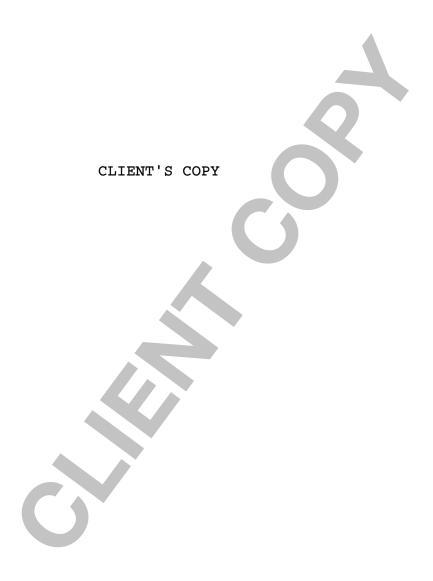
CMMS CPAS & ADVISORS PLLC 812 9TH STREET LEVELLAND, TX 79336



SOUTH PLAINS COMMUNITY ACTION ASSOC 411 AUSTIN STREET LEVELLAND, TX 79336

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**CMMS CPAs & Advisors PLLC - Levelland** 

812 9th Street Levelland, TX 79336

It's about time.

January 14, 2025

SOUTH PLAINS COMMUNITY ACTION ASSOC 411 AUSTIN STREET LEVELLAND, TX 79336

Dear W.D. POWELL:

We have prepared the following returns from information provided by you without verification or audit:

2023 Form 990

Each original should be dated, signed and filed in accordance with the filing instructions. The copy should be retained for your files.

Since you have final responsibility for the tax returns, we suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

This office is committed to using safeguards that protect your information from data theft. To further protect your identity, you can also take steps to stop thieves. IRS publication 4524 outlines simple steps that help you keep your computer secure, avoid phishing and malware, and protect your personal information.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or any correspondence received from taxing authorities.

Our bill for services rendered is also enclosed. Payment for services is due upon receipt. Tax returns are filed upon receipt of signature forms and payment of your invoice.

If you have any questions, or if we can be of assistance in any way, please do not hesitate to call.

Sincerely,

CMMS CPAs & Advisors PLLC An ATLAS Navigators LLC Firm

### TAX RETURN FILING INSTRUCTIONS

**FORM 990** 

#### FOR THE YEAR ENDING

February 29, 2024

Pre	pa	rec	J F	or:
-----	----	-----	-----	-----

SOUTH PLAINS COMMUNITY ACTION ASSOC 411 AUSTIN STREET LEVELLAND, TX 79336

#### Prepared By:

CMMS CPAS & ADVISORS PLLC 812 9th Street Levelland, TX 79336

#### **Amount Due or Refund:**

Not applicable

#### Make Check Payable To:

Not applicable

#### Mail Tax Return and Check (if applicable) To:

Not applicable

#### Return Must be Mailed On or Before:

Not applicable

#### **Special Instructions:**

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-TE to us by January 15, 2025.

### Form **8879-TE**

# IRS E-file Signature Authorization for a Tax Exempt Entity

			-	_			
For calendar year 2023, or fiscal year beginning	MAR	1	, 2023, and ending	g	FEB	29	, 20 <b>2</b> 4

29 , 20<u>24</u> 20

Department of the Treasury Internal Revenue Service

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

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

**2023** 

OMB No. 1545-0047

Name	of filer				EIN or SSN					
	SOUTH PLAINS	COMM	JNITY ACTION ASSOC		75-1230219					
Name a	and title of officer or person subject to		D POWELL JR							
			XECUTIVE DIRECTOR							
Par	t I Type of Return and	d Retur	n Information							
Form or <b>10</b> a which	5330 filers may enter dollars and on the same of the same of the same on that li	cents. For	ing this Form 8879-TE and enter the a all other forms, enter whole dollars or return being filed with this form was l But, if you entered -0- on the return, th	nly. If you check the box on liblank, then leave line 1b, 2b	ine 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, , 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b,					
1a	Form 990 check here	X b	Total revenue, if any (Form 990, Pa	art VIII, column (A), line 12)	ъ66,421,426.					
2a	2a Form 990-EZ check here b Total revenue, if any (Form 990-EZ, line 9)									
3a	Form 1120-POL check here		Total tax (Form 1120-POL, line 22)							
4a	Form 990-PF check here		Tax based on investment income		4b					
5a	Form 8868 check here		Balance due (Form 8868, line 3c)		5b					
6a	Form 990-T check here	b	Total tax (Form 990-T, Part III, line 4	4)	6b					
7a	Form 4720 check here		Total tax (Form 4720, Part III, line 1	)	7b					
8a	Form 5227 check here	b	FMV of assets at end of tax year (	Form 5227, Item D)	8b					
9a	Form 5330 check here	b	Tax due (Form 5330, Part II, line 19)	)	9b					
	Form 8038-CP check here	b	Amount of credit payment reques	ted (Form 8038-CP, Part III, I	line 22) <b>10b</b>					
Par			Authorization of Officer or l		<u> </u>					
2023 complinterm ackno of any entry finance later to payme person	Under penalties of perjury, I declare that \begin{align*} \begin{align*} \left\{ am an officer of the above entity or \begin{align*} \left\{ I am a person subject to tax with respect to (name of entity) \\  and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial angent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no ater than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.  PIN: check one box only    X									
Signatur	e of officer or person subject to tax  Certification and A	uthent	cation		Date					
	s EFIN/PIN. Enter your six-digit el									
	er (EFIN) followed by your five-digi		·	75682842516 Do not enter all zeros						
submi			which is my signature on the 2023 electric uirements of <b>Pub. 4163</b> , Modernized							
ER0's	signature			Date	14/25					
	Do N		O Must Retain This Form - S nit This Form to the IRS Unle		So					

#### Form **8868**

(Rev. January 2024)

# Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.

Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Part I - Identification Taxpayer identification number (TIN) Name of exempt organization, employer, or other filer, see instructions. Type or **Print** 75-1230219 SOUTH PLAINS COMMUNITY ACTION ASSOC File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for filina vour 411 AUSTIN STREET return. See instructions. City, town or post office, state, and ZIP code. For a foreign address, see instructions. 79336 LEVELLAND, TX Enter the Return Code for the return that this application is for (file a separate application for each return). 01 Application Is For Return | Application Is For Return Code Code Form 4720 (other than individual) Form 990 or Form 990-EZ 01 09 Form 4720 (individual) 03 Form 5227 10 Form 990-PF 04 Form 6069 11 Form 990-T (sec. 401(a) or 408(a) trust) Form 8870 12 05 Form 990-T (trust other than above) 06 Form 5330 (individual) 13 07 Form 5330 (other than individual) 14 Form 990-T (corporation) Form 1041-A 80 After you enter your Return Code, complete either Part II or Part III, Part III, including signature, is applicable only for an extension of time to file Form 5330. • If this application is for an extension of time to file Form 5330, you must enter the following information. Plan Name Plan Number Plan Year Ending (MM/DD/YYYY) Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions) The books are in the care of W.D. POWELL, JR 411 AUSTIN - LEVELLAND, TX 79336 Telephone No. 806-894-6104 Fax No. If the organization does not have an office or place of business in the United States, check this box • If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) . If this is for the whole group, check this . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for. I request an automatic 6-month extension of time until JANUARY 15 , 20 **25** , to file the exempt organization return for the organization named above. The extension is for the organization's return for: \_\_\_\_ calendar year 20 \_\_\_\_\_ or X tax year beginning \_\_\_\_\_ MAR 1 \_\_\_\_, 20 <u>23</u>\_\_\_, and ending \_\_\_\_ FEB 29 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. За If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. 3h Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. Зс

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047

Inspection

Department of the Treasury Internal Revenue Service

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

A F	or the	2023 calendar year, or tax year beginning MAR $1$ , $2023$ and $0$	ending <u>F</u>	EB 29, 2024	
<b>В</b> с	heck if oplicable	C Name of organization		D Employer identific	cation number
	Addres	SOUTH PLAINS COMMUNITY ACTION ASSOC			
	Name change	Doing business as		75-12302	19
	Initial return Final return/	Number and street (or P.O. box if mail is not delivered to street address) 411 AUSTIN STREET	E Telephone numbe 80689461		
	termin- ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	66,457,196.
	Amend return			H(a) Is this a group re	eturn
	Application	F Name and address of principal officer: W • D • FOWELL, UK •		for subordinates	
	pendin	9 411 AUSTIN, LEVELLAND, TX 79336		H(b) Are all subordinates in	ncluded? Yes No
<u> 1 T</u>	ax-exe	mpt status: X 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) c	or 527	If "No," attach a	list. See instructions
	Vebsit			H(c) Group exemption	n number
		organization: X Corporation Trust Association Other	L Year	of formation: 1965	<b>M</b> State of legal domicile: <b>TX</b>
Pa	rt I	Summary			
ø.		Briefly describe the organization's mission or most significant activities: ${\color{red} { extbf{ADMIN}}}$			
Governance		TO PROVIDE OPPORTUNITIES AND INITIATIVES :	_		
rns	2	Check this box if the organization discontinued its operations or dispos			
OVE				3	21
8 G		Number of independent voting members of the governing body (Part VI, line 1b)			21
ies		Total number of individuals employed in calendar year 2023 (Part V, line 2a)			845
Activities		Total number of volunteers (estimate if necessary)			0
Aci		Total unrelated business revenue from Part VIII, column (C), line 12			0.
_	D	Net unrelated business taxable income from Form 990-T, Part I, line 11	·····	7b Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)		65,314,668.	
ıne				3,195,474.	
Revenue		Program service revenue (Part VIII, line 2g)  nvestment income (Part VIII, column (A), lines 3, 4, and 7d)		-36,243.	11,574.
Re		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.	0.
		Fotal revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		68,473,899.	66,421,426.
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		18,343,664.	17,896,079.
		Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
s		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		28,132,414.	30,376,856.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
ф		Total fundraising expenses (Part IX, column (D), line 25)	0.		
Ĥ	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		19,089,394.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		65,565,472.	
		Revenue less expenses. Subtract line 18 from line 12		2,908,427.	, ,
s or			Ве	eginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)		35,322,042.	35,036,296.
et A	21	Total liabilities (Part X, line 26)		7,866,702.	5,910,678.
	rt II	Net assets or fund balances. Subtract line 21 from line 20		27,455,540.	29,125,618.
		ties of perjury, I declare that I have examined this return, including accompanying schedules	and etatem	ante and to the heet of my	knowledge and helief it is
		ites of perjury, i declare that i have examined this return, including accompanying scriedness; and complete. Declaration of preparer (other than officer) is based on all information of wh			Kilowieuge allu bellet, it is
uu,	001100	gana complete. Declaration of proparer (other than officer) is based on an information of wife	ion proparor	nas any knowledge.	
Sigr	,	Signature of officer		Date	
Her		W.D. POWELL, JR., EXECUTIVE DIRECTOR			
		Type or print name and title			
		Print/Type preparer's name Preparer's signature		Date Check	PTIN
Paid		FERMIN V RAMIREZ-SOLIS FERMIN V RAMIREZ	)1/14/25 of self-employ	P01912950	
Prep		Firm's name CMMS CPAS & ADVISORS PLLC			5-3890541
Use		Firm's address 812 9TH STREET			
		LEVELLAND, TX 79336		Phone no. 80	6-894-7324
May	the IF	S discuss this return with the preparer shown above? See instructions			Yes No

	Check if Schedule O contains a response or note to any line in this Part III	X
1	Briefly describe the organization's mission:	
	ADMIN FEDERAL AND STATE GRANTS TO PROVIDE OPPORTUNITIES AND	
	INITIATIVES FOR INDIVIDUALS ECONOMIC GROWTH AND SELF-SUFFICIENCY,	
	THEREBY HELPING PEOPLE AND CHANGING LIVES. THE AGENCY VISION IS	
	EMPOWERING COMMUNITIES THROUGH SELF-SUFFICIENCY.	
2	Did the organization undertake any significant program services during the year which were not listed on the	
	prior Form 990 or 990-EZ?	X No
	If "Yes," describe these new services on Schedule O.	₹₹
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	X No
	If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and	
	revenue, if any, for each program service reported.	
 4а	(Code:) (Expenses \$16 , 799 , 017 • including grants of \$5 , 232 , 873 • ) (Revenue \$	
	CHILDHOOD DEVELOPMENT-INCLUDES HEAD START GRANTS, GRANTS FOR CHILD CAI	RE ′
	SERVICES, AND GRANTS FOR AN EARLY LEARNING CENTER APPROXIMATELY 5,161	
	INDIVIDUALS RECEIVED SERVICES	
4b	(Code:) (Expenses \$30 , 264 , 274 . including grants of \$7 , 139 , 334 . ) (Revenue \$\$	88 <b>.</b> )
	HEALTH SERVICES-INCLUDES MEDICARE & MEDICAID REIMB PROGRAMS, PRIMARY	
	HEALTH CARE CLINICS, A WIC PROGRAM, AND A SENIOR COMPANION PROGRAM.	
	APPROXIMATELY 579,278 INDIVIDUALS RECEIVED SERVICES	
	F 031 600	
4c	(Code:) (Expenses \$5,831,608. including grants of \$4,869,057. ) (Revenue \$\$  GRANTS THAT FOCUSED ON PROVIDING ENERGY-RELATED EDUCATION, UTILITY	)
	ASSISTANCE AND INSTALLATION OF WEATHERIZATION MATERIALS. APPROXIMATELY	
	33,082 INDIVIDUALS SERVICED.	
	O   O   III I   D I   I   D I   I   D I   I	
	Other program services (Describe on Schedule O.)	
−u	(Expenses \$ 8,893,792. including grants of \$ 654,815.) (Revenue \$ 2,511,811.)	
	Total program service expenses 61,788,691.	
	000	

# Form 990 (2023) SOUTH PLAINS COMMUNITY ACTION ASSOC Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	88		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	Х	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		Х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		Х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		Х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Х	

	1990 (2023) SOUTH PLAINS COMMUNITY ACTION ASSOC 75-1230	1219	P	age <sup>2</sup>
Pa	rt IV Checklist of Required Schedules (continued)		T.,	·
	D. I		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on	000	Х	
23	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III  Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current	22	Λ	
23				
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete	23	х	
24.5	Schedule J  Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the	23	25	
240	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	·	24a		X
h	Schedule K. If "No," go to line 25a	24b		
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception:  Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	240		
·	any tax-exempt bonds?	24c		
ч	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	244		
204	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
h	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	200		
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L. Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200		T
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			T
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
_	"Yes," complete Schedule L, Part IV	28a		Х
h	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	200		
·	"Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
-	contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete</i>	<u> </u>		
02		32		Х
33	Schedule N, Part II  Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	UL		T
-	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	"		
٥.	Part V, line 1	34		Х
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	000		
_	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	00.0		
-	If "Yes," complete Schedule R, Part V, line 2	36		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			T
٠.	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	ļ		<u> </u>
33	Notes All Form 200 films are a mind to a complete Oak and to O	38	Х	
Pa	rt V Statements Regarding Other IRS Filings and Tax Compliance	_ 50		
	Check if Schedule O contains a response or note to any line in this Part V			
-			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 245			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b	_		
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming	1		

(gambling) winnings to prize winners?

Page 5

023) SOUTH PLAINS COMMUNITY ACTION ASSOC

Statements Regarding Other IRS Filings and Tax Compliance (continued) Form 990 (2023) **Part V** Sta

			Yes	No
<b>2</b> a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
_	filed for the calendar year ending with or within the year covered by this return		77	
	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	Х
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
48	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		Х
h	If "Yes," enter the name of the foreign country	<del>-1</del> a		25
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	_		7.7
	to file Form 8282?	7c		X
	If "Yes," indicate the number of Forms 8282 filed during the year 7d	7.		
e f	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7e 7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
-	If the organization received a contribution of qualified intellectual property, and the organization rife rorm costs as required:  If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 <u>9</u> 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
40-	amounts due or received from them.)  Coating 4047(aVd) and average of particular to the averaginating filling Form 10410.	40-		
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?  If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12a		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			,
	excess parachute payment(s) during the year?	15		Х
	If "Yes," see the instructions and file Form 4720, Schedule N.			7.7
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
47	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities	47		
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?  If "Yes," complete Form 6069.	17		
	n roo, complete i unii uuda.			

Form 990 (2023) SOUTH PLAINS COMMUNITY ACTION ASSOC 75-1230219 Page Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response Page 6 to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 21			
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	21			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		Х
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, trustees, or key employees to a management company or other person?	3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
_	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or	<u> </u>		
, .	more members of the governing body?	7a		х
h	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	- ra		
b		7b		Х
8	persons other than the governing body?  Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	75		- 25
		0.	Х	
_	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	Λ	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			Х
800	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		Λ
360	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
40			Yes	No X
	Did the organization have local chapters, branches, or affiliates?	10a		
р	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	37	
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filedNONE			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s	only)	availat	ole
	for public inspection. Indicate how you made these available. Check all that apply.	,		
	X Own website Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	l financ	rial	
19	statements available to the public during the tax year.	miani	nai	
20				
20	State the name, address, and telephone number of the person who possesses the organization's books and records $W.D. POWELL$ , $JR - 806-894-6104$			
	411 AUSTIN, LEVELLAND, TX 79336			

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

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

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

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

X Check this box if neither the organization is	nor any related	orga	niza	tion	con	nper	sate	ed any current officer, di	rector, or trustee.	
(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average	(do		Pos heck		າ than ເ	one	Reportable	Reportable	Estimated
	hours per					is both or/trus		compensation	compensation	amount of
	week	<b>—</b>	T an		I	T		from the	from related organizations	other
	(list any hours for	Individual trustee or director				_		organization	(W-2/1099-MISC/	compensation from the
	related	9e or	stee			nsate		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	truste	al tru:		yee	nd mc		1099-NEC)		and related
	below	ridual	Institutional trustee	ia.	Key employee	Highest compensated employee	Jer.			organizations
	line)	Indi	Insti	Officer	Key	High	Former			
(1) WD POWELL JR	45.00	1				Ш			_	_
EXECUTIVE DIRECTOR	<u> </u>				Х			211,812.	0.	0.
(2) ROGER CARDENAS	45.00									
DEPUTY DIRECTOR	<u> </u>				X			205,345.	0.	0.
(3) OLIVIA BARBOSA	45.00	1								
DIVISION DIRECTOR	<u> </u>		4			X		160,881.	0.	0.
(4) ANDY CATES	45.00					127		156 400	,	
HR DIRECTOR	45.00					X		156,402.	0.	0.
(5) WHITNEY QUICK CFO	45.00	1	М			x		153,681.	0.	0.
(6) RICKIE REDMAN	1.00			М		┢		155,001.	0.	· ·
DIRECTOR	1.00	X			1			0.	0.	0.
(7) DUANE DANIEL	1.00	Λ		-				0.	0.	· ·
DIRECTOR	1.00	x						0.	0.	0.
(8) RONN GARCIA	1.00	17								
DIRECTOR		х						0.	0.	0.
(9) MARILYN JENNINGS	1.00									
DIRECTOR		Х						0.	0.	0.
(10) LAURA LOUISE JONES	1.00									
DIRECTOR		Х						0.	0.	0.
(11) ERASMO MAGALLANES	1.00									
PRESIDENT		Х		Х				0.	0.	0.
(12) MIKE RANGEL	1.00									
DIRECTOR		X						0.	0.	0.
(13) PAT HENRY	1.00									
DIRECTOR		Х						0.	0.	0.
(14) GEORGE GONZALES	1.00									
1ST VICE PRESIDENT		Х		Х				0.	0.	0.
(15) WH JOHNSON WH JOHNSON	1.00	]								
DIRECTOR		Х				$\perp$		0.	0.	0.
(16) VIOLA OLIVARES	1.00	1								_
BOARD SECRETARY		Х		Х		_		0.	0.	0.
(17) ROBERT HANNEMAN	1.00	1								_
DIRECTOR	1	Х	1					0.	0.	0.

332007 12-21-23 Form **990** (2023)

Part VII Section A Officers Directors Trus	TITIO COL								75 1250	ZIJ rage S		
Section A. Officers, Directors, Trustees, Key Employees, and Trighest Compensated Employees (COMMINGED)												
(A) (B) (C)								(D)	(E)	(F)		
Name and title	Average	(do				1 than (	one	Reportable	Reportable	Estimated		
	hours per					n is both an		compensation	compensation	amount of		
	week	_			I	1711 43	100)	from	from related	other		
	(list any hours for	irecto						the	organizations	compensation		
	related	or di	e e			ated		organization (W-2/1099-MISC/	(W-2/1099-MISC/ 1099-NEC)	from the		
	organizations	ustee	trust		e e	Suedic		1099-NEC)	1099-NEC)	organization and related		
	below	ual tr	tional		ploye	le ou	_	1099-NEO)		organizations		
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations		
(18) SARA HERNANDEZ	1.00											
DIRECTOR		Х						0.	0.	0.		
(19) PATRISHA MANZANO	1.00											
DIRECTOR		Х						0.	0.	0.		
(20) DOLORES TORRES	1.00											
DIRECTOR		Х						0.	0.	0.		
(21) DR ROBIN SATTERWHITE	1.00											
DIRECTOR		Х						0.	0.	0.		
(22) ALMA RODRIGUEZ	1.00											
DIRECTOR		Х						0.	0.	0.		
(23) LANCE STANFORD	1.00											
DIRECTOR		Х						0.	0.	0.		
(24) RUSTY FORBES	1.00											
DIRECTOR		Х						0.	0.	0.		
(25) MARTY LUCKE	1.00											
DIRECTOR		Х						0.	0.	0.		
1b Subtotal	1							888,121.	0.	0.		
c Total from continuation sheets to Part V								0.	0.	0.		
d Total (add lines 1b and 1c)			7					888,121.	0.	0.		
2 Total number of individuals (including but r					$\overline{}$			ceived more than \$100.	000 of reportable			

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

Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

5 X

#### **Section B. Independent Contractors**

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

(A)	(B)	(C)
Name and business address	Description of services	Compensation
JORDAN MICHAEL DESIGN		
1322 E 12TH ST, #101, AUSTIN, TX 78702	DESIGNING	1,689,347.
SHERRY MATTHEWS ADVOCACY MARKETING, INC.		
4200 MARATHON BLVD, #300, AUSTIN, TX 78756	DESIGNING	1,128,876.
TEINERT CONSTRUCTION		
P.O. BOX 5327, LUBBOCK, TX 79408	CONSTRUCTION	603,465.
CDW DIRECT		
P.O. BOX 75723, CHICAGO, IL 60675	SOFTWARE	600,737.
EFK DIAGNOSTICS, INC		
P.O. BOX 736247, DALLAS, TX 75373	LABS	525,385.
2 Total number of independent contractors (including but not limited to those listed	d above) who received more than	
\$100,000 of compensation from the organization 5		
		- 000

75-1230219

		Check if Schedule O contains a response or note to a	inv line in this Part VIII			
		officers in correction of containing a response of frete to a	(A)	(B)	(C)	(D)
			Total revenue	Related or exempt	Unrelated	Revenue excluded
				function revenue	business revenue	from tax under sections 512 - 514
တ တ	1 a	Federated campaigns 1a				
ant		Membership dues 1b				
တ် မြ	~	Fundraising events 1c				
ifts		Related organizations 1d				
Contributions, Gifts, Grants and Other Similar Amounts	-	Government grants (contributions) 1e 63,438,	593.			
Sir	f	All other contributions, gifts, grants, and				
e uti	·		460.			
ə		Noncash contributions included in lines 1a-1f				
S P	ě h	Total. Add lines 1a-1f	63,477,053.			
<u> </u>		Business (	, ,			
σ.	2 a	A05000	1,927,035.	1,927,035.	7	
ķ	_ b	TOU THEOLE HOUSTING DELIE - THE COLLINS	584,776.	584,776.		
Ser	0	GI TIVES A DEC TERS	420,988.	420,988.		
E S	c					
gra Re	e					
Program Service Revenue		All other program service revenue				
		Total. Add lines 2a-2f	2,932,799.			
	3	Investment income (including dividends, interest, and				
	Ū	other similar amounts)	47,344.	47,344.		
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	·	(i) Real (ii) Perso	nal			
	6 a	Gross rents 6a				
		Less: rental expenses 6b				
		Rental income or (loss) 6c				
		Net rental income or (loss)				
		Gross amount from sales of (i) Securities (ii) Other	er			
	, ,	assets other than inventory 7a				
	<b>L</b>	Less: cost or other basis				
ø		and sales expenses 7b 35,	770			
her Revenue	_	Gain or (loss) 7c -35,				
eve		L Nich sein eu (Icea)	35 770	-35,770.		
严		Gross income from fundraising events (not		,		
Oth	0 6	including \$				
١		contributions reported on line 1c). See				
		Part IV, line 188a				
	h	Less: direct expenses 8b				
		Net income or (loss) from fundraising events				
		Gross income from gaming activities. See				
	0.0	Part IV, line 19				
	h	Less: direct expenses 9b				
		Net income or (loss) from gaming activities				
		Gross sales of inventory, less returns				
	.0 0	and allowances10a				
	h	Less: cost of goods sold 10b				
		Net income or (loss) from sales of inventory				
		Business (				
Snc	11 a					
nec Jue	b					
ella						
Miscellaneous Revenue	,	All other revenue				
Σ	-	Total. Add lines 11a-11d				
		Total revenue See instructions	66 421 426.	2 944 373.	0.	0

#### Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A). Check if Schedule O contains a response or note to any line in this Part IX (**D**)
Fundraising (C) Management and general expenses Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations 6,728,900. 6,728,900. and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 11,167,179. 11,167,179. individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 ...... Benefits paid to or for members Compensation of current officers, directors, 23,705,903. 21,830,779. 1,875,124. trustees, and key employees ..... Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 7 Pension plan accruals and contributions (include 734,442. 74,957. 659,485. section 401(k) and 403(b) employer contributions) 3,844,332. 4,087,726. 243,394. Other employee benefits 9 1,848,785. 1,706,465. 142,320. 10 Payroll taxes 11 Fees for services (nonemployees): 3,003,744. 3,024,494. 20,750. Management 5,320. 3,204. 2,116. Legal 67,110. 100. 67,010. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) Advertising and promotion 12 251,538. 240,583. 10,955. Office expenses 13 320,256. 297,746. 22,510. Information technology 14 15 Royalties 2,701,215. 2,657,120. 44,095. 16 Occupancy 996,689. 929,187. 67,502. 17 Travel Payments of travel or entertainment expenses 18 for any federal, state, or local public officials Conferences, conventions, and meetings 19 44,064. 44,064. 20 Payments to affiliates 21 1,695,483. 1,630,147. 65,336. Depreciation, depletion, and amortization 22 1,139,546. 1,088,547. 50,999. 23 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) 4,295,820. 133,702. 4,162,118. SUPPLIES TELEPHONE & COMMUNICATI 1,102,678. 1,083,222. 19,456. 587,267. 591,609. 4,342. **EQUIPMENT LEASE** 143,319. 12,630. 130,689. d DUES, PUBS & LICENSES 99.072. 38,965. 60,107. e All other expenses 64,751,148. 61,788,691. 2,962,457. 0. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

Form 990 (2023)
Part X Balance Sheet

Pai	rt X	Balance Sheet					
		Check if Schedule O contains a response or no	te to an	y line in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			5,196,909.	1	3,578,627.
	2	Savings and temporary cash investments				2	411,255.
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			7,202,238.	4	8,230,122.
	5	Loans and other receivables from any current of					
		trustee, key employee, creator or founder, subs	tantial o	contributor, or 35%			
		controlled entity or family member of any of the	se pers	ons		5	
	6	Loans and other receivables from other disqual	ified per				
		under section 4958(f)(1)), and persons describe	d in sec	tion 4958(c)(3)(B)		6	
S	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
As	9				283,771.	9	288,277.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	33,575,242.			
	b	Less: accumulated depreciation	10b	13,374,507.	19,734,576.	10c	20,200,735.
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line				12	
	13	Investments - program-related. See Part IV, line				13	
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11	2,904,548.	15	2,327,280.		
	16	Total assets. Add lines 1 through 15 (must equ			35,322,042.	16	35,036,296.
	17	Accounts payable and accrued expenses			1,993,845.	17	1,749,093.
	18	Grants payable				18	
	19	Deferred revenue			184,352.	19	80,866.
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete	Part IV	of Schedule D		21	
S	22	Loans and other payables to any current or form	ner offic	er, director,			
Liabilities		trustee, key employee, creator or founder, subs					
iabi		controlled entity or family member of any of the	se pers	ons		22	
	23	Secured mortgages and notes payable to unrel	ated thi	d parties	1,458,408.	23	190,155.
	24	Unsecured notes and loans payable to unrelate				24	
	25	Other liabilities (including federal income tax, pa					
		parties, and other liabilities not included on line	s 17-24)	. Complete Part X	4 000 000		2 222 564
		of Schedule D			4,230,097.		3,890,564.
	26	Total liabilities. Add lines 17 through 25			7,866,702.	26	5,910,678.
"		Organizations that follow FASB ASC 958, ch	eck her	e X			
ice		and complete lines 27, 28, 32, and 33.			07 206 111		00 000 000
alar	27	Net assets without donor restrictions			27,326,111.	27	29,020,022.
B	28	Net assets with donor restrictions			129,229.	28	105,596.
ŭ		Organizations that do not follow FASB ASC 9	958, che	eck here			
ΥF		and complete lines 29 through 33.					
ts c	29	Capital stock or trust principal, or current funds				29	
sse	30	Paid-in or capital surplus, or land, building, or e				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated in			27 455 240	31	20 105 (10
Š	32	Total net assets or fund balances			27,455,340.	32	29,125,618.
	33	Total liabilities and net assets/fund balances			35,322,042.	33	35,036,296.

Form **990** (2023)

Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					
1	Total revenue (must equal Part VIII, column (A), line 12)	1		5,42		
2	Total expenses (must equal Part IX, column (A), line 25)	2	64	1,75	<u>1,1</u>	<u>48.</u>
3	Revenue less expenses. Subtract line 2 from line 1	3	1	L,67	0,2	<u>78.</u>
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	27	7,45	5,3	<u>40.</u>
5	Net unrealized gains (losses) on investments	5				
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9				0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	29	,12	5,6	18.
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII	<u></u>				X
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a				
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	Х	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,				
	consolidated basis, or both:					
	Separate basis X Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,				
	review, or compilation of its financial statements and selection of an independent accountant?			2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Scho	edule C	<b>)</b> .			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the					
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?			За	Х	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed auc	dit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			3b	Х	

Form **990** (2023)

#### **SCHEDULE A**

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Name of the organization

### **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2023**Open to Public

Inspection

Employer identification number

#### SOUTH PLAINS COMMUNITY ACTION ASSOC 75-1230219 Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 12 An organization organized and operated exclusively for the benefit of to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions))

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

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

Sec	ction A. Public Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
1	Gifts, grants, contributions, and							
	membership fees received. (Do not							
	include any "unusual grants.")	59142917.	62206433.	59374804.	65314668.	63477053.	309515875	
2	Tax revenues levied for the organ-							
	ization's benefit and either paid to					_		
	or expended on its behalf							
3	The value of services or facilities							
	furnished by a governmental unit to							
	the organization without charge							
4	Total. Add lines 1 through 3	<u>59142917.</u>	62206433.	59374804.	65314668.	63477053.	309515875	
5	The portion of total contributions					/		
	by each person (other than a							
	governmental unit or publicly							
	supported organization) included							
	on line 1 that exceeds 2% of the							
	amount shown on line 11,							
	column (f)							
6	Public support. Subtract line 5 from line 4.						309515875	
Sec	tion B. Total Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
7	Amounts from line 4	<u>59142917.</u>	<u>62206433.</u>	59374804.	65314668.	63477053.	309515875	
8	Gross income from interest,							
	dividends, payments received on							
	securities loans, rents, royalties,							
	and income from similar sources	1,568.	3,732.	4,199.	3,715.	47,344.	60,558.	
9	Net income from unrelated business							
	activities, whether or not the							
	business is regularly carried on							
10	Other income. Do not include gain							
	or loss from the sale of capital	•						
	assets (Explain in Part VI.)							
11	<b>Total support.</b> Add lines 7 through 10						309576433	
12	Gross receipts from related activities,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				,069,065.	
13	First 5 years. If the Form 990 is for the	ne organization's fi	rst, second, third,	fourth, or fifth tax	year as a section 5	601(c)(3)		
_	organization, check this box and stor						<u></u>	
	ction C. Computation of Publi							
14	Public support percentage for 2023 (I					14	99.98 %	
15	Public support percentage from 2022					15	99.99 %	
16a	33 1/3% support test - 2023. If the	-						
	stop here. The organization qualifies as a publicly supported organization							
b	33 1/3% support test - 2022. If the							
	and <b>stop here.</b> The organization qual							
17a	17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more,							
	and if the organization meets the fact		•	-	•	VI how the organiz	zation	
	meets the facts-and-circumstances te	_		*	-			
b	10% -facts-and-circumstances test	-					10% or	
	more, and if the organization meets the							
	organization meets the facts-and-circu				•	***************************************	 	
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions							

### Schedule A (Form 990) 2023 SOUTH PLAINS COMMUNITY ACTION . Part III | Support Schedule for Organizations Described in Section 509(a)(2)

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

Sed	etion A. Public Support	ciow, piedoc comp	noto i art ii.j				
	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			,,	, ,		
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
	Total. Add lines 1 through 5						
7 <i>a</i>	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year		4				
c	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6	(=, == : =		(=) === :	(-,	(-,	(-,
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4					
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
	Add lines 10a and 10b	O					
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)						<u> </u>
14	First 5 years. If the Form 990 is for the	J			•	( / ( / )	· —
<u>C - </u>	check this box and stop here						
	ction C. Computation of Publi						
	Public support percentage for 2023 (I		•	column (f))		15	<u>%</u>
	Public support percentage from 2022		-			16	<u>%</u>
	ction D. Computation of Inves					I .= I	
	Investment income percentage for 20					17	<u>%</u>
	Investment income percentage from					18	<u>%</u>
19a	33 1/3% support tests - 2023. If the						7 is not
_	more than 33 1/3%, check this box ar	=	-				
b	33 1/3% support tests - 2022. If the	· ·			•	•	
20	line 18 is not more than 33 1/3%, che <b>Private foundation.</b> If the organization						

#### Part IV | Supporting Organizations

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

#### Section A. All Supporting Organizations

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

	Yes	No
1		
2		
_		
За		
3b		
3с		
4a		
4b		
- U		
4c		
40		
5a		
- Ou		
<b></b>		
5b		
5c		
6		
7		
8		
9a		
9b		
9с		
10a		
10b		

Pai	LIV	Supporting Organizations (continued)			
		·		Yes	No
11	Has t	the organization accepted a gift or contribution from any of the following persons?			
а	A per	rson who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c b	pelow, the governing body of a supported organization?	11a		
b	A fam	nily member of a person described on line 11a above?	11b		
С	A 35%	% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail	in Part VI.	11c		
Sect	ion I	B. Type I Supporting Organizations			
				Yes	No
1	Did th	he governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
		supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
		tors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
		tively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
		nization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
		the organization operate for the benefit of any supported organization other than the supported			
		nization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
		VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
		rvised, or controlled the supporting organization.	2		
Sect	ion (	C. Type II Supporting Organizations			
				Yes	No
1	Were	a majority of the organization's directors or trustees during the tax year also a majority of the directors			
		istees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
		anagement of the supporting organization was vested in the same persons that controlled or managed			
		upported organization(s).	1		
Sect	ion l	D. All Type III Supporting Organizations			
				Yes	No
1	Did th	he organization provide to each of its supported organizations, by the last day of the fifth month of the			
		nization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
		(ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
		nization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
	-	any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported	•		
		nization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how			
		rganization maintained a close and continuous working relationship with the supported organization(s).	2		
		eason of the relationship described on line 2, above, did the organization's supported organizations have a	_		
		ficant voice in the organization's investment policies and in directing the use of the organization's			
	•	ne or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
		orted organizations played in this regard.	3		
Sect	ion l	E. Type III Functionally Integrated Supporting Organizations			
1	Chec	ok the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a		The organization satisfied the Activities Test. Complete line 2 below.			
b	Ħ	The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	一	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see ins	truction	c)	
2	Activi	ities Test. Answer lines 2a and 2b below.	iti dotioi i	Yes	No
		ubstantially all of the organization's activities during the tax year directly further the exempt purposes of			
		upported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
		e supported organizations and explain how these activities directly furthered their exempt purposes,			
		the organization was responsive to those supported organizations, and how the organization determined			
		these activities constituted substantially all of its activities.	2a		
b		the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
-		or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
		VI the reasons for the organization's position that its supported organization(s) would have engaged in			
		e activities but for the organization's involvement.	2b		
3		nt of Supported Organizations. <b>Answer lines 3a and 3b below.</b>			
		he organization have the power to regularly appoint or elect a majority of the officers, directors, or			
		ees of each of the supported organizations? If "Yes" or "No" provide details in <b>Part VI.</b>	За		
		he organization exercise a substantial degree of direction over the policies, programs, and activities of each			
-		supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	3b		

Pai	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	Orga	nizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying	trust or	n Nov. 20, 1970 ( explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must c		·	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8_	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
_3_	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
_5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
_7_	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
_1_	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functionally	integra	ted Type III supporting orga	anization (see

Schedule A (Form 990) 2023

instructions).

Par	t V Type III Non-Functionally Integrated 509(	a)(3) Supporting Organ	nizations <sub>(continu</sub>	ed)	
Secti	ion D - Distributions		•	Ţ	Current Year
1	Amounts paid to supported organizations to accomplish exer		1		
2	Amounts paid to perform activity that directly furthers exemp				
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations		3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Secti	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2023	s	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
а	From 2018				
b	From 2019				
С	From 2020				
d	From 2021				
е	From 2022				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2023 distributable amount				
i	Carryover from 2018 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D, line 7:				
а	Applied to underdistributions of prior years				
b	Applied to 2023 distributable amount				
С	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
а	Excess from 2019				
b	Excess from 2020				
С	Excess from 2021				
d	Excess from 2022				

Schedule A (Form 990) 2023

e Excess from 2023

332028 12-21-23 Schedule A (Form 990) 2023

#### **SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047 Inspection

Name of the organization

SOUTH PLAINS COMMUNITY ACTION ASSOC

**Employer identification number** 75-1230219

Pai	organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		s or Accounts. Complete if the
	organization answered Tes Sitt Offi 556,1 art iv, link	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in w	vriting that the assets held in donor advi	ised funds
	are the organization's property, subject to the organization's e	_	
6	Did the organization inform all grantees, donors, and donor ad		
	for charitable purposes and not for the benefit of the donor or		
Pai	t II Conservation Easements. Complete if the org	ganization answered "Yes" on Form 990	, Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).	
	Preservation of land for public use (for example, recreat	tion or education) Preservation	of a historically important land area
	Protection of natural habitat	Preservation	of a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualifi	ied conservation contribution in the form	
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b			2b
С	Number of conservation easements on a certified historic stru		2c
d	Number of conservation easements included on line 2c acqui		
	on a historic structure listed in the National Register		
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or terminated by the	e organization during the tax
	year		
4	Number of states where property subject to conservation eas		<del>-</del>
5	Does the organization have a written policy regarding the peri	In a Labo	□ v <sub>a a</sub> □ v <sub>a</sub>
6	violations, and enforcement of the conservation easements it Staff and volunteer hours devoted to monitoring, inspecting,		
U	Starr and volunteer riours devoted to morntoning, inspecting,	Hariding of Violations, and emorcing cor	iservation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	ling of violations, and enforcing conserv	ation easements during the year
-	, mount of 5, points and mount of 19, mount	mig or troluments, and ormeroring content	
8	Does each conservation easement reported on line 2d above	satisfy the requirements of section 1700	(h)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		
9	In Part XIII, describe how the organization reports conservation		
	balance sheet, and include, if applicable, the text of the footne		
	organization's accounting for conservation easements.		
Pai	t III Organizations Maintaining Collections of	Art, Historical Treasures, or O	other Similar Assets.
	Complete if the organization answered "Yes" on Form	990, Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 958	8, not to report in its revenue statement	and balance sheet works
	of art, historical treasures, or other similar assets held for pub	lic exhibition, education, or research in	furtherance of public
	service, provide in Part XIII the text of the footnote to its finan	icial statements that describes these ite	ms.
b	If the organization elected, as permitted under FASB ASC 958	· · · · · · · · · · · · · · · · · · ·	
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in fur	therance of public service,
	provide the following amounts relating to these items.		
	(i) Revenue included on Form 990, Part VIII, line 1		
			· · · · · · · · · · · · · · · · · · ·
2	If the organization received or held works of art, historical trea		al gain, provide
	the following amounts required to be reported under FASB AS		•
a	Revenue included on Form 990, Part VIII, line 1		
b	Assets included in Form 990, Part X		\$

Description of property	(a) Cost or other	(b) Cost or other	(c) Accumulated	(d) Book value
	basis (investment)	basis (other)	depreciation	<u> </u>
1a Land		244,699.		244,699.
<b>b</b> Buildings		21,814,017.	6,958,356.	14,855,661.
c Leasehold improvements				
<b>d</b> Equipment		11,516,526.	6,416,151.	5,100,375.
e Other				<u> </u>
Total. Add lines 1a through 1e. (Column (d) must equa	20,200,735.			

Schedule D (Form 990) 2023

Schedule D	(Form 990) 2023	SOUTH	PLAINS	COMMUNITY	ACTION	ASSOC	7:
Part VII	Investments - Ot	ther Secu	rities				
	Complete if the organ	ization answ	ered "Yes" on	Form 990, Part IV,	line 11b. See F	Form 990, Part X, line	e 12.

Obmplete if the digarization answered Tes Official Test of the section 550, Fart X, line 12.								
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value						
(1) Financial derivatives								
(2) Closely held equity interests								
(3) Other								
(A)								
(B)								
(C)								
(D)								
(E)								
(F)								
(G)								
(H)								
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	-							
Part VIII Investments - Program Related.								

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets

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

(a) Description	(b) Book value
(1) SUPPLY INVENTORY	7,234.
(2) OTHER RECEIVABLES	4,509.
(3) RIGHT TO USE ASSET	2,315,537.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	2,327,280.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED PAYROLL	1,117,794.
(3) OTHER ACCRUED LIABILITIES	441,714.
(4) OPERATING LEASE LIABILITY	2,331,056.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	3,890,564.

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

332054 09-28-23

Sche	edule D (Form 990) 2023 SOUTH PLAINS COMMUNITY ACTION ASSOC		1230219 <sub>Page</sub> 4
Pa	Reconciliation of Revenue per Audited Financial Statements With Revenue p	er Return	
1	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.  Total revenue, gains, and other support per audited financial statements	1	68,141,674.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	Net unrealized gains (losses) on investments		
b			
	Recoveries of prior year grants 2c		
	I Other (Describe in Part XIII.)  2d 1,720,2	248.	
	Add lines 2a through 2d	_	1,720,248.
3	Subtract line <b>2e</b> from line <b>1</b>		66,421,426.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b		
	Other (Describe in Part XIII.)		
	Add lines <b>4a</b> and <b>4b</b>	4c	0.
5	Total revenue. Add lines <b>3</b> and <b>4c.</b> (This must equal Form 990. Part I, line 12.)	5	66,421,426.
	rt XII Reconciliation of Expenses per Audited Financial Statements With Expenses	per Retur	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total expenses and losses per audited financial statements	1	66,471,396.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities		
	Prior year adjustments 2b		
С			
d	I Other (Describe in Part XIII.)	248.	
е	Add lines 2a through 2d	2e	1,720,248.
3	Subtract line <b>2e</b> from line <b>1</b>	_	64,751,148.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b		
	Other (Describe in Part XIII.)		
С	Add lines <b>4a</b> and <b>4b</b>	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	64,751,148.
Pa	art XIII Supplemental Information		
	vide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part Vs 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.	V, line 4; Part I	K, line 2; Part XI,
PAI	RT XI, LINE 2D - OTHER ADJUSTMENTS:		
PRO	OFESSIONAL INKIND		1,720,248.
PAI	RT XII, LINE 2D - OTHER ADJUSTMENTS:		
PRO	OFESSIONAL INKIND		1,720,248.

#### SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

2023

OMB No. 1545-0047

Open to Public Inspection

**Employer identification number** 

SOUTH PLA	AINS COMMU.	NITY ACTION	ASSOC				75-123	30219
Part I General Information on Grants	and Assistance					•		
1 Does the organization maintain records	to substantiate the	amount of the grants	or assistance, the	grantees' eligibility	for the grants or assis	stance, and the selection		
criteria used to award the grants or ass							X Yes	No
2 Describe in Part IV the organization's p								
Part II Grants and Other Assistance to recipient that received more than						es" on Form 990, Part I	V, line 21, for any	
(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of g or assistance	
					3			
2 Enter total number of section 501(c)(3)	and government or	ganizations listed in the	e line 1 table	I	I			
3 Enter total number of other organization	-							

(a) Type of grant or assistance	<b>(b)</b> Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
UTILITY ASSISTANCE AND WEATHERZATION	0	0.	0.		
PAYMENTS TO PURCHASE FOOD	0	0.	0.		
HOUSING ASSISTANCE PAYMENTS	0	0.	0.		
PAYMENTS FOR MEDICAL SERVICES	0	0.	0.		
THIRD TON HEBIONE BENTIONS		3,			
EDUCATION ASSISTANCE PAYMENTS  Part IV Supplemental Information. Provide the informa	tion required in Part Llin		(b): and any other ac	dditional information	
Supplemental information. Frovide the information	illorriequilled irri arti, iir	e z, r ar iii, coluiliii	(b), and any other ac	dutional information.	
1	U				

#### SCHEDULE J (Form 990)

**Compensation Information** 

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

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

2023

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization

Department of the Treasury

SOUTH PLAINS COMMUNITY ACTION ASSOC

Employer identification number 75-1230219

Pa	art I Questions Regarding Compensation						
	·		Yes	No			
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,						
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.						
	First-class or charter travel Housing allowance or residence for personal use						
	Travel for companions Payments for business use of personal residence						
	Tax indemnification and gross-up payments  Health or social club dues or initiation fees						
	Discretionary spending account  Personal services (such as maid, chauffeur, chef)						
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or						
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b					
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,						
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	X				
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's						
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to						
	establish compensation of the CEO/Executive Director, but explain in Part III.						
	X Compensation committee Written employment contract						
	Independent compensation consultant Compensation survey or study						
	Form 990 of other organizations  Approval by the board or compensation committee						
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing						
	organization or a related organization:			v			
a	Receive a severance payment or change-of-control payment?	4a		X			
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X			
С	Participate in or receive payment from an equity-based compensation arrangement?	4c		┢			
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.						
	Out						
_	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.						
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation						
_	contingent on the revenues of: The organization?	5a		Х			
	The organization? Any related organization?	5b		X			
	If "Yes" on line 5a or 5b, describe in Part III.	35					
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation						
Ŭ	contingent on the net earnings of:						
а	The organization?	6a		х			
	Any related organization?	6b		Х			
_	If "Yes" on line 6a or 6b, describe in Part III.						
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments						
	not described on lines 5 and 6? If "Yes," describe in Part III	7		Х			
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the						
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		Х			
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in						
	Regulations section 53.4958-6(c)?	9					

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

Schedule J (Form 990) 2023

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

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

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

(A) Name and Title		<b>(B)</b> Breakdown of W	/-2 and/or 1099-MIS/ compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) WD POWELL JR	(i)	211,812.	0.	0.	0.	0.	211,812.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ROGER CARDENAS	(i)	205,345.	0.	0.	0.	0.	205,345.	0.
DEPUTY DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) OLIVIA BARBOSA	(i)	160,881.	0.	0.	0.	0.	160,881.	0.
DIVISION DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ANDY CATES	(i)	156,402.	0.	0.	0.	0.	156,402.	0.
HR DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) WHITNEY QUICK	(i)	153,681.	0.	0.	0.	0.	153,681.	0.
CFO	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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

#### SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

### Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

2023
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

SOUTH PLAINS COMMUNITY ACTION ASSOC

Employer identification number 75-1230219

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: GROWTH AND SELF-SUFFICIENCY, THEREBY HELPING PEOPLE AND CHANGING LIVES. THE AGENCY VISION IS EMPOWERING COMMUNITIES THROUGH SELF-SUFFICIENCY. FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES: WIA GRANTS, CSBG GRANTS, SENIOR COMPANION GRANTS. PUBLIC TRANSPORTATION SERVICES-INCLUDES A RURAL PUBLIC TRANSPORTATION ASSISTANCE NETWORK THAT PROVIDES THE GENERAL PUBLIC IN A NON-URBANIZED AREA ACCESS TO AFFORDABLE PUBLIC TRANSPORTATION. ADDITIONALLY, PROVIDES TRANSPORTATION SERVICES FOR MEDICAID PATIENTS TO RECEIVE MEDICAL TREATMENT. APPROXIMATELY 109,213 INDIVIDUALS SERVICED. EXPENSES \$ 8,893,792. INCL GRANTS OF \$ 654,815. REVENUE \$ 2,511,811. FORM 990, PART VI, SECTION B, LINE 11B: ORGANIZATION'S PROCESS TO REVIEW FROM 990 THE AGENCY'S FINANCE COMMITTEE REVIEWS THE FORM 990 WITH THE PREPARER AND COMPARES TO THE AGENCY'S AUDITED FINANCIAL STATEMENTS. FORM 990, PART VI, SECTION B, LINE 12C: ALL MEMBERS OF THE BOARD OF DIRECTORS ARE REQUIRED TO SIGN A CONFLICT OFINTEREST STATEMENT AND DISCLOSE OWNERSHIP IN LOCAL BUSINESSES. FINANCE DEPARTMENT OF THE AGENCY MONITORS THE PAYMENT OF GOODS AND SERVICES TOENSURE THAT THE AGENCY IS NOT DOING BUSINESS WITH OFFICERS OR

**BOARDMEMBERS**.

Schedule O (Form 990) 2023 Page **2** 

Name of the organization  SOUTH PLAINS COMMUNITY ACTION ASSOC	Employer identification number 75-1230219
EXECUTIVE DIRECTOR IS SUBJECT TO AN ANNUAL REVIEW BY THE B	OARD OF
DIRECTORS. KEY EMPLOYEES HAVE AN ANNUAL REVIEW	
FORM 990, PART VI, SECTION C, LINE 19:	
THE AGENCY MAKES THE GOVERNING DOCUMENTS AVAILABLE AT THEI	R ADMINISTRATIVE
OFFICE.	
FORM 990, PART XII, LINE 2C:	
THE AUDIT PROCESS HAS NOT CHANGED FROM PRIOR YEARS.	