



# **BCFS Health and Human Services**

## **Independent Auditor's Reports and Financial Statements**

August 31, 2025 and 2024



**BCFS Health and Human Services  
Contents  
August 31, 2025 and 2024**

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## Independent Auditor's Report

Board of Directors  
BCFS Health and Human Services  
San Antonio, Texas

### Report on the Audit of the Financial Statements

#### ***Opinion***

We have audited the financial statements of BCFS Health and Human Services (BCFS HHS), which comprise the statements of financial position as of August 31, 2025 and 2024 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 accompanying financial statements referred to above present fairly, in all material respects, the financial position of BCFS HHS as of August 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 BCFS HHS, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with 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 BCFS HHS' 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 BCFS HHS' 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 audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The 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*, schedule of expenditures of state awards as required by *Texas Grants Management Standards* and *Louisiana Legislative Auditor*, and statement of activities without donor restrictions by division listed in the table of contents are presented for purposes of additional analysis and are 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 schedule of expenditures of federal awards and schedule of expenditures of state awards have 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 basic financial statements as a whole.

The statement of activities without donor restrictions by division has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2026 on our consideration of BCFS HHS' 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 BCFS HHS' 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 BCFS HHS' internal control over financial reporting and compliance.

**Forvis Mazars, LLP**

**San Antonio, Texas  
January 30, 2026**

**BCFS Health and Human Services  
Statements of Financial Position  
August 31, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 15,755,442	\$ 17,218,673
Accounts receivable		
Program receivables, net of allowance	4,347,793	3,833,464
Contribution and grants receivable	11,254	12,193
Due from related party	-	213,750
Prepaid insurance and other	258,940	61,471
<b>Total Current Assets</b>	<u>20,373,429</u>	<u>21,339,551</u>
<b>Noncurrent Assets</b>		
Leasehold improvements and equipment, net	653,827	863,376
Right-of-use assets – operating leases	12,264	18,073
<b>Total Noncurrent Assets</b>	<u>666,091</u>	<u>881,449</u>
<b>Total Assets</b>	<u>\$ 21,039,520</u>	<u>\$ 22,221,000</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 4,720,962	\$ 6,803,110
Accrued liabilities	2,805,985	2,284,728
Operating lease liabilities	6,252	6,319
Advances from related parties	1,424,267	217,301
<b>Total Current Liabilities</b>	<u>8,957,466</u>	<u>9,311,458</u>
<b>Noncurrent Liabilities</b>		
Loan payable – related party	6,200,000	6,200,000
Operating lease liabilities	6,632	12,878
<b>Total Noncurrent Liabilities</b>	<u>6,206,632</u>	<u>6,212,878</u>
<b>Total Liabilities</b>	<u>15,164,098</u>	<u>15,524,336</u>
<b>Net Assets</b>		
Without donor restrictions	5,191,893	6,378,755
With donor restrictions	683,529	317,909
<b>Total Net Assets</b>	<u>5,875,422</u>	<u>6,696,664</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 21,039,520</u>	<u>\$ 22,221,000</u>

**BCFS Health and Human Services  
Statements of Activities  
Years Ended August 31, 2025 and 2024**

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenues</b>						
<b>Program Revenues</b>						
Residential services	\$ -	\$ -	\$ -	\$ 7,508,203	\$ -	\$ 7,508,203
Human trafficking interdiction	9,778,190	-	9,778,190	9,258,582	-	9,258,582
Emergency management services	217,897	-	217,897	379,104	-	379,104
Community services	15,144,191	-	15,144,191	14,060,310	-	14,060,310
<b>Total Program Revenues</b>	<b>25,140,278</b>	<b>-</b>	<b>25,140,278</b>	<b>31,206,199</b>	<b>-</b>	<b>31,206,199</b>
<b>Contributions and Support Revenues</b>						
Contributions and bequests	9,589	862,620	872,209	9,705	296,548	306,253
Contribution from related party	1,642,868	-	1,642,868	2,460,839	-	2,460,839
Grant revenue	-	20,000	20,000	-	27,100	27,100
Contributions of nonfinancial assets	1,863,370	-	1,863,370	23,515	-	23,515
Loss on sale of fixed assets	(121,299)	-	(121,299)	-	-	-
Other income	1,089,436	-	1,089,436	757,764	-	757,764
Net assets released – program restricted satisfied	517,000	(517,000)	-	273,228	(273,228)	-
<b>Total Contributions and Support Revenues</b>	<b>5,000,964</b>	<b>365,620</b>	<b>5,366,584</b>	<b>3,525,051</b>	<b>50,420</b>	<b>3,575,471</b>
<b>Total Revenues</b>	<b>30,141,242</b>	<b>365,620</b>	<b>30,506,862</b>	<b>34,731,250</b>	<b>50,420</b>	<b>34,781,670</b>
<b>Expenses</b>						
Residential services	-	-	-	7,373,601	-	7,373,601
Human trafficking interdiction	11,440,343	-	11,440,343	8,717,396	-	8,717,396
Emergency management services	233,090	-	233,090	381,379	-	381,379
Community services	14,569,240	-	14,569,240	13,136,366	-	13,136,366
Special needs community	54,489	-	54,489	43,086	-	43,086
Fundraising	27,761	-	27,761	36,780	-	36,780
General and administrative	5,003,181	-	5,003,181	4,672,283	-	4,672,283
<b>Total Expenses</b>	<b>31,328,104</b>	<b>-</b>	<b>31,328,104</b>	<b>34,360,891</b>	<b>-</b>	<b>34,360,891</b>
<b>Revenues (Under) Over Expenses</b>	<b>(1,186,862)</b>	<b>365,620</b>	<b>(821,242)</b>	<b>370,359</b>	<b>50,420</b>	<b>420,779</b>
<b>Other Changes in Net Assets</b>						
Transfers to related parties	-	-	-	(641)	-	(641)
<b>Increase (Decrease) in Net Assets</b>	<b>(1,186,862)</b>	<b>365,620</b>	<b>(821,242)</b>	<b>369,718</b>	<b>50,420</b>	<b>420,138</b>
<b>Net Assets, Beginning of Year</b>	<b>6,378,755</b>	<b>317,909</b>	<b>6,696,664</b>	<b>6,009,037</b>	<b>267,489</b>	<b>6,276,526</b>
<b>Net Assets, End of Year</b>	<b>\$ 5,191,893</b>	<b>\$ 683,529</b>	<b>\$ 5,875,422</b>	<b>\$ 6,378,755</b>	<b>\$ 317,909</b>	<b>\$ 6,696,664</b>

See Notes to Financial Statements

**BCFS Health and Human Services  
Statements of Functional Expenses  
Year Ended August 31, 2025**

	Program Services				Support Services			Total
	Human Trafficking Interdiction	Emergency Management Services	Community Services	Special Needs Community	Total Program Services	General and Administrative	Fundraising	
Salaries, wages, benefits, and contract labor								
Salaries and wages	\$ 6,717,032	\$ 182,648	\$ 7,127,719	\$ -	\$ 14,027,399	\$ 1,369,201	\$ -	\$ 15,396,600
Employee benefits and payroll taxes	1,427,376	29,764	1,647,280	-	3,104,420	206,195	-	3,310,615
Contract labor	8,579	-	205,018	-	213,597	28,477	-	242,074
Scholarship and family assistance	-	-	1,933,627	2,254	1,935,881	8,506	-	1,944,387
Food expense	80,549	-	2,755	-	83,304	-	-	83,304
Program supplies	600,373	1,830	920,415	2,947	1,525,565	135,275	161	1,661,001
Meetings and training	98,887	-	178,077	-	276,964	80,060	-	357,024
Special events and appeals	-	-	186,025	-	186,025	-	25,269	211,294
Transportation and travel	454,187	14,831	508,179	49,079	1,026,276	81,191	-	1,107,467
Facility costs								
Building, vehicle, and equipment leases	105,463	230	826,223	-	931,916	70,635	-	1,002,551
Telephone and utilities	131,108	3,519	276,958	-	411,585	28,114	72	439,771
Equipment and building maintenance	18,721	-	207,758	-	226,479	162,525	-	389,004
Insurance	21,983	44	53,908	-	75,935	30,103	-	106,038
Professional fees	15,166	-	4,955	-	20,121	379,403	-	399,524
Contributed goods and facilities	1,715,835	-	147,535	-	1,863,370	-	-	1,863,370
Bad debt expense	428	-	5,505	-	5,933	235	-	6,168
Indirect overhead	-	-	-	-	-	2,130,845	-	2,130,845
Other expenses	28,253	224	315,810	209	344,496	118,609	2,259	465,364
Total functional expenses before depreciation and amortization	11,423,940	233,090	14,547,747	54,489	26,259,266	4,829,374	27,761	31,116,401
Depreciation and amortization	16,403	-	21,493	-	37,896	173,807	-	211,703
Total expenses	<u>\$ 11,440,343</u>	<u>\$ 233,090</u>	<u>\$ 14,569,240</u>	<u>\$ 54,489</u>	<u>\$ 26,297,162</u>	<u>\$ 5,003,181</u>	<u>\$ 27,761</u>	<u>\$ 31,328,104</u>

**BCFS Health and Human Services  
Statements of Functional Expenses  
Year Ended August 31, 2024**

	Program Services					Support Services			Total
	Residential Services	Human Trafficking Interdiction	Emergency Management Services	Community Services	Special Needs Community	Total Program Services	General and Administrative	Fundraising	
Salaries, wages, benefits, and contract labor									
Salaries and wages	\$ 4,529,052	\$ 5,954,723	\$ 295,345	\$ 6,313,121	\$ -	\$ 17,092,241	\$ 1,647,848	\$ 1,410	\$ 18,741,499
Employee benefits and payroll taxes	637,384	1,262,299	58,465	1,428,833	-	3,386,981	55,001	205	3,442,187
Contract labor	1,889,287	204,713	-	320,123	-	2,414,123	214,002	-	2,628,125
Medical fees and services	(940)	3,415	33	3,156	-	5,664	-	-	5,664
Scholarship and family assistance	(23)	9,105	-	1,892,075	-	1,901,157	13,026	-	1,914,183
Food expense	(244)	62,431	31	6,052	-	68,270	42	-	68,312
Program supplies	9,063	145,669	1,821	668,709	665	825,927	38,247	2,028	866,202
Meetings and training	712	53,794	-	184,114	-	238,620	30,574	-	269,194
Special events and appeals	-	-	-	99,053	-	99,053	29,996	32,859	161,908
Transportation and travel	21,852	417,005	20,352	388,457	40,169	887,835	78,892	-	966,727
Facility costs									
Building, vehicle, and equipment leases	20,119	107,420	40	811,135	-	938,714	65,892	-	1,004,606
Telephone and utilities	134,992	131,678	7,843	289,373	-	563,886	17,628	-	581,514
Equipment and building maintenance	50,525	266,072	(2,921)	254,051	-	567,727	44,291	-	612,018
Insurance	524	18,138	77	51,040	-	69,779	21,171	-	90,950
Professional fees	72,629	-	-	34,353	-	106,982	367,751	-	474,733
Contributed goods and facilities	-	-	-	23,515	-	23,515	-	-	23,515
Contribution	-	-	-	-	-	-	500	-	500
Bad debt expense	33	15,841	18	3,866	-	19,758	11,861	-	31,619
Indirect overhead	-	-	-	-	-	-	1,829,339	-	1,829,339
Other expenses	8,636	48,690	275	298,824	2,252	358,677	42,783	278	401,738
Total functional expenses before depreciation and amortization	7,373,601	8,700,993	381,379	13,069,850	43,086	29,568,909	4,508,844	36,780	34,114,533
Depreciation and amortization	-	16,403	-	66,516	-	82,919	163,439	-	246,358
Total expenses	<u>\$ 7,373,601</u>	<u>\$ 8,717,396</u>	<u>\$ 381,379</u>	<u>\$ 13,136,366</u>	<u>\$ 43,086</u>	<u>\$ 29,651,828</u>	<u>\$ 4,672,283</u>	<u>\$ 36,780</u>	<u>\$ 34,360,891</u>

**BCFS Health and Human Services**  
**Statements of Cash Flows**  
**Years Ended August 31, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
<b>Operating Activities</b>		
(Decrease) Increase in net assets	\$ (821,242)	\$ 420,138
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used in) operating activities		
Depreciation and amortization expense	211,703	246,358
Bad debt expense	6,168	31,619
Transfer of assets to related party	-	641
Noncash lease expense	5,810	21,985
Loss on sale of assets	121,299	-
Change in assets and liabilities		
Accounts receivable	(520,497)	361,371
Contributions receivable	940	54,109
Prepaid expenses	(197,470)	(21,475)
Accounts payable	(2,082,148)	71,239
Operating lease liabilities	(6,316)	(22,387)
Deferred revenue	-	(38,599)
Accrued liabilities	521,257	238,378
<b>Net Cash (Used in) Provided by Operating Activities</b>	<u>(2,760,496)</u>	<u>1,363,377</u>
<b>Investing Activities</b>		
Proceeds from sale of fixed assets	58,277	-
Purchase of leasehold improvements and equipment	(181,730)	(83,953)
<b>Net Cash Used in Investing Activities</b>	<u>(123,453)</u>	<u>(83,953)</u>
<b>Financing Activities</b>		
Advances from related party, net	1,420,718	401,158
<b>Net Cash Provided by Financing Activities</b>	<u>1,420,718</u>	<u>401,158</u>
<b>(Decrease) Increase in Cash and Cash Equivalents</b>	(1,463,231)	1,680,582
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>17,218,673</u>	<u>15,538,091</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 15,755,442</u>	<u>\$ 17,218,673</u>
<b>Supplemental Cash Flows Information</b>		
Transfer of net assets to related parties	\$ -	\$ 641

**BCFS Health and Human Services**  
**Notes to Financial Statements**  
**August 31, 2025 and 2024**

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**Note 1. Organization**

BCFS Health and Human Services (BCFS HHS) is a nonprofit Texas corporation controlled by FirstDay Foundation. As a controlled entity, BCFS HHS is included in the consolidated financial statements of FirstDay Foundation.

BCFS HHS provided residential services for children who are abused, neglected, or otherwise separated from their families, coordinating foster care placement, or operating group home facilities. During 2024, all remaining contracts have been novated to an affiliated entity of FirstDay Foundation.

BCFS HHS delivers a comprehensive and innovative portfolio of programs designed to uplift children, families, and communities. These include prevention, intervention, and restorative mental health services that address the unique challenges faced by children and families, critical medical care that bridges healthcare gaps in underserved populations, and transitional living services that empower at-risk youth, including those aging out of foster care, to achieve stability and independence.

In its unwavering commitment to vulnerable populations, BCFS HHS provides advocacy, care coordination, and trauma-informed support for survivors of human trafficking, equipping them with the tools and resources needed to rebuild their lives and thrive.

In 2023, BCFS HHS expanded its impact by integrating Project Angel Fares, an inspiring program that offers families of children with disabilities or special medical needs the opportunity to visit Morgan's Wonderland—the world's first ultra-accessible theme park. This integration underscores BCFS HHS' dedication to creating inclusive, joyful experiences for families who might otherwise be unable to afford them.

Through strategic partnerships, data-driven practices, and a holistic approach, BCFS HHS transforms lives and fosters resilient, empowered communities. Its legacy of service continues to grow, ensuring that every individual served is met with dignity, compassion, and the highest standards of care.

Support for BCFS HHS comes from many different sources, primarily consisting of federal grants, cooperative agreements, and state grants as well as contributions from FirstDay Foundation.

**Note 2. Summary of Significant Accounting Policies**

The financial statements of BCFS HHS have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). The significant accounting policies followed in preparing the accompanying financial statements are described below.

***Use of Estimates***

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in net assets during the reporting period. Actual results could differ from those estimates.

***Cash and Cash Equivalents***

BCFS HHS considers all liquid investments with original maturities of three months or less to be cash equivalents. Cash and cash equivalents consist of cash on deposit and resources invested in sweep accounts. At August 31, 2025 and 2024, BCFS HHS' cash accounts exceeded federally insured limits by approximately \$5,647,000 and \$7,550,000, respectively.

**BCFS Health and Human Services  
Notes to Financial Statements  
August 31, 2025 and 2024**

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***Accounts Receivable***

Accounts receivable are stated at the amount of consideration from the customer, of which BCFS HHS has an unconditional right to receive. Accounts receivable are primarily due from local government agencies related to contracts held with various U.S. and State of Texas departments, including the U.S. Department of Health and Human Services, the Texas Officer of the Governor, Texas Department of Family Protective Services, and other various agencies of the state of Texas, other states, and the federal government. Management analyzes the aging of accounts receivable on a monthly basis.

Accounts receivable are considered delinquent when they are over 90 days old. BCFS HHS provides an allowance for credit losses, which is based upon a review of outstanding receivables, historical collection information, and existing economic conditions adjusted for current conditions and reasonable and supportable forecasts. At August 31, 2025 and 2024, the allowance for credit losses was \$188,194 and \$191,578, respectively.

***Leasehold Improvements and Equipment***

Leasehold improvements and equipment consist of items acquired through government contracts and are recorded at their acquisition cost or fair market value when donated and are depreciated using the straight-line method over their estimated useful lives, ranging from 2 to 20 years. Leasehold improvements are amortized over the life of the contract or the useful life of the improvement, whichever is shorter. BCFS HHS capitalizes all additions greater than \$5,000.

***Long-Lived Asset Impairment***

BCFS HHS evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset are less than the carrying amount of the asset, the asset cost is adjusted to fair value, and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value. No asset impairment was recognized during the years ended August 31, 2025 and 2024.

***Net Assets***

Net assets, revenues, gains, and losses are classified based on existence or absence of donor or grantor restrictions. Net assets without donor restrictions are available for use in general operations and not subject to donor or certain grantor restrictions. Net assets with donor restrictions are subject to donor or certain grantor restrictions. Some 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 restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity.

***Revenue Recognition***

Revenue is recognized when control of the promised goods or services is transferred to BCFS HHS' customers in an amount that reflects the consideration that it expects to be entitled to in exchange for those goods or services. The amount and timing of revenue recognition varies based on the nature of the goods or services provided and the terms and conditions of the customer contract. See Note 10 for additional information about BCFS HHS' revenue.

**BCFS Health and Human Services  
Notes to Financial Statements  
August 31, 2025 and 2024**

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**Contributions**

Contributions are provided to BCFS HHS either with or without restrictions placed on the gift by the donor. Revenues and net assets are separately reported to reflect the nature of those gifts—with or without donor restrictions. The value recorded for each contribution is recognized as follows:

Nature of the Gift	Value Recognized
<i>Conditional gifts, with or without restriction</i>	
Gifts that depend on BCFS HHS overcoming a donor-imposed barrier to be entitled to the funds	Not recognized until the gift becomes unconditional, <i>i.e.</i> , the donor-imposed barrier is met
<i>Unconditional gifts, with or without restriction</i>	
Received at date of gift – cash and other assets	Fair value
Received at date of gift – property, equipment, and long-lived assets	Estimated fair value
Expected to be collected within one year	Net realizable value
Collected in future years	Initially reported at fair value determined using the discounted present value of estimated future cash flows technique

In addition to the amount initially recognized, revenue for unconditional gifts to be collected in future years is also recognized each year as the present-value discount is amortized using the level-yield method.

When a donor-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 accompanying statements of activities as net assets released from restrictions. Absent explicit donor stipulations for the period of time that long-lived assets must be held, expirations of restrictions for gifts of land, buildings, equipment, and other long-lived assets are reported when those assets are placed in service.

Gifts that are originally restricted by the donor and for which the restriction is met in the same time period the gift is received are recorded as revenue with donor restrictions and then released from restriction. Conditional contributions having donor stipulations that are satisfied in the period the gift is recorded as revenue and net assets without donor restrictions.

**Contributed Services**

Contributions of services are recognized as revenue at their estimated fair value only when the services received create or enhance nonfinancial assets or require specialized skills possessed by the individuals providing the service and the service would typically need to be purchased if not donated. Additionally, a substantial number of volunteers have donated their time to BCFS HHS' program services, but these amounts have not been reflected in the financial statements because an objective basis is not available to measure the value of such service.

**Government Grants**

Support funded by grants is recognized as BCFS HHS meets the conditions prescribed by the grant agreement, performs the contracted services, or incurs outlays eligible for reimbursement under the grant agreements. Grant activities and outlays are subject to audit and acceptance by the granting agency, and, as a result of such audit, adjustments could be required.

**BCFS Health and Human Services  
Notes to Financial Statements  
August 31, 2025 and 2024**

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***Functional Allocation of Expenses***

The cost of supporting the various programs and other activities has been summarized on a functional basis in the accompanying statements of activities. The accompanying statements of functional expenses present the natural classification detail of expenses by function. Certain costs have been allocated among the program services and support services categories based on the level of effort and other methods.

***Tax Status***

BCFS HHS is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and a similar provision of state law through its affiliation with the Baptist General Convention of Texas. However, BCFS HHS is subject to federal income tax on any unrelated business taxable income. BCFS HHS is required to file an informational return, Form 990, each year with the Internal Revenue Service.

***Reclassifications***

Certain reclassifications have been made to the 2024 financial statements to conform to the 2025 financial statement presentation. These reclassifications had no effect on the change in net assets.

**Note 3. Conditional Grant Commitments**

BCFS HHS receives its grant support through periodic claims filed with the respective funding sources not to exceed the limit specified in the funding agreement. Since the financial statements of BCFS HHS are prepared on an accrual basis, all earned portions of the grants not yet received as of August 31, 2025 have been recorded as receivables. Conditional grant commitments include those grants in which BCFS HHS is the subrecipient of the federal or state grant. All other federal and state grants or contracts awarded to BCFS HHS have been evaluated as exchange transactions and excluded from the table below. The following are the conditional grant commitments by program division that are not recognized in the financial statements at August 31, 2025:

Human trafficking interdiction	\$ 8,578,421
Community services	<u>10,875,994</u>
	<u><u>\$ 19,454,415</u></u>

**Note 4. Leasehold Improvements and Equipment**

The following is a summary of leasehold improvements and equipment and accumulated depreciation and amortization as of August 31:

	<u>2025</u>	<u>2024</u>
Furniture and equipment	\$ 694,262	\$ 909,542
Leasehold improvements	212,133	291,170
Vehicles	381,686	486,384
Computer software	<u>150,873</u>	<u>150,872</u>
	1,438,954	1,837,968
Less accumulated depreciation and amortization	<u>(785,127)</u>	<u>(974,592)</u>
	<u><u>\$ 653,827</u></u>	<u><u>\$ 863,376</u></u>

**BCFS Health and Human Services**  
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**Note 5. Contributed Nonfinancial Assets**

Contributed nonfinancial assets recognized within the accompanying statements of activities included the following during the years ended August 31:

	<u>2025</u>	<u>2024</u>
Goods and services	\$ 219,849	\$ 23,515
Facility rent and improvements	23,237	-
On call volunteers	1,459,869	-
Other	160,415	-
	<u>\$ 1,863,370</u>	<u>\$ 23,515</u>

The nonfinancial assets listed above were recognized within contribution and support revenue. Contributed nonfinancial assets did not have donor-imposed restrictions. Contributed nonfinancial assets were utilized for federal programs. BCFS HHS estimated the fair value of program supplies and facility rent and repairs on the basis of estimates of wholesale values that would be received for selling/renting similar supplies/facilities in the United States.

BCFS HHS also received donated services that do not require specific expertise but are nonetheless central to its operations. The estimated value of the services for the years ended August 31, 2025 and 2024, based on estimated dollar value of volunteer time, amounts to \$118,840 and \$66,678, respectively. In accordance with GAAP, the value of these services is not reflected in the financial statements.

**Note 6. Leases**

***Accounting Policies***

BCFS HHS determines if an arrangement is a lease or contains a lease at inception. Leases result in the recognition of right-of-use (ROU) assets and lease liabilities on the statements of financial position. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. BCFS HHS determines lease classification as operating or finance at the lease commencement date.

BCFS HHS combines lease and nonlease components, such as common area and other maintenance costs, and accounts for them as a single lease component in calculating the ROU assets and lease liabilities for its office buildings and employee vehicles.

At lease commencement, the lease liability is measured at the present value of the lease payments over the lease term. The ROU asset equals the lease liability adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. BCFS HHS has made a policy election to use a risk-free rate (the rate of a zero-coupon U.S. Treasury instrument) for the initial and subsequent measurement of all lease liabilities. The risk-free rate is determined using a period comparable with the lease term.

The lease term may include options to extend or to terminate the lease that the BCFS HHS is reasonably certain to exercise. Lease expense is generally recognized on a straight-line basis over the lease term.

**BCFS Health and Human Services**  
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**August 31, 2025 and 2024**

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BCFS HHS has elected not to record leases with an initial term of 12 months or less on the accompanying statements of financial position. Lease expense on such leases is recognized on a straight-line basis over the lease term.

***Nature of Leases***

BCFS HHS has entered into the following lease arrangements:

***Operating Leases***

BCFS HHS has leases for building space and vehicles that expire in various years through 2027. These leases generally contain renewal options for periods ranging from one to five years and require BCFS HHS to pay all executory costs (property taxes, maintenance, and insurance). Termination of the leases is generally prohibited unless there is a violation under the lease agreement or early termination clause related to loss of funding from governmental entity.

***Short-Term Leases***

BCFS HHS leases real estate, equipment, and vehicles to carry out programs. The expected lease terms are less than 12 months or include contingency clauses that could be less than 12 months.

***All Leases***

BCFS HHS has related-party leases (See Note 9). BCFS HHS' lease agreements do not contain any material residual value guarantees or material restrictive covenants.

***Quantitative Disclosures***

The lease cost and other required information for the years ended August 31:

	<u>2025</u>	<u>2024</u>
Lease cost		
Operating lease cost	\$ 5,810	\$ 21,985
Short-term lease cost	955,083	922,988
Variable lease cost	<u>41,658</u>	<u>59,633</u>
Total lease cost	<u>\$ 1,002,551</u>	<u>\$ 1,004,606</u>
Other information		
Weighted-average remaining lease term		
Operating leases	1.9 years	1.78 years
Weighted-average discount rate		
Operating leases	3.80%	3.51%

**BCFS Health and Human Services**  
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Future minimum lease payments and reconciliation to the accompanying statements of financial position are as follows at August 31, 2025:

2026	\$ 6,556
2027	<u>6,753</u>
Total future undiscounted lease payments	13,309
Less imputed interest	<u>(425)</u>
Lease liabilities	<u>\$ 12,884</u>
Lease liabilities – current	\$ 6,252
Lease liabilities – long-term	<u>6,632</u>
Total lease liabilities	<u>\$ 12,884</u>

**Note 7. Net Assets**

***Net Assets With Donor Restrictions***

Net assets with donor restrictions are restricted for the following purposes at August 31:

	<u>2025</u>	<u>2024</u>
Subject to expenditure for specified purpose		
Community programs	\$ 599,897	\$ 251,278
Human trafficking interdiction	<u>83,632</u>	<u>66,631</u>
	<u>\$ 683,529</u>	<u>\$ 317,909</u>

***Net Assets Released From Restrictions***

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors.

	<u>2025</u>	<u>2024</u>
Satisfaction of purpose restrictions		
Community programs	\$ 371,192	\$ 109,736
Human trafficking interdiction	47,935	20,013
Special needs community	<u>97,873</u>	<u>143,479</u>
	<u>\$ 517,000</u>	<u>\$ 273,228</u>

## **Note 8. Defined Contribution Plan**

BCFS HHS participates in a defined contribution plan administered by GuideStone Financial Resources of the Southern Baptist Convention. All personnel who have been employed by BCFS HHS full time for two years are eligible to participate in the plan. BCFS HHS contributes from 5.25% to 15% each participating employee's salary based upon length of service with BCFS HHS. Employees are allowed to contribute to the plan, but their contributions are limited to amounts allowed by the IRC. Contribution expense is recognized when incurred and was \$291,676 and \$325,722 in 2025 and 2024, respectively.

In fiscal year 2012, BCFS HHS established a 457(b) defined contribution plan for certain key employees, which is also administered by GuideStone Financial Resources of the Southern Baptist Convention. BCFS HHS contributes from 5.25% to 15% of the key employee's salary based upon length of service with BCFS HHS. Certain key employees are allowed to contribute to the plan, but their contributions are limited to amounts allowed by the IRC. Contribution expense is recognized when incurred and was \$ 0 and \$13,931 for the years ended August 31, 2025 and 2024, respectively.

## **Note 9. Related-Party Transactions**

At August 31, 2025 and 2024, advances due to FirstDay Foundation and its affiliated entities of \$1,424,267 and \$3,551, respectively, represent monies that have been advanced to BCFS HHS for operational purposes. These advances do not bear interest and do not have specified repayment terms and, therefore, have been classified as current in the accompanying financial statements.

During the years ended August 31, 2025 and 2024, FirstDay Foundation contributed \$1,642,868 and \$2,460,839, respectively, to BCFS HHS to fund administrative, program, and division operational expenses necessary to maintain or expand divisions or programs.

FirstDay Foundation leases office space and utilities to BCFS HHS for its various programs. During the years ended August 31, 2025 and 2024, BCFS HHS paid rent and utilities under its annual lease agreements to FirstDay Foundation of \$111,285 and \$124,716, respectively.

FirstDay Foundation also performs administrative services for BCFS HHS. Indirect expenses or overhead are charged to most programs through either a rate negotiated with and approved by the Department of Health and Human Services – Division of Cost Allocation or a rate determined and approved by management. A proposal is submitted annually to the Division of Cost Allocation. The indirect rate represents the ratio between the total indirect costs and benefiting direct costs. Total indirect overhead allocated for the years ended August 31, 2025 and 2024 was \$2,130,845 and \$1,829,339, respectively.

During the years ended August 31, 2025 and 2024, BCFS HHS received legal services from a law firm whose shareholder is a board member.

During the year ended August 31, 2023, BCFS HHS received a \$6.2 million noninterest-bearing working capital loan from FirstDay Foundation. The outstanding principal balance of the loan is due August 31, 2028.

**Note 10. Revenue From Contracts With Customers**

***Program Revenue***

Performance obligations are determined based on the nature of the goods and services provided by BCFS HHS in accordance with the contract. Revenue for performance obligations satisfied over time is recognized ratably over the period based on time elapsed. BCFS HHS believes this method provides a good faith depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation.

***Transaction Price and Recognition***

BCFS HHS determines the transaction price based on standard charges for goods and services provided based on contracted prices.

***Accounting Policies and Practical Expedients Elected***

BCFS HHS has elected to apply the portfolio approach to the contracts evaluated under Accounting Standards Codification Topic 606. A portfolio approach is permitted if it is reasonably expected that the approach's impact on the financial statements will not be materially different from the impact of applying the revenue standard on an individual contract basis.

In order to use the portfolio approach, an entity must reasonably expect that the accounting result will not be materially different from the result of applying the standard to the individual contracts.

BCFS HHS elected to use the right to invoice practical expedient. This practical expedient allows BCFS HHS to recognize revenue in the amount of consideration to which BCFS HHS has the right to invoice when the amount that BCFS HHS has the right to invoice corresponds directly to the value transferred to the customer.

***Contract Balances***

The following table provides information about BCFS HHS' receivables from contracts with customers:

	<u>2025</u>	<u>2024</u>
Accounts receivable, beginning of year	\$ 428,094	\$ 852,026
Accounts receivable, end of year	\$ 569,977	\$ 428,094

***Disaggregation of Revenue***

The following table presents the revenues from contracts with customers disaggregated by program for the years ended August 31:

	<u>2025</u>	<u>2024</u>
Residential services	\$ -	\$ 1,890,362
Emergency management services	217,897	379,104
Community programs	2,919,578	2,959,790
Other income	1,089,436	9,330
	<u>\$ 4,226,911</u>	<u>\$ 5,238,586</u>

**BCFS Health and Human Services**  
**Notes to Financial Statements**  
**August 31, 2025 and 2024**

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**Note 11. Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, comprise the following within one year of August 31:

	<u>2025</u>	<u>2024</u>
Financial assets at year-end		
Cash	\$ 15,755,442	\$ 17,218,673
Program receivables, net of allowance	4,347,793	3,833,464
Contribution and grants receivable	11,254	12,193
Due from related party	-	213,750
	<u>20,114,489</u>	<u>21,278,080</u>
Total financial assets	20,114,489	21,278,080
Less donor-imposed restrictions	<u>(683,529)</u>	<u>(317,909)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 19,430,960</u>	<u>\$ 20,960,171</u>

As part of BCFS HHS' liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. BCFS HHS' cash flows can have seasonal variations attributable to grant and contract reimbursements from federal and state agencies. To manage liquidity, BCFS HHS operates within a prudent range of financial soundness, evaluates near-term cash requirements on an ongoing basis, and may adjust operating activity as needed to maintain sufficient liquidity.

**Note 12. Commitments and Contingencies**

BCFS HHS 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 BCFS HHS has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable may be impaired. In the opinion of BCFS HHS, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants as of August 31, 2025 and 2024. BCFS HHS has accrued approximately \$4.1 million as of August 31, 2025 and 2024 related to costs claimed for a federal grant in previous years that are now in dispute with a federal agency and are recorded within accounts payable on the accompanying consolidated statements of financial position. BCFS HHS does not agree with the federal agency's initial findings and will continue to appeal the agency's findings. During 2025, BCFS HHS accrued approximately \$850,000 related to other costs claimed for a federal grant during the year as a result of findings from a monitoring visit and is recorded within accrued liabilities in the consolidated statements of financial position. BCFS HHS is working with the agency to correct the disputed cost.

### **Note 13. Significant Concentrations**

GAAP requires disclosure of current vulnerabilities due to certain concentrations. Those matters include the following:

#### ***Revenues***

BCFS HHS is reimbursed for human trafficking interdiction, emergency management, and community services either through cost reimbursement or on a fee for service basis. A substantial part of BCFS HHS' revenues is derived from federal and state contracts. BCFS HHS' management cannot predict the continued level of funding to be received from these contracts in future years. Therefore, the risk exists that the level of support may be reduced if state and federal funds available for such programs are reduced which may, in turn, significantly impact BCFS HHS' ability to continue providing these services. For the year ended August 31, 2025 and 2024, one individual contract accounted for approximately 18% of total revenue.

#### ***Accounts Receivable***

BCFS HHS' accounts receivable are primarily due from various federal, state, and local agencies including the U.S. Department of Health and Human Services, Texas Office of the Governor, Texas Department of Family Protective Services, and the Texas Workforce Commission, among others. Because of the nature of these institutions, they are not considered a significant credit risk to BCFS HHS.

### **Note 14. Subsequent Events**

Subsequent events have been evaluated through January 30, 2026, which is the date the financial statements were available to be issued.

## ***Other Information***

**BCFS Health and Human Services**  
**Statement of Activities Without Donor Restrictions by Division (Unaudited)**  
**Year Ended August 31, 2025**

	<b>Human Trafficking Interdiction</b>	<b>Emergency Management Services</b>	<b>Community Services</b>	<b>Special Needs Community</b>	<b>Total Program Services</b>	<b>General and Administrative</b>	<b>Fundraising</b>	<b>Total</b>
<b>Revenues</b>								
<b>Program Revenues</b>	\$ 9,778,190	\$ 217,897	\$ 15,144,191	\$ -	\$ 25,140,278	\$ -	\$ -	\$ 25,140,278
<b>Contributions and Support Revenues</b>								
Contributions and bequests	-	-	1,287	-	1,287	8,302	-	9,589
Contribution from related party	-	-	155,873	-	155,873	1,416,995	70,000	1,642,868
In-kind contributions	1,715,836	-	147,534	-	1,863,370	-	-	1,863,370
(Loss) Gain on sale of assets	-	-	(179,214)	-	(179,214)	57,915	-	(121,299)
Other income	-	1	1,645	-	1,646	1,087,790	-	1,089,436
Net assets released – program restrictions satisfied	5,500	-	366,746	97,873	470,119	46,881	-	517,000
<b>Total Contributions and Support Revenues</b>	<b>1,721,336</b>	<b>1</b>	<b>493,871</b>	<b>97,873</b>	<b>2,313,081</b>	<b>2,617,883</b>	<b>70,000</b>	<b>5,000,964</b>
<b>Total Revenues</b>	<b>11,499,526</b>	<b>217,898</b>	<b>15,638,062</b>	<b>97,873</b>	<b>27,453,359</b>	<b>2,617,883</b>	<b>70,000</b>	<b>30,141,242</b>
<b>Expenses</b>								
Salaries and wages	6,717,032	182,648	7,127,719	-	14,027,399	1,369,201	-	15,396,600
Employee benefits and payroll taxes	1,427,376	29,764	1,647,280	-	3,104,420	206,195	-	3,310,615
Contract labor	8,579	-	205,018	-	213,597	28,477	-	242,074
Scholarship and family assistance	-	-	1,933,627	2,254	1,935,881	8,506	-	1,944,387
Food expense	80,549	-	2,755	-	83,304	-	-	83,304
Program supplies	600,373	1,830	920,415	2,947	1,525,565	135,275	161	1,661,001
Meetings and training	98,887	-	178,077	-	276,964	80,060	-	357,024
Special events and appeals	-	-	186,025	-	186,025	-	25,269	211,294
Transportation and travel	454,187	14,831	508,179	49,079	1,026,276	81,191	-	1,107,467
Building, vehicle, and equipment leases	105,463	230	826,223	-	931,916	70,635	-	1,002,551
Telephone and utilities	131,108	3,519	276,958	-	411,585	28,114	72	439,771
Equipment and building maintenance	18,721	-	207,758	-	226,479	162,525	-	389,004
Insurance	21,983	44	53,908	-	75,935	30,103	-	106,038
Professional fees	15,166	-	4,955	-	20,121	379,403	-	399,524
Contributed goods and facilities	1,715,835	-	147,535	-	1,863,370	-	-	1,863,370
Bad debt expense	428	-	5,505	-	5,933	235	-	6,168
Indirect overhead	-	-	-	-	-	2,130,845	-	2,130,845
Other expenses	28,253	224	315,810	209	344,496	118,609	2,259	465,364
Depreciation and amortization	16,403	-	21,493	-	37,896	173,807	-	211,703
<b>Total Expenses</b>	<b>11,440,343</b>	<b>233,090</b>	<b>14,569,240</b>	<b>54,489</b>	<b>26,297,162</b>	<b>5,003,181</b>	<b>27,761</b>	<b>31,328,104</b>
<b>Increase (Decrease) in Net Assets</b>	<b>\$ 59,183</b>	<b>\$ (15,192)</b>	<b>\$ 1,068,822</b>	<b>\$ 43,384</b>	<b>\$ 1,156,197</b>	<b>\$ (2,385,298)</b>	<b>\$ 42,239</b>	<b>\$ (1,186,862)</b>

***Supplementary Information***

**BCFS Health and Human Services  
Schedule of Expenditures of Federal Awards  
Year Ended August 31, 2025**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Grant Number/Federal Award ID Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<b>U.S. Department of Health and Human Services</b>				
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	90ZD0022		\$ 1,354,326
Transitional Living for Homeless Youth	93.550	90CX7380		204,770
Healthy Start Initiative – Eliminating Racial/Ethnic Disparities	93.926	H49MC27813		1,008,493
Rural Health Care Services Outreach Grant Program	93.912	D04RH55069		8,129
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2402TXRCMA		82,250
<b>Pass-Through Texas Department of Family and Protective Services</b>				
<b>Community-Based Child Abuse Prevention Grants</b>				
DFPS Family and Youth Success – Family Resource Center (HHSC)	93.590	2302TXBCAP	HHS001198800022	184,732
DFPS PEI Healthy Outcomes through Prevention & Early Support Programs (HOPES)	93.590	21CBCAPA	HHS000332600010	300,000
<b>Total Community-Based Child Abuse Prevention Grants</b>				<b>484,732</b>
<b>Every Student Succeeds Act/Preschool Development Grants</b>				
DFPS PEI Healthy Outcomes through Prevention & Early Support Programs (HOPES) (ESCB)	93.434	24FSSPDG	HHS000332600010	266,666
DFPS PEI Healthy Outcomes through Prevention & Early Support Programs (HOPES) (ESCB)	93.434	24FSSPDG	HHS000855300002	200,000
DFPS PEI Texas Home Visiting Program (ECSB)	93.434	24FSSPDG	HHS001105400021	360,000
<b>Total Every Student Succeeds Act/Preschool Development Grants</b>				<b>826,666</b>
<b>MaryLee Allen Promoting Safe and Stable Families Program</b>				
Family and Youth Success (FAYS)	93.556	2401TXFPSS	HHS001198800022	1,578,669
<b>Maternal, Infant, and Early Childhood Home Visiting Grants</b>				
DFPS PEI Texas Home Visiting Program (MIECHV)	93.870	23MIECHV	HHS001105400021	435,837
DFPS PEI Texas Home Visiting Program (MIECHV)	93.870	X1046894, X1050331	HHS001340600008	502,075
DFPS PEI Texas Home Visiting Program (MIECHV)	93.870	X1046894, X1050331	HHS001340600012	373,705
<b>Total Maternal, Infant, and Early Childhood Home Visiting Grants</b>				<b>1,311,617</b>
<b>Total Pass-Through Texas Department of Family and Protective Services</b>				<b>4,201,684</b>

**BCFS Health and Human Services  
Schedule of Expenditures of Federal Awards  
Year Ended August 31, 2025**

**(Continued)**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Grant Number/Federal Award ID Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Pass-Through Texas Workforce Commission				
Temporary Assistance for Needy Families Foster Youth Project	93.558		2024TAN001	\$ 10,066
Temporary Assistance for Needy Families Foster Youth Project	93.558		2024TAN002	9,616
Temporary Assistance for Needy Families Foster Youth Project	93.558		0924TAN001	20,670
Temporary Assistance for Needy Families Foster Youth Project	93.558		2224TAN001	8,077
Temporary Assistance for Needy Families Foster Youth Project	93.558		0824TAN001	9,514
Temporary Assistance for Needy Families Foster Youth Project	93.558		2324TAN001	12,167
Temporary Assistance for Needy Families Foster Youth Project	93.558		2424TAN001	12,372
Temporary Assistance for Needy Families Foster Youth Project	93.558		2025TAN001	115,239
Temporary Assistance for Needy Families Foster Youth Project	93.558		2025TAN002	133,579
Temporary Assistance for Needy Families Foster Youth Project	93.558		0925TAN001	128,374
Temporary Assistance for Needy Families Foster Youth Project	93.558		2225TAN001	137,694
Temporary Assistance for Needy Families Foster Youth Project	93.558		0825TAN001	133,994
Temporary Assistance for Needy Families Foster Youth Project	93.558		2325TAN001	137,994
Temporary Assistance for Needy Families Foster Youth Project	93.558		2425TAN001	126,873
<b>Total Pass-Through Texas Workforce Commission</b>				<b>996,229</b>
Pass-Through Texas Department of Health and Human Services Commission HHSC Family Violence Prevention Services Act (FVPSA)	93.671	21TXFVC6	HHS001108000010	274,904
<b>Total U.S. Department of Health and Human Services</b>				<b>8,130,785</b>
<b>U.S. Department of Justice</b>				
Juvenile Mentoring Program: Youth Averted from Delinquency Mentoring	16.726	15PJDP-23-GG-03532-MENT		13,112
Juvenile Mentoring Program: Youth Averted from Delinquency Mentoring	16.726	15PJDP-23-GG-03532-MENT		134,401
<b>Total Juvenile Mentoring Programs</b>				<b>147,513</b>
Services for Trafficking Victims	16.320	2020-VT-BX-K029		86,859
Pass-Through Texas Office of the Governor				
Crime Victim Assistance				
Common Thread – Texas	16.575	3853405	15POVC-22-GG-00807-ASSI	798,656
Common Thread – Texas (See Note 6)	16.575	3853406	15POVC-23-GG-00468-ASSI	6,193,149
Peers Achieving Success Together (PAST)	16.575	2876107	15POVC-22-GG-00807-ASSI	21,150
Peers Achieving Success Together (PAST)	16.575	2876108	15POVC-23-GG-00468-ASSI	231,016
Resiliency Through Healing	16.575	3295206	15POVC-22-GG-00807-ASSI	27,532
Resiliency Through Healing	16.575	3295207	15POVC-23-GG-00468-ASSI	281,728
<b>Total Crime Victim Assistance</b>				<b>7,553,231</b>
<b>Total Pass-Through Texas Office of the Governor</b>				<b>7,553,231</b>
<b>Total U.S. Department of Justice</b>				<b>7,787,603</b>
<b>Total Expenditures of Federal Awards</b>				<b>\$ 15,918,388</b>

*The accompanying notes are an integral part of this Schedule.*

**BCFS Health and Human Services  
Schedule of Expenditures of State Awards  
Year Ended August 31, 2025**

Grantor/Program Title	Grant Number	Total State Expenditures
<b>State of Texas</b>		
Texas Department of Family & Protective Services Community Youth Development Program	HHS000841700010	\$ 402,109
Healthy Outcomes through Prevention & Early Support Program (HOPES)	HHS000332600010	1,449,942
Healthy Outcomes through Prevention & Early Support Program (HOPES II)	HHS000855300002	728,735
		<u>2,178,677</u>
Community Based Child Abuse Prevention Grants – Home Visiting (SafeCare)	HHS001338500005	401,139
Community-Based Child Abuse Prevention Grants – Family Resource Center	HHS001338500006	333,089
		<u>734,228</u>
Total Texas Department of Family & Protective Services		<u>3,315,014</u>
Texas Office of the Governor Building Bridges Against Trafficking (BBAT)	2024-SF-ST-0015	822,300
Youth Averted from Delinquency (YAD)	2023-SF-ST-0015	68,973
		<u>891,273</u>
Total Texas Office of the Governor		<u>891,273</u>
<b>Total State of Texas Awards</b>		<u>4,206,287</u>
<b>State of Louisiana</b>		
Louisiana Department of Children and Family Services Human Trafficking, Act 662 of the 2022 Regular Session of the Louisiana Legislature	2000730935/1000287690	2,726,479
<b>Total State of Louisiana Awards</b>		<u>2,726,479</u>
<b>Total Expenditures of State Awards</b>		<u>\$ 6,932,766</u>

**BCFS Health and Human Services  
Notes to Schedules of Expenditures of Federal and State Awards  
Year Ended August 31, 2025**

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**Note 1. Basis of Presentation**

The accompanying schedules of expenditures of federal and state awards (Schedules) include the federal and state award activity of BCFS HHS under programs of the federal and state governments for the year ended August 31, 2025. The accompanying notes are an integral part of these Schedules. The information in these Schedules 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), the *Texas Grant Management Standards* (TxGMS), and *Louisiana Legislative Auditor* (LLA). Because the Schedules present only a selected portion of the operations of BCFS HHS, they are not intended to, and do not, present the financial position, changes in net assets, or cash flows of BCFS HHS.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or the cost principles contained in TxGMS, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedules, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3. Indirect Cost Rate**

BCFS HHS has elected to use the de minimis indirect cost rate allowed under the Uniform Guidance and TxGMS.

**Note 4. Subrecipients**

Of the federal and state expenditures presented in the Schedules, BCFS HHS provided no federal or state awards to subrecipients.

**Note 5. Federal and State Loan Programs**

BCFS HHS did not have any federal or state loan programs during the year ended August 31, 2025.

**Note 6. Questioned Costs**

The Crime Victim Assistance Program (AL 16.575) includes questioned costs of \$852,982 related to the Texas Office of the Governor's monitoring review of the Common Thread – Texas award.

## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards***

### **Independent Auditor's Report**

Board of Directors  
BCFS Health and Human Services  
San Antonio, Texas

We have audited, 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 (*Government Auditing Standards*), the financial statements of BCFS Health and Human Services (BCFS HHS), which comprise BCFS HHS' statement of financial position as of August 31, 2025 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 January 30, 2026.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered BCFS HHS' 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 the BCFS HHS' internal control. Accordingly, we do not express an opinion on the effectiveness of the BCFS HHS' 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 BCFS HHS' 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 or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether BCFS HHS' 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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2025-001.

## **BCFS HHS Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on BCFS HHS' response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. BCFS HHS' response was not subjected to the other auditing procedures applied in the audit of the consolidated 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 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 BCFS HHS' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Forvis Mazars, LLP**

**San Antonio, Texas  
January 30, 2026**

## **Report on Compliance for Each Major Federal and State Program and Report on Internal Control Over Compliance**

### **Independent Auditor's Report**

Board of Directors  
BCFS Health and Human Services  
San Antonio, Texas

#### **Report on Compliance for Each Major Federal and State Program**

##### ***Qualified and Unmodified Opinions***

We have audited BCFS Health and Human Services' (BCFS HHS) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and *Texas Grants Management Standards* (TxGMS) that could have a direct and material effect on each of BCFS HHS' major federal and state programs for the year ended August 31, 2025. BCFS HHS' major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

##### ***Qualified Opinion on the Crime Victim Assistance Program***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, BCFS HHS complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Crime Victim Assistance Program for the year ended August 31, 2025.

##### ***Unmodified Opinion on the Other Major Federal and State Programs***

In our opinion, BCFS HHS complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended August 31, 2025.

##### ***Basis for Qualified and Unmodified Opinions***

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*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards* (Uniform Guidance), and TxGMS. Our responsibilities under those standards, the Uniform Guidance, and TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of BCFS HHS 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 and state program. Our audit does not provide a legal determination of BCFS HHS' compliance with the compliance requirements referred to above.

### ***Matter Giving Rise to Qualified Opinion on the Crime Victim Assistance Program***

As described in the accompanying schedule of findings and questioned costs, BCFS HHS did not comply with requirements regarding Assistance Listing No. 16.575: Crime Victim Assistance as described in finding number 2025-002 for Matching.

Compliance with such requirements is necessary, in our opinion, for BCFS HHS to comply with the requirements applicable to that program.

### ***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 BCFS HHS' federal and state 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 BCFS HHS' 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*, the Uniform Guidance, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than 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 BCFS HHS' compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS, 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 BCFS HHS' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of BCFS HHS' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and TxGMS, but not for the purpose of expressing an opinion on the effectiveness of BCFS HHS' 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.

## Other Matter

*Government Auditing Standards* requires the auditor to perform limited procedures on BCFS HHS' response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. BCFS HHS' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. BCFS HHS is responsible for preparing a corrective action plan to address the audit finding included in our auditor's report. BCFS HHS' corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

## 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 material weaknesses.

*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 or state 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 or state program will not be prevented, or detected and corrected, on a timely basis. We considered the deficiency in internal control over compliance described in the accompany schedule of findings and questioned costs as item 2025-002 to be a material weakness.

*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 or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our 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 BCFS HHS' response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. BCFS HHS' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. BCFS HHS is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. BCFS HHS' corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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

**Forvis Mazars, LLP**

San Antonio, Texas  
January 30, 2026

**BCFS Health and Human Services  
 Schedule of Findings and Questioned Costs  
 Year Ended August 31, 2025**

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**Section I – Summary of Auditor’s Results**

**Financial Statements**

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

- Unmodified       Qualified       Adverse       Disclaimer

2. Internal control over financial reporting:

- Material weakness(es) identified?       Yes       No  
 Significant deficiency(ies) identified?       Yes       None reported

3. Noncompliance material to the financial statements noted?       Yes       No

**Federal Awards**

4. Internal control over major federal programs:

- Material weakness(es) identified?       Yes       No  
 Significant deficiency(ies) identified?       Yes       None reported

5. Type of auditor’s report issued on compliance for major federal programs:

- Unmodified – Maternal, Infant, and Early Childhood Home Visiting Grants  
 Qualified – Crime Victim Assistance       Adverse       Disclaimer

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?       Yes       No

7. Identification of major federal programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.870	Maternal, Infant, and Early Childhood Home Visiting Grants
16.575	Crime Victim Assistance

8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.

9. Auditee qualified as a low-risk auditee?       Yes       No

**State Awards**

10. Internal control over major state programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

11. Type of auditor’s report issued on compliance for major state programs:

- Unmodified  Qualified  Adverse  Disclaimer

12. Any audit findings disclosed that are required to be reported by the Texas Grant Management Standards?  Yes  No

13. Identification of major state programs:

**Name of State Program**

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Healthy Outcomes through Prevention & Early Support Program (HOPES)  
 Building Bridges Against Trafficking (BBAT)

14. Dollar threshold used to distinguish between Type A and Type B programs as defined by the state of Texas Grant Management Standards: \$750,000.

**Section II – Financial Statement Findings**

Reference Number	Finding
2025-001	Texas Office of the Governor quality control monitoring visit disclosed a material instance of noncompliance. See finding 2025-002 for further detail.

Section III – Financial Award Findings and Questioned Costs

Reference Number	Finding
2005-002	<p>U.S. Department of Justice/Passed-Through Texas Office of the Governor            Crime Victim Assistance            Federal Assistance Listing Number: 16.575 – Common Thread - Texas            Award Number: 3853406            Award Year: September 1, 2024 – October 31, 2025</p> <p><b>Criteria or Specific Requirement:</b> Matching – Under 2 CFR § 200.306, cost sharing/matching must be allowable, verifiable, properly valued, within the period of performance, and adequately documented. 2 CFR § 200.302 requires accurate, current, complete financial records. 2 CFR § 200.430 requires records that support compensation and time worked. Texas Office of the Governor's (OOG) program guidance further requires set rates, timekeeping, and preconditions when employee on-call is used as in-kind (not the same or similar duties; voluntary participation).</p> <p><b>Condition:</b> BCFS HHS did not comply with matching requirements. Reported match included (1) unpaid employee on-call hours without required timekeeping and (2) over-valued volunteer/intern hours, including some ineligible activities. Subsequent discussions with OOG indicate approximately \$850,000 of match is unallowable and will require correction through repayments and/or budget reductions.</p> <p><b>Cause:</b> The prior program executive director deviated from using the in-kind match plan that had been previously approved by the public safety officer (PSO) – utilizing exempt personnel; taking “on-call” (answering phones) after hours, performing duties different from their normal work duties, could be considered as volunteer hours and count towards in-kind match. During 2022 (COVID-19 pandemic), PSO waived match requirements, the program executive director hired overnight on-call workers, believed to be due to increase in call volume. Following the pandemic, the PSO discontinued the match waiver in October 2024. The program executive director failed to reassign the on-call workers, resulting in a compromise of the in-kind match plan. BCFS HHS’ documentation and valuation practices in place during the period were not fully aligned with the specific documentation, rate-setting, and classification requirements outlined in Office of the Governor’s (OOG) monitoring guidance.</p> <p><b>Effect or Potential Effect:</b> Reported match was overstated, requiring budget and reporting corrections in the E-grants system, and may result in repayment or additional local match to cure the deficit.</p> <p><b>Questioned Costs:</b> \$853,982. Calculated from OOG’s identification of disallowed/questioned match related to on-call, volunteer, and intern match; and BCFS HHS’ internal calculation of anticipated corrections, including indirect cost adjustments and the expected reclassification of mileage and training amounts.</p> <p><b>Context:</b> Match claimed on FSRs for period 10/1/2024–8/31/2025 under Grant 3853406; OOG review covered 10/1/2024–2/28/2025 with extrapolation through August for cash match.</p> <p><b>Repeat Finding:</b> None.</p>

Reference Number	Finding
	<p><b>Recommendation:</b> We recommend BCFS HHS 1) Implement a board-approved on-call policy that complies with OOG and Uniform Guidance; 2) Re-value all in-kind hours using approved rates; 3) Remove or reclassify any unallowable match; 4) Obtain pass-through approval for unrecovered indirect used as match; and 5) Strengthen internal controls over timekeeping, valuation, and reporting.</p> <p><b>Views of Responsible Officials and Corrective Action:</b> Management concurs with the finding and is working with the OOG on an approved remediation plan that includes application of unrecovered indirect, and reduction of other allowable costs to cure the match deficit. See further information on the corrective action plan provided by management.</p>

**Section IV – State Award Findings and Questioned Costs**

Reference Number	Finding
	No matters are reportable.

**BCFS Health and Human Services  
 Summary Schedule of Prior Audit Findings  
 Year Ended August 31, 2025**

Reference Number	Summary of Finding	Status
2024-001	<p>Healthy Marriage Promotion and Responsible Fatherhood Grants – 90ZD0022</p> <p>U.S. Department of Health and Human Services – Program Year 2024 AL: 93.086.</p> <p><b>Criteria or Specific Requirement:</b> Reporting – Awarded Applicants are required to submit Quarterly Federal Financial Reports and Quarterly Performance Reports.</p> <p><b>Condition:</b> BCFS HHS' controls did not ensure that required reports were submitted timely.</p> <p><b>Questioned Costs:</b> None.</p> <p><b>Effect:</b> Required reports were not submitted timely.</p> <p><b>Cause:</b> BCFS HHS did not have controls in place to monitor the submission deadlines for timely submission.</p>	Resolved

## **BCFS Health and Human Services**

*Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head*

For the Year Ended August 31, 2025

**Agency Head Name:** Louisiana Department of Children and Family Services

There were no compensation, benefits and other payments paid from September 1, 2024 to August 31, 2025 from public funds.