



Kids Are First Annual Report 2023-2024

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Mission

The Mission of Kids Are First, Inc. is devoted to children and families, through a consistent high-quality and individualized data-driven service approach, in collaboration with our vast network of comprehensive providers in all our service communities.

Vision

The Vision of Kids Are First Inc. is the transformation of communities, led by a dedicated and compassionate team, committed to the development and the empowerment of the future leaders in this country.



Purpose

Kids Are First, Inc. Head Start/Early Head Start is a program which serves preschool children whose families are low-income and eligible for the program. Operating six centers in the 3 counties, Kids Are First, Inc. serves children in Dimmit, Frio, and Maverick.

In 2023-2024, The Head Start (HS) and Early Head Start (EHS) Programs provided services to 466 Head Start children ages 3-5 years and 176 Early Head Start children, pregnant women, and their families. The Head Start and Early Head Start programs continue to deliver comprehensive services in education, health, nutrition, disabilities, mental health, and parent engagement to low-income children and their families. Kids Are First, Inc promotes school readiness by fostering children's social and cognitive development through participation in high-quality educational activities that offer meaningful opportunities for success.

Kids Are First, Inc. strongly supports the role of parents as the primary advocates and influencers in their children's lives. Our dedicated staff work in partnership with families to ensure they have access to the resources and support systems needed to strengthen their advocacy and engagement.

Agency's Governance

Board of Directors Members	Policy Council Executive Committee Members
President – Asalia Casares, ECE School Teacher Eagle Pass - Maverick County	President – Suzel Figueroa - Las Colonias
Vice President – Honorable Sonia Guerrero, Municipal Judge, Dimmit County	Vice President – Nikita Salazar – Pearsall
Secretary – Vacant	Secretary – Veronica Chavez – Las Colonias
Sergeant of Arms – Alfredo Padilla, ESQ, Private Law Practice - Dimmit County	Sergeant of Arms – Roxanna Garza -LBJ
Member At Large – Dora Garza, ECE School Teacher, Eagle Pass - Maverick County	
Policy Council Liaison – Suzel Figueroa, Las Colonias Center Committee President & President of the Policy Council Maverick County	

2023-2024 School Readiness: Data Analysis Report

Summary of Data Analysis

This report presents assessment data collected for 642 children enrolled in Kids Are First-176 in Early Head Start (EHS) and 466 in Head Start (HS). The charts included summarize the overall progress based on data gathered from three Teaching Strategies GOLD (TSG) checkpoint periods: Fall, Winter, and Spring.

The 38 Teaching Strategies GOLD® (TSG) objectives are used to assess and report on the children's skill levels

Kids Are First Annual Report 2023-2024

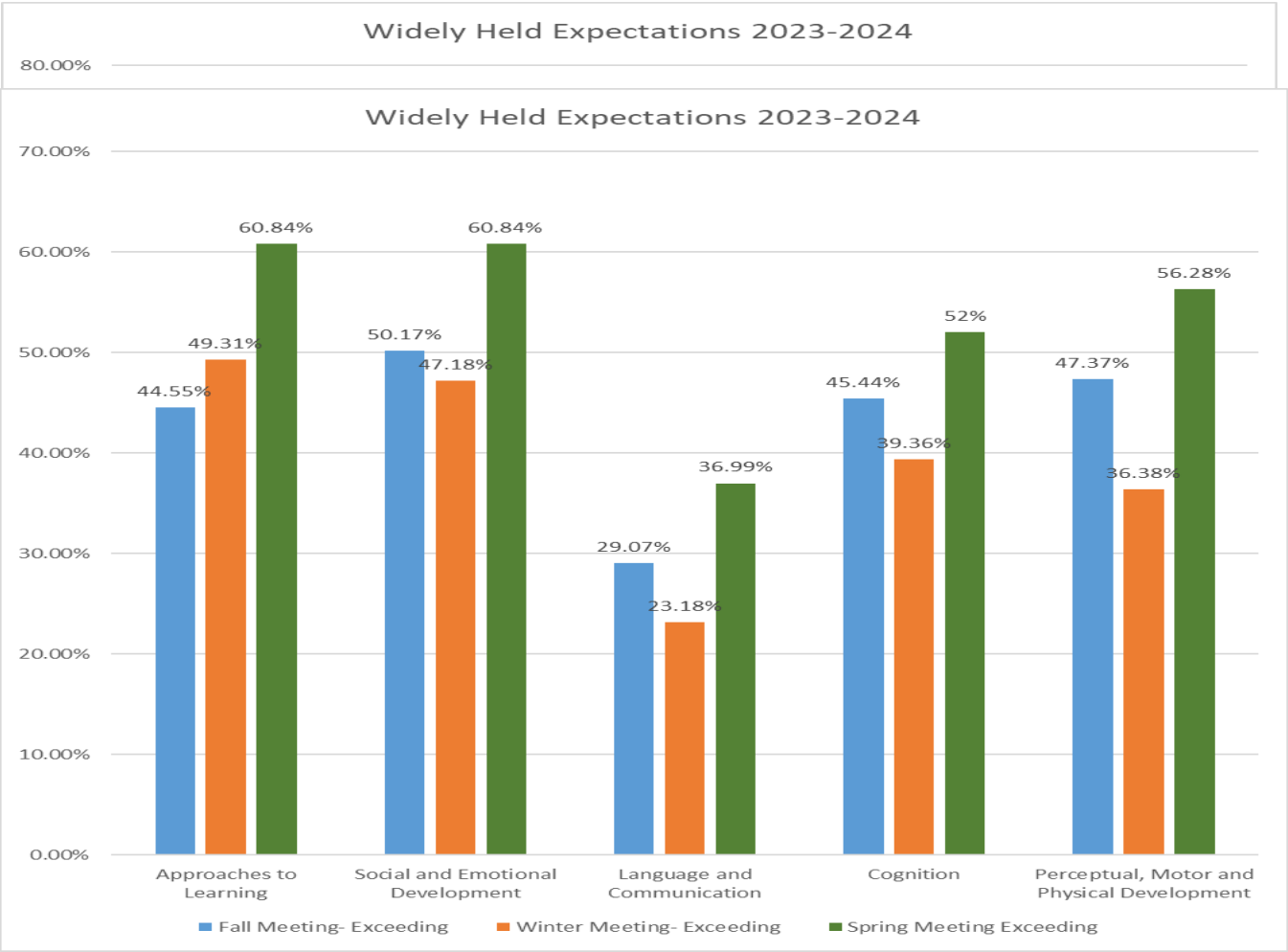
based on the selected criteria. Data was collected from the TSG Alignment Report for the Fall of 2023, Winter of 2024, and Spring of 2024 checkpoints.

Statement of Progress

The TSG reports present child outcomes from the Teaching Strategies checkpoint for all areas of development. The analyzed data includes outcome results for all three age groups: Early Head Start (Infants and Toddlers) and Head Start (Preschool). The Head Start data demonstrates the children’s progress from the Fall to the Spring Checkpoints.

Child Outcomes Assessment Data Analysis

Head Start



Teacher Child Interaction Analysis (Pre-K CLASS Observations)

Class Observation Summary

Fall Sites: Pearsall (20, Carrizo Springs (3), Rosita Valley (2), Seco Mines (4), Las Colonias (9), LBJ (5)
Fall Observers: Velma Leal, Early Childhood Education Coordinator, Martha L. Martinez, Disabilities/Mental Health Coordinator, Stephanie Barcena, Julie Rodriguez, Sarah Martinez, Veronica Juarez, and Marissa Chapa Mentor Coach Teachers, Mariarosa Vargas and Melissa Talamantes Center Directors
Fall Observation Dates: November 1-16, 2023
Spring Sites: Pearsall (3), Carrizo Springs (3), Rosita Valley (2), Seco Mines (4), Las Colonias (9), LBJ (5) Total Classrooms: 26

Spring Observers: Velma Leal, Early Childhood Education Coordinator, Martha L. Martinez, Disabilities/Mental Health Coordinator, Stephanie Barcena, Julie Rodriguez, Vanessa DeLeon, Veronica
Spring Observation Dates: March 5-19, 2024

The Classroom Assessment and Scoring System (CLASS) observation was conducted in 27 Pre-K classrooms. Teachers and children were observed over 2 cycles of 20 minutes. The observations occurred between 9:00 and 11:30. The classroom was observed in relation to the three CLASS domains of Emotional Support, Classroom Organization, and Instructional Support. This report provides the results by Domain and Dimensions. The CLASS rating scale is based on a low (1,2), medium (3,4,5), and high (6,7) range.

Domain Scores			
Fall Average Domain Scores:	Spring Average Domain Scores:	Competitive Thresholds:	Quality Thresholds:
Emotional Support: 5.81	Emotional Support: 6.07	Emotional Support: 5.0	Emotional Support: 6.0
Classroom Organization: 4.89	Classroom Organization: 5.05	Classroom Organization: 5.0	Classroom Organization: 6.0
Instructional Support: 3.49	Instructional Support: 3.57	Instructional Support: 2.3	Instructional Support: 3.0

Areas of Strength

Kids are First conducted two Pre-K CLASS observations for the year. One was conducted in November 2023 (Fall) and in March 2024 (Spring). The Classroom Organization domain had and improvement from the Fall observation to the Spring observation, meeting the competitive threshold for all three domains: Emotional Support, Classroom Organization and Instructional support during the Spring observations.

KAF Health and Wellness Initiatives

Comprehensive Health and Oral Health Services

As part of our commitment to whole-child development, KAF continues to prioritize the health and well-being of the children and families we serve. In alignment with the **Early Periodic Screening, Diagnostic, and Treatment (EPSDT)** schedule, our health services team provides consistent, high-quality medical and oral health support throughout the year.

Key accomplishments include:

- Ensuring all enrolled children received timely **well-child check-ups, immunizations, and developmental screenings**
- Expanding access to **vision, hearing, and dental services**, with follow-up care coordinated as needed
- Strengthening partnerships with local healthcare providers to support early identification and treatment of health concerns
- Maintaining high compliance with federal and state health requirements, reinforcing our commitment to quality and accountability

These efforts underscore our belief that **healthy children are better prepared to learn, grow, and thrive**—a cornerstone of our mission, dedicated and devoted to our children and families for lifelong success.

Empowering Families through Education and Support

Our dedicated Family Service Advocates (FSAs) play a crucial role in educating parents about the importance of disease-preventive vaccines and maintaining up-to-date health records for their children. FSAs engage families through personalized home visits, conferences, meetings, and regular follow-ups, including service notices and phone calls. They also follow up with parents on scheduled medical appointments and individual health plans, ensuring that each child's

health needs are fully addressed. This ongoing communication keeps parents well-informed and actively involved in maintaining their children's overall health.

Promoting Nutrition for a Healthy Lifestyle

At KAF, we recognize that good nutrition is crucial for a healthy and active lifestyle. We prioritize assisting pregnant individuals and children with the essential nutrients to maintain strong and thriving health. We emphasize that children with a balanced and nutritious diet are better prepared to focus, learn, and succeed in the classroom. Our program staff actively seek out available resources to promote healthy eating habits and provide families with valuable nutrition education and support.

Fostering Healthy Habits through Active Learning

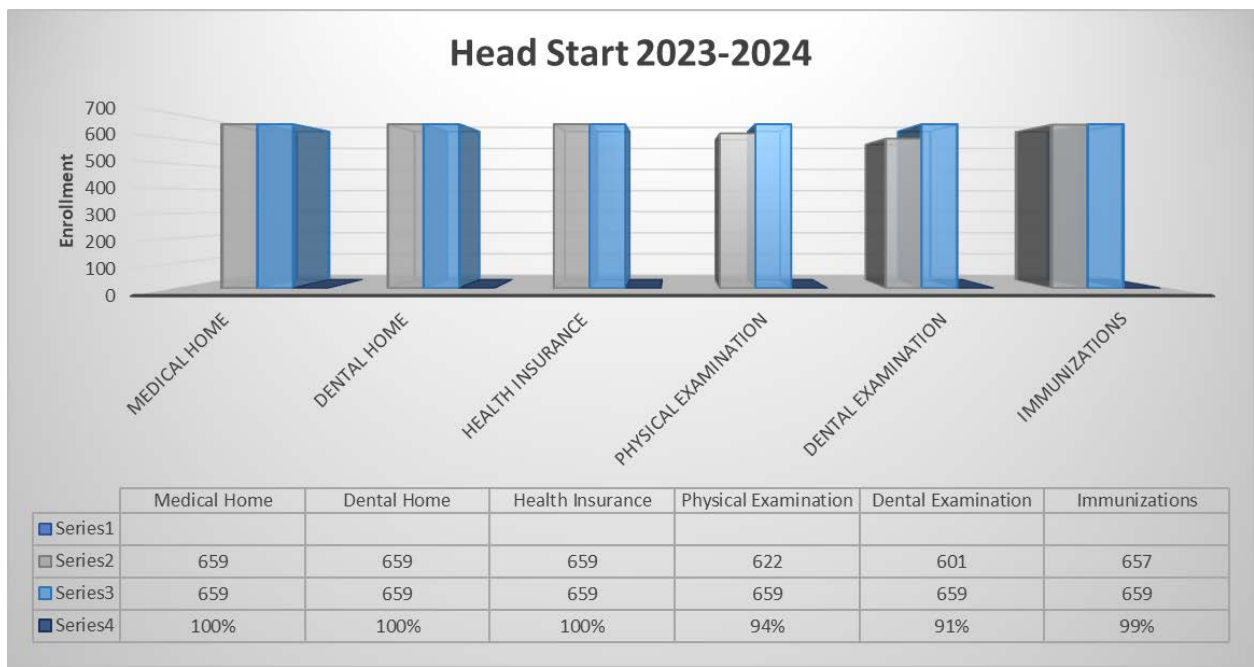
KAF proudly implements the "I AM MOVING, I AM LEARNING" curriculum—a dynamic initiative designed to promote healthy lifestyles among young children. This curriculum encourages physical activity and helps children establish positive health habits and routines, laying the groundwork for lifelong wellness.

Through engaging and interactive movement-based activities, the curriculum not only enhances physical fitness, but also supports cognitive development and emotional well-being. Children learn the importance of regular exercise, proper hygiene, and adequate rest, all of which contribute to their overall health and readiness to learn.

Health education is seamlessly integrated into daily routines, offering age-appropriate and culturally responsive lessons that reinforce the benefits of a healthy lifestyle. By instilling these habits early, KAF empowers children with the skills and knowledge needed to make informed, healthy choices throughout their lives.

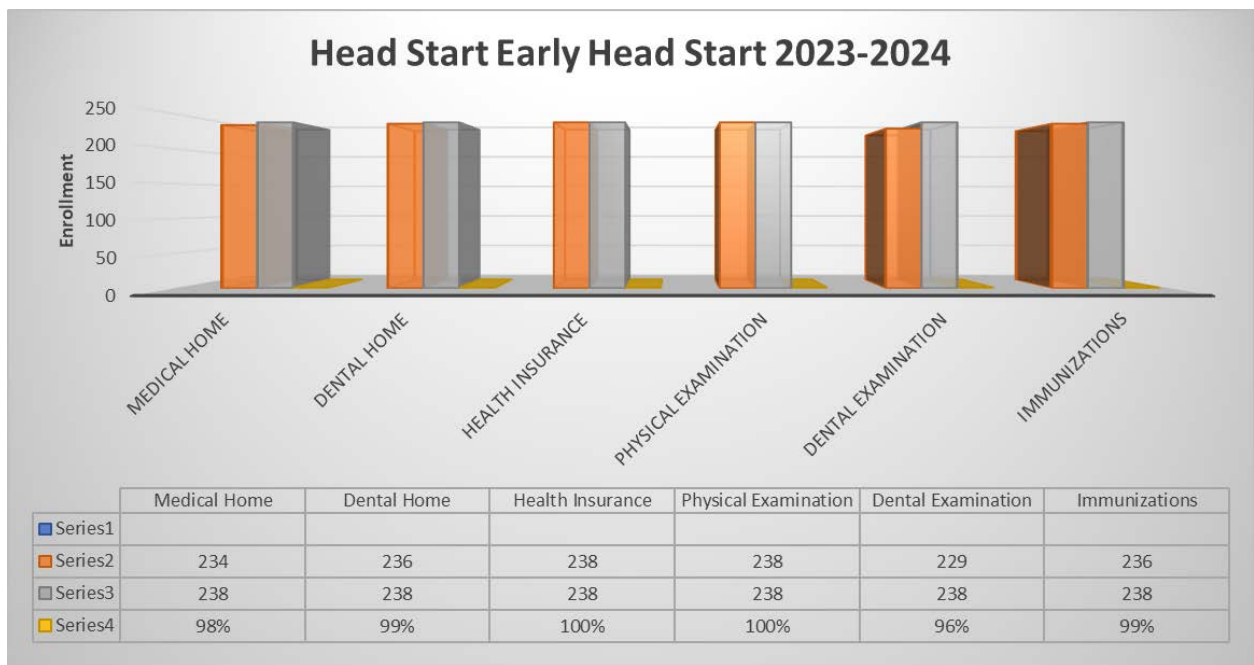


The Head Start chart below reflects the 2023-2024 data collected by the Program:



- 659 of 659 enrolled HS children (100%) have established medical home.
- 659 of 659 enrolled HS children (100%) have established a dental home.
- 659 of 659 enrolled HS children (100%) have health insurance.
- 622 of 659 enrolled HS children (94%) are current on a schedule of age-appropriate preventive and primary health care per Texas EPSDT for well-childcare.
- 601 of 659 enrolled HS children (91%) have a dental examination.
- 657 of 659 enrolled HS children (99%) have their immunizations, a healthcare professional has determined 99% to be up to date on all immunizations for their age, and a healthcare professional has determined 100% to have received all immunizations possible.

The Early Head Start chart below reflects the 2023 – 2024 data collected by the Program:



- 234 of 238 enrolled EHS children (98%) have established medical home.
- 236 of 238 enrolled EHS children (99%) have established a dental home.
- 238 of 238 enrolled EHS children (100%) have health insurance.
- 238 of 238 enrolled EHS children (100%) are up to date on a schedule of age-appropriate preventive and primary health care per Texas EPSDT for well-childcare.
- 229 of 238 enrolled EHS children (96%) have a dental examination or screening.
- 236 of 238 enrolled EHS children (99%) have their immunizations, a healthcare professional has determined 99% to be up to date on all immunizations for their age, and a healthcare professional has determined 100% to have received all immunizations possible.

Areas of Strengths Head Start

- 100% of the children have established medical/dental homes.
- 100% of the children have health insurance.
- 94% of the children are currently on age-appropriate preventive and primary health care schedules per Texas EPSDT for well-childcare.
- Areas for growth: Educate the families on the importance of keeping their children current with all EPSDT screenings and immunizations.
- Note: The percentage variations result from the children who have left the program.

Areas of Strengths Early Head Start

- 98% of the children have established medical/Dental homes.
- 100% of the children have health insurance.
- 94% of the children are currently on age-appropriate preventive and primary health care schedules per Texas EPSDT for well-childcare.

Areas for growth

- Educate the families on the importance of keeping their children current with all EPSDT screenings and immunizations.
- Note: The percentage differences are due to the children leaving the program.

Nutrition

Weekly lesson plans and monthly nutrition activities reflect content from the “I AM MOVING I AM LEARNING” research-based resource, the Creative Curriculum, MyPlate.gov, and Mealtime Memo, which promote healthy lifestyles, support physical activities, and enhance appropriate health habits and routines.

Special Need Services

KAF, Inc. collaborates with Local Education Agencies and Early Childhood Intervention Agency to create and implement individual education plans for children with disabilities. Our aim is to provide tailored services to support the development of each child. KAF works closely with specialists, such as speech therapists and occupational therapists, to ensure children receive comprehensive support. KAF prioritizes building strong partnerships with families to understand their children’s needs.

Areas of Strengths

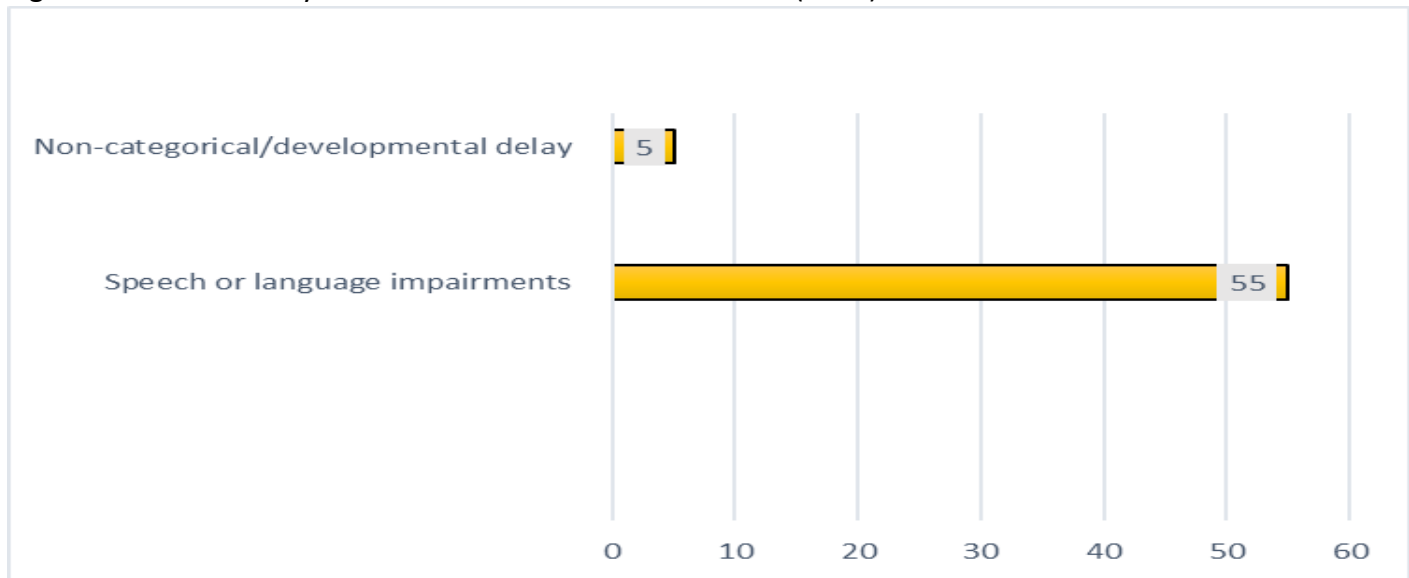
KAF, Inc. continues creating accommodations in the environment, learning experiences, and opportunities for each child, including children with disabilities or any social-emotional need and effective collaboration with staff, specialists and community organizations enables KAF to provide supportive environment and provide families about available services. KAF is a strong partner and advocate for all children. Referrals, IEP” S IFSP and all assessments are tracked in GoEngage. KAF Staff provide accommodations and modify curriculum to adapt

and individualize for children with special needs. Staff members are certified in hearing and vision screens for our students.

The table below indicates the number of children who qualified for services under IDEA and had a current IEP/IFSP in the designated program years.

	Number of children with an IFSP (EHS)	Number of children with an IEP (HS)	Total # of Children with a disability
2023-2024	63	60	123
2022-2023	68	55	123

Figure 1.- Disabilities by Year Enrolment in Kids Are First Inc. (2023)



The figure above, Figure 1, shows the types of disabilities by year enrolled in Kids Are First, Inc. per the Program Information Report (PIR) of 2023-2024.

Areas for growth: The significant increase in children with special needs has placed immense pressure on school districts. As a result, the process of screenings and assessments is taking longer than usual, and once a disability is identified, services can be slow to follow. Additionally, there is a high turnover rate and frequent rescheduling of support staff and therapists, particularly in Dimmit and Frio counties.

Action Plan: Continue to develop relationships with the special education staff and administration of the school district.

Mental Health

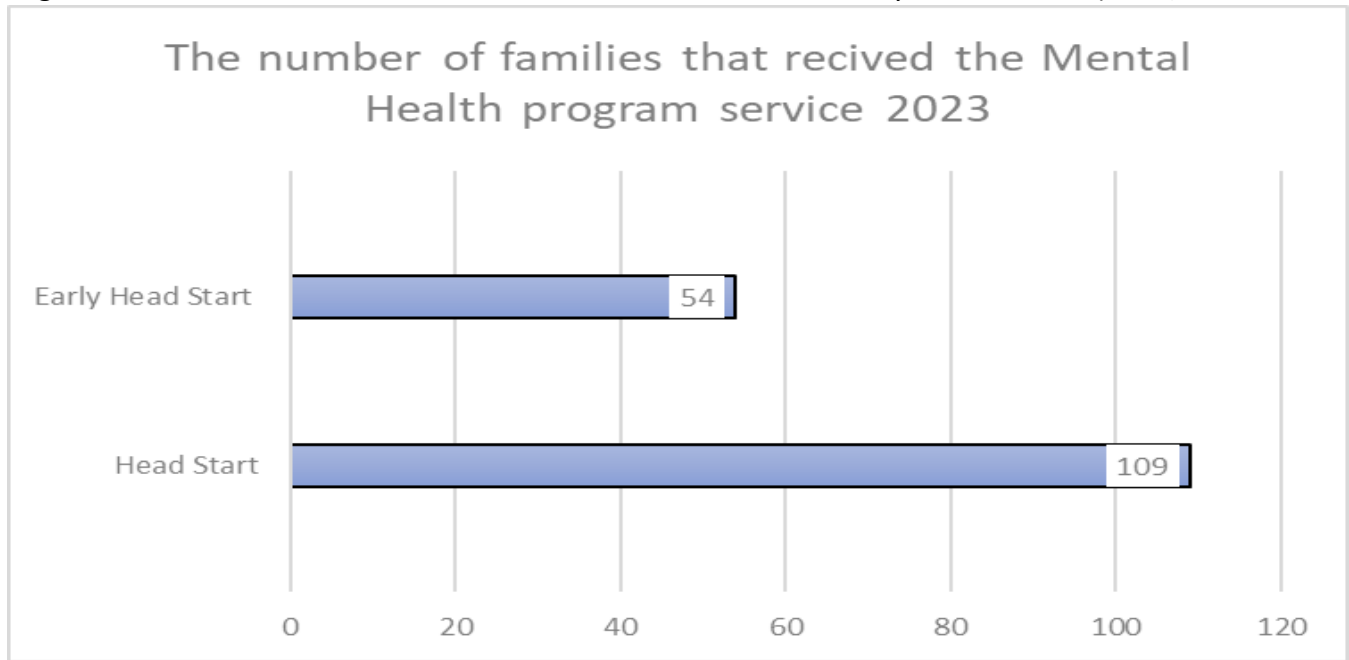
Kids are First Inc. provides comprehensive mental health services to support children's learning and wellness. KAF uses the social-emotional screening tools, eDeca and the ASQ3, to assess each child's unique needs. Every year, KAF hires two contracted mental health consultants to conduct classroom observations, individual classroom observations, provide consultations with parents and staff, facilitation of external referrals, and implementation of strategies to support classroom activities and individual behaviors.

Areas of Strengths

- Disabilities and Mental Health Services were provided to enrolled Head Start and Early Head Start families through the end of the school year 2023-2024.

- KAF, Inc, promotes the social and emotional well-being of all the children as the foundation for school readiness, KAF also provides emotional well-being support for families.
- The Mental Health Consultants conducted “Las Pláticas” support groups at each Center, the Mental Health Consultants were available for consultation if needed for children, parents, and staff via phone call and virtual delivery. We have continued with this practice to carry on the ongoing support of children, parents, and staff.
- The Mental Health Consultants conduct General Classroom Observations in every classroom and provide feedback to the teaching staff.

Figure 2. Count of Families who Received Mental Health Service/s by Year Enrolled (2023)



The figure above, Figure 3, shows the number of families that received mental health services by year enrolled in Kids Are First, Inc. per the PIR of 2023-2024.

Areas for growth

There is a growing number of families that require assistance, support, help and resources.

Action Plan

Continue to increase support for families in crisis.

Family Engagement Services

KAF Head Start/Early Head Start actively engages families through various services and activities designed to foster parent engagement, build community, and support children's development. KAF Inc. coordinates with all community partners utilizing their expertise in providing training, information, and direct service to families based on their specific needs upon availability of services. Engagement Activities include Parent Meetings conducted at each KAF HS/EHS location hosted via Zoom or in-person through their parent committees on a monthly basis. Policy Council Meetings were conducted monthly via Zoom and in person, ensuring active governance and parental input.

Family Individual Plans were established in coordination by the Family Service Advocates and the families assigned to the individual caseloads through a structured approach to engage families in their children's education and their own interest and needs. It involves building partnerships between staff and families, identifying the family strengths and needs, setting goals, and providing resources to support the family in accomplishing their goals. KAF Head Start/Early Head Start is grateful for the support of numerous providers, businesses, and community members who contribute to the success of our programs. Their generosity and partnership help us deliver essential services to children and families.

A Calendar of Events is planned for the program year providing a variety of engaging activities celebrating educational, community and national celebrations engaging parents, and community partners at all events.

KAF Inc. offered the parents the opportunity to engage in a parenting research-based curriculum called Ready Rosie. All parenting workshops' materials including the power-points presentations and facilitators guides available in English and Spanish language. The parenting workshops were held via ZOOM and in person on space availability. The parenting curriculum Ready Rosie offers parents Peer-to-Peer modeling and real-life learning opportunities through the 1000 modeled moments in English and Spanish videos delivered to parents via the internet, smartphones, & electronic tablets. Ready Rosie videos align with the Head Start Parent, Family, and Community Engagement Outcomes, and the Early Learning Outcomes for children. The parent engagement with the parenting curriculum videos was tracked through the Ready Rosie dashboard. The outcomes for the program year 2023-2024 were as follows:

A total of 456 parents registered and set up accounts for families utilizing the Peer-to-Peer modeled video library activities with their children. The family outcomes aligned to the HS Parent, Family, and Community Engagement Framework with the most impact due to the parent's and child engagement in the Peer-to-Peer modeled videos viewed and engaged with their children throughout the program year 2023-2024:

- Positive -Parent Relationships – 4,861
- Family as Lifelong Educator – 4,751
- Families as Learners – 4,697
- Family Well-Being – 1,041

KAF Inc. continues to offer parents the Ready Rosie research-based parenting curriculum, in alignment with Head Start Program Performance Standards. This includes training sessions, ongoing workshops, and center-based parent-child engagement activities that strengthen both parenting skills and the parent-child relationship.

Family Information

Funded Enrollment	Program Year 2020 - 2021	Program Year 2021 - 2022	Program Year 2022- 2023	Program Year 2023-2024
Head Start	586	466	466	466
Early Head Start	116	176	176	176
Ages of Children				
Head Start				
3 yr. Old	363	371	426	391
4 yr. Old	284	269	182	135
Early Head Start				
Under 1 yr. Old	9	64	35	32
1 yr. old	66	81	102	75
2 yr. old	64	132	121	126
Pregnant Women	0	14	3	5
Family Information				
Head Start	659	586	556	486
2 PHH	225	185	169	161
1 SPHH	434	401	387	325
Early Head Start	155	249	235	215
2 PHH	39	66	73	52
1 SPHH	116	183	162	163

Enrollment

Kids Are First, Inc. Head Start/Early Head Start is funded to provide Head Start Services to 466 preschool- age children and Early Head Start services to 176 infants/toddlers. The cumulative total number of children served overall for program year 2023-2024 was a total of 764. The funded enrollment requirement for both Head Start/Early Head Start was maintained at 100% for the program year.

Month	PY – 2019/2020	PY – 2020/2021	PY – 2021-2022	PY 2023-24
Head Start				
August	586	586	443	466
September	586	586	466	466
October	586	586	466	466
November	586	586	466	466
December	586	586	466	466
January	586	586	466	466
February	586	586	466	466
March	586	586	466	466
April	586	586	466	466
May	586	586	466	457
June	Not Operational	Not Operational	Not Operational	Not Operational
July	Not Operational	Not Operational	Not Operational	Not Operational

Month	PY – 2019/2020	PY – 2020/2021	PY – 2021-2022	PY 2023-2024
Early Head Start				
August	116	116	176	176
September	116	116	176	176
October	116	116	176	176
November	116	116	176	176
December	116	116	176	176
January	116	116	176	176
February	116	116	176	176
March	116	116	176	176
April	116	116	176	176
May	116	116	176	176
June	116	116	176	176
July	Not Operational	Not Operational	Not Operational	Not Operational

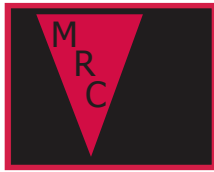
<u>Average Monthly Enrollment Head Start</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>
As a percentage of Funded Enrollment:	100%	100%	100%
Total Number of Children	586	466	466
Percent of Eligible Children Served:	100%	100%	100%
<u>Average Monthly Enrollment Early Head Start</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>
As a percentage of Funded Enrollment:	100%	100%	100%
Total Number of Children	116	176	176
Percent of Eligible Children Served:	100%	100%	100%

Community Assessment Summary

The Community-Wide Assessment (CA) process serves, as the foundation for effectively designing program services for eligible children and their families. Through this process, children's needs are addressed to the extent by which families can support their development. The process includes an assessment of program strengths, needs, and resources available in each service area through an analysis of a variety of data sources acquired through different methods of collection.

The following are highlights of the 2023-2024 Community Assessment:

- The support for children with disabilities in early childhood programs was increased to \$448 by the state, as a result of the 2023 legislative session where lawmakers decided to add \$63 million to support Early Childhood Intervention (ECI).
- Dimmit County has the highest poverty rate in Texas, with 43.6% of residents living below the poverty line.
- For the second consecutive year, Forbes Advisor ranked Texas the worst state in the country for mental health care.
- President Biden ended the national emergency to respond to the COVID-19 pandemic, but legislators extended for another two years telehealth flexibilities that were introduced during the pandemic, leading health care systems around the country to regularly deliver care by smartphone or computer.
- A significant decrease in unemployment rates in Texas was experienced by those age 25 or above



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Kids Are First, Inc.
Carrizo Springs, Texas

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Kids Are First, Inc., (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of November 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 the Organization as of November 30, 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 Organization 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 these 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, which raise substantial doubt about the Organization'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 Organization'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, which raise substantial doubt about the Organization'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 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* (Uniform Guidance), 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 August 26, 2025, on our consideration of the Organization'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 Organization'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 Organization's internal control over financial reporting and compliance.

Martinez, Rosario & Company, LLP

Martinez, Rosario & Company, LLP
Certified Public Accountants
San Antonio, TX

August 26, 2025