWBV's workers' compensation coverage is available on the hallway wall just past the conference room doors.

Driving Policy
Employees who drive any vehicle on UWBV business:

- Must have a current, valid driver's license for the State of Texas
- Must show proof of insurance and provide a copy every six (6) months

Any employee driving on UWBV business must observe all safety, traffic, and criminal laws of this state. No employee may consume alcohol or illegal drugs while driving on UWBV business. In addition, no employee may consume or use any substance, regardless of legality or prescription status, if by so doing, the employee's ability to safely operate a motor vehicle and carry out other work-related duties would be impaired or diminished. No employee may pick up or transport non-employees while on UWBV business, unless there is a work-related need to do so. Any illegal, dangerous, or other conduct while driving that would tend to place the lives or property of others at risk is prohibited.

See *SECTION XII. Business Travel, Expense Reimbursement and Financial Resource Management* for information on mileage reimbursement.

Distracted driving is a serious safety risk, not only to the driver, but also to other occupants in the vehicle, other vehicles on the road and pedestrians. In order to reduce the risks associated with distracted driving, certain conduct is prohibited while driving a vehicle while on company business, including:

- Using cell phones (unless entirely in hands-free mode)
- Operating laptops, tablets, portable media devices, and GPS devices
- Reading maps or any type of document, printed or electronic

Drivers must pull over safely to the side of the road or another safe location before checking messages, returning calls, text messaging, emailing, reading maps for directions, or programming/resetting GPS devices.

Searches

UWBV reserves the right to conduct searches to monitor compliance with rules concerning safety of employees, security of company and individual property, drugs and alcohol, and possession of other prohibited items. "Prohibited items" includes illegal drugs, alcoholic beverages, prescription drugs or medications not used or possessed in compliance with a current valid prescription, weapons, any items of an obscene, harassing, demeaning, or violent nature, and any property in the possession or control of an employee who does not have authorization from the owner of such property to possess or control the property. "Control" means knowing where a particular item is, having placed an item where it is currently located, or having any influence over its continued placement.

There is no general or specific expectation of privacy in the workplace of UWBV, either on the premises of UWBV or while on duty. In general, employees should assume that what they do while on duty or on the company premises is not private. All employees and all of the areas listed above are subject to search at any time; if an employee uses a storage area at work, including a locking desk drawer or locking cabinet, UWBV will furnish the lock and keep a copy of the key or combination. The areas in question may be searched at any time, with or without the employee being present. As a general rule, with the exception of items relating to personal hygiene or health, no employee should ever bring anything to work or store anything at work that he or she would not be prepared to show and possibly turn over to UWBV officials and/or law enforcement authorities.

All employees of UWBV are subject to this policy. However, any given search may be restricted to one or more specific individuals, depending upon the situation. Searches may be done on a random basis or based upon reasonable suspicion. "Reasonable suspicion" means circumstances suggesting to a reasonable person that there is a possibility that one or more individuals may be in possession of a prohibited item as defined above. Any search under this policy will be done in a manner protecting employees' privacy, confidentiality, and personal dignity to the greatest extent possible.

SECTION X. Technology, Data and Equipment

Use of Equipment

UWBV provides all employees with the necessary office and computer equipment, systems and back-up processes to complete the position.

All UWBV property – including desks, storage areas, work areas, lockers, file cabinets, credenzas, computer systems, office telephones, cellular telephones, modems, facsimile machines, cameras and equipment, event signage and copy machines – must be used properly and maintained in good working order. Employees who lose, steal, or misuse UWBV property may be personally liable for replacing or repairing the item.

All equipment, drives, cloud-based storage, online programs/accounts, and electronic data created, sent or received is the property of UWBV and should be cared for appropriately. Any electronically stored communications that is either sent to or received may be retrieved and reviewed when doing so serves the legitimate business interests and obligations of the UWBV.

Employees should use the computer systems for business purposes. Messages stored and/or transmitted by voice mail or e-mail must not contain content that may reasonably be considered offensive or disruptive to any employee. Offensive content would include, but not be limited to, sexual comments or images, racial or cultural slurs, gender-specific comments or any comments or images that would offend someone on the basis of their or her age, sexual orientation, religious or political beliefs, national origin or disability.

Employees may access only electronic files or programs that they have permission to enter. Employees may not load personal software onto the UWBV's computer system, and may not copy software from UWBV for personal use. All employees must contact the Operations Manager to install any software on the UWBV's computer system.

Employees may not view, duplicate, disseminate, remove, install, damage or alter files, passwords, computer systems, programs, or other property of UWBV, or obtain information by unauthorized means.

Unacceptable Use of the Internet

The use of UWBV's electronic systems, including computers, fax machines, and all forms of Internet/intranet access, is for company business and for authorized purposes only. Brief and occasional personal use of the electronic mail system or the Internet is acceptable as long as it is not excessive or inappropriate, occurs during personal time (lunch or other breaks), and does not result in expense or harm to UWBV or otherwise violate this policy.

UWBV expressly prohibits the following:

- Dissemination or printing of copyrighted materials, including articles and software, in violation of copyright laws
- Sending, receiving, printing or otherwise disseminating proprietary data, trade secrets or other confidential information of UWBV in violation of company policy or proprietary agreements
- Operating a business, soliciting business opportunities or money for personal gain
- Sending chain letters/emails – circulating of jokes, comics or non-job related computer graphics
- Gambling or engaging in any other activity in violation of local state or federal law
- Solicitations of any kind
- Use of UWBV equipment, assets, or facilities to engage in activities a reasonable person would consider inappropriate

Employee Responsibilities

Employees will be given an e-mail password when granted access to the UWBV's e-mail system, along with passwords to other UWBV software and technology systems. Employees may change these passwords from time to time; however, all passwords must be made known to the Operations Manager. UWBV must be able to access all computer equipment, email accounts, software systems internet accounts at all times in the event of an unexpected employee absence.

To prevent computer viruses from being transmitted through the system, employees are not authorized to download any software onto their computer or any drive in that computer. Employees interested in obtaining software from the Internet should contact the Operations Coordinator.

It is the responsibility of the employee to:

- Ensure all equipment is operating properly; prompt reporting to the Operations Coordinator of any technology issues and prompt follow-through of repairs is required.
- Ensure equipment and software updates are run regularly and as scheduled.
- If equipment is taken off of UWBV premises, the equipment is properly and safely transported, stored and maintained while off-site.
- If damage occurs to any equipment, it is promptly reported to supervisor. If it is found that the damage occurred due to employee negligence, the costs to repair/replace the equipment will be the responsibility of the employee.

Computer and System Security

All computers and the data stored on them are and remain at all times the property of UWBV. As such, all messages created, sent or retrieved over the Internet or UWBV's email system are the property of UWBV, and should be considered public information. Employees should be aware that, even when a message is deleted or erased, it is still possible to recreate the message; therefore, ultimate privacy of a message cannot be ensured to anyone. Furthermore, all communications, including text and images, can be disclosed to law enforcement or other third parties without prior consent of, or notice to, the sender or the receiver.

Use of Personal Equipment for UWBV Operations

The use of personal computer equipment or software for UWBV operations is prohibited. An exception to this rule is for accessing email or other cloud-based systems, but UWBV data should not be downloaded or saved to the employee's personal computer unless authorized by their supervisor, in which all data must be disclosed. Employees should ensure that:

- No UWBV software and systems are downloaded or connected via VPN to personal equipment.
- No UWBV data is stored on any personal equipment, drives, cloud-based storage or any other system without the written authorization by a supervisor.

Social Media Policy

At UWBV, we understand that social media can be a fun and rewarding way to share your life and opinions with family, friends and co-workers around the world. However, use of social media also presents certain risks and carries with it certain responsibilities. To assist you in making responsible decisions about your use of social media, we have established these guidelines for appropriate use of social media.

This policy applies to all associates who work for or volunteer with UWBV.

Guidelines

In the rapidly-expanding world of electronic communication, social media can mean many things. The term "social media" includes all means of communicating or posting information or content of any sort on

the Internet, including to your own or someone else's web log or blog, journal, or diary, personal web site, social networking or affinity web site, web bulletin board, or a chat room, whether or not associated or affiliated with UWBV, as well as any other form of electronic communication.

Ultimately, you are solely responsible for what you post online. Before creating online content, consider some of the risks and rewards that are involved. Keep in mind that your conduct may adversely affect your job performance, the performance of fellow associates or otherwise adversely affects members, donors, partners, people who work on behalf of UWBV or UWBV's legitimate business interests.

Carefully read these guidelines, UWBV's Code of Ethics Policy and the Discrimination & Harassment Prevention Policy, and ensure your postings are consistent with these policies. Inappropriate postings that may include discriminatory remarks, harassment, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated.

Always be fair and courteous to fellow associates, members, donors, partners, people who work on behalf of UWBV. Also, keep in mind that you are more likely to resolved work-related complaints by speaking directly with your co-workers or by utilizing our open door policy than by posting complaints to a social media outlet. Nevertheless, if you decide to post complaints or criticism, avoid using statements, photographs, video, or audio that reasonably could be viewed as malicious, obscene, threatening, or intimidating, that disparage donors, members, partners, or suppliers, or that might constitute harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, sex, disability, religion, or any other status protected by law or company policy.

Make sure you are always honest and accurate when posting information or news, and if you make a mistake, correct it quickly. Be open about any previous posts you have altered. Remember that the Internet archives almost everything; therefore, even deleted postings can be searched. Never post any information or rumors that you know to be false about UWBV, fellow associates, members, donors, partners, people working on behalf of UWBV.

Post only appropriate and respectful content. Maintain the confidentiality of UWBV and private or confidential information. Do not post internal reports, policies, procedures, or other internal business-related confidential communications.

Do not create a link from your blog, website, or other social networking site to a UWBV website without identifying yourself as a UWBV employee.

Express only your personal opinions. Never represent yourself as a spokesperson for UWBV. If UWBV is a subject of the content you are creating, be clear and open about the fact that you are an associate and make it clear that your views do not represent those of UWBV and you are not speaking on behalf of UWBV. It is best to include a disclaimer such as "The postings on this site are my own and do not necessarily reflect the views of UWBV."

Using social media at work: Refrain from using social media while on work time or on equipment we provide, unless it is work-related as authorized by your manager or consistent with the Company Equipment Policy. Do not use UWBV e-mail addresses to register on social networks, blogs, or other online tools utilized for personal use.

Retaliation is prohibited: UWBV prohibits taking negative action against any associate for reporting a possible deviation from this policy or for cooperating in an investigation.

Media contacts: Employees should not speak to the media on UWBV's behalf without contacting the President & CEO. All media inquiries should be directed to them.

Cellular Phones

The use of cell phone for personal use, including calls, texting and checking emails, should be limited, not interfere with employee productivity or be distracting to others. Flexibility will be provided in circumstances demanding immediate attention. UWBV will not be liable for the loss of personal cellular phones brought to work.

Violations

Violations of any guidelines listed above may result in disciplinary action up to and including termination. In addition, UWBV may advise appropriate legal officials of any illegal violations. This policy is in no way intended to modify the at-will nature of employment.

SECTION XI. Flexible Work Arrangements

UWBV is proud to offer employees the benefit of a flexible work environment. This environment is designed to ensure employees are able to achieve their performance goals and objectives while balancing family/personal responsibilities. It is critical that these provisions enhance one's ability to succeed in the workplace. For each request to utilize these benefits, employee must provide documentation for the request that includes the benefit to the employee as well as a plan for ensuring communication with supervisor and method for documenting work performance.

Flexible Schedules/Adjusted Work Schedules

All employees are expected to be at work during UWBV's operating hours unless approval is granted for a flexible work schedule (flextime). There are two options of flex time: One-time Flextime and Standard Flextime.

One-Time Flextime: Offered to employees needing to adjust their work schedule to accommodate work-related events outside of UWBV's regular operating hours or to ensure not working more than 40 hours in a work week for non-exempt employees. One-Time Flex Time must be:

- Pre-authorized by the supervisor
- Must occur within the same work week as the event which creates the need for the adjusted schedule.

Supervisors will review and approve requests on a case-by-case basis based on the needs of the position during the time period requested.

Standard Flextime: A work schedule which allows the employee to adjust the time of arrival and departure from the regular operating hours by not more than two (2) hours for an ongoing time-period. (For example, a typical flextime arrangement may be arrival at 9:30 a.m. and departure at 6:00 p.m. or arrive at 7:30 a.m. and depart at 4:00 p.m.) Full-time employees who have completed at least ninety (90) days of employment and are satisfactorily meeting their performance measures are eligible to request a Standard Flextime Schedule. The employee must first discuss possible flextime arrangements with their supervisor and then submit a written request using the Standard Flextime Request Form. The supervisor will approve or deny the flextime request based on staffing needs, the employee's job duties, the employee's work record and the employee's ability to temporarily or permanently return to a standard work schedule when needed. The President & CEO must provide a final approval for flextime.

Any flextime arrangement may be suspended or cancelled at any time. Exempt employees must depart from any flextime schedule to perform their job responsibilities. Non-exempt employees may be asked to work overtime regardless of a flextime schedule.

Telecommuting/Alternate Worksite

Telecommuting allows employees to work at home, on the road or in a satellite location for all or part of their workweek. UWBV considers telecommuting to be a viable, flexible work option when both the employee and the job are suited to such an arrangement. Telecommuting may be appropriate for some employees and jobs but not for others. Telecommuting is not an entitlement, it is not a companywide benefit, and it in no way changes the terms and conditions of employment with UWBV.

Employees participating in the telecommuting program are still expected to attend all in-person staff meetings at the UWBV offices, UWBV events and attend all in-person community meetings necessary for their position.

Procedures

Telecommuting can be informal, such as working from home for a short-term project or on the road during business travel, or a formal, set schedule of working away from the office as described below. Either an employee or a supervisor can suggest telecommuting as a possible work arrangement.

Any telecommuting arrangement made will be on a trial basis for the first three (3) months and may be discontinued at-will and at any time at the request of either the telecommuter or the organization. Every effort will be made to provide 30 days' notice of such change to accommodate commuting and other issues that may arise from the termination of a telecommuting arrangement. There may be instances, however, when no notice is possible.

Eligibility

Individuals requesting formal telecommuting arrangements must be employed with UWBV for a minimum of three months of continuous, regular employment and must have a satisfactory performance record.

Before entering into any telecommuting agreement, the employee and manager, with the assistance of the President & CEO, will evaluate the suitability of such an arrangement, reviewing the following areas:

- Employee suitability. The employee and manager will assess the needs and work habits of the employee, compared to traits customarily recognized as appropriate for successful telecommuters.
- Job responsibilities. The employee and manager will discuss the job responsibilities and determine if the job is appropriate for a telecommuting arrangement.
- Equipment needs, workspace design considerations, data security and scheduling issues. The employee and manager will review the physical workspace needs, data security plans and the appropriate location for the telework.
- Communication plan. An appropriate level of communication between the telecommuter and supervisor will be agreed to as part of the discussion process and will be more formal during the trial period.
- Tax and other legal implications. The employee must determine any tax or legal implications under IRS, state and local government laws, and/or restrictions of working out of a home-based office. Responsibility for fulfilling all obligations in this area rests solely with the employee.

If the employee and manager agree, and the President & CEO concurs, a draft telecommuting agreement will be prepared and signed by all parties, and a three-month trial period will commence.

Evaluation of telecommuter performance during the trial period will include regular interaction by phone and e-mail between the employee and the manager, and weekly meetings to discuss work progress and problems. At the end of the trial period, the employee and manager will each complete an evaluation of the arrangement and make recommendations for continuance or modifications. Evaluation of telecommuter performance beyond the trial period will be consistent with that received by employees working at the office in both content and frequency but will focus on work output and completion of objectives rather than on time-based performance.

An appropriate level of communication between the telecommuter and supervisor will be agreed to as part of the discussion process and will be more formal during the trial period. After conclusion of the trial period, the manager and telecommuter will communicate at a level consistent with employees working at the office or in a manner and frequency that is appropriate for the job and the individuals involved.

Should an employee experience any form of technology outage or interruption, the employee will report the outage and impacts to their supervisor immediately. Should the outage not be restored within one (1) hour, the employee will return to the office for the remainder of the work day and continue working from the office till the outage is restored.

Equipment

UWBV will determine, with information supplied by the employee and the supervisor, the appropriate equipment needs (including hardware, software, modems, phone and data lines and other office equipment) for each telecommuting arrangement on a case-by-case basis. Equipment supplied by the organization will be maintained by the organization. Equipment supplied by the employee, if deemed appropriate by the organization, will be maintained by the employee. United Way of the Brazos Valley accepts no responsibility for damage or repairs to employee-owned equipment. United Way of the Brazos Valley reserves the right to make determinations as to appropriate equipment, subject to change at any time. Equipment supplied by the organization is to be used for business purposes only. The telecommuter must sign an inventory of all United Way of the Brazos Valley property received and agree to take appropriate action to protect the items from damage or theft. Upon separations of employment, all company property will be returned to the company, unless other arrangements have been made.

United Way of the Brazos Valley will supply the employee with appropriate office supplies (pens, paper, etc.) as deemed necessary. United Way of the Brazos Valley will also reimburse the employee for business-related expenses, such as phone calls and shipping costs, that are reasonably incurred in carrying out the employee's job.

The employee will establish an appropriate work environment within his or her home for work purposes. The dedicated work environment should be used for United Way business and ideally is away from others in the home. United Way of the Brazos Valley will not be responsible for costs associated with the setup of the employee's home office, such as remodeling, furniture or lighting, nor for repairs or modifications to the home office space.

Security

Consistent with the organization's expectations of information security for employees working at the office, telecommuting employees will be expected to ensure the protection of proprietary company and customer information accessible from their home office. Steps include the use of locked file cabinets and desks, regular password maintenance, and any other measures appropriate for the job and the environment.

Safety

Employees are expected to maintain their home workspace in a safe manner, free from safety hazards. UWBV will provide each telecommuter with a safety checklist that must be completed at least twice per year. Injuries sustained by the employee in a home office location and in conjunction with his or her regular work duties should be reported in the same manner as injuries incurred in the worksite.

Telecommuting is not designed to be a replacement for appropriate child care. Although an individual employee's schedule may be modified to accommodate child care needs, the focus of the arrangement must remain on job performance and meeting business demands. Prospective telecommuters are encouraged to discuss expectations of telecommuting with other individuals living in the household prior to entering a trial period.

Time Worked

Telecommuting employees will be required to accurately record all hours worked using UWBV's time-keeping system. For employees who are not exempt from the overtime requirements of the Fair Labor Standards Act, hours worked in excess of those scheduled per day and per workweek require the advance approval of the telecommuter's supervisor. Failure to comply with this requirement may result in the immediate termination of the telecommuting agreement.

Ad Hoc Arrangements

Temporary telecommuting arrangements may be approved for circumstances such as inclement weather, special projects or business travel. These arrangements are approved on an as-needed basis only, with no expectation of ongoing continuance.

Other informal, short-term arrangements may be made for employees on a case-by-case basis. focusing first on the business needs of the organization.

SECTION XII. Business Travel, Expense Reimbursement and Financial Resource Management

This policy ensures that the use of funds for employee travel, reimbursement and financial management is consistent with the business objectives of UWBV. It also ensures fair and equitable treatment of all employees by defining standard procedures for authorized travel and guidelines for expense reimbursement.

Business Travel

As a nonprofit organization, UWBV must maintain the transparency and frugality donors and grantors expect. As such, UWBV travel policies are more stringent. Employees have the option to augment any approved UWBV expenses with their own funds and not seek reimbursement

Employee travel and the expenses associated with it will be authorized only in circumstances which are clearly consistent with the mission and work of the UWBV. It will be the responsibility of each supervisor to ensure that all employee travel meets this objective and that reimbursement is made only for actual, reasonable expenses in connection with authorized travel as defined in this document. In order to maintain control over expenditures, any expense submitted which does not comply with the guidelines of this procedure will not be reimbursed, unless accompanied by a valid approved exception signed by the President & CEO.

Supervisor Responsibility

Supervisors should know current travel policies and inform their departmental staff.

- Determine if travel is truly necessary to achieve UWBV goals.
- Approve expenses in accordance with policy.
- Coordinate between Employee and Finance Department any travel expense pre-payment or travel advance requests.

Employee Responsibility

- Retain copies of all receipts for business related travel and mileage.
- Incur only expenses that are consistent with business needs and exercise care in determining appropriate expenditures.
- Ensure payment for expenses has been coordinated for any pre-paid expense at least five (5) business days prior to departure.
- Submit expense reports as outlined in the expense section of this policy on a timely basis.
- Employees who have pre-paid travel arrangements scheduled and voluntarily separate from UWBV will be required to reimburse UWBV for such expenses or asked to authorize a deduction for the amount from the final paycheck.
- Retain all benefits from frequent flyer club memberships. All dues for such memberships must be paid by the employee.

Travel Authorization and Approval

All travel must be approved by a supervisor at least ten (10) working days before departure and prior to scheduling.

Employee Time While Traveling

UWBV pays non-exempt employees for travel time in accordance with the Fair Labor Standards Act (FLSA). The principles which apply in determining whether time spent in travel is compensable time depend upon the kind of travel involved. For more information, see:

- DOL Travel Time: http://webapps.dol.gov/elaws/whd/flsa/hoursworked/screenER49.asp
- TWC Travel Time: http://www.twc.state.tx.us/news/efte/h_travel_time.html

Air Travel

When air travel is required, a low-fare airline ticket should be purchased whenever possible. Airfare should be booked at least 30 days prior to the travel and be refundable/transferable. Employees should always consider options for flying out of College Station, Austin, and Houston, to see which combination is the most cost effective and provides the employee the best convenience.

Auto Rental

Employees needing to rent a vehicle must have a clear business purpose and comply with the established procedures. Employees should be over the age of 25 and have proof of auto-insurance to operate a rental vehicle. Employees should follow all rental car company policies and retain all receipts for reimbursement. Auto rentals should be booked and will be reimbursed for the compact sized car. Upgrades are at the expense of the employee. Should more than three (3) employees travel together, a standard/mid-size car may be rented.

Lodging

All company authorized accommodations must meet with industry accepted business travel standards with reference to comfort, convenience and cost. Employees are able to make other arrangements, however UWBV will not reimburse more than the standard per diem rate for the city of travel based on the General Services Administration (www.gsa.gov) plus taxes, unless approved by a supervisor.

The employee is responsible for:

- Confirming the rate being charged is also the rate listed on the hotel confirmation and resolving any discrepancies.
- Canceling hotel reservations within the hotel cancellation policy time frame. UWBV will not reimburse hotel "no-show" fees.
- When necessary, making arrangements to pre-pay hotel expenses at least five (5) business days before the scheduled travel by directly contacting the hotel and working with the Operations Coordinator to coordinate payment.
- Payment for incidental expenses not covered by UWBV (room service fees, movies, etc.).

Meals and Incidental Expenses

Actual, reasonable, and necessary costs for meals will be reimbursed. The employee should be guided by what they typically eat at home. Reimbursement may include a gratuity of between fifteen (15) and twenty (20) percent, based on the quality of service. UWBV will reimburse up to $10 for breakfast, $20 for lunch, $25 for dinner, if detailed receipts are provided. Receipts are required for any meal expenses.

Lost Luggage

UWBV will reimburse up to $100 for essential items (i.e. toiletries, clothing) with supervisor's prior verbal approval should an employee's luggage be lost by an airline for a period exceeding 24 hours. Receipts must be provided for reimbursement.

Non-Reimbursable Travel Expenses

UWBV will not reimburse expenses related to the following: alcoholic beverages, airline club dues, rental car club membership fees, airline head set rental, in-room movies or incidental expenses, fines for traffic violations, insurance on life or personal property while traveling, purchase of clothing and/or other personal items except in the incident that luggage is lost, expenses for others traveling with the employee, pet, home and property care while on a business trip.

Personal Automobile Use and Mileage Reimbursement

Employees are authorized to use their automobile for business related travel if they have both a valid driver's license and proof of current auto insurance. A photo copy of current proof of insurance and current valid driver's license should be kept updated in personnel files and reviewed by the Director of Finance and Administration every six (6) months.

UWBV will reimburse the employee after the use of their personal automobile on approved company business using the current IRS rate at the time the mileage was driven. UWBV will reimburse all actual toll road and parking fees with receipts.

Mileage from the employee's home to regular assigned work location is not an allowable reimbursable expense. However, if the employee goes directly from home to another work assignment location, the employee can expense the cost. The reimbursement will be based on either the mileage from the employee's home to the location or from UWBV to the location, whichever is less.

The employee assumes the responsibility for all parking, traffic or other fines.

Travel Advance

A travel advance is available for employees if they are not a UWBV credit card cardholder. Should an employee wish to receive a Travel Advance for scheduled travel expenses, the employee must:

- Complete a Travel Expense Budget and secure approval from all necessary parties for submission to the Operations Coordinator at least eight (8) business days prior to travel. A check will be issued to the employee for their Travel Expenses no less than two (2) business days prior to travel.
- Complete the Travel Expense Reconciliation Form, attach all original itemized receipts and return any funds not spent (via cash or check) to the Operations Coordinator within four (4) business days after returning from business travel.

Expense Reporting and Reimbursement

UWBV will reimburse employees for any actual and reasonable direct business expenses incurred using personal funds in accordance with the provisions of this policy and procedure. All Expense Reports must include appropriate documentation when being submitted:

- Original receipts for expense with description of use of items purchased.
- Explanation of any deviation from policy, unauthorized vendors, lodging or transportation, and/or charges submitted "in lieu of" normal expenses.

All expense reports should be completed no more than ten (10) business days after the expense has been incurred, signed by the employee and approved by all necessary parties before being submitted to the Operations Coordinator for payment. Failure to submit expense reports within this time period may disqualify the employee from receiving reimbursement for expenses incurred. Expense Reimbursements will be paid via ACH at the next regular bill-payment sequence for the organization.

Use of Company-Issued Credit Cards

UWBV will issue company credit cards to certain employees for use in their jobs; this policy sets out the acceptable and unacceptable uses of such credit cards. Use of company-issued credit cards is a privilege, which UWBV may withdraw in the event of serious or repeated abuse. Any credit card that UWBV issues to an employee must be used for business purposes only, in conjunction with the employee's job duties. Employees with such credit cards shall not use them for any non-business, non-essential purpose, i.e., for any personal purchase or any other transaction that is not authorized or needed to carry out their duties. Employees must pay for personal purchases (i.e., transactions for the benefit of anyone or anything other than UWBV) with their own funds or personal credit cards. UWBV will not regard expenses for employee's business-related use, such as lodging and meals while on company-approved business trips, as personal purchases, as long as such expenses are consistent with UWBV's travel and expense reimbursement policy.

If any employee uses a company credit card for personal purchases in violation of this policy, the cost of such purchase(s) will be considered an advance of future wages payable to that employee, and the

employee will be asked to authorize deduction for reimbursement in full from the employee's next paycheck or paychecks.

If an employee uses a company credit card for any other type of unauthorized transaction in violation of this policy, i.e., incurs financial liability on UWBV's part that is not within the scope of the employee's duties or the employee's authorization to make business-related purchases, the cost of such purchase(s) or transaction will be the financial responsibility of that employee, and the employee will be expected to authorize reimbursement to UWBV via deductions from pay until the unauthorized amount is fully repaid. Such deductions will be in the amount of the unauthorized purchase(s), but if a deduction for such amount would take the employee below minimum wage for the workweek in question, the deductions will be in two or more equal increments that will not take the employee's pay below minimum wage for any workweek involved.

SECTION XIII. Other General Policies and Procedures

Disaster Response

UWBV plays a major role in disaster response. All UWBV employees are expected to assist in times of disaster. UWBV's Emergency Operations Manual describes each employee's role in disaster response. Specific instructions related to the specific disaster response will be provided to each employee based on the scope and scale of the given disaster and UWBV's role in response. All time should be tracked and paid according to policy. For exempt employees, overtime will not be paid unless the disaster response effort receives special funding that allows the payment of overtime.

Complaints from the Community

Complaints from community members should be presented to the President & CEO. The President & CEO must report any complaints from the community immediately to the Executive Committee. The President & CEO will respond to the complainant within ten (10) business days.

If a community member believes that a complaint has not received an objective hearing from the President & CEO, the complaint should be presented in writing to the UWBV Board Chair. The Board Chair will discuss the complaint with the Executive Committee and a response to the complainant will occur within thirty (30) business days.

Media Inquires

Effective communications with the media are critical to UWBV's ability to carry out its mission and promote continued public support for our organization. The President & CEO serves as the official UWBV spokesperson and conveys our position on issues of general impact or significance or situations that are of a particularly controversial or sensitive nature.

Media inquiries should be referred to the President & CEO. If the President & CEO is unavailable, a message should be documented and immediately communicated to the President & CEO via email or cell phone.

Depending on the specific circumstances, the President & CEO may designate another UWBV staff member or volunteer to serve as spokesperson on a particular issue.

This copy to be placed in employee file.

ACKNOWLEDGMENT OF RECEIPT OF EMPLOYEE HANDBOOK

The Employee Handbook contains important information about United Way of the Brazos Valley (UWBV), and I understand that I should consult the President & CEO regarding any questions not answered in the handbook. I have entered into my employment relationship with UWBV voluntarily. Accordingly, either UWBV or I can terminate the relationship at will, at any time, with or without cause, and with or without advance notice.

Since the information, policies, and benefits described herein are subject to change at any time, I acknowledge that revisions to the handbook may occur, except to UWBV's policy of employment-at-will. Changes will be communicated through official notices, and I understand that revised information will supersede, modify, or eliminate existing policies. Only the President & CEO of UWBV may approve revisions to the policies in this handbook.

Furthermore, I understand that this handbook is neither a contract of employment nor a legally-binding agreement. I have had an opportunity to read the handbook, and I understand that I may ask my supervisor or the President & CEO any questions I might have concerning the handbook. I accept the terms of the handbook. I also understand that it is my responsibility to comply with the policies contained in this handbook, and any revisions made to it. I further agree that if I remain with UWBV following any modifications to the handbook, I thereby accept and agree to such changes.

I understand that violation of any policy contained in this handbook may lead to disciplinary action up to and including termination.

Whenever mentioned in this document, UWBV is defined as including all aspects and departments of United Way, including 2-1-1 Texas and any other initiatives or programs sponsored by United Way, for which persons involved are employed on a full or part-time basis.

By signing this form, I acknowledge that I have received and read the policies and procedures of the UWBV, had the opportunity to ask questions and receive clarification, and agree to conform to these policies and procedures.

Name of Employee: _____
(Please print)

Signature of Employee: _____ Date: _____

Conflict of Interest Disclosure Statement

United Way of the Valley

The Code of Ethics for United Way of the Brazos Valley outlines the agency's Conflict of Interest policy and should be closely reviewed by all Board and Committee members, and other volunteers and staff.

Conflict of Interest

To avoid any conflict of interest, or the appearance of a conflict of interest, which could tarnish the reputation of United Way of the Brazos Valley, all United Way of the Brazos Valley employees, volunteers and representatives shall:

- Make full disclosure of all potential and actual conflicts of interest by filling out the UWBV Conflict of Interest Disclosure Statement.
- Avoid any activity or outside interest which conflicts or appears to conflict with the best interest of UWBV, including involvement with a current or potential vendor, grantee, or competing organization unless disclosed or not deemed to be inappropriate by the UWBV Board of Directors.
- Not knowingly take any action, or make any statement, intended to influence the conduct of UWBV in such a way to confer any financial benefit to themselves, their immediate family members or any organization in which they or their immediate family members have a significant interest as stakeholders, directors or officers.
- Disclose to the President & CEO or Board Chair any potential conflict of interest as soon as they become aware of it.
- Decline or refrain from soliciting any gift, gratuity or favor in the performance of UWBV duties, except for promotional items of nominal value.
- Refrain from using UWBV resources for personal gain.

United Way of the Brazos Valley employees shall:

- Ensure any outside employment does not adversely affect performance of UWBV duties.
- Ensure that other personal activities do not negatively impact UWBV's reputation or credibility.
- Not serving on any UWBV member agency board or major committees.

It is understood and expected that active volunteers will have other involvements; these simply need to be disclosed as soon as the potential conflict comes to light. Any conflict of interest shall be acknowledged during any discussion of issues that might be related to a competing organization. The member shall abstain from voting in any matter for which a conflict of interest is known.

Please list below any known potential conflict of interests such as, but not limited to, serving as a paid employee or board member of any agency; a vendor of goods and services to United Way of the Brazos Valley exceeding $1,000 per year; receiving financial benefits from an agency or other assistance beyond that received by members of the general public; or immediate future expectancy of employment or vending of goods or services.

I have read and agree to abide by the above Conflict of Interest policy of United Way of the Brazos Valley. All conflicts or potential conflicts have been disclosed above.

Name: _____ Title: _____

Signature: _____ Date: _____

Confidentiality Agreement

United Way of the Brazos Valley

As an employee of United Way of the Brazos Valley, you will receive a variety of information that is of a confidential nature. Information may be printed, verbal and/or electronic. All materials provided will be treated confidentially as follows:

1. You will ensure that all information which is confidential or privileged or which is not publicly available is not disclosed inappropriately. Any communication regarding such data must be limited only to the persons who are entitled to such data. Unauthorized disclosure of confidential data is a serious breach of trust.

2. You will recognize and acknowledge the confidential nature of this information, including without limitation, the identity of donors and prospective donors (collectively "Donors"), Donor's charitable giving history and charitable preferences, and personal and financial information about Donors, the United Way of the Brazos Valley and/or its staff (hereafter "Confidential Information").

3. You will refer requests for information from the media or any other entity to the United Way of the Brazos Valley President and CEO or Vice President Community Impact.

4. You agree that the Confidential Information will be solely used for the purpose of performing your employee responsibilities for United Way of the Brazos Valley.

5. You agree to maintain as strictly confidential and not share with any third-party Confidential Information or any of United Way of the Brazos Valley's financial, legal, business or strategic information.

6. You agree that you will not copy or otherwise duplicate any of the Confidential Information without the written consent of United Way of the Brazos Valley.

7. You agree that you will return any and all materials provided by United Way of the Brazos Valley, if requested.

_____
Name

_____ _____
Signature Date

RFP 26-044 Addendum 2
United Way of the Brazos Valley
Supplier Response

Event Information

Number: RFP 26-044 Addendum 2
Title: 2026-2027 CDBG Public Service Funding
Type: COCS - Request for Proposal - Electronic/Manual
Issue Date: 1/29/2026
Deadline: 3/11/2026 02:00 PM (CT)
Notes:

- The City of College Station (PARTICIPATING ENTITY) is soliciting proposals for the provision of eligible Community Development Block Grant Public Services.

- It is the intent of the PARTICIPATING ENTITY to select no more than eight (8) AGENCIES to accomplish and/or supply all services outlined in this Request for Proposal (RFP). At the discretion of the CDBG Public Service Agency Funding Review Committee; more or fewer than eight (8) AGENCIES may be recommended for funding.

- **A Mandatory pre-proposal meeting will be held on February 10, 2026 at 2:00pm** in the City of College Station Bush 4141 Community Room located at 1101 Texas Avenue South, College Station, TX 77840. Attendance at this meeting is mandatory. The pre-proposal meeting will include a detailed review of the RFP and a question and answer period.
  > Entities or individuals planning to attend the mandatory pre-proposal meeting are asked to RSVP to: by calling 979-764-3778 or emailing dbrower@cstx.gov.

- Sealed proposals will be accepted until 2:00 p.m. in College Station, Texas on March 11, 2026 Central Standard Time, and should be addressed to:

City of College Station - Purchasing Division
1101 Texas Avenue S.
3rd Floor Finance Suite 3401
College Station, Texas 77840

- Electronic bids can be uploaded at brazosbid.ionwave.net, March 11, 2026 by 2:00 p.m. -NO LATE RESPONSES WILL BE ACCEPTED!

Laura Perez, Buyer (laperez@cstx.gov)

United Way of the Brazos Valley Information

Contact: Peggi Goss
Address: 1716 Briarcrest Dr
Suite 155
Bryan, TX 77802
Phone: (979) 696-4483 x113
Email: pgoss@uwbv.org
Web Address: www.uwbv.org

By submitting your response, you certify that you are authorized to represent and bind your company.

Sheree Boegner
Signature

sboegner@uwbv.org
Email

Submitted at 3/10/2026 02:26:35 PM (CT)

Requested Attachments

CDBG PSA Application

App 2026-2027 CDBG PSA Application UWBV.docx

Upload one response to the 2026-2027 CDBG PSA Application request .
Please upload all documents in one pdf file.

Program Budget Report

Starting Date of Current Year: 1/1/2026

Income	Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)
Individual Contributions	$18,000	$20,000	$20,000
Foundation Contributions	$25,000	$30,000	$30,000
Net Fundraising	$34,000	$78,000	$78,000
New Event Fundraising			
Government Grants	$220,200	$228,267	$228,267
Federal			
State			
County			
Municipal			
School District			
Interest/Investments	$8,000	$6,000	$6,000
Fees			
Other Income			
United Way	$5,000	$7,000	$7,000
Subtotal	$310,200	$369,267	$369,267
College Station CDBG Grant			
Total	$310,200	$369,267	$369,267
Expenses	**Last Year (10/01/24-9/30/25)**	**This Year* (10/01/25 9/30/26)**	**Next Year (10/01/26-9/30/27)**
Salaries	208862	250000	250000
Benefits	13623	28200	28200
Employment Taxes	16627	20422	20422
Professional Fees	11556	5000	5000
General Supplies	1380	1400	1400
Postage	89	140	140
Printing	0	250	250
Advertising			
Transportation	3604	5000	5000
Rent	12250	10200	10200
Utilities			
Telephone/Internet	5113	6000	6000
Maintenance			
Insurance	3000	3000	3000
Direct Aid-specific asst & participant costs	301	10000	10000
Equipment (Type)			
Other Expenses/Depreciation	1614	1800	1800
Conferences and meetings	233	2500	2500
Dues to Affiliates	1650	1700	1700
Support Services	21200	21200	21200
Volunteer Appreciation	425	600	600
Total Expenses	$301,527	$367,412	$367,412
Total Income	$310,200	$369,267	$369,267
Surplus/Deficit	**$8,673**	**$1,855**	**$1,855**

*Number of months estimated: 12

PAGE NUMBER 1 of 1

Personnel Form: (Refer to the Application Guidelines for specific instructions)

DIRECT SALARIES (Complete only for positions for which you are seeking CDBG funding)									
	NAME and TITLE or POSITION	*% of Time*	*CDBG Funds*	*CASH Match*		*Source of Cash Match*	*Other Funding*	*Source of Other Funding*	*Total*
(A)	*Program Manager*	*100%*	*$20,000*	*$*			*$27,000*	*Special events*	*$47,000*
(B)	*Volunteer Manager*	*100%*	*$20,000*	*$*			*$24,500*	*Special events*	*$44,500*
(C)			*$*	*$*			*$*		*$0*
(D)			*$*	*$*			*$*		*$0*
(E)			*$*	*$*			*$*		*$0*
(F)			*$*	*$*			*$*		*$0*
TOTAL DIRECT SALARIES			*$40,000*	*$0*			*$51,500*		*$91,500*
	FRINGE BENEFITS	*% or $ Rate*	*CDBG Funds*	*CASH Match*		*Source of Cash Match*	*Other Funding*	*Source of Other Funding*	*Total*
	FICA & Medicare (7.65%)	*7.65*	*$*	*$*			*$7,000*	*Special events*	*$7,000*
	Insurance (Explain below)		*$*	*$*			*$*		*$0*
	Other (Explain below)		*$*	*$*			*$*		*$0*
			$	*$*			*$*		*$0*
			$	*$*			*$*		*$0*
TOTAL FRINGE BENEFITS			*$0*	*$0*			*$7,000*		*$7,000*
TOTAL PERSONNEL BUDGET			*$40,000*	*$0*			*$58,500*		*$98,500*

Is this position full time or part time? 32 hours/week is considered full-time at our agency
Is this position exempt? yes
Is this a new or existing position? existing

PAGE NUMBER 1 of 1

Certification/Authorization/Acknowledgment Form

– Additional Information

Agency Certification:

I certify that all information reported in this proposal and attached is true, accurate and complete to the best of my belief and knowledge.
I certify that I am authorized to make this proposal on behalf of Big Brothers Big Sisters and have been designated as such by the Board of Directors.
I will provide written notice of any changes or additions to this information. I also understand the Agency may need to provide additional information during the proposal process and if funded. I understand a written agreement will be required between Big Brothers Big Sisters and City upon award of funds.

Date: March 5, 2026 Federal Unique Entity Identification (UEI) NUMBER FH3SLJ3D4M89

Name Denise Barkhurst

Signature

Title President & CEO

Completed sealed proposal packets should be directed to the following individual:

City of College Station - Purchasing
Laura Perez, Buyer
1101 Texas Avenue S.
College Station, Texas 77840
Email: laperez@cstx.gov

Questions regarding the proposal packets can be directed to the following:

In order to ensure a fair and objective evaluation, all questions related to this Request for Proposal shall be addressed in writing via the Q&A feature available through the Brazos Valley Online Bidding System at https://brazosbid.ionwave.net. **The deadline for written questions is February 19, 2026, at 2:00 p.m. CST**. Contact with any CITY employee or official is prohibited without prior written consent from the City Purchasing

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDING PROPOSAL
Public Service Agencies – FY 2026-2027

Agency Big Brothers Big Sisters of South Texas- Brazos Valley Branch

Agency Contact Bonnie Davila

Agency Address 308 College Main Street, College Station, TX 77840

Contact Phone 979-220-8041

Contact E-Mail bdavila@bigmentor.org

Program Name Proposed for Funding College Station Youth Mentoring

Summary Funding Request

CDBG Request ($)	$40,000
All Other Sources ($)	$329,267
Total Program Budget ($)	$369,267

Line Item Requests

List in order of priority from high to low	
Program Manager	$20,000
Volunteer Manager	$20,000
Total Amount	**$40,000**

Part One: Agency Information

A. <u>Agency Overview</u> - Please give general information about your agency in the following order: mission statement, history/overview of your agency, general goals and measurable outcomes of your agency.

- **Mission Statement**
  The mission of Big Brothers Big Sisters serving Brazos County is to provide children facing adversity with strong and enduring, professionally supported one-to-one mentoring relationships that change their lives for the better, forever. By partnering with professional staff to foster enduring bonds, we provide children facing adversity with the tools to change their lives for the better, forever. Our ultimate vision is for every child in our community to achieve lifelong success.

- **History/Overview**

  Established in 2001, the Brazos Valley Branch officially joined forces with Big Brothers Big Sisters of South Texas in 2009. This strategic affiliation allows our local team to focus entirely on high-impact programming and community engagement, while the parent agency handles high-level administrative tasks, including the annual audit and Form 990.

  Since our founding, we have remained a cornerstone for local families, addressing systemic challenges through evidence-based mentorship. By connecting vulnerable youth with dedicated adult volunteers, we provide more than just tutoring or guidance; we build a foundation of trust and compassion that helps bridge the gaps in a child's personal support system.

- **Strategic Plan Goals**

  Our current strategic roadmap is defined by three pillars:

  Optimized Program Impact: Prioritizing sustainable growth and service quality with a rigorous focus on child safety, volunteer efficacy, and measurable youth development.

  Resource & Partnership Growth: Strengthening our capacity for long-term sustainability by leveraging data-driven storytelling to highlight the urgency of our mission and expanding our network of volunteers and community partners.

  Organizational Excellence: Cultivating a diverse, high-performing talent pool and maintaining an active, well-informed Advisory Board dedicated to volunteer appreciation and operational integrity.

- **Measurable Outcomes**

  We hold our programs to rigorous standards, targeting the following measurable outcomes for the youth we serve:

Academic Achievement: 85% of participants will demonstrate improved scholastic performance.

Risk Mitigation: 99% will remain free of juvenile justice involvement, with 94% showing an avoidance of risky behaviors.

Educational Ambition: 86% of youth will express a clear intent to graduate high school.

Future Readiness: 85% of graduates will successfully transition into post-secondary education, enlistment or living way employment

Personal Growth: 99% of youth will show measurable improvement in at least one core internal asset category (e.g., confidence, social skills, or resilience).

B. Board Members –

a. How many members are on the Board? 6

b. How many board seats are mandatory/required by your Charter? n/a

C. Does your Agency have a strategic plan?

☒ Yes ☐ No

Please describe your Agency's planning efforts and process (strategic plan, Board planning retreats, etc…)

BBBS-Brazos maintains a close, integrated partnership with our local Board of Directors and fellow BBBS South Texas branches to design and implement a strategic vision tailored to both our local community and the broader region. This collaborative framework ensures our programming remains responsive to specific local needs while benefiting from regional expertise.

To ensure consistent progress, our Board of Directors convenes annually for a comprehensive goal-setting summit, with dedicated monthly sessions to monitor objectives and adjust tactics in real-time. While we operate with immediate annual targets, our overarching regional Strategic Plan is rigorously evaluated and renewed every three years to stay aligned with evolving community landscapes. The specific goals resulting from our latest planning cycle are detailed in the Strategic Plan Goals section provided above.

Part Two: Program Information

A. Program Name Proposed for Funding: College Station Youth Mentoring

B. Complete Description of Program:

BBBS-Brazos provides a specialized one-to-one mentoring framework designed to connect the youth of our community with the consistent, positive adult role models they need to thrive.

Requested funding will sustain our proven community-based, school-based, and workplace mentoring models. Furthermore, a portion of these funds will be dedicated to a new, high-priority group mentoring initiative specifically tailored for Hispanic/Latino middle school boys, a demographic identified as needing targeted, culturally-relevant support.

The Six Pillars of Effective Practice: To ensure the highest standards of youth development and safety, BBBS-Brazos utilizes a comprehensive six-element service delivery system:

Strategic Recruitment: As a volunteer-led organization, we engage in continuous community outreach. Our staff works to elevate public awareness, emphasizing both the critical need for mentors and the profound personal rewards of the "Big" experience.

Rigorous Screening: Child safety is our absolute priority. The enrollment phase includes comprehensive national and state criminal background checks, abuse registry reviews, and driving record audits. Every potential volunteer, parent, and child undergoes an in-depth personal interview and eligibility assessment before a match is considered.

Comprehensive Training: Success is built on preparation. All mentors are required to complete specialized pre- and post-match training modules focused on youth outcomes, boundary setting, and safety protocols.

Intentional Matching: We don’t just pair individuals; we create connections. Matches are made by carefully weighing interests, hobbies, geographic proximity, and the specific needs of the child against the unique skills and background of the volunteer.

Professional Monitoring & Support: * Community-Based: Matches meet independently to explore the community, from library visits and schoolwork to local sports and events. *School-Based: Activities occur on-campus after school, facilitated by BBBS staff to ensure a productive environment for conversation and growth. *Workplace-Based: Corporate partners host "Littles" at their place of business, allowing students to see professional environments firsthand while meeting with their mentors. Ongoing Oversight: "Bigs" meet monthly with their "Littles" and check in 4–6 times per year with a BBBS-Brazos Volunteer Manager to ensure the relationship is healthy, productive, and meeting the family’s goals.

Formal Closure: When a match naturally concludes, we facilitate a structured closure process. This formal transition is vital to protect the child's emotional well-being and allows us to assess the participants for potential re-matching.

To quantify the growth of our participants, BBBS-Brazos utilizes the Developmental Asset Profile (DAP), an industry-standard assessment from The Search Institute. By measuring 40 key "Developmental Assets" linked to lifelong success, the DAP provides a clear roadmap of a child's strengths and areas for improvement.

"Littles" complete the DAP survey upon entry and annually thereafter. This allows us to provide our partners and donors with concrete, data-driven evidence of how their investment is fostering resilience, confidence, and achievement.

C. Is funding being requested for a position?

☒ Yes ☐ No

If yes, please name the position

Program Manager
Volunteer Manager

If yes, is this an existing position?

☒ Yes ☐ No

D. Describe the need for this program in the community.

The demand for our services in Brazos County is significant and rising, with over 300 families seeking enrollment or inquiring about our programs annually. Despite this clear community mandate, a persistent waiting list remains. This gap is not due to a lack of interest from youth, but rather a critical need for increased resources to scale our volunteer recruitment, screening, and training efforts to meet this growing local need.

The youth we serve navigate environments defined by high poverty rates and domestic instability, factors that significantly elevate the risk of academic disengagement, gang involvement, and other high-risk behaviors. Our participants primarily come from households qualifying for free or reduced lunch, placing their income below 200% of the Federal Poverty Level.

The most recent data highlights a deepening crisis in our immediate service area:

Brazos County Poverty Rate: Now at 24.3%, nearly 11% higher than the Texas state average of 13.4% (FRED Economic Data, 2024).

College Station Poverty Rate: Reached 29.2% as of early 2026 (World Population Review).

Brazos County is now recognized as more vulnerable than 70% of other Texas counties specifically regarding housing stability and transportation access (Texas Community Health News).

Our program participants often face Adverse Childhood Experiences (ACEs), which are proven indicators of poor long-term health and social outcomes. The urgency of intervention is underscored by global and local health data:

Early Onset: The World Health Organization (2023) notes that half of adult mental health disorders manifest by age 14, often remaining untreated.

Local Crisis: Recent health assessments show that the Brazos Valley Region experiences 10–20% more "poor mental health days" per month than the Texas average, with youth in Brazos County specifically reporting higher rates of depressive disorders (TAMU Regional Health Assessment).

E. How will this program address this need?

BBBS-Brazos addresses the critical deficit of adult guidance in our community by deploying a dual-layered strategy of one-to-one and specialized group mentoring for vulnerable youth in College Station and the surrounding Brazos Valley. Our program serves as a direct intervention in the following ways:

1. Closing the "Mentoring Gap"
With one in three young people currently lacking access to a mentor, BBBS-Brazos acts as a bridge. We move youth off the waiting list and into structured, professionally supported relationships. By providing the "single most critical factor" for success, a consistent, caring adult, we offer a stabilizing force that helps youth navigate and overcome the specific hardships of their childhood environments.

2. Mitigating the Impact of ACEs and Toxic Stress
Our program is specifically designed to counteract the effects of Adverse Childhood Experiences (ACEs). By utilizing the framework established by the Center for the Study of Social Policy, we use mentorship as a primary tool for building resilience. For children living with toxic stress, our mentors provide a "buffer," helping to neutralize the physiological and emotional toll that instability takes on a developing brain.

3. Expanding Mental Health Support Systems
Recognizing that many local youth face undetected or untreated mental health struggles, our mentors serve as a vital frontline resource. While not a replacement for clinical therapy, these high-quality volunteer relationships share many therapeutic qualities. Our program "moves the needle" on youth depression by:

Increasing Social Connectivity: Reducing the isolation that often fuels depressive symptoms.

Skill Acquisition: Helping youth develop emotional regulation, self-awareness, and social management skills.

Professional Oversight: Utilizing our staff to monitor match health and identify when further professional mental health referrals are necessary.

4. Improving Behavioral and Academic Focus
By fostering essential "soft skills", such as impulse control, decision-making, and relationship building, we position youth to better manage their emotions in a classroom setting. This behavioral regulation is the key to shifting a student's focus from survival and "fight-or-flight" responses toward academic achievement and long-term goal setting.

F. How will clients benefit from participation in this program?

BBBS-Brazos transforms the lives of vulnerable youth by replacing the isolation of Adverse Childhood Experiences (ACEs) with the stability of a dedicated adult mentor. Through these "one-to-one" relationships, clients gain critical emotional regulation, improved academic focus, and the leadership skills necessary to break cycles of poverty. By intervening now, the program provides the community with a measurable return on investment: reducing the strain on juvenile justice systems today while cultivating a resilient, educated, and self-sufficient workforce for the future.

G. Describe the present and future benefits to the community from this program.

The BBBS-Brazos mentoring program serves as both a current safety net and a future-focused community investment. By intervening in the lives of youth facing Adverse Childhood Experiences (ACEs), we generate the following benefits:

Immediate Community Benefits (Present)
Crisis Stabilization and Support: For youth currently navigating domestic instability, abuse, or loss, our program provides an immediate "buffer" of adult protection and emotional support. This stabilizes the child's environment, often leading to improved behavior and focus in local classrooms today.

Reduction in High-Risk Activity: By engaging youth in constructive, supervised activities with "Bigs", we provide an immediate alternative to risky behaviors, reducing the current strain on local juvenile justice and school disciplinary systems.

Mental Health Support: Our mentors provide a non-clinical layer of mental health support, helping to address the high rates of diagnosed depression in Brazos County by fostering social belonging and self-worth in real-time.

Generational Community Benefits (Future)
Cultivating a Skilled Workforce: By helping "Littles" succeed in school and envision post-secondary education today, we are developing the local workforce of tomorrow. Our focus on problem-solving, leadership, and graduation readiness ensures that these youth enter the Brazos Valley economy as productive, tax-paying citizens rather than remaining dependent on social services.

Breaking the Cycle of Trauma: Research shows that successful mentoring helps mitigate the long-term health and social effects of ACEs. By teaching current youth

how to regulate emotions and value healthy relationships, we decrease the likelihood of intergenerational trauma, leading to stronger, more stable families in our community decades from now.

Civic Engagement and Social Cohesion: Our emphasis on valuing diversity and helping others prepares youth to be empathetic community leaders. The "future" benefit is a more inclusive and civically-minded population that understands the value of service, as many former "Littles" eventually return to the program as "Bigs".

H. Describe support in the community for this program.

The strength of BBBS-Brazos is rooted in deep-seated community trust and a robust network of local partnerships. Our impact is validated by our high retention rates, with at least 90% of participants remaining active 12 or more months after their initial match, a testament to the safety and quality of our programming.

Our multi-faceted community support includes:

Leadership and Governance: Our local Advisory Board is comprised of influential community leaders who provide more than just oversight. Each member makes a personal financial contribution and actively leverages their professional networks to secure sustainable resources for our branch.

Strategic Partnerships: We are proud of our collaboration with Latino Males United at Texas A&M University. This partnership is the cornerstone of our upcoming group mentoring initiative, specifically designed to support Hispanic/Latino middle school boys through culturally resonant mentorship.

Public and Private Investment: Brazos County has demonstrated long-standing confidence in our mission through consistent allocations from the general county budget. Furthermore, the local business community provides essential "in-kind" support, offering discounts for matches to engage in low-cost activities and donating goods and services for our monthly agency-wide events.

Referral Network: Our reputation as a premier youth-service organization is reinforced by the consistent stream of referrals we receive from local school districts and fellow nonprofit agencies, who trust BBBS-Brazos to provide the specialized support their students and clients need.

I. Describe the experience, training, education, and certifications of the staff and volunteers working with the program.

BBBS-Brazos is anchored by a high-performing professional team led by the Program Director. Our operational success is driven by five specialized roles:

Program Manager
Mentoring Services Manager
Parent & Youth Managers (I & II)
Volunteer Manager
Development Manager

Together, these professionals manage the critical lifecycle of every match, ensuring that youth are paired with mentors who are not only compatible but capable of fostering life-changing growth.

To maintain the highest standards of service, our staff participates in mandatory, year-round professional development. This training curriculum is designed to address the complex needs of modern youth, with a focus on:

Trauma-Informed Care: Deep-diving into Adverse Childhood Experiences (ACEs), crisis response, and family incarceration issues.

Youth Development Dynamics: Mastering developmental stages, bullying prevention, and strategies for managing difficult behaviors or peer pressure.

Relational Excellence: Enhancing communication techniques, relationship building, and leadership.

Foundational Training: All volunteers must complete comprehensive courses in Child Safety, Mentoring and Asset Development, and our specialized "Find Their Spark" session to help youth identify their passions.

Proactive Coaching: Active "Bigs" meet with a Volunteer Manager every four to six weeks. These sessions serve as a dedicated space to review the relationship's progress, receive customized coaching, and troubleshoot challenges.

Real-Time Assistance: Beyond scheduled check-ins, our professional staff remains on-call at all times, providing immediate resources and guidance whenever a mentor or family needs support.

J. Describe your program evaluation tool. What trends have been observed in collected data? How has performance measurement impacted your program?

To rigorously measure the efficacy of our mentoring interventions, BBBS-Brazos utilizes the Developmental Asset Profile (DAP), a validated assessment tool created by The Search Institute. The DAP tracks 40 internal and external "Developmental Assets", the specific building blocks shown to be the strongest predictors of long-term youth success.

Participants complete the DAP via a Likert-scale survey upon enrollment to establish a baseline and then annually thereafter. This allows our staff to quantitatively track behavioral, social, and emotional growth over the duration of the match.

Analysis of our most recent data cycles shows significant upward trends in several key areas. The top five asset categories where our youth demonstrated the most substantial growth include:

Peaceful Conflict Resolution: Enhanced social competence and de-escalation skills.

Integrity: A strengthened commitment to positive personal values.

Personal Power: Improved planning, decision-making, and sense of agency.

Academic Commitment: Increased consistency in completing homework and school engagement.

Interpersonal Competence: Heightened sensitivity and empathy toward the needs of others.

Performance data is not just archived; it actively shapes our service delivery in three distinct ways:

Individualized Mentoring Plans: Staff and "Bigs" analyze each "Little's" specific DAP results to identify "asset gaps." This allows the mentor to be intentional with their time, choosing activities and conversations that directly target the youth's specific areas for growth.

Strategic Match Support: Our monthly match support sessions are now data-driven. Volunteer Managers use DAP trends to provide "Bigs" with specific coaching tools and resources tailored to the current needs of their "Little."

Curriculum Adjustment: On a macro level, BBBS-Brazos reviews aggregate DAP shifts to identify community-wide trends. If the data shows a collective dip in a certain asset (e.g., "Planning and Decision Making"), we implement agency-wide group activities or workshops to address that specific deficit.

K. Using the form below, provide the time period and implementation plan for the program or program component to be funded.

Date	Action	Description
October 1-September 30 (ongoing)	Facilitate and support matches	Recruit, screen, and train volunteer mentors. Enroll families – interview and present safety training to parents and youth. Introduce families to mentors and review rules of program. Meet with mentors every 4 – 6 weeks for 1st year of the match. Contact families monthly and youth bi-monthly. Conduct evaluative activities on specified schedule. Host activities and events for all mentor matches.

L. Define the program service area.

BBBS-Brazos serves youth in Brazos and Robertson Counties. Ninety-three percent live in Brazos County, with the other seven percent in Robertson County. Of those in Brazos, 74% live in Bryan and 26% live in College Station.
For purposes of this grant funding, BBBS will serve youth in College Station only.

M. Please give pertinent demographic information related to your Program clients (age, race, ethnicity, gender, etc.). Please provide numbers and percentages.

Ages 5-18: 100%- 290. Of which 193 (67%) are ages 12 and under.
Race/Ethnicity: Black: 56%- 163; Hispanic/Latino: 18%- 52; Two or more races: 11%- 32; White: 8%- 24
Gender: Male: 46%- 134; Female: 56%- 156
91% of youth served come from moderate/low-income families; 56% of families are single-mother households.

N. Report percentages of clients served only by the PROGRAM for which funding is being requested:

College Station	Other	Total
26	**74**	**100%**

O. Report percentage of clients served only by the PROGRAM for which funding is being requested, in the following counties listed below:

Brazos	Burleson	Grimes	Leon	Madison	Robertson	Washington	Other	Total
93%					**7%**			**100%**

P. Below are the 2025 HUD Income Limits based on family household size showing 80% of the area median income. In order for a program to be eligible to receive CDBG Public Service Agency funding, at least 51% of clients served must be documented to be at or below these limits for their family size. Please use this information to complete the chart below.

1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
$49,600	$56,650	$63,750	$70,800	$76,500	$82,150	$87,800	$93,500

Complete the table for the number of unduplicated clients served by the agency for the program(s) for which funding is being requested.

	10/1/2024 – 9/30/2025	10/1/2025 - 02/28/2026	10/1/2025 – 9/30/2026	10/1/2026 – 9/30/2027
	(Last Year)	(Current Year)		(Next Year)
	Actual	Actual to Date	Estimate	Projected
Total Unduplicated Clients	247	200	272	300
No. < Low/Mod	225	177	245	270
Percentage < Low/Mod	91%	89%	90%	90%

Q. If Provide a testimonial or client impact statement for this program if the program is currently established.

This is a testimonial from one of the Brazos Bigs.

I joined Big Brothers Big Sisters of the Brazos Valley because I wanted the chance to be the kind of supportive, encouraging and joyful person that made such an impact on me. As a college student, I know how important having someone in your corner is. I wanted to be there to listen to Gabe's dreams and push him to go after them.

My Little, Gabe, was 11 years old when I first met him almost a year ago. Our first time together culminated in tears and pain for me…and laughter for everyone else. After arriving at Gabe's home, I got acquainted with Gabe and his family and was excitedly taken on a house tour where I was introduced to his pet goats who were eating grass in the backyard. Later, I took Gabe to a park near his home where we played our fill of sports, kicking around a soccer ball, tossing a football back and forth and flipping Frisbees. After about an hour or so, I drove him home and was graciously invited to stay for a home-cooked meal.

During our future outings I got to know Gabe as a thoughtful, funny and adventurous boy. He is always eager to try new things. We have been ice skating, eaten at a Thai restaurant, and even tried our hand at gymnastics! We bonded over our mutual love of soccer, and I became a regular at his soccer games. I am always impressed by his determination to learn and the cheerful attitude with which he approaches his problems. His love of learning was obvious through his excitement at sharing class chemistry projects with me or accounts of the good grades he gets in school.

Spending time with Gabe has always been as good for me as I hope it is for him. If I have a lab report due, an impending exam, or the MCAT hanging over my head, being with Gabe takes my mind off my concerns. He helps me focus on just having fun. A big part of the positive impact I have on Gabe comes, I've realized, from me just being enthusiastic when I'm around him.

Together, we are happy and supportive to one other. I am heartened that, as a Big Brother, I can brighten someone's day–as well as my own–in such simple and yet meaningful ways. When I become a doctor, I will remember the power that genuine and heartfelt interactions can have on improving every aspect of a patient's day.

Part Three – Financial Information

Summary Funding Request

CDBG Request ($)	$40,000
All Other Sources ($)	$329,267
Total Program Budget ($)	$369,267

Line-Item Requests

List in order of priority from high to low	
Personnel – Program Manager salary contribution	$20,000
Personnel – Volunteer Manager salary contribution	$20,000
Total Amount	**$40,000**

A. Program Budget Report
Please complete the Program Budget Report using the provided Excel document and attached as attachment A.
*Attached

B. Personnel Form
If requesting funding for personnel, please complete the Personnel Form using the provided Excel document and attach as attachment B.
*Attached

C. If the organization is recommended to receive a lower amount of College Station CDBG funds than requested, at what amount of funding can the organization still deliver meaningful services? What changes would you need to make in your organization to achieve the same level of service if full funding were not awarded? How would this impact the other programs of your agency?

BBBS-Brazos is committed to delivering high-impact, evidence-based mentoring to youth throughout College Station and the surrounding communities. Currently, our reach is limited by the staff capacity required for rigorous volunteer recruitment, screening, and training. Full funding will bridge this gap, allowing us to reduce our waiting list and extend life-changing mentorship to more children in need. We will continue to operate if full funding is not received, using other sources of revenue, if needed. We sincerely thank you for your continued partnership and for your thoughtful consideration of this request.

D. What is your plan to reduce or eliminate CDBG funding for this program in the future? Describe your organization's financial planning for future project sustainability. Explain the organization's ability and action to develop alternate future sources of funding to support the program.

To maintain a sustainable and thriving organization, BBBS-Brazos employs a diversified revenue strategy that balances individual and major gifts, corporate and foundation grants, government contracts, and support from civic, social, and faith-based partners. This financial stability is bolstered by a dynamic marketing and recruitment plan designed to expand our volunteer base and operational capacity through high-visibility social media campaigns, localized advertising, and strategic United Way partnerships. We further strengthen our community presence by engaging with elected officials, mobilizing our alumni network, and cultivating an Advisory Board that is intentionally diverse and reflective of the specific demographics within our service area.

E. In terms of cents per the dollar – for your fundraising efforts, how much does it cost you to raise a dollar?

Effective philanthropy requires a diverse array of methodologies, each carrying distinct operational costs. While large-scale events require upfront investment for staging and organization, the cultivation of individual major gifts demands intensive, long-term relationship management. Evaluating these efforts solely through a cost-per-dollar lens often overlooks the strategic value of a multi-channel approach.

Our financial data confirms an exceptionally high rate of efficiency. According to our most recent IRS Form 990 (CY 2024), the agency generated $3,920,452 in total revenue against fundraising expenses of $412,062. This results in a fundraising cost of only 10.5 cents per dollar raised, reflecting an impressive return on investment and a commitment to lean operations.

F. If requesting funding for a position or contract labor, explain what that position or contract laborer has to do with the services you provide.

The requested funding will support two pivotal roles, the Volunteer Manager and the Program Manager, who are directly responsible for the operational integrity and success of our mentoring models.

The Volunteer Manager is the primary gateway for community engagement and the first line of defense for child safety. This position manages the extensive recruitment and vetting process, ensuring that every adult mentor who enters a child's life has been rigorously screened, background-checked, and interviewed. Beyond enrollment, the Volunteer Manager provides ongoing coaching and relationship support. By meeting with "Bigs" every four to six weeks, this role ensures that the mentor remains equipped to navigate the "Little's" specific challenges, ultimately maintaining the high retention rates that lead to positive youth outcomes.

The Program Manager oversees the strategic "architecture" of our local branch. This role ensures that our community-based, school-based, and workplace mentoring models stay aligned with evidence-based best practices. The Program Manager is responsible for:

Strategic Matching: Using data from the enrollment process to create compatible, high-impact pairings.

Data Evaluation: Administering and analyzing the Developmental Asset Profile (DAP) surveys to measure program efficacy and individual child growth.

Innovation & Inclusion: Leading the launch and oversight of new initiatives, such as our Hispanic/Latino group mentoring project, ensuring these programs are culturally resonant and meeting the specific needs of our regional target demographics.

Without these positions, BBBS-Brazos would lack the professional oversight necessary to guarantee the safety, consistency, and measurable impact that defines our mission.

G. Explain how each of the items in your line item budget connect to the program you are applying for. Why are these critical to the program?

The two positions listed above are the only line items in the budget.

Part Four – Basic Eligibility Criteria

Does your organization have 501(c)3 tax-exempt status?

X Yes · No · Not Applicable – Governmental Entity or other eligible organization

Date of Incorporation: **July 6, 1976**

1. Will at least 51% of the clients served by the program you are requesting funding for have household incomes at or below 80% of the area median income? **yes**

2. Will you be able to gather sufficient income documentation to verify that at least 51% of the clients served by the program you are requesting funding for have household incomes at or below 80% of the area median income? **yes**

3. Will your program solely serve one of the populations listed below?

   ☐ Abused children
   ☐ Battered spouses
   ☐ Severely disabled adults
   ☐ Homeless persons
   ☐ Illiterate adults
   ☐ Persons with HIV/AIDS
   ☐ Migrant farm workers
   ☐ Elderly
   ☒ No

4. Is your program of such a nature and in such a location that it can be concluded that clients are primarily low and moderate income? An example is a day care center that is designed to serve residents of a public housing complex. ☒ Yes ☐ No

5. Describe how your program meets the following regulation– Explain how the City of College Station would benefit from non-College Station residents receiving services through this program. What "reasonable benefits" would the City of College Station receive if some clients of your program reside outside the College Station City Limits?

   § 570.309 Restriction on location of activities.

   CDBG funds may assist an activity outside the jurisdiction of the grantee only if the grantee determines that such an activity is necessary to further the purposes of the Act and the recipient's community development objectives, and that reasonable benefits from the activity will accrue to residents within the jurisdiction of the grantee. The grantee shall document the basis for such determination prior to providing CDBG funds for the activity.

   Investing in BBBS-Brazos yields a profound economic and social return on investment (ROI), generating as much as $5 for every dollar spent; a 500% return for our funding partners. While the daily cost of mentoring at-risk youth is less than $6, the alternative costs of delinquency in Texas are staggering: probation supervision averages $18.71 per day, parole reaches $71.30, and secure facilities climb to $709.66 per child (Texas Criminal and Juvenile Justice Cost Report, 2023).

   Beyond these significant fiscal savings, our programs mitigate the deep familial and societal trauma associated with youth victimization and destructive behavior. By improving high school graduation rates and preventing delinquency, BBBS-Brazos

creates a positive ripple effect across both Bryan and College Station, fostering a stronger, more resilient climate of support for our county's most vulnerable youth.

6. Are there any eligibility restrictions for clients accessing your program? ☒ Yes ☐ No
   Explanation: Youth ages 6-17 are eligible to enroll.

7. CDBG regulations require grantees and subrecipients to collect and report demographic information, as well as to document income. Refer to Sample Intake Form. How will your organization collect the required information?

   BBBS – Brazos collects this information on the intake form completed upon youth enrollment and updated annually. Eligibility for free or reduced lunch at school is used to document income.

8. Please describe your client tracking system and how you ensure unduplicated clients are counted correctly.

   BBBS – Brazos utilizes a data management system created by Salesforce to track clients. This system actively prevents duplication of entries and allows the agency to run detailed reports on clients, evaluation findings, and other data.

9. Do any of the following describe your program's purpose? (Indicate all that apply):
   - Help prevent homelessness? ☐ Yes ☒ No
   - Help the homeless? ☐ Yes ☒ No
   - Help those with HIV / AIDS? ☐ Yes ☒ No
   - Help persons with disabilities? ☒ Yes ☐ No

10. **Is the program for which you are applying for funding new or currently existing?**
    ☐ New ☒ Currently Exists

11. Has your organization received funding from a State, County or City (not counting College Station CDBG funds) for this program in the 2022-2023 year? ☒ Yes ☐ No
    a. If yes, what was the amount? **$35,000 from Brazos County**
    b. Will the CDBG funds you are currently applying for replace the City, County or State funding? ☐ Yes ☒ No

12. Is your organization faith-based? ☐ Yes ☒ No

13. If you checked "Yes" to Question 12, briefly explain how your agency will demonstrate compliance with 24 CFR 570.200(j) which prohibits inherently religious activities.

14. Did your organization spend more than $750,000 in Federal awards during its most recent fiscal year? ☐ Yes ☒ No

15. Will your organization be able to comply with the Insurance Requirements listed in Section 4.5 of the Request for Proposals? ☒ Yes ☐ No
    Explanation

16. Which of the needs identified in the City's 5-Year Consolidated Plan does this program meet?

- ☒ Public Services
- ☐ Homelessness Services
- ☐ Special Needs Services
- ☐ Economic Development Assistance
- ☐ Homeownership – Financial Literacy
- ☐ Homelessness – Outreach and Assessment
- ☐ Rental Housing - Rehabilitation
- ☐ Rental Housing – Construction
- ☐ Owner Housing – Rehabilitation / Reconstruction
- ☐ Owner Housing – Demolition
- ☐ Homeownership – Construction
- ☐ Homeownership – Down Payment Assistance
- ☐ Homelessness – TBRA Security Deposits

The City's 2025 – 2029 Consolidated Plan can be found here:
https://www.cstx.gov/media/squl1ham/2025-2029-consolidated-plan.pdf

Attachments (Required)

Required as Attachment to All Copies:

1. Board Members (Name, Profession, & (*) notation for Board position required by funding source)
2. Agency Organizational Chart.
3. List of Existing Agreements of Collaboration (If Available – Do NOT provide actual copies)
   Verification will be done during site visit
4. Program Evaluation Tool.
5. Client Intake Form (Income documentation must comply with the requirements found in 24 CFR 570.208 2 (i), (A) (B) (C) (D)
6. Financial Statement Audit and Management Letter with Response, if applicable *or* If no date of new audit available, Provide Financial Statement Review
7. If your organization exists as a local branch of a larger organization, please provide a statement of financial position for the local branch. This should be submitted in your standard format.
8. Most recent IRS Tax Form 990 (unredacted)
9. Board Policy (*)
10. IRS Letter of Tax Status (*)
11. Certification and Authorization (submit one signed original only)

Required as Digital Attachment (on CD, Flash Drive, or Uploaded to the Brazos Valley Online Bidding System):

1. Agency Financial Policies*
2. Agency Personnel/Administrative Policies*
3. Agency Conflict of Interest/ Political Activity/ Anti-Lobbying Policies*

(*) Information to be submitted only if agency has not applied for CDBG funding in the last five (5) years or if substantive changes have occurred since last proposal.

Big Brothers Big Sisters OF SOUTH TEXAS

10843 Gulfdale
San Antonio, TX 78216
T (210) 225-6322
F (210) 225-1961
bigmentor.org

Big Brothers Big Sisters of South Texas Directors
2026

San Antonio Officers

Ken Olson, Board Chair	Retired – Community Member
Cynthia De La Pena, Vice Chair	Community First Health Plans
Lina Eklof, Secretary	San Antonio Humane Society
Denise Barkhurst, President	Big Brothers Big Sisters

San Antonio Members at Large

Robert Anderson	USAA
Trey Cammack	The Harper Law Firm
Damon Childs	Edwards Aquifer Authority
Nicki Elgie	Evans, Rowe & Holbrook
Harriette Furino	*Retired – Honorary Advisor*
William Garner	USAA
Dr. Chaunte Hall	Port San Antonio
Adah King	USAA
Michael MacNaughton	Southwest Research Institute
Dr. John C. Phelps II	Our Lady of the Lake University
Elva Salinas	Capital Group
Michelle Scott	SSFCU
Jake Shultz	Norton Rose Fulbright
Chris Whan	USAA

Satellite Resource Board Chairs

Melina Gosa (Coastal Bend)	iHeartMedia Multi-Platform Group
Kathy Hall (Kerrville)	Retired – Community Member
Hunter Shurtleff (College Station)	Schurtleff Law Firm
Reena Nilest (New Braunfels)	Community Member

BOARD OF DIRECTORS

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Cynthia De La Pena
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Secretary

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William Garner
Dr. Chaunte Hall
Adah King
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Dr. John Phelps II
Elva Salinas
Michelle Scott
Jake Shultz
Chris Whan

BRANCH CHAIRS

Kathy Sears Hall
Hunter Shurtleff
Melina Gosa
Reena Nilest

BBBS Brazos Valley Board Roster

Hunter Shurtleff, Chair, Attorney, Shurtleff Law Firm

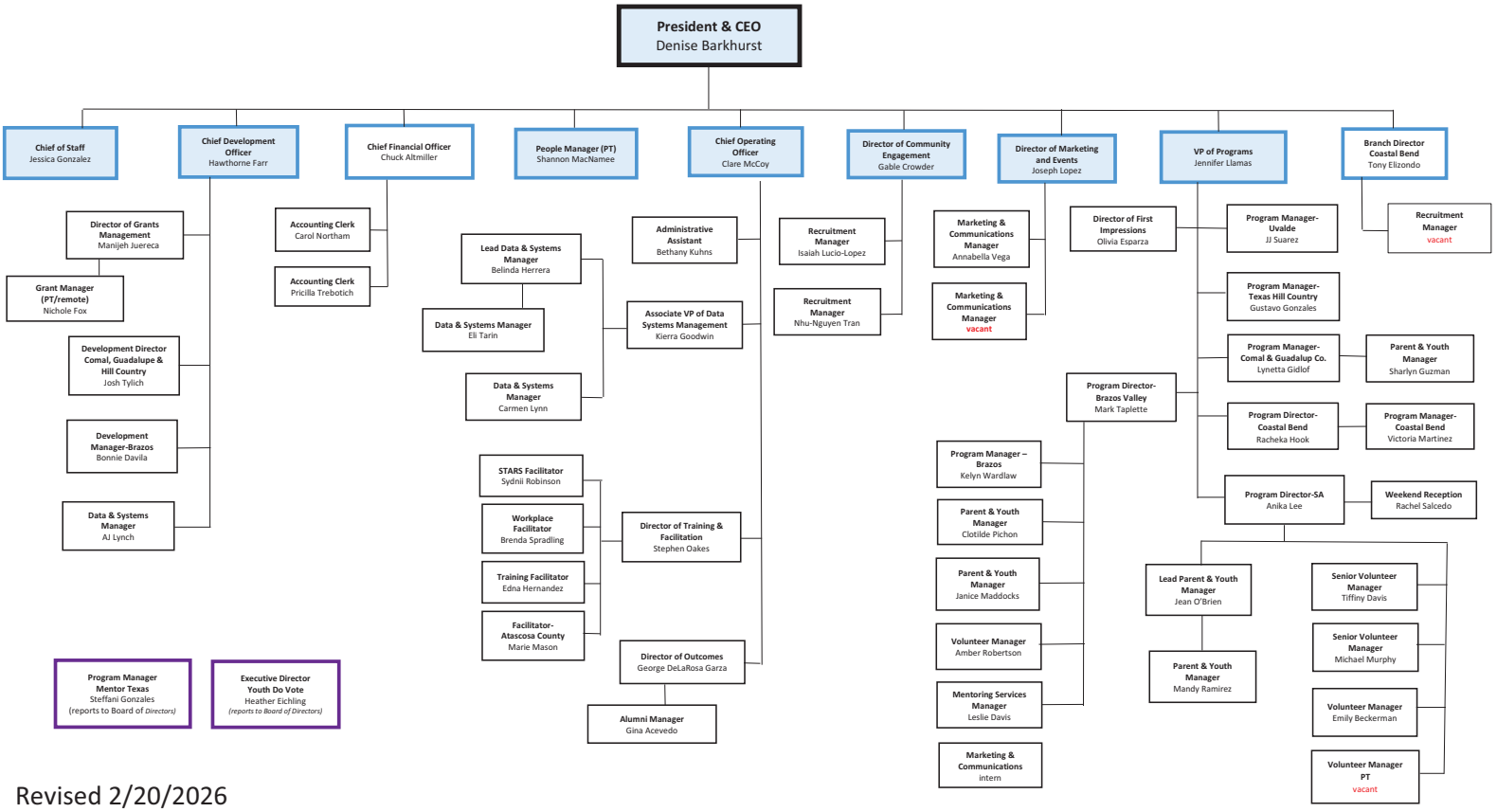
Katherine Zemanek, Board Member, Banker, Vera Bank

Jarrod Lane, Board Member, Business Owner, ANCO Insurance

Lylah Taylor, Board Member, Lending Assistant, The First National Bank of Central Texas

Sydney Murrell, Board Member, Client Success Manager, Experience Bryan College Station

Patten Wakefield, Board Member, Business Owner/Rancher, Dreamers Land and Minerals



Revised 2/20/2026

Big Brothers Big Sisters
OF SOUTH TEXAS

10843 Gulfdale
San Antonio, TX 78216
T (210) 225-6322
F (210) 225-1961
bigmentor.org

Big Brothers Big Sisters of South Texas – Brazos Valley
Agreements of Collaboration

Bryan ISD

College Station ISD

A&M United Methodist Church

Neal Recreation Center

North Bryan Community Center

Iron Spikes (A&M Student Organization)

MAGGIES (A&M Student Organization)

Brotherhood of Aggie Mentors (A&M Student Organization)

Sisterhood of Aggie Mentors (A&M Student Organization)

Latino Men United (A&M Student Organization)

Sigma Phi Epsilon (A&M Student Organization)

United Way

Community Partnership Board

Hearne ISD

Calvert ISD

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Elva Salinas
Michelle Scott
Jake Shultz
Chris Whan

BRANCH CHAIRS

Kathy Sears Hall
Hunter Shurtleff
Melina Gosa
Reena Nilest

Developmental Assets Profile

Name / ID: _____ Today's Date: Mo:_____ Day:_____ Yr:_____

Sex: ☐ Male ☐ Female Age:_____ Grade:_____ Birth Date: Mo:_____ Day:_____ Yr:_____

Race/Ethnicity (Check all that apply):
☐ American Indian or Alaska Native ☐ Asian
☐ Black or African American ☐ Hispanic or Latino/Latina ☐ White
☐ Native Hawaiian or Other Pacific Islander ☐ Other (please specify): _____

Instructions: Below is a list of positive things that you might have in yourself, your family, friends, neighborhood, school, and community. For each item that describes you **now or within the past 3 months**, check if the item is true: **Not At All or Rarely, Somewhat or Sometimes, Very or Often, Extremely or Almost Always**. If you do not want to answer an item, leave it blank. But please try to answer all items as best you can.

	Not At All or Rarely	Somewhat or Sometimes	Very or Often	Extremely or Almost Always
1. I tell other people what I believe in.	☐	☐	☐	☐
2. I can shape and influence what happens in my life and future.	☐	☐	☐	☐
3. I like myself.	☐	☐	☐	☐
4. I try not to do things that are dangerous or are not good for me.	☐	☐	☐	☐
5. I enjoy reading or being read to.	☐	☐	☐	☐
6. I make friends with other people.	☐	☐	☐	☐
7. I care about school.	☐	☐	☐	☐
8. I do my homework.	☐	☐	☐	☐
9. I say no to things like smoking cigarettes, drinking alcohol, and "doing" drugs.	☐	☐	☐	☐
10. I enjoy learning.	☐	☐	☐	☐
11. I show my feelings in proper ways.	☐	☐	☐	☐
12. I feel good about my future.	☐	☐	☐	☐
13. I ask my parents for ideas when I need help.	☐	☐	☐	☐
14. I can be disappointed about something, but not get too upset.	☐	☐	☐	☐
15. I find good ways to handle things that are hard in my life.	☐	☐	☐	☐
16. I think it is important to help other people.	☐	☐	☐	☐
17. I feel safe at home.	☐	☐	☐	☐
18. I plan ahead and make good choices.	☐	☐	☐	☐
19. I stay away from bad people and bad things.	☐	☐	☐	☐
20. I fix problems I have without anyone getting hurt.	☐	☐	☐	☐
21. I feel that people like and respect me.	☐	☐	☐	☐
22. I take responsibility for what I do.	☐	☐	☐	☐
23. I tell the truth, even when it is not easy.	☐	☐	☐	☐
24. I accept people who are different from me.	☐	☐	☐	☐
25. I feel safe at school.	☐	☐	☐	☐

Please continue to page two of the survey.

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Note: The term "Parent(s)" means 1 or more adults who are responsible for raising you.

	Not At All or Rarely	Somewhat or Sometimes	Very or Often	Extremely or Almost Always
26. I am trying to learn new things.	☐	☐	☐	☐
27. I think about what I want to do in my life when I grow up.	☐	☐	☐	☐
28. I am told to try things that might be good for me.	☐	☐	☐	☐
29. I do chores at home and help make family decisions.	☐	☐	☐	☐
30. I help to make my school, neighborhood or city a better place.	☐	☐	☐	☐
31. I do things at a religious place, like a church.	☐	☐	☐	☐
32. I do healthy things like eat good food and get exercise.	☐	☐	☐	☐
33. I am told that it is a good thing to help other people.	☐	☐	☐	☐
34. I am part of a sports activity, a club, or other group.	☐	☐	☐	☐
35. I help with problems in the world, by doing things like donating to food shelves or giving money at church.	☐	☐	☐	☐
36. I am given important things to do at home, at school, or in my community.	☐	☐	☐	☐
37. I respect other people.	☐	☐	☐	☐
38. I want to do well in school and my other activities.	☐	☐	☐	☐
39. I am aware of other people's feelings and needs.	☐	☐	☐	☐
40. I spend time doing creative things like music, theater, or art.	☐	☐	☐	☐
41. I do things for others in my community.	☐	☐	☐	☐
42. I spend time at home doing things with my parents.	☐	☐	☐	☐
43. I have friends who set good examples for me.	☐	☐	☐	☐
44. I have a school that gives students clear rules.	☐	☐	☐	☐
45. I have adults who set good examples for me.	☐	☐	☐	☐
46. I have a safe neighborhood.	☐	☐	☐	☐
47. I have parents who want me to do my best and help me do it.	☐	☐	☐	☐
48. I have good neighbors who care about me.	☐	☐	☐	☐
49. I have a school that cares about kids and helps them learn.	☐	☐	☐	☐
50. I have teachers who help me do my best.	☐	☐	☐	☐
51. I have other adults in my life, who are not my parents, who care about me.	☐	☐	☐	☐
52. I have a family that sets clear rules for me.	☐	☐	☐	☐
53. I have parents who talk with me about doing well in school.	☐	☐	☐	☐
54. I have a family that gives me love and support.	☐	☐	☐	☐
55. I have neighbors who help watch out for me.	☐	☐	☐	☐
56. I have parents who are good at talking with me about things.	☐	☐	☐	☐
57. I have a school where every student has to follow the same rules.	☐	☐	☐	☐
58. I have a family that knows where I am and what I am doing	☐	☐	☐	☐

Thank you for completing this survey.

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Client Number (Agency Staff only):_____

Intake Form

Name _____Phone _____

Address _____ City _____ Zip _____

DOB _____

What is your Ethnicity: (**You must choose one**)
□ Hispanic or Latino □ Not Hispanic or Latino

What is your Race: (**You must choose one**)
□ American Indian/Alaska Native □ Asian □ Black or African American
□ Native Hawaiian or Pacific Islander □ White □ American Indian/Alaska Native **&** White
□ Asian **&** White □ American Indian/Alaska Native **&** Black/African American
□ Black/African American **&** White
□ Race Combination not included in above categories – Specify _____

Residence:	□ College Station	□ Bryan	□ Other **(Choose one)**
Head of Household:	□ Male	□ Female	□ Both **(Choose one)**

2025 Median Income Limits

Please check the **number** of family members in the family and the appropriate **income** level category (on the same line). Calculation of Family Income should include: gross wages and salaries, social security income, pensions, child support, Temporary Assistance for Needy Families (TANF)/food stamps, and any other source of income. This chart is based on annual income.

Family Size (Choose one)	**Income Range (Choose one)**			
	Extremely Low Income	**Very Low Income**	**Low Income**	**Above Income**
□ 1	□ $18,600 or less	□ $18,601 ≤ $31,000	□ $31,001 ≤ $49,600	□ $49,601 or more
□ 2	□ $21,250 or less	□ $21,251 ≤ $35,400	□ $35,401 ≤ $56,650	□ $56,651 or more
□ 3	□ $26,650 or less	□ $26,651 ≤ $39,850	□ $39,851 ≤ $63,750	□ $63,751 or more
□ 4	□ $32,150 or less	□ $32,151 ≤ $44,250	□ $44,251 ≤ $70,800	□ $70,801 or more
□ 5	□ $37,650 or less	□ $37,651 ≤ $47,800	□ $47,801 ≤ $76,500	□ $76,501 or more
□ 6	□ $43,150 or less	□ $43,150 ≤ $51,350	□ $51,351 ≤ $82,150	□ $82,151 or more
□ 7	□ $48,650 or less	□ $48,651 ≤ $54,900	□ $54,901 ≤ $87,800	□ $87,801 or more
□ 8	□ $54,150 or less	□ $54,151 ≤ $58,450	□ $58,451 ≤ $93,500	□ $93,501 or more

To comply with requirement of funding sources, this agency needs all clients to give information on all income and family size in order to qualify for services. You must provide a self-certification that the information you provide is accurate and complete to the best of your knowledge. You will need to verify income by providing third party documentation demonstrating eligibility for another qualifying program or by providing actual income documentation (definition of 3rd party or actual income on back). All information is kept confidential for records keeping and reporting requirements. No information will be released without the written consent of the individual.

I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (U.S. Code Title 18, Section 1001and Title 31, Sections 3729-3730 and 3801-3812).
I certify that all information provided on this application is true to the best of my knowledge. I also understand that, I will provide verification of income.

_____ _____

Applicant's or Guardian's Signature Date

Client Number (Agency Staff only):_____

Instructions: ***The income Section to be completed by Agency staff only***. Check the box next to the form of income documentation you will use to certify the income of the family you are serving.

□ 3rd Party Verification Process

Definition: Evidence of qualification under another government program having income qualification criteria at least as restrictive as the HUD income restrictions. Examples:

□ **Section 8 Housing program**
□ **Free/Reduced School lunch program**
□ **Medicaid**
□ **WIC**
□ **Temporary Assistance for Needy Families (TANF)**
□ **Disability Income**
□ **Other**_____

Instructions:

1. Review list above and check appropriate box (you need only provide evidence of qualifying for one program)
2. Provide evidence of qualification through certification form from the agency and/or copy of card used to receive services (must be able to identify the card with the cardholder. Can use only card if it clearly states the person's name and/or address and is determined an acceptable program.
3. A referral can be made by another agency whose criteria meet the HUD definition and the agency agrees to maintain documentation supporting this (Example: email by school that the child is on free/reduced lunch).

□ Actual Income Documentation

Definition: Family Household does not participate in an income qualifying accepted program. Actual income includes all income received by the family. Please check which documents were submitted to verify income:

□ **W-2 Forms**
□ **1040 Income Tax Forms**
□ **Pay Check Stubs (At Least Two)**
□ **Benefit Award Letter(s) (Social Security, SSI, etc..)**
□ **Other Income** _____
□ **I have no income (complete affidavit of no income)**

Instructions:

1. Check boxes above for type(s) of income documentation submitted.
2. Use box below to make a calculation determining gross annual income from source documents provided.

□ Over Income

Definition: Family household is over the income limit for their household size or they cannot provide income backup documentation as required by one of the other certification methods listed above.

Instructions: Document this family household as over income on quarterly and annual Client Reports.

Income Calculation & Verification of Continuous Service Approval

Instructions: complete calculation(s) in this box showing annual income based on source documents provided. Sign & date below.

Rev. 6/9/2022**- STAFF ONLY- CLIENTS PREVIOUSLY SEEN MUST BE VERIFIED DURING THE INTAKE PROCESS. A PRIOR INTAKE MAY BE USED IF THE CLIENTS HAS BEEN CONTINIOUSLY SERVED FROM YEAR TO YEAR AND NO INFORMATION HAS CHANGED ON ALL SECTIONS.**

_____ _____
Print Name and Sign (Staff Completing Form) Date

BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2024

BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.

FINANCIAL STATEMENTS

Year Ended December 31, 2024

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Schuh|Browne

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

Board of Directors
Big Brothers Big Sisters of South Texas, Inc.
San Antonio, Texas

Opinion

We have audited the accompanying financial statements of Big Brothers Big Sisters of South Texas, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, the related statements of activities and functional expenses for the year ended December 31, 2024, the related statements of cash flows for the years ended December 31, 2024 and 2023, 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 Big Brothers Big Sisters of South Texas, Inc. as of December 31, 2024 and 2023, the changes in net assets for the year ended December 31, 2024, and its cash flows for the years ended December 31, 2024 and 2023 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 Big Brothers Big Sisters of South Texas, Inc. 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 Big Brothers Big Sisters of South Texas, Inc.'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.

Lincoln Center
7800 West IH-10, Suite 630
San Antonio, TX 78230
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Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

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 Big Brothers Big Sisters of South Texas, Inc.'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 Big Brothers Big Sisters of South Texas, Inc.'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.

Report on Summarized Comparative Information

We have previously audited Big Brothers Big Sisters of South Texas, Inc.'s 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 22, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Schuh Browne, P. C.

San Antonio, Texas
April 16, 2025

BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.

STATEMENT OF FINANCIAL POSITION

December 31, 2024 and 2023

ASSETS	2024	2023
Current assets:		
Cash and cash equivalents	$ 827,296	$ 751,984
Grants and contributions receivable	413,683	386,586
Unconditional promises to give due within one year, net of allowance for uncollectible pledges and discounts	21,451	21,437
Prepaid expenses	46,759	19,125
Total current assets	1,309,189	1,179,132
Investments	2,553,995	2,310,006
Property and equipment:		
Land, building, and improvements	3,068,239	2,825,842
Furniture and equipment	650,058	565,644
Less accumulated depreciation	(954,747)	(844,915)
Property and equipment, net	2,763,550	2,546,571
Other assets:		
Operating lease right-of-use assets	65,672	83,664
Deposits	675	2,352
Cash and investments designated for deferred maintenance	371,830	339,882
Unconditional promises to give, long-term, net of allowance for uncollectible pledges and discounts	59,255	52,917
Total other assets	497,432	478,815
Total assets	$ 7,124,166	$ 6,514,524
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	$ 39,994	$ 31,354
Accrued expenses	130,055	108,468
Current portion of operating lease liabilities	18,624	65,673
Total current liabilities	188,673	205,495
Operating lease liabilities, net of current portion	47,048	17,991
Total liabilities	235,721	223,486
Net assets:		
Without donor restrictions:		
Undesignated	3,495,654	3,192,426
Invested in fixed assets	2,763,550	2,546,571
Designated by the board for deferred maintenance	371,830	339,882
Total net assets without donor restrictions	6,631,034	6,078,879
With donor restrictions:		
Purpose-restricted	198,156	159,242
Time-restricted for future fiscal years	59,255	52,917
Total net assets with donor restrictions	257,411	212,159
Total net assets	6,888,445	6,291,038
Total liabilities and net assets	$ 7,124,166	$ 6,514,524

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

BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.

STATEMENT OF ACTIVITIES

Year Ended December 31, 2024
(With Comparative Totals for the Year Ended December 31, 2023)

	Without donor restrictions	With donor restrictions	Total 2024	Total 2023
Public support and revenue:				
Public support:				
Special events:				
Gross revenue	$ 429,759	$ -	$ 429,759	$ 414,303
Less direct expenses	(125,175)	-	(125,175)	(89,862)
Net special events support	304,584	-	304,584	324,441
United Way of San Antonio and Bexar County	342,139	-	342,139	337,139
United Way - other	48,186	-	48,186	45,178
Contributions	767,049	733,130	1,500,179	1,286,017
Loss on disposal of assets	-	-	-	(6,188)
In-kind contributions	1,293	-	1,293	1,744
Total public support	1,463,251	733,130	2,196,381	1,988,331
Revenue:				
Cost reimbursement grants from governmental and other agencies:				
U.S. Department of Justice	17,667	-	17,667	41,352
Texas Dept. of Family and Protective Services	124,530	-	124,530	120,277
Texas Education Agency ARPA BBBS grant program	186,545	-	186,545	232,673
Criminal Justice Division of the Office of the Governor of Texas	74,781	-	74,781	62,904
Amachi Texas	648,481	-	648,481	411,457
Big Brothers Big Sisters of America	214,660	-	214,660	204,884
City of San Antonio	189,400	-	189,400	111,298
City of Bryan/College Station	78,058	-	78,058	39,863
Brazos County	40,000	-	40,000	35,000
Hearne Independent School District	55,000	-	55,000	45,000
City of New Braunfels	10,000	-	10,000	5,500
Investment income	84,949	-	84,949	75,172
Total revenue	1,724,071	-	1,724,071	1,385,380
Net assets released from restrictions	687,878	(687,878)	-	-
Total public support and revenue	3,875,200	45,252	3,920,452	3,373,711
Expenses:				
Program services	2,941,604	-	2,941,604	2,505,390
Supporting services:				
Management and general	207,526	-	207,526	203,757
Fundraising	425,660	-	425,660	389,901
Total expenses	3,574,790	-	3,574,790	3,099,048
Change in net assets before unrealized gains on investments	300,410	45,252	345,662	274,663
Unrealized gains on investments	251,745	-	251,745	238,717
Change in net assets	552,155	45,252	597,407	513,380
Net assets at beginning of year	6,078,879	212,159	6,291,038	5,777,658
Net assets at end of year	$ 6,631,034	$ 257,411	$ 6,888,445	$ 6,291,038

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

BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2024
(With Comparative Totals for the Year Ended December 31, 2023)

	Program	Management and General	Fundraising	Total 2024	Total 2023
Salaries and related expenses:					
Salaries	$ 1,651,444	$ 79,533	$ 242,546	$ 1,973,523	$ 1,893,787
Employee health benefits	157,627	9,730	27,244	194,601	173,196
Retirement	105,300	6,750	22,950	135,000	121,068
Payroll taxes	132,908	6,401	19,520	158,829	146,452
Travel	80,291	13,224	945	94,460	84,135
Total salaries and related expenses	2,127,570	115,638	313,205	2,556,413	2,418,638
Other operating expenses:					
Awards and grants	43,262	-	-	43,262	20,088
Bad debt expense	-	-	13,598	13,598	10,020
Conference	20,878	6,959	-	27,837	26,640
Information technology	70,376	5,484	15,538	91,398	67,499
Insurance	44,635	24,034	-	68,669	64,402
Member dues	6,664	206	-	6,870	5,270
Affiliation dues	29,754	920	-	30,674	27,587
Postage	1,873	330	-	2,203	2,465
Printing	16,262	2,870	-	19,132	5,836
Professional fees	41,660	13,886	83,319	138,865	102,349
Rent/Occupancy	68,664	12,117	-	80,781	102,373
Repairs and maintenance	21,103	3,724	-	24,827	20,852
Participant costs	146,062	-	-	146,062	88,293
Specific assistance	45,911	-	-	45,911	5,727
Supplies	3,797	670	-	4,467	8,755
Telephone	23,877	4,213	-	28,090	27,550
Uvalde Arts Festival	135,899	-	-	135,899	-
Total other operating expenses	720,677	75,413	112,455	908,545	585,706
Total expenses before depreciation	2,848,247	191,051	425,660	3,464,958	3,004,344
Depreciation	93,357	16,475	-	109,832	94,704
Total expenses	$ 2,941,604	$ 207,526	$ 425,660	$ 3,574,790	$ 3,099,048

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

BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.

STATEMENT OF CASH FLOWS

Years Ended December 31, 2024 and 2023

	2024	2023
Cash flows from operating activities:		
Change in net assets	$ 597,407	$ 513,380
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation expense	109,832	94,704
(Gain) loss on sale of property and equipment	-	6,188
Contributions restricted for purchase of property and equipment	(250,000)	-
Realized and unrealized (gains) losses on investments	(251,745)	(238,717)
Changes in:		
Grants and contributions receivable	(27,097)	(107,389)
Prepaid expenses	(27,634)	22,718
Accounts payable	8,640	6,119
Accrued expenses	21,587	(58,113)
Unconditional promises to give, excluding pledges for capital campaign	(6,352)	(41,680)
Net cash provided by operating activities	176,315	197,210
Cash flows from investing activities:		
Purchase of property and equipment	(326,811)	(85,765)
Proceeds from sales and maturities of investments	-	413,000
Purchase of investments	(24,192)	(432,954)
Net cash used by investing activities	(351,003)	(105,719)
Cash flows from financing activities:		
Contributions restricted for purchase of property and equipment	250,000	-
Net cash provided by financing activities	250,000	-
Net increase in cash and cash equivalents	75,312	91,491
Cash and cash equivalents at beginning of year	751,984	660,493
Cash and cash equivalents at end of year	$ 827,296	$ 751,984
Schedule of supplemental cash flow information:		
Non-cash contributions:		
Other contributions of non-financial assets and services (see Note 9)	$ 1,293	$ 1,744
Non-cash investing and financing transaction:		
Lease of equipment:		
Equipment	$ -	$ 86,305
Operating lease obligation	-	(86,305)

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

1 NATURE OF ORGANIZATION

Big Brothers Big Sisters of South Texas, Inc. (hereinafter referred to as BBBS) is a nonprofit corporation whose mission is to promote the positive development of at-risk youth from single-parent families by providing opportunities for them to experience healthy one-to-one relationships with caring adult volunteers. These adults provide a mentorship for the targeted children as they grow to adulthood.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of BBBS have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

BBBS reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

The governing board has designated, from net assets without donor restrictions, net assets for a maintenance reserve. Net assets with donor restrictions are subject to donor-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, such as those that the donor stipulates that resources be maintained in perpetuity.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in it corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

BBBS’s unspent contributions are reported in net assets with donor contributions if the donor limited their use, as are promised contributions that are not yet due. Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as net assets with donor restrictions if the donor has restricted the use of the property or equipment to a particular program. These restrictions expire when the assets are placed in service.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with BBBS’s financial statements for the year ended December 31, 2023, from which the summarized information was derived.

(Continued)

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated Assets and Services

Donated investments, real property, and other noncash donations are recorded as contributions at their fair values at the date of donation.

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by BBBS.

Volunteer Support (Unaudited)

BBBS receives donated time from volunteers as Big Brothers and Big Sisters. This donated time does not meet the criteria for financial statement recognition in conformity with accounting principles generally accepted in the United States, and therefore it is not reflected in the accompanying financial statements. Management estimates that these volunteers contributed approximately 15,904 hours in 2024 and 14,672 in 2023. An approximate economic value for this volunteer time contributed for the State of Texas is $31.94 per hour for 2024 and $29.86 per hour for 2023 using the most recent data released by the U.S. Bureau of Labor Statistics for both 2024 and 2023. Applying this rate, the BBBS' volunteer mentor services would be valued at approximately $507,974 for 2024 and $438,106 for 2023. Including the economic value of donated mentor services as part of program expenses would result in the calculation of program expenses as approximately 84% and 83% of total BBBS expenses for the years ended December 31, 2024 and 2023, respectively. Support services would be approximately 16% of total BBBS expenses for both the years ended December 31, 2024 and 2023. Program expenses as a percentage of total BBBS expenses in the audited financial statements are approximately 82% for 2024 and 81% for 2023, respectively and support services expenses as a percentage of total BBBS expenses in the audited financial statements are 18% for 2024 and 19% for 2023, respectively.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

Federal Income Taxes

BBBS is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It has been classified as an organization that is not a private foundation under Section 509(a)(2) of the Internal Revenue Code and qualifies for the 50% charitable contributions deduction for individual donors.

Revenue and Revenue Recognition

BBBS recognizes revenue when earned. Program services fees and payments under cost-reimbursable contracts and grants received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash, or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction.

(Continued)

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Support and Revenue With and Without Donor Restrictions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions, depending on the existence and/or nature of any donor restrictions.

BBBS reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Cash and Cash Equivalents

BBBS considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents, unless the investments are held for meeting restrictions for purchase of property and equipment or payment of long-term debt. Cash that is restricted or designated in some manner is classified separately.

Investments

Investments are carried at market value for financial statement purposes. A provision for unrealized gains or losses is made each year to adjust to the appropriate value. Realized and unrealized gains and losses are determined by comparison of cost to proceeds or market value, respectively. Cost is determined by historical purchase price or, in the case of any donated investments, the fair market value of those investments at the date of the gift. Market risk could occur and is dependent on the future changes in market price of the various investments held.

Unconditional Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met or explicitly waived by the donor. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date.

Grants and Contributions Receivable

Contributions receivable, and receivables from grants that do not involve any exchange transaction, are recorded net of an allowance for uncollectible accounts. BBBS determines its allowances based on historical trends for collectability of similar receivables.

Property and Equipment

Property and equipment are recorded at either fair value (if donated) or cost. Maintenance and repairs are charged to expense as incurred; major renewals and betterments are capitalized. Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets.

BBBS generally capitalizes all expenditures for furniture, fixtures, equipment and improvements in excess of $10,000. In some cases, smaller items may be capitalized where items purchased are deemed by management to have a multi-year useful life.

(Continued)

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

BBBS has elected not to separate lease components from non-lease components when allocating contract consideration for all classes of leased assets. For purposes of valuing lease liabilities, BBBS has also elected to use a risk-free rate as the discount rate for all classes of leased assets.

Expense Allocation

Expenses are charged to program services based on costs that can be directly identified as those costs associated with the program of the agency. Any expenses not directly chargeable are allocated to programs and supporting service classifications on the basis of management estimates.

Change in Accounting Principle

Adoption of FASB ASC 326 (Financial Instruments – Credit Losses)

Effective January 1, 2024, BBBS adopted FASB ASC 326, *Financial Instruments – Credit Losses*. This standard replaces the incurred loss method of measuring financial assets with an expected loss method, which is referred to as the current expected credit loss (CECL) model. CECL requires an estimate of credit losses over the life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts. For BBBS, the standard applies to the measurement of its accounts receivable for program underwriting. Accounts receivable are now presented by using an allowance for credit losses to reduce the receivables balance to the net amount expected to be collected over the lives of the receivables. No transition measurement was recorded this year, as BBBS did not carry any receivables from exchange transactions subject to ASC 326 during the year.

Reclassifications

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Subsequent Events

BBBS' management has evaluated subsequent events through April 16, 2025, which is the date the financial statements were available to be issued.

3 INVESTMENTS

BBBS' investments consisted of the following at December 31, 2024 and 2023:

	2024		2023	
	Cost	Market	Cost	Market
Exchange-traded funds:				
Equity funds	$ 312,662	$ 349,548	$ 300,233	$ 313,054
Mutual funds:				
Equity funds	1,005,548	1,552,821	1,005,548	1,304,560
Equity and bond funds	2,551	2,190	2,551	2,179
Bond funds	755,100	746,571	755,100	765,278
Government obligation funds	284,920	274,695	273,154	264,817
Total investments	$ 2,360,781	2,925,825	$ 2,336,586	2,649,888
Less investments designated for maintenance		(371,830)		(339,882)
Total undesignated investments		$ 2,553,995		$ 2,310,006

(Continued)

3 INVESTMENTS (Continued)

Generally accepted accounting principles provide a framework for measuring fair value. That framework establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). At December 31, 2024 and 2023, BBBS' investments consisted of publicly-traded mutual funds, exchange-traded funds, and money-market mutual funds, which are reported at fair value using a Level 1 measure, and corporate bonds, which are reported at fair value using a Level 2 measure. Level 1 fair value estimates are based on quoted prices in active markets for identical assets or liabilities; Level 2 fair value estimates are based on observable inputs other than quoted market prices for identical assets and liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, or other inputs that are observable or can be corroborated by observable market data.

4 RECEIVABLES AND CREDIT RISK CONCENTRATION

Grants and contributions receivable at December 31, 2024 and 2023, represent amounts due from the Department of Family and Protective Services, the Department of Justice, City of San Antonio, Amachi Texas, and others for ongoing grants, as well as amounts currently due from contributions from donors.

Management analyzes aging of accounts receivable on a monthly basis. Grants and contributions receivable are considered delinquent when they are over 30 days old. Payment trends by delinquent accounts are considered by management when estimating the allowance for doubtful accounts. At December 31, 2024 and 2023, management estimated the allowance for doubtful accounts to be $-0-. Balances determined to be uncollectible by management are initially charged to the allowance for doubtful accounts.

BBBS maintains its cash balances in one financial institution located in San Antonio, Texas. The balances are insured by the Federal Deposit Insurance Corporation up to $250,000. At December 31, 2024, BBBS' uninsured cash balances totaled $493,445.

5 PROMISES TO GIVE

BBBS has outstanding unconditional promises to give from an ongoing campaign to raise donations for the agency's programs and operations. At December 31, 2024 and 2023, unconditional promises to give were discounted to present value using an average rate of 3.76% and 3.91%, respectively, since they are expected to be collected over several years. Pledges are expected to be realized in the following years:

	2024	2023
In one year or less	$ 113,864	$ 108,651
Between one and five years	151,650	139,700
	265,514	248,351
Estimated allowance for uncollectible pledges	(178,692)	(168,493)
Present value discount	(6,116)	(5,504)
Net unconditional promises to give	$ 80,706	$ 74,354

There were no conditional promises to give to BBBS outstanding at December 31, 2024 and 2023.

6 REVENUE AND SUPPORT CONCENTRATIONS

A. United Way support received totaled $390,325 and $382,317 for the years ended December 31, 2024 and 2023, respectively. This equates to 10% and 11% of total revenue and support for each of those periods, respectively. BBBS' remaining approved United Way allocation for the year ending June 30, 2025 is $161,950.

B. Revenue from Amachi Texas totaled $648,481 and $411,457 for the years ended for the years ended December 31, 2024 and 2023, respectively, which represents 17% and 12% of total revenue and support for each of those periods, respectively.

C. Revenue from special events totaled $304,584 and $324,441 for the years ended for the years ended December 31, 2024 and 2023, respectively, which represents 8% and 10% of total revenue and support for each of those periods, respectively.

D. Revenue from the federal government totaled $671,698 and $567,407 for the years ended December 31, 2024 and 2023, respectively, which represents 17% and 17% of total revenue and support for each of those periods, respectively.

7 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purpose or periods:

	2024	2023
Subject to expenditure for specified purpose:		
Mentoring - Brazos Valley	$ -	$ 2,000
Mentoring - Ingleside	30,000	-
Uvalde	62,520	151,187
Kerrville	2,000	2,000
New Braunfels/Seguin	3,636	4,055
Subject to the passage of time:		
Subject to expenditure in future fiscal years	100,000	-
Promises to give, without donor restrictions, but which are unavailable for expenditure until due	59,255	52,917
Net assets with donor restrictions	$ 257,411	$ 212,159

7 NET ASSETS WITH DONOR RESTRICTIONS (Continued)

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors:

	2024	2023
Expiration of time restrictions	$ 20,607	$ 7,448
Satisfaction of purpose restrictions:		
Roof replacement	250,000	-
Mentoring - general	147,500	130,000
Mentoring - BIG Futures/BIPOC	-	71,000
Mentoring - Brazos Valley	13,049	44,112
Mentoring - Corpus Christi/Coastal Bend	-	20,000
Mentoring - Comal/Guadalupe Cos.	-	25,000
Workplace Mentoring	-	4,000
Uvalde	238,667	48,813
Kerrville	14,000	-
Kingsville	-	10,000
New Braunfels/Seguin	4,055	-
Net assets released from donor restrictions	$ 687,878	$ 360,373

8 FEES FROM FEDERAL GOVERNMENTAL AGENCIES

This revenue consists of the following:

	2024		2023	
	Amount	Percent of Total Support and Revenue	Amount	Percent of Total Support and Revenue
Promoting Safe and Stable Families under a contract with the Texas Department of Family and Protective Services	$ 88,860	2.3%	$ 88,498	2.6%
Juvenile Mentoring Program under contracts with U.S. Department of Justice and Big Brothers Big Sisters of America	232,327	5.9%	246,236	7.3%
Community Development Block Grants under contracts with the Cities of New Braunfels, Bryan, and College Station	88,058	2.2%	-	0.0%
ARPA Big Brothers Big Sisters Grant Program under contracts with Texas Education Agency and Big Brothers Big Sisters Lone Star, and the City of San Antonio	262,453	6.7%	232,673	6.9%
Total	$ 671,698	17.1%	$ 567,407	16.8%

9 DONATED SERVICES AND FACILITIES

BBBS received gifts in-kind for the years ended December 31, 2024 and 2023 as follows:

	2024	2023
Advertising	$ -	$ -
Professional services	1,293	1,744
Total in-kind contributon revenue	$ 1,293	$ 1,744

BBBS' policy related to gifts in-kind is to utilize the assets given to carry out the organization's mission where possible, and to monetize any assets given that do not relate directly to the organization's mission. If an asset is provided that does not allow BBBS to utilize it in its normal course of business, the asset will be sold as its fair market value as determined by appraisal or specialist depending on the type of asset.

10 PENSION PLAN

BBBS has established a discretionary simplified employee pension – individual retirement account contribution agreement under §408(k) of the Internal Revenue Code. The agreement covers all employees who are at least 18 years old and worked in at least two years of the immediately preceding five years. The agreement calls for contributions to be made to the individual retirement accounts of all eligible employees.

BBBS is not required to make any contributions in any given year. However, any contributions made must be based on the same percentage of each employee's compensation. The pension contributions for BBBS totaled $135,000 and $121,068 for periods ending December 31, 2024 and 2023, respectively.

11 LEASING ACTIVITIES

BBBS has several operating leases for office space and office equipment. These leases have remaining lease terms of less than 1 year to 5 years.

The following summarizes the weighted average remaining lease term and discount rate as of December 31:

	2024	2023
Weighted Average Remaining Lease Term:		
Operating leases	3.4 years	4 years
Weighted Average Discount Rate:		
Operating leases	3.50%	3.49%

The maturities of lease liabilities as of December 31, 2024 were as follows:

Year Ending December 31,	Amount
2025	$ 20,628
2026	20,628
2027	19,532
2028	9,006
Total lease payments	69,794
Less: interest	(4,122)
Present value of lease liabilities	$ 65,672

Operating lease costs of $46,105 and $39,983 were included in rent/occupancy and repairs and maintenance line items in the statement of functional expenses for the years ended December 31, 2024 and 2023, respectively.

12 COMMITMENTS AND CONTINGENCIES

BBBS participates in several state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that BBBS has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of BBBS, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

13 RELATED PARTY TRANSACTIONS

Gross unconditional promises to give included $55,000 for both the years ended December 31, 2024 and 2023 due for capital campaign pledges from members of the board of BBBS.

14 LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects BBBS's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Donor-restricted amounts that are available for use within one year for general purposes include amounts restricted for expenditure in the upcoming fiscal year. Accounts receivable are subject to an implied time restriction but are expected to be collected within one year, except for promises to give that are due in future years. BBBS plans to keep cash and cash equivalents on hand that are adequate to cover two months of regular operating expenses, and invests any surplus in a variety of investments that include mutual funds and corporate bonds.

Cash and cash equivalents	$ 827,296
Investments	2,925,825
Grants and contributions receivable	413,683
Unconditional promises to give, net	80,706
Financial assets at year end	4,247,510
Less those unavailable for general expenditure within one year, due to:	
Promises to give due in future years	(59,255)
Board-designated for deferred maintenance	(371,830)
Donor-restricted to expenditure for specific purposes	(198,156)
Financial assets available to meet cash needs for general expenditure within one year	$ 3,618,269

As part of BBBS's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. At December 31, 2024, BBBS has financial assets available to meet cash needs for general expenditure within one year that were equivalent to roughly 381 days of average operating expenses.

15 SUBSEQUENT EVENTS

Subsequent to year end, BBBS learned that a recurring annual grant award from a local agency would not be renewed once the current award period ends on June 30, 2025. Revenue from that award for the twelve months preceding June 30, 2025 is expected to amount to $323,900, which is equivalent to roughly 15% of total support and revenue for the year ended June 30, 2024.

Schuh|Browne
CERTIFIED PUBLIC ACCOUNTANTS

BIG BROTHERS BIG SISTERS OF SOUTH TEXAS,
INC.
10843 GULFDALE
SAN ANTONIO, TX 78216

Your 2024 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

The return was prepared from data furnished to us and should be reviewed by you to ensure that there are no omissions or misstatements of material fact. We sincerely appreciate this opportunity to serve you.

Sincerely,

Schuh Browne, P.C.

SCHUH BROWNE PC

Lincoln Center
7800 West IH-10, Suite 630
San Antonio, TX 78230
210•979•7600
Fax 210•979•7679

Big Brothers Big Sisters of South Texas, Inc.
Balance Sheet - Brazos Valley

	Dec 31, 24
ASSETS	
1003 · CASH Reserves:	412,059.85
Total Cash Surplus	412,059.85
Accounts Receivable:	
1200 · Accounts Receivable	37,060.72
Total Accounts Receivable	37,060.72
Total Current Assets	449,120.57
Fixed Assets:	
1800 · FIXED ASSETS	13,481.33
ACCUM DEPRECIATION	(8,511.41)
Total Net Fixed Assets	4,969.92
TOTAL ASSETS	**454,090.49**
LIABILITIES & EQUITY	
Liabilities:	
Current Liabilities:	3,632.99
Total Current Liabilities	3,632.99
Total Liabilities	3,632.99
Equity:	
3001 · OPENING BALANCE EQUITY	411,241.06
3900 · RETAINED EARNINGS	39,216.44
Total Equity	450,457.50
TOTAL LIABILITIES & EQUITY	**454,090.49**

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20 ____

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer: BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.

EIN or SSN: 74-1897630

Name and title of officer or person subject to tax

DENISE BARKHURST PRESIDENT & CEO

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. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a **Form 990** check here	[X]	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	3,920,452.
2a **Form 990-EZ** check here	[ ]	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a **Form 1120-POL** check here	[ ]	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a **Form 990-PF** check here	[ ]	**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a **Form 8868** check here	[ ]	**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a **Form 990-T** check here	[ ]	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a **Form 4720** check here	[ ]	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a **Form 5227** check here	[ ]	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a **Form 5330** check here	[ ]	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a **Form 8038-CP** check here	[ ]	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

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

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize SCHUH BROWNE PC to enter my PIN 13720 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 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 2024 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 _____ Date _____

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. 74217914514

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 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 W. MARTIN SCHUH, JR. Date 5/6/2025

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , 2024, and ending , 20

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

C
BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.
10843 GULFDALE
SAN ANTONIO, TX 78216

D Employer identification number
74-1897630

E Telephone number
(210) 225-6322

G Gross receipts $ 4,045,627.

F Name and address of principal officer: DENISE BARKHURST
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? If "No," attach a list. See instructions. ☐ Yes ☐ No

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

J Website: WWW.BIGMENTOR.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1976

M State of legal domicile: TX

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: OUR MISSION IS TO PROVIDE CHILDREN FACING ADVERSITY WITH STRONG AND ENDURING, PROFESSIONALLY SUPPORTED ONE-TO-ONE MENTORING RELATIONSHIPS THAT CHANGE THEIR LIVES FOR THE BETTER FOREVER.

2 Check this box ☐ 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	20
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	19
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	54
6	Total number of volunteers (estimate if necessary)	6	1,471
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,926,387.	3,530,919.
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	68,984.	84,949.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	378,340.	304,584.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,373,711.	3,920,452.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,334,502.	2,461,953.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 412,062.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	754,526.	1,099,239.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,089,028.	3,561,192.
19	Revenue less expenses. Subtract line 18 from line 12	284,683.	359,260.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	6,514,524.	7,124,166.
21	Total liabilities (Part X, line 26)	223,486.	235,721.
22	Net assets or fund balances. Subtract line 21 from line 20	6,291,038.	6,888,445.

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 — Date

DENISE BARKHURST — PRESIDENT & CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
W. MARTIN SCHUH, JR.	W. MARTIN SCHUH, JR.	5/06/25		P00011827

Firm's name: SCHUH BROWNE PC
Firm's address: 7800 IH 10 W STE 630
SAN ANTONIO, TX 78230
Firm's EIN: 74-2676458
Phone no. (210) 979-7600

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

BAA For Paperwork Reduction Act Notice, see the separate instructions. TEEA0101L 12/12/24 Form **990** (2024)

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:

OUR MISSION IS TO PROVIDE CHILDREN FACING ADVERSITY WITH STRONG AND ENDURING, PROFESSIONALLY SUPPORTED ONE-TO-ONE MENTORING RELATIONSHIPS THAT CHANGE THEIR LIVES FOR THE BETTER FOREVER.

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 $ 2,941,604. including grants of $) (Revenue $)

WE SUPPORT CHILDREN IN ONE-TO-ONE MENTORING RELATIONSHIPS. FROM JANUARY 1ST TO DECEMBER 31ST, 2024 THERE WERE 1,471 YOUTH WITH MENTORS.

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

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

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 2,941,604.

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)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? 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? *If "Yes," complete Schedule C, Part 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? *If "Yes," complete Schedule C, Part II*	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 Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	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? *If "Yes," complete Schedule D, Part 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? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	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? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	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? *If "Yes," complete Schedule D, Part VI*	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? *If "Yes," complete Schedule D, Part VII*	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? *If "Yes," complete Schedule D, Part VIII*	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? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	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)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	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? *If "Yes," complete Schedule F, Parts I and IV*	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? *If "Yes," complete Schedule F, Parts II and IV*	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? *If "Yes," complete Schedule F, Parts III and IV*	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? *If "Yes," complete Schedule G, Part 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? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	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? *If "Yes," complete Schedule I, Parts I and II*	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? *If "Yes," complete Schedule I, Parts I and III*	22		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? *If "Yes," complete Schedule J*	23	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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? *If "Yes," complete Schedule L, Part I*	25a		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? *If "Yes," complete Schedule L, Part I*	25b		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? *If "Yes," complete Schedule L, Part II*	26		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? *If "Yes," complete Schedule L, Part III*	27		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? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		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? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

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	1a	10		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 54			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O.*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O.*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	**17**		

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 X

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**	20		
b	Enter the number of voting members included on line 1a, above, who are independent.	**1b**	19		
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?	**10a**		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?	**11a**	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	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* SEE SCHEDULE O	**12c**	X	
13	Did the organization have a written whistleblower policy?	**13**	X	
14	Did the organization have a written document retention and destruction policy?	**14**	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. SEE SCHEDULE O	**15a**	X	
b	Other officers or key employees of the organization. SEE SCHEDULE O	**15b**	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?	**16a**		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.

X Own website ☐ Another's website X Upon request ☐ 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. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

CHUCK ALTMILLER 10843 GULFDALE SAN ANTONIO TX 78216 (210) 225-6322

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 dotted 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) DENISE BARKHURST	40									
PRESIDENT	0			X				138,515.	0.	20,406.
(2) KEN OLSON	1									
CHAIR SOUTH TEX	0	X		X				0.	0.	0.
(3) ELVA SALINAS	1									
VICE CHAIR	0	X		X				0.	0.	0.
(4) ERIC VIGIL	1									
TREASURER	0	X		X				0.	0.	0.
(5) CYNTHIA DE LA PENA	1									
SECRETARY	0	X		X				0.	0.	0.
(6) WILLIAM GARNER	1									
DIRECTOR	0	X						0.	0.	0.
(7) DAMON CHILDS	1									
DIRECTOR	0	X						0.	0.	0.
(8) LINA EKLOF	1									
DIRECTOR	0	X						0.	0.	0.
(9) CHAUNTE HALL	1									
DIRECTOR	0	X						0.	0.	0.
(10) KATHY HALL	1									
CHAIR - KERRVIL	0	X		X				0.	0.	0.
(11) MICHELLE SCOTT	1									
DIRECTOR	0	X						0.	0.	0.
(12) MANUEL MUNGIA	1									
DIRECTOR	0	X						0.	0.	0.
(13) CARMEN MUNOZ-REINARTZ	1									
DIRECTOR	0	X						0.	0.	0.
(14) BASEL MURAD	1									
DIRECTOR	0	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 dotted 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			
(15) MELINA GOSA	1									
CHAIR - CORPUS	0	X		X				0.	0.	0.
(16) HUNTER SHURTLEFF	1									
CHAIR - BRAZOS	0	X		X				0.	0.	0.
(17) STEVE WARDE	1									
CHAIR - COMAL	0	X		X				0.	0.	0.
(18) TREY CAMMACK	1									
DIRECTOR	0	X						0.	0.	0.
(19) NICKI K. ELGIE	1									
CHAIR - RDB	0	X		X				0.	0.	0.
(20) HARRIETTE FURINO	1									
DIRECTOR	0	X						0.	0.	0.
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								138,515.	0.	20,406.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								138,515.	0.	20,406.

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 1

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		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? *If "Yes," complete Schedule J for such individual*	4	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? *If "Yes," complete Schedule J for such person*	5		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

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) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a	390,325.				
	b Membership dues	1b					
	c Fundraising events	1c	1,293.				
	d Related organizations	1d	863,141.				
	e Government grants (contributions)	1e	775,981.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,500,179.				
	g Noncash contributions included in lines 1a-1f	1g	1,293.				
	h **Total.** Add lines 1a-1f			3,530,919.			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			84,949.			84,949.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ 1,293. of contributions reported on line 1c). See Part IV, line 18	8a	429,759.				
	b Less: direct expenses	8b	125,175.				
	c Net income or (loss) from fundraising events			304,584.			
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a 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		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			3,920,452.	0.	0.	84,949.

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	159,203.	132,274.	6,616.	20,313.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	1,835,007.	1,535,534.	73,951.	225,522.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	121,900.	95,082.	6,095.	20,723.
9 Other employee benefits	187,014.	151,481.	9,351.	26,182.
10 Payroll taxes	158,829.	132,908.	6,401.	19,520.
11 Fees for services (nonemployees):				
a Management				
b Legal	8,200.	2,460.	820.	4,920.
c Accounting	24,325.	7,298.	2,432.	14,595.
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 Schedule O.)	106,340.	31,902.	10,634.	63,804.
12 Advertising and promotion				
13 Office expenses	78,719.	66,912.	11,807.	
14 Information technology	91,398.	70,376.	5,484.	15,538.
15 Royalties				
16 Occupancy	80,781.	68,664.	12,117.	
17 Travel	94,460.	80,291.	13,224.	945.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	27,837.	20,878.	6,959.	
20 Interest				
21 Payments to affiliates	30,674.	29,754.	920.	
22 Depreciation, depletion, and amortization	109,832.	93,357.	16,475.	
23 Insurance	68,669.	44,635.	24,034.	
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 PARTICIPANT COSTS	146,062.	146,062.		
b UVALDE ARTS FESTIVAL	135,899.	135,899.		
c SPECIFIC ASSISTANCE	45,911.	45,911.		
d VOLUNTEER APPRECIATION	43,262.	43,262.		
e All other expenses	6,870.	6,664.	206.	
25 **Total functional expenses.** Add lines 1 through 24e	3,561,192.	2,941,604.	207,526.	412,062.
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 ☐ 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) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing		345,359.	1	359,915.
	2	Savings and temporary cash investments		406,625.	2	467,381.
	3	Pledges and grants receivable, net		74,354.	3	80,706.
	4	Accounts receivable, net		386,586.	4	413,683.
	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		19,125.	9	46,759.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,718,297.			
	b	Less: accumulated depreciation	10b 954,747.	2,546,571.	10c	2,763,550.
	11	Investments — publicly traded securities		2,649,888.	11	2,925,825.
	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		86,016.	15	66,347.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		6,514,524.	16	7,124,166.
Liabilities	17	Accounts payable and accrued expenses		139,822.	17	170,049.
	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			23	
	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		83,664.	25	65,672.
	26	**Total liabilities.** Add lines 17 through 25		223,486.	26	235,721.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		6,078,879.	27	6,631,034.
	28	Net assets with donor restrictions		212,159.	28	257,411.
		Organizations that do not follow FASB ASC 958, check here ☐ **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		6,291,038.	32	6,888,445.
	33	Total liabilities and net assets/fund balances		6,514,524.	33	7,124,166.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,920,452.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,561,192.
3	Revenue less expenses. Subtract line 2 from line 1	3	359,260.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,291,038.
5	Net unrealized gains (losses) on investments	5	251,745.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O) SEE SCHEDULE O	9	-13,598.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,888,445.

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: ☐ Cash ☒ Accrual ☐ 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?	2a		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. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	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. ☒ Separate basis ☐ Consolidated basis ☐ 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?	2c	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?	3a		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	3b		

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

2024

Open to Public Inspection

Name of the organization	Employer identification number
BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.	74-1897630

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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,417,482.	2,330,204.	2,492,033.	2,924,643.	3,530,919.	13,695,281.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 **Total.** Add lines 1 through 3	2,417,482.	2,330,204.	2,492,033.	2,924,643.	3,530,919.	13,695,281.
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)						0.
6 **Public support.** Subtract line 5 from line 4						13,695,281.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	2,417,482.	2,330,204.	2,492,033.	2,924,643.	3,530,919.	13,695,281.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	19,534.	9,833.	29,696.	75,172.	84,949.	219,184.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 **Total support.** Add lines 7 through 10						13,914,465.

12 Gross receipts from related activities, etc. (see instructions) **12** 1,866,516.

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** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	**14**	98.42 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	**15**	98.64 %

16a **33-1/3% support test—2024.** 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 [X]

b **33-1/3% support test—2023.** 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 ☐

17a **10%-facts-and-circumstances test—2024.** 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 ☐

b **10%-facts-and-circumstances test—2023.** 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 ☐

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 ☐

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2024.** 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—2023.** 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? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*	4b		
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)? *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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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? *If "Yes," provide detail in* ***Part VI.***	6		
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? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
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))? *If "Yes," provide detail in* ***Part VI.***	9a		
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? *If "Yes," provide detail in* ***Part VI.***	9b		
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? *If "Yes," provide detail in* ***Part VI.***	9c		
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)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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** ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***		
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 ☐ 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 2024 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-2024**	**(iii) Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required — *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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.)

Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization	Employer identification number
BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.	74-1897630

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 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

[X] 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: BIG BROTHERS BIG SISTERS OF SOUTH TEXAS,

Employer identification number: 74-1897630

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	KRONKOSKY CHARITABLE FOUNDATION 112 E PECAN ST SUITE 830 SAN ANTONIO, TX 78205	$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	NAJIM CHARITABLE FOUNDATION 613 N W LOOP 410 SAN ANTONIO, TX 78216	$ 350,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	US DEPARTMENT OF JUSTICE 9500 PENNSYLVANIA AVE NW WASHINGTON, DC 20530	$ 232,327.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	AMACHI TEXAS 1400 TILLERY AT AUSTIN, TX 78721	$ 648,481.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	TX DEPT OF FAMILY & PROTECTIVE SERV 701 W 51ST STREET AUSTIN, TX 78751	$ 123,996.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	CITY OF SAN ANTONIO 100 MILITARY PLAZA SAN ANTONIO, TX 78205	$ 189,422.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: BIG BROTHERS BIG SISTERS OF SOUTH TEXAS,

Employer identification number: 74-1897630

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
7	TEXAS CRIMINAL JUSTICE DIVISION 209 WEST 14TH STREET AUSTIN, TX 78701	$ 74,781.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	UNITED WAY OF SAN ANTONIO 700 S ALAMO ST SAN ANTONIO, TX 78293	$ 390,259.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	CENTENE 17111 BALNCO TRL SAN ANTONIO, TX 78248	$ 150,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	TEXAS EDUCATION AGENCY 1701 NORTH CONGRESS AVENUE AUSTIN, TX 78701	$ 186,545.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11	USAA FOUNDATION 9800 FREDERICKBURG RD SAN ANTONIO, TX 78288	$ 92,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12	CITY OF BRYAN/COLLEGE STATION 300 S TEXAS AVE BRYAN, TX 77803	$ 78,058.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
BIG BROTHERS BIG SISTERS OF SOUTH TEXAS,	74-1897630

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
	N/A	$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization: BIG BROTHERS BIG SISTERS OF SOUTH TEXAS,

Employer identification number: 74-1897630

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 information once. See instructions.) . . . . . $ N/A

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
	N/A		

(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)
(Rev. December 2024)
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

Open to Public Inspection

Name of the organization
BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.

Employer identification number
74-1897630

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.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included on line 2a	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $ _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

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 in 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		560,000.		560,000.
b Buildings		2,466,531.	462,094.	2,004,437.
c Leasehold improvements		41,708.	22,911.	18,797.
d Equipment				
e Other		650,058.	469,742.	180,316.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				2,763,550.

Part VII Investments — Other Securities

N/A

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. *(Column (b) must equal Form 990, Part X, line 12, column (B))*		

Part VIII Investments — Program Related

N/A

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. *(Column (b) must equal Form 990, Part X, line 13, column (B))*		

Part IX Other Assets

N/A

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, line 15, column (B))*	

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 LIABILITIES	65,672.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, column (B))*	65,672.

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	4,172,197.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	251,745.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	251,745.
3	Subtract line **2e** from line **1**			3	3,920,452.
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			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	3,920,452.

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	3,574,790.
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.) SEE PART XIII	2d	13,598.		
e	Add lines **2a** through **2d**			2e	13,598.
3	Subtract line **2e** from line **1**			3	3,561,192.
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	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	3,561,192.

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.

SCHEDULE D, PART XII, LINE 2D
OTHER EXPENSES AND LOSSES PER AUDITED F/S

BAD DEBTS	$ 13,598.
TOTAL	$ 13,598.

SCHEDULE G (Form 990)
(Rev. December 2024)
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
Open to Public Inspection

Name of the organization BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.

Employer identification number 74-1897630

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 nongovernment grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a 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? Yes	No	**(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
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							0.

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 THE BIG GIVE (event type)	(b) Event #2 COUNTRY CONCER (event type)	(c) Other events 9 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	79,521.	70,617.	278,997.	429,135.
	2 Less: Contributions	1,293.			1,293.
	3 Gross income (line 1 minus line 2)	78,228.	70,617.	278,997.	427,842.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs			2,673.	2,673.
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	15,489.	28,521.	49,757.	93,767.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				96,440.
	11 Net income summary. Subtract line 10 from line 3, column (d)				331,402.

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))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No %	☐ Yes ☐ No %	☐ Yes ☐ No %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

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

b If "No," explain:

10 a 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**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

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 the 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.

SCHEDULE J
(Form 990)
(Rev. December 2024)
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

Open to Public Inspection

Name of the organization: BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.

Employer identification number: 74-1897630

Part I Questions Regarding Compensation

		Yes	No
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.		
	☐ First-class or charter travel ☐ Housing allowance or residence for personal use		
	☐ Travel for companions ☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account ☐ 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 **1b**		
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? **2**		
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.		
	☐ Compensation committee ☐ Written employment contract		
	☐ Independent compensation consultant ☐ Compensation survey or study		
	☐ Form 990 of other organizations ☐ 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? **4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement? **4c**		X
	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? **5a**		X
b	Any related organization? **5b**		X
	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? **6a**		X
b	Any related organization? **6b**		X
	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 **7**		X
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 **8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

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	DENISE BARKHURST PRESIDENT	(i)	138,515.	0.	0.	0.	20,406.	158,921.	0.
		(ii)	0.	0.	0.	0.	0.	0.	0.
2		(i)							
		(ii)							
3		(i)							
		(ii)							
4		(i)							
		(ii)							
5		(i)							
		(ii)							
6		(i)							
		(ii)							
7		(i)							
		(ii)							
8		(i)							
		(ii)							
9		(i)							
		(ii)							
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(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.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

PRIOR TO FILING THE FORM 990 WITH THE IRS, THE FORM WILL BE EMAILED TO THE BOARD OF DIRECTORS FOR THEIR REVIEW. THEY WILL BE ASKED TO PROVIDE ANY COMMENTS OR INSIGHTS BEFORE A CERTAIN DATE BEFORE THE FORM IS FILED. THE ACCOUNTANT, CFO, PRESIDENT, AND CEO WILL EXTENSIVELY REVIEW THE FORM 990. IF ANY MEMBER OF THE BOARD WISHES TO DISCUSS ANY PART OF THE FORM AT ANY TIME, THEY MAY DO SO AT ANY MEETING OF THE BOARD, OR ELECTRONICALLY.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

ALL BOARD MEMBERS AND EMPLOYEES, WHEN HIRED OR ELECTED, SIGN THE ORGANIZATION'S CONFLICT OF INTEREST POLICY ATTESTING THAT NO CONFLICT EXISTS AND IF ONE OCCURS WHILE EMPLOYED, OR AS A MEMBER OF THE BOARD, ITS RESOLUTION WILL BE DISCUSSED BY EITHER THE BOARD OR MANAGEMENT. FAILURE TO FOLLOW THE CONFLICT OF INTEREST POLICY COULD RESULT IN AN IMMEDIATE TERMINATION OF AN INDIVIDUAL'S BOARD POSITION OR EMPLOYMENT.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

ANNUALLY, THE ORGANIZATION PARTICIPATES IN A NOT-FOR-PROFIT WAGE AND BENEFIT SURVEY CONDUCTED BY WERLING ASSOCIATES, INC. (A HUMAN RESOURCES MANAGEMENT FIRM). THIS SURVEY PROVIDES THE BOARD AND MANAGEMENT WITH THE APPROPRIATE TIMELY DATA NEEDED TO MAKE DECISIONS ON SALARIES. COMPENSATION PAID FOR ALL POSITIONS IS REVIEWED ON AN ANNUAL BASIS FOR APPROPRIATE MARKET LEVEL COMPENSATIONS.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

ANNUALLY, THE ORGANIZATION PARTICIPATES IN A NOT-FOR-PROFIT WAGE AND BENEFIT SURVEY CONDUCTED BY WERLING ASSOCIATES, INC. (A HUMAN RESOURCES MANAGEMENT FIRM). THIS SURVEY PROVIDES THE BOARD AND MANAGEMENT WITH THE APPROPRIATE TIMELY DATA NEEDED TO MAKE DECISIONS ON SALARIES. COMPENSATION PAID FOR ALL POSITIONS IS REVIEWED ON AN ANNUAL BASIS FOR APPROPRIATE MARKET LEVEL COMPENSATIONS.

Name of the organization: BIG BROTHERS BIG SISTERS OF SOUTH TEXAS, INC.

Employer identification number: 74-1897630

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE ORGANIZATION PRINTS AN ANNUAL REPORT PROVIDING AUDITED FINANCIAL STATEMENTS. THESE DOCUMENTS ARE PROVIDED TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE. THE ORGANIZATION'S WEBSITE DENOTES THAT ALL GOVERNING DOCUMENTS AND THE ORGANIZATION'S CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

BAD DEBT EXPENSE	$ -13,598.
TOTAL	$ -13,598.

Certification/Authorization/Acknowledgment Form

– Additional Information

Agency Certification:

I certify that all information reported in this proposal and attached is true, accurate and complete to the best of my belief and knowledge.
I certify that I am authorized to make this proposal on behalf of Big Brothers Big Sisters and have been designated as such by the Board of Directors.
I will provide written notice of any changes or additions to this information. I also understand the Agency may need to provide additional information during the proposal process and if funded. I understand a written agreement will be required between Big Brothers Big Sisters and City upon award of funds.

Date: March 10, 2026 Federal Unique Entity Identification (UEI) NUMBER FH3SLJ3D4M89

Name Denise Barkhurst

Signature

Title President & CEO

Completed sealed proposal packets should be directed to the following individual:

City of College Station - Purchasing
Laura Perez, Buyer
1101 Texas Avenue S.
College Station, Texas 77840
Email: laperez@cstx.gov

Questions regarding the proposal packets can be directed to the following:

In order to ensure a fair and objective evaluation, all questions related to this Request for Proposal shall be addressed in writing via the Q&A feature available through the Brazos Valley Online Bidding System at https://brazosbid.ionwave.net. **The deadline for written questions is February 19, 2026, at 2:00 p.m. CST**. Contact with any CITY employee or official is prohibited without prior written consent from the City Purchasing

CITY OF COLLEGE STATION
Home of Texas A&M University®

City of College Station
1101 Texas Ave * College Station, TX 77840 * (979) 764-3555
www.cstx.gov

ADDENDUM NO. 1
RFP NO. 26-044

Date: February 17, 2026
To: All Interested Parties
From: Laura Perez, Buyer
Re: **RFP 26-044 Community Development Block Grant Public Service Agency Funding**

The following information related to Request for Proposal No. 26-044 is hereby made a part of the RFP Documents for the above referenced project as fully and as completely as though the same were included therein.

Clarification:
As part of the City's funding agreements with the U.S. Department of Housing and Urban Development (HUD), the City is now required to use the federal System for Alien Verification for Entitlements (SAVE) program to verify the immigration or citizenship status of individuals receiving federally funded assistance, including services supported through the City's CDBG Public Service Agency programs.

For programs that serve individuals (such as health-related services), the person receiving assistance will need to be verified. For programs that provide assistance at the household level (such as rent, utilities, or shelter), each member of the household—including children—will need to be verified.

To comply with this requirement, agencies will need to collect and submit the following documentation to the City prior to providing services:

- *A completed Declaration-Consent Form (attached) for each applicable individual or household member*
- *Documentation confirming both identity and lawful status*
-

Agencies will submit these materials to the City, which will complete the verification through the SAVE system on your behalf.

Please note that verification timeframes may vary—from nearly immediate to several days—and, in some cases, additional documentation may be requested. While agencies may choose to provide services prior to verification, any services provided to individuals later determined to be ineligible would not be eligible for reimbursement with CDBG funds.

*****College Station Declaration Consent Verification form attached separately*****

Please acknowledge receipt of this addendum with signature and date and return with completed bid. Failure to do so may cause your Bid to be considered non-responsive.

Receipt of this Addendum No. 1 is hereby acknowledged

March 5, 2026

Authorized Signature ***Date***

Big Brothers Big Sisters

Company Name

Program Budget Report

Starting Date of Current Year: 10/01/2025

Income	Last Year (10/01/24-9/30/25)	This Year* (10/01/25 9/30/26)	Next Year (10/01/26-9/30/27)
Individual Contributions	$18,000	$20,000	$20,000
Foundation Contributions	$25,000	$30,000	$30,000
Net Fundraising	$34,000	$78,000	$78,000
New Event Fundraising			
Government Grants	$220,200	$228,267	$228,267
Federal			
State			
County			
Municipal			
School District			
Interest/Investments	$8,000	$6,000	$6,000
Fees			
Other Income			
United Way	$5,000	$7,000	$7,000
Subtotal	$310,200	$369,267	$369,267
College Station CDBG Grant			
Total	$310,200	$369,267	$369,267
Expenses	**Last Year (10/01/24-9/30/25)**	**This Year* (10/01/25 9/30/26)**	**Next Year (10/01/26-9/30/27)**
Salaries	208862	250000	250000
Benefits	13623	28200	28200
Employment Taxes	16627	20422	20422
Professional Fees	11556	5000	5000
General Supplies	1380	1400	1400
Postage	89	140	140
Printing	0	250	250
Advertising			
Transportation	3604	5000	5000
Rent	12250	10200	10200
Utilities			
Telephone/Internet	5113	6000	6000
Maintenance			
Insurance	3000	3000	3000
Direct Aid-specific asst & participant costs	301	10000	10000
Equipment (Type)			
Other Expenses/Depreciation	1614	1800	1800
Conferences and meetings	233	2500	2500
Dues to Affiliates	1650	1700	1700
Support Services	21200	21200	21200
Volunteer Appreciation	425	600	600
Total Expenses	$301,527	$367,412	$367,412
Total Income	$310,200	$369,267	$369,267
Surplus/Deficit	**$8,673**	**$1,855**	**$1,855**

*Number of months estimated:

Personnel Form: (Refer to the Application Guidelines for specific instructions)

DIRECT SALARIES (Complete only for positions for which you are seeking CDBG funding)									
	NAME and TITLE or POSITION	*% of Time*	*CDBG Funds*	*CASH Match*		*Source of Cash Match*	*Other Funding*	*Source of Other Funding*	*Total*
(A)	*Program Manager*	*100%*	*$20,000*	*$*			*$27,000*	*Special events*	*$47,000*
(B)	*Volunteer Manager*	*100%*	*$20,000*	*$*			*$24,500*	*Special events*	*$44,500*
(C)			*$*	*$*			*$*		*$0*
(D)			*$*	*$*			*$*		*$0*
(E)			*$*	*$*			*$*		*$0*
(F)			*$*	*$*			*$*		*$0*
TOTAL DIRECT SALARIES			*$40,000*	*$0*			*$51,500*		*$91,500*
	FRINGE BENEFITS	*% or $ Rate*	*CDBG Funds*	*CASH Match*		*Source of Cash Match*	*Other Funding*	*Source of Other Funding*	*Total*
	FICA & Medicare (7.65%)	*7.65*	*$*	*$*			*$7,000*	*Special events*	*$7,000*
	Insurance (Explain below)		*$*	*$*			*$*		*$0*
	Other (Explain below)		*$*	*$*			*$*		*$0*
			$	*$*			*$*		*$0*
			$	*$*			*$*		*$0*
TOTAL FRINGE BENEFITS			*$0*	*$0*			*$7,000*		*$7,000*
TOTAL PERSONNEL BUDGET			*$40,000*	*$0*			*$58,500*		*$98,500*

Is this position full time or part time?	32 hours/week is considered full-time at our agency
Is this position exempt?	yes
Is this a new or existing position?	existing

RFP 26-044 Addendum 2
Big Brothers Big Sisters of the Brazos Valley
Big Brothers Big Sisters of South Texas
Supplier Response

Event Information

Number: RFP 26-044 Addendum 2
Title: 2026-2027 CDBG Public Service Funding
Type: COCS - Request for Proposal - Electronic/Manual
Issue Date: 1/29/2026
Deadline: 3/11/2026 02:00 PM (CT)
Notes:

- The City of College Station (PARTICIPATING ENTITY) is soliciting proposals for the provision of eligible Community Development Block Grant Public Services.

- It is the intent of the PARTICIPATING ENTITY to select no more than eight (8) AGENCIES to accomplish and/or supply all services outlined in this Request for Proposal (RFP). At the discretion of the CDBG Public Service Agency Funding Review Committee; more or fewer than eight (8) AGENCIES may be recommended for funding.

- **A Mandatory pre-proposal meeting will be held on February 10, 2026 at 2:00pm** in the City of College Station Bush 4141 Community Room located at 1101 Texas Avenue South, College Station, TX 77840. Attendance at this meeting is mandatory. The pre-proposal meeting will include a detailed review of the RFP and a question and answer period.
  > Entities or individuals planning to attend the mandatory pre-proposal meeting are asked to RSVP to: by calling 979-764-3778 or emailing dbrower@cstx.gov.

- Sealed proposals will be accepted until 2:00 p.m. in College

Station, Texas on March 11, 2026 Central Standard Time, and should be addressed to:
City of College Station - Purchasing Division
1101 Texas Avenue S.
3rd Floor Finance Suite 3401
College Station, Texas 77840

- Electronic bids can be uploaded at brazosbid.ionwave.net, March 11, 2026 by 2:00 p.m. -NO LATE RESPONSES WILL BE ACCEPTED!

Laura Perez, Buyer (laperez@cstx.gov)

Big Brothers Big Sisters of the Brazos Valley Information

Contact:	Nichole Fox
Address:	308 College Main Street College Station, TX 77840
Phone:	(509) 993-4624
Email:	grants@bigmentor.org
Web Address:	www.bbbsbrazos.org

By submitting your response, you certify that you are authorized to represent and bind your company.

Nichole Fox
Signature

grants@bigmentor.org
Email

Submitted at 3/11/2026 11:23:40 AM (CT)

Requested Attachments

CDBG PSA Application

BBBS 26-044 2026-2027 CDBG PSA application.pdf

Upload one response to the 2026-2027 CDBG PSA Application request .
Please upload all documents in one pdf file.