



**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

## **CHILDREN'S TRUST REGULAR BOARD MEETING**

### **AGENDA**

June 12, 2023 at 4:00 PM

CTAC, 802 NW 5th Ave, Gainesville, FL 32601

---

#### **Call to Order**

#### **Roll Call**

#### **Agenda Review, Revision, and Approval**

Approval of the agenda also approves all of the items on the consent agenda.

#### **Consent Agenda**

1. [Board Attendance YTD](#)
2. [4.17.23 Program Funding Workshop Minutes](#)
3. [5.8.23 Regular Board Meeting Minutes](#)
4. [5.8.23 Board Meeting Evaluation - Survey Results](#)
5. [May Sponsorships](#)
6. [Monthly Budget Review](#)
7. [Programmatic Award and Expense Report](#)
8. [April 2023 Checks and Expenditures Report](#)
9. [May 2023 Checks and Expenditures Report](#)

#### **General Public Comments**

#### **Chair's Report**

#### **Executive Director's Report**

10. [6.12.23 ED Report](#)

#### **Committee Updates**

11. [Strategic Plan](#)

#### **New Business**

12. [Audit](#)

13. [Budget](#)

**For Your Information**

14. New Building Update

**General Public Comments**

**Board Member Comments**

**Next Meeting Dates**

Regular Board Meeting - Monday, July 10th, 2023 @ 4:00 PM  
Children’s Trust of Alachua County, 802 NW 5th Ave, Gainesville, FL 32601

Regular Board Meeting - Monday, August 14th, 2023 @ 4:00 PM  
Children’s Trust of Alachua County, 802 NW 5th Ave, Gainesville, FL 32601

**Adjournment**

**Virtual Meeting Information**

View or listen to the meeting: [https://www.youtube.com/channel/UCpYNq\\_GkjCo9FQo3qR5-SOw](https://www.youtube.com/channel/UCpYNq_GkjCo9FQo3qR5-SOw)  
Public Comments: Submit online at <http://www.childrenstrustofalachuacounty.us/commentcard>.

**Guidelines for Public Comments**

Public comments can be made in person at Children’s Trust Board Meetings. We will no longer take comments by Zoom or by phone. If you would like to submit a written comment or a written transcript of your public comment before or after the meeting, these will be provided to Board Members prior to the next Board Meeting.

Any member of the public wishing to be heard either under the agenda section “General Public Comments” or on a specific agenda item shall approach the podium at the appropriate time.

Members of the public recognized by the Chair will have three (3) minutes to speak on a single subject matter. If an individual seeks to be heard on more than one agenda item, the Chair shall determine the amount of time allotted to the speaker. However, such time shall not exceed ten (10) minutes without the approval of the Board or Committee. The Clerk of the Trust is the official timekeeper.

Public members may not share or transfer all or part of their allotted time to any other person or agenda item, except as permitted by this Policy. To the extent a speaker has previously addressed a Board or Committee on the same subject, the Board Chair may limit repeat comments at the Board meeting by the same speaker.

**File Attachments for Item:**

1. Board Attendance YTD

# 2023 Board Member Attendance

Item 1.

Regular Meetings	1/9/2023	2/13/2023	3/20/2023	4/3/2023	5/8/2023	6/12/2023	7/10/2023	8/14/2023	9/11/2023	9/25/2023	10/9/2023	11/13/2023	12/11/2023
Labarta	P	P	P	P	absent								
Certain	P	P	P	P	P								
Pinkoson	P	P	P	P	P								
Andrew	P	P	P	P	P								
Cole-Smith	P	N/A	N/A	N/A	N/A								
Cornell	P	P	P	P	P								
Ferrero	P	P	P	P	P								
Hardt	P	P	P	P	P								
Snyder	P	P	P	P	absent								
Twombly	P	P	P	P	V								

Special Meetings	Workshop Listening Project 4/3/2023	First TRIM FY2024 9/11/2023	Final TRIM FY2024 9/25/2023
Labarta	P		
Certain	P		
Pinkoson	P		
Andrew	P		
Cornell	P		
Ferrero	P		
Hardt	P		
Snyder	P		
Twombly	P		

V = Virtual Attendance  
P = Physical Attendance

**File Attachments for Item:**

2. 4.17.23 Program Funding Workshop Minutes



**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

## **PROGRAM FUNDING WORKSHOP**

### **MINUTES**

April 17, 2023, at 9:00 AM

CTAC, 802 NW 5th Ave, Gainesville, FL 32601

---

#### **Call to Order**

**Chair Tina Certain called the meeting to order at 9:00 AM.**

#### **Roll Call**

##### **PRESENT**

Chair Tina Certain

Vice Chair Lee Pinkoson

Treasurer Ken Cornell

Member Judge Denise R. Ferrero

Member Nancy Hardt

Member Maggie Labarta

Member Patricia Snyder

Member Cheryl Twombly

##### **ABSENT**

Member Shane Andrew

#### **Agenda Review, Revision and Approval**

**Motion to approve the agenda with the addition of a discussion of the Environmental Scan made by Vice Chair Pinkoson, Seconded by Member Cornell.**

Motion was unanimously approved by voice vote.

#### **Discussion**

##### 1. Programs by Category (and Environmental Scan)

Director of Program Operations, Kristy Goldwire, presented on currently funded programs classified by goal and by the ages of 0-5 and 6-18. Birth to five spending is ~1.6M, six to eighteen is ~5.2M, and birth to 18 programs are funded at ~450K. She also provided a breakdown of programs based on topic, such as literacy, mental health, mentoring, a focus on

family supports, and/or on reducing violence. The Board requested a further breakdown of the 6-18 category, either by individual grade or by elementary, middle and high school. Members received a copy of the Environmental Scan – a document produced by Bonnie Wagner, the Trust’s Research, Planning, and Evaluation Coordinator. This provided population statistics and demographics across Florida and compared indicators of Child Well-Being data in Alachua County.

## 2. Multi-year vs Single year Contracts

The Program Award and Expenses document shows the currently funded programs in this year’s budget. The Summer Camp and Enrichment Providers have a three-year contract, the TeensWork Alachua providers have a three-year contract, and the Help Me Grow Alachua program has a five-year contract. All the other providers highlighted in green on the document have funding that will expire September 30, 2023.

### Funding Priority Discussion

The Board discussed and reached a consensus to agree with the concept from Prismatic’s Listening Tour, to have funding allocated in buckets by age group. A future RFP will include language to encompass the meta-programming concept whereby third parties train or incorporate the tenets/principles that run through all the age groups.

While still in the process of determining funding priorities from the Board’s Strategic Plan, there will be some providers that will experience a lapse in funding due to their contracts ending on September 30, 2023. Staff recommended a one-year funding renewal for these programs. The Board discussed the options of non-renewal, a 6-month renewal, or renewing for one year. As these funds would be pulled from the Trust’s Fund Balance, the Board reached a consensus to renew these contracts for an additional 6 months, ending on March 31, 2024. As additional RFPs, which reflect the Board’s funding priorities, are released, these providers would have the opportunity to apply for further funding dependent on how their program meets the priority topic.

## 3. Afterschool RFP

Upon the first release of the Afterschool RFP in 2021, the goal was to expand existing services and ensure children had safe places and enriching programs. These would be specifically for low-income families, IEP or 504 plans, SNAP benefits, and children in foster and kinship care. Six providers were funded and complete their contracts this year.

Prior to the release of a new Afterschool RFP, the board has the opportunity to add or change priorities and performance measures. Should the program be an opportunity to ensure children have somewhere safe to be after school, or should they address a certain need, i.e., literacy? Should they support the public school curriculum, and/or support special needs; and do we want to ensure the children with IEP and 504 plans are also low income?

Trust staff recommended changing the minimum qualifications to bid by removing the requirement that applicants are a current summer provider, as well as making validation in the Community Foundation's Philanthropy Hub a deliverable, instead of a requirement to bid. The board discussed the requirement that providers provide services four days per week at a minimum of 1.5 hours. They discussed if there should be different requirements for those serving elementary, middle, or high school aged students.

It was proposed that the high school programs should focus on things like career exploration, job skills, apprenticeships, career technical education, and college or postgraduate preparation. A third party could teach life skills, soft skills, effectively managing interactions, and conflict resolution. The staff and board agreed that this initiative to focus on teen centers should be incorporated into a future RFP.

Member Pinkoson brought up the topic of incorporating a literacy requirement into the afterschool programming. This would include performance measures which would provide data on literacy improvement through the semester or school year. Member Labarta mentioned that the Trust would have to provide the funds so this requirement could be implemented by the providers, or through a third party that would visit the program and teach the curriculum.

Like the first RFP, the board agreed that awarded funds should be used to expand programs, not supplement them; and continue to prioritize low-income families and improving literacy skills in grades K-12.

### **General Public Comment**

#### **Next Meeting Dates**

Regular Board Meeting - Monday, May 8th, 2023 @ 4:00 PM  
Children's Trust of Alachua County, 802 NW 5th Ave, Gainesville, FL 32601

Regular Board Meeting - Monday, June 12th, 2023 @ 4:00 PM  
Children's Trust of Alachua County, 802 NW 5th Ave, Gainesville, FL 32601

#### **Adjournment**

**Chair Tina Certain adjourned the meeting at 12:22 PM.**



**File Attachments for Item:**

3. 5.8.23 Regular Board Meeting Minutes



**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

## **REGULAR BOARD MEETING MINUTES**

May 8, 2023, at 4:00 PM

CTAC, 802 NW 5<sup>th</sup> Ave, Gainesville, FL 32601

---

### **Call to Order**

**Chair Tina Certain called the meeting to order at 4:00 PM.**

### **Roll Call**

#### **PRESENT**

Chair Tina Certain

Vice Chair Lee Pinkoson

Treasurer Ken Cornell

Member Shane Andrew

Member Judge Denise R. Ferrero

Member Nancy Hardt

Member Cheryl Twombly – attended virtually with emergency exemption

#### **ABSENT**

Member Maggie Labarta

Member Patricia Snyder

**Motion to approve the COVID emergency exemption for Member Twombly made by Member Cornell, Seconded by Vice Chair Pinkoson.**

Motion was unanimously approved by voice vote.

### **Agenda Review, Revision and Approval**

**Motion to approve the agenda made by Vice Chair Pinkoson, Seconded by Member Cornell.**

Motion was unanimously approved by voice vote.

### **Consent Agenda**

1. 2023 Board Attendance
2. Programmatic Award and Expense Report
3. March 2023 Checks and Expenditures Report
4. Monthly Budget Review

5. Children's Trust Regular Board Meeting Minutes 04.03.2023
6. Board Meeting Evaluation - Survey Results from 04.03.2023
7. April Sponsorship Applications

## **General Public Comments**

### **Chair's Report**

Chair Certain discussed the recent joint meetings that have taken place between the County, the School Board, and the Children's Trust. She asked if the Trust would like to set a meeting with the City of Gainesville to discuss summer programming and the shared use of facilities. Member Cornell agreed that it would be useful and would like to discuss the literacy initiative, and the possible funding of that work. He also reported that the City of Gainesville may wish to partner with Trust providers for summer programs as they have facilities, but little personnel to staff them. Member Hardt would like to discuss transportation and the RTS system. Member Cornell confirmed that the BoCC has previously mentioned the possibility of free fare for parents, in addition to the current free fare for children.

### **Executive Director's Report**

8. 05.08.2023 ED Report

Executive Director Marsha Kiner reported on the progress of the TeensWork program. There have been 400 students that have applied, but currently only 220 job slots. They are still in the process of finding employers. SBAC has allowed the use of schools for this program and will potentially employ 38 teens.

Wayne Fields from Minority Business Listings reported that there are currently 212 available jobs. They are still waiting for commitments from the City of Gainesville, the University of Florida, UF Health, and Alachua County. This number also doesn't include the 38 from the School Board.

Nikki Thompson from Goodwill Industries confirmed that of the employers signed up through their portal, they have 177 jobs available to teens. They are accepting students on a first come first served basis, there are currently 112 that have completed the onboarding process.

ED Kiner also reported on the recent completion of the BLI Masterclass and invited the Board to the graduation proceedings in July.

### **Committee Updates**

Steering Committee Chair Twombly reported that the last SC meeting was on April 27th virtually. Vashti and Nikki (consultants) led a very difficult exercise of trying to rank the Trust's four priorities, then ranked the strategies and goals associated with each. It was a very robust

discussion. At the next meeting, those rankings should be revealed. It will be in person on May 19, at 9:00 AM, at the Children's Trust Offices.

## **Presentations**

### 9. Afterschool RFP 2023 – 01

Director of Program Operations, Kristy Goldwire, presented the draft of the 2023 Afterschool RFP. This was discussed in a workshop on April 17 and is brought back to the board for final approval. The release date is May 12 with a due date for applications on June 16.

**Motion made by Vice Chair Pinkoson, Seconded by Member Cornell to make bidder's conferences highly recommended, but not required to apply for funds.**

Motion was unanimously approved by voice vote.

**Motion made by Vice Chair Pinkoson, Seconded by Member Cornell to change the requirement that a program must provide services a minimum of 4 days per week to 5 days per week. After discussion, this motion was modified by Vice Chair Pinkoson, Seconded by Member Andrew to keep the requirement of 4 days per week, but provide bonus points when scoring the applications of those providers who are open 5 days per week.**

Motion was unanimously approved by voice vote.

The board also discussed the potential focus of each age group. Elementary School to have a focus on literacy with UFLI, Middle School to prioritize developmental stages, transitions to high school, healthy relationship boundaries, internet and social media safety, and social emotional development. High School programs to incorporate enrichment clubs that focus on career exploration, career technical education, workforce development, leadership and college preparation. A final decision was made to strongly encourage literacy and math for K-8<sup>th</sup> grade, but to not make it a requirement of the RFP.

**Motion made by Vice Chair Pinkoson, Seconded by Member Cornell to:**

1. **Ask staff to change some wording of the RFP to say that "The Children's Trust believes strongly in literacy and math improvements." and ask "What as an organization will you do to address this issue?"**
2. **Ask staff to meet with stakeholders and providers in Alachua County to discuss a Comprehensive Literacy Plan for Alachua County and bring recommendations to the board in advance of the next Afterschool RFP.**
3. **Ask the Chair to send a letter to the School Board Chair emphasizing the importance of literacy in Alachua County.**

Motion was unanimously approved by voice vote.

**Motion made by Member Cornell, Seconded by Vice Chair Pinkoson to approve Resolution 2023-06, approve the release of RFP 2023-01, authorize \$1,000,000 for Afterschool**

**programming for school year 2023-2024, and authorize the Executive Director to appoint a review team.**

Motion was unanimously approved by voice vote.

**Motion made by Member Ferrero, Seconded by Vice Chair Pinkoson to modify the language in RFP 2023-01 to include the text, “The Trust recognizes there will be the need for flexibility for the first three months with SAMIS.”**

Motion was unanimously approved by voice vote.

## **Old Business**

### 10. Update on Board Member Appointments

As board members’ terms expire, the Board of County Commissioners collects and submits three applicants for each expiring seat to the Governor of Florida. Member Cole-Smith’s term expired in January 2021, Member Pinkoson’s term expired in January 2022, and Member Labarta and Member Snyder’s terms expired in January 2023. The Governor has rejected all three applicants for one of the seats being vacated in January 2023, therefore the County will reopen their call for applications and resubmit.

## **New Business**

### 11. New Building Search

Executive Director Kiner presented a draft contract with Bosshardt Realty Services for the property at 4010 NW 25th Place, Gainesville, FL 32606, requesting approval to make an offer and begin the purchasing process. The listing price is 2.15M, the Trust’s offer would be 1.95M with a 50K deposit. There would be a 60-day due diligence period. The first 30 days would be to conduct any surveys, testing, and order at least two appraisals from companies of Ms. Kiner’s choice – not to be influenced by the Seller or their representatives. A second 30 days will be contracted for the Board to vote to approve or reject the purchase. Atty Swain suggests that a County attorney draft the documents for this purchase, to ensure it is processed as a government purchase instead of commercial. Member Cornell requests that if the purchase seems likely, he would like to have an open day for the board members and public to view the space.

Member Cornell made sure to inform all present that he is a Senior VP at Bosshardt, however he will not be getting any benefit from this transaction.

**Motion made to authorize the Executive Director to negotiate the potential purchase of the property in question and come back to the Board with a contract of sale as prepared by the County, made by Vice Chair Pinkoson, Seconded by Member Cornell.**

Voting Yea: Chair Certain, Vice Chair Pinkoson, Member Andrew, Member Cornell, Member Hardt, Member Twombly

Voting No: Member Ferrero

Motion passes.

### **Board Member Comments**

Member Cornell suggested adding an opportunity for public comment at the beginning and end of future board meetings.

### **Next Meeting Dates**

Regular Board Meeting - Monday, June 12th, 2023 @ 4:00 PM  
Children's Trust of Alachua County, 802 NW 5th Ave, Gainesville, FL 32601

Regular Board Meeting - Monday, July 10th, 2023 @ 4:00 PM  
Children's Trust of Alachua County, 802 NW 5th Ave, Gainesville, FL 32601

### **Adjournment**

**Chair Tina Certain adjourned the meeting at 7:00 PM.**

**Commercial Contract**

1 **1. PARTIES AND PROPERTY:** Alachua County Children's Trust ("Buyer")  
 2 agrees to buy and DAVIS MONK & COMPANY ("Seller")

3 agrees to sell the property at:

4 Street Address: 4010 NW 25TH PL, Gainesville, FL 32606

5 -----  
 6 Legal Description: COM SW COR SEC N ALONG C/L NW 43RD ST 1410 FT E 500 FT S 235 FT POB CONT S 180  
 7 FT S 64 DEG E 186.83 FT NELY AROUND A CURVE 101.01 FT N 216.14 FT W 240 FT TO POB OR 3395/1354

8 and the following Personal Property: \_\_\_\_\_  
 9 \_\_\_\_\_

10 (all collectively referred to as the "Property") on the terms and conditions set forth below.

11 **2. PURCHASE PRICE:** \$ 1,950,000

12 (a) Deposit held in escrow by: Richard Withers \$ 50,000  
 13 ("Escrow Agent") (checks are subject to actual and final collection)

14 Escrow Agent's address: 1120 NW 8th Ave, Gainesville, FL 32601 Phone: 352727-4404

15 (b) Additional deposit to be made to Escrow Agent  
 16  within \_\_\_ days (3 days, if left blank) after completion of Due Diligence Period or  
 17  within \_\_\_ days after Effective Date \$ 0

18 (c) Additional deposit to be made to Escrow Agent  
 19  within \_\_\_ days (3 days, if left blank) after completion of Due Diligence Period or  
 20  within \_\_\_ days after Effective Date \$ 0

21 (d) Total financing (see Paragraph 5) \$ 0

22 (e) Other \$ 0

23 (f) All deposits will be credited to the purchase price at closing.  
 24 Balance to close, subject to adjustments and prorations, to be paid  
 25 via wire transfer. \$ 1,900,000

26 For the purposes of this paragraph, "completion" means the end of the Due Diligence Period or upon delivery of  
 27 Buyer's written notice of acceptability.

28 **3. TIME FOR ACCEPTANCE; EFFECTIVE DATE; COMPUTATION OF TIME:** Unless this offer is signed by **Seller**  
 29 and **Buyer** and an executed copy delivered to all parties on or before May 12, 2023, this offer  
 30 will be withdrawn and the **Buyer's** deposit, if any, will be returned. The time for acceptance of any counter offer will be  
 31 3 days from the date the counter offer is delivered. **The "Effective Date" of this Contract is the date on which the**  
 32 **last one of the Seller and Buyer has signed or initialed and delivered this offer or the final counter offer or**  
 33 \_\_\_\_\_ . Calendar days will be used when computing time periods, except time periods of 5  
 34 days or less. Time periods of 5 days or less will be computed without including Saturday, Sunday, or national legal  
 35 holidays. Any time period ending on a Saturday, Sunday, or national legal holiday will extend until 5:00 p.m. of the next  
 36 business day. **Time is of the essence in this Contract.**

37 **4. CLOSING DATE AND LOCATION:**

38 (a) **Closing Date:** This transaction will be closed on July 28, 2023 (Closing Date), unless  
 39 specifically extended by other provisions of this Contract. The Closing Date will prevail over all other time periods  
 40 including, but not limited to, Financing and Due Diligence periods. In the event insurance underwriting is suspended

**Buyer** (\_\_\_\_) (\_\_\_\_) and **Seller** (\_\_\_\_) (\_\_\_\_) acknowledge receipt of a copy of this page, which is Page 1 of 8 Pages.

41 on Closing Date and **Buyer** is unable to obtain property insurance, **Buyer** may postpone closing up to 5 days after  
42 the insurance underwriting suspension is lifted.

43 **(b) Location:** Closing will take place in Alachua County, Florida. (If left blank, closing will take place in the  
44 county where the property is located.) Closing may be conducted by mail or electronic means.

45 **5. THIRD PARTY FINANCING:**

46 **BUYER'S OBLIGATION:** On or before NA days (5 days if left blank) after Effective Date, **Buyer** will apply for third  
47 party financing in an amount not to exceed NA % of the purchase price or \$ NA, with a fixed  
48 interest rate not to exceed NA % per year with an initial variable interest rate not to exceed NA %, with points or  
49 commitment or loan fees not to exceed NA % of the principal amount, for a term of NA years, and amortized  
50 over NA years, with additional terms as follows:

51 \_\_\_\_\_  
52 **Buyer** will timely provide any and all credit, employment, financial and other information reasonably required by any  
53 lender. **Buyer** will use good faith and reasonable diligence to (i) obtain Loan Approval within NA days (45 days if left  
54 blank) from Effective Date (Loan Approval Date), (ii) satisfy terms and conditions of the Loan Approval, and (iii) close  
55 the loan. **Buyer** will keep **Seller** and Broker fully informed about loan application status and authorizes the mortgage  
56 broker and lender to disclose all such information to **Seller** and Broker. **Buyer** will notify **Seller** immediately upon  
57 obtaining financing or being rejected by a lender. **CANCELLATION:** If **Buyer**, after using good faith and reasonable  
58 diligence, fails to obtain Loan Approval by Loan Approval Date, **Buyer** may within NA days (3 days if left blank)  
59 deliver written notice to **Seller** stating **Buyer** either waives this financing contingency or cancels this Contract.  
60 If **Buyer** does neither, then **Seller** may cancel this Contract by delivering written notice to **Buyer** at any time thereafter.  
61 Unless this financing contingency has been waived, this Contract shall remain subject to the satisfaction, by closing, of  
62 those conditions of Loan Approval related to the Property. **DEPOSIT(S) (for purposes of Paragraph 5 only):** If **Buyer**  
63 has used good faith and reasonable diligence but does not obtain Loan Approval by Loan Approval Date and  
64 thereafter either party elects to cancel this Contract as set forth above or the lender fails or refuses to close on or  
65 before the Closing Date without fault on **Buyer's** part, the Deposit(s) shall be returned to **Buyer**, whereupon both  
66 parties will be released from all further obligations under this Contract, except for obligations stated herein as surviving  
67 the termination of this Contract. If neither party elects to terminate this Contract as set forth above or **Buyer** fails to use  
68 good faith or reasonable diligence as set forth above, **Seller** will be entitled to retain the Deposit(s) if the transaction  
69 does not close. For purposes of this Contract, "Loan Approval" means a statement by the lender setting forth the terms  
70 and conditions upon which the lender is willing to make a particular mortgage loan to a particular buyer. Neither a pre-  
71 approval letter not a prequalification letter shall be deemed a Loan Approval for purposes of this Contract.

72 **6. TITLE:** **Seller** has the legal capacity to and will convey marketable title to the Property by  statutory warranty  
73 deed  special warranty deed  other \_\_\_\_\_, free of liens, easements and  
74 encumbrances of record or known to **Seller**, but subject to property taxes for the year of closing; covenants,  
75 restrictions and public utility easements of record; existing zoning and governmental regulations; and (list any other  
76 matters to which title will be subject) \_\_\_\_\_

77 \_\_\_\_\_;  
78 provided there exists at closing no violation of the foregoing and none of them prevents **Buyer's** intended use of the  
79 Property as \_\_\_\_\_.

80 **(a) Evidence of Title:** The party who pays the premium for the title insurance policy will select the closing agent  
81 and pay for the title search and closing services. **Seller** will, at (check one)  **Seller's**  **Buyer's** expense and  
82 within 30 days after Effective Date or at least NA days before Closing Date deliver to **Buyer** (check one)  
83  (i) a title insurance commitment by a Florida licensed title insurer setting forth those matters to be discharged by  
84 **Seller** at or before Closing and, upon **Buyer** recording the deed, an owner's policy in the amount of the purchase  
85 price for fee simple title subject only to exceptions stated above. If **Buyer** is paying for the evidence of title and  
86 **Seller** has an owner's policy, **Seller** will deliver a copy to **Buyer** within 15 days after Effective Date.  (ii.) an  
87 abstract of title, prepared or brought current by an existing abstract firm or certified as correct by an existing firm.  
88 However, if such an abstract is not available to **Seller**, then a prior owner's title policy acceptable to the proposed  
89 insurer as a base for reissuance of coverage may be used. The prior policy will include copies of all policy  
90 exceptions and an update in a format acceptable to **Buyer** from the policy effective date and certified to **Buyer** or

**Buyer** (\_\_\_\_) (\_\_\_\_) and **Seller** (\_\_\_\_) (\_\_\_\_) acknowledge receipt of a copy of this page, which is Page 2 of 8 Pages.



91 **Buyer's** closing agent together with copies of all documents recited in the prior policy and in the update. If such  
92 an abstract or prior policy is not available to **Seller** then (i.) above will be the evidence of title.

93 **(b) Title Examination:** **Buyer** will, within 15 days from receipt of the evidence of title deliver written notice to **Seller**  
94 of title defects. Title will be deemed acceptable to **Buyer** if (1) **Buyer** fails to deliver proper notice of defects or (2)  
95 **Buyer** delivers proper written notice and **Seller** cures the defects within 30 days from receipt of the notice  
96 ("Curative Period"). **Seller** shall use good faith efforts to cure the defects. If the defects are cured within the  
97 Curative Period, closing will occur on the latter of 10 days after receipt by **Buyer** of notice of such curing or the  
98 scheduled Closing Date. **Seller** may elect not to cure defects if **Seller** reasonably believes any defect cannot be  
99 cured within the Curative Period. If the defects are not cured within the Curative Period, **Buyer** will have 10 days  
100 from receipt of notice of **Seller's** inability to cure the defects to elect whether to terminate this Contract or accept  
101 title subject to existing defects and close the transaction without reduction in purchase price.

102 **(c) Survey:** (check applicable provisions below)

103 (i.)  **Seller** will, within 5 days from Effective Date, deliver to **Buyer** copies of prior surveys,  
104 plans, specifications, and engineering documents, if any, and the following documents relevant to this  
105 transaction:

106 \_\_\_\_\_,  
107 prepared for **Seller** or in **Seller's** possession, which show all currently existing structures. In the event this  
108 transaction does not close, all documents provided by **Seller** will be returned to **Seller** within 10 days from the  
109 date this Contract is terminated.

110  **Buyer** will, at  **Seller's**  **Buyer's** expense and within the time period allowed to deliver and examine  
111 title evidence, obtain a current certified survey of the Property from a registered surveyor. If the survey reveals  
112 encroachments on the Property or that the improvements encroach on the lands of another,  **Buyer** will  
113 accept the Property with existing encroachments  such encroachments will constitute a title defect to be  
114 cured within the Curative Period.

115 **(d) Ingress and Egress:** **Seller** warrants that the Property presently has ingress and egress.

116 **7. PROPERTY CONDITION:** **Seller** will deliver the Property to **Buyer** at the time agreed in its present "as is" condition,  
117 ordinary wear and tear excepted, and will maintain the landscaping and grounds in a comparable condition. **Seller**  
118 makes no warranties other than marketability of title. In the event that the condition of the Property has materially  
119 changed since the expiration of the Due Diligence Period, **Buyer** may elect to terminate the Contract and receive a  
120 refund of any and all deposits paid, plus interest, if applicable, or require **Seller** to return the Property to the required  
121 condition existing as of the end of Due Diligence period, the cost of which is not to exceed \$\_\_\_\_\_ (1.5% of  
122 the purchase price, if left blank). By accepting the Property "as is", **Buyer** waives all claims against **Seller** for any  
123 defects in the Property. (Check **(a)** or **(b)**)

124  **(a) As Is:** **Buyer** has inspected the Property or waives any right to inspect and accepts the Property in its "as is"  
125 condition.

126  **(b) Due Diligence Period:** **Buyer** will, at **Buyer's** expense and within 60 days from Effective Date ("Due  
127 Diligence Period"), determine whether the Property is suitable, in **Buyer's** sole and absolute discretion. During the  
128 term of this Contract, **Buyer** may conduct any tests, analyses, surveys and investigations ("Inspections") which  
129 **Buyer** deems necessary to determine to **Buyer's** satisfaction the Property's engineering, architectural,  
130 environmental properties; zoning and zoning restrictions; flood zone designation and restrictions; subdivision  
131 regulations; soil and grade; availability of access to public roads, water, and other utilities; consistency with local,  
132 state and regional growth management and comprehensive land use plans; availability of permits, government  
133 approvals and licenses; compliance with American with Disabilities Act; absence of asbestos, soil and ground  
134 water contamination; and other inspections that **Buyer** deems appropriate. **Buyer** will deliver written notice to  
135 **Seller** prior to the expiration of the Due Diligence Period of **Buyer's** determination of whether or not the Property  
136 is acceptable. **Buyer's** failure to comply with this notice requirement will constitute acceptance of the Property in  
137 its present "as is" condition. **Seller** grants to **Buyer**, its agents, contractors and assigns, the right to enter the  
138 Property at any time during the term of this Contract for the purpose of conducting Inspections, upon reasonable  
139 notice, at a mutually agreed upon time; provided, however, that **Buyer**, its agents, contractors and assigns enter  
140 the Property and conduct Inspections at their own risk. **Buyer** will indemnify and hold **Seller** harmless from  
141 losses, damages, costs, claims and expenses of any nature, including attorneys' fees at all levels, and from  
142 liability to any person, arising from the conduct of any and all inspections or any work authorized by **Buyer**. **Buyer**  
143 will not engage in any activity that could result in a mechanic's lien being filed against the Property without  
144 **Seller's** prior written consent. In the event this transaction does not close, (1) **Buyer** will repair all damages to the

**Buyer** (\_\_\_\_) (\_\_\_\_) and **Seller** (\_\_\_\_) (\_\_\_\_) acknowledge receipt of a copy of this page, which is Page 3 of 8 Pages.

145 Property resulting from the Inspections and return the Property to the condition it was in prior to conduct of the  
 146 Inspections, and (2) **Buyer** will, at **Buyer's** expense release to **Seller** all reports and other work generated as a  
 147 result of the Inspections. Should **Buyer** deliver timely notice that the Property is not acceptable, **Seller** agrees that  
 148 **Buyer's** deposit will be immediately returned to **Buyer** and the Contract terminated.

149 **(c) Walk-through Inspection:** **Buyer** may, on the day prior to closing or any other time mutually agreeable to the  
 150 parties, conduct a final "walk-through" inspection of the Property to determine compliance with this paragraph and  
 151 to ensure that all Property is on the premises.

152 **8. OPERATION OF PROPERTY DURING CONTRACT PERIOD:** **Seller** will continue to operate the Property and any  
 153 business conducted on the Property in the manner operated prior to Contract and will take no action that would  
 154 adversely impact the Property after closing, as to tenants, lenders or business, if any. Any changes, such as renting  
 155 vacant space, that materially affect the Property or **Buyer's** intended use of the Property will be permitted  only with  
 156 **Buyer's** consent  without **Buyer's** consent.

157 **9. CLOSING PROCEDURE:** Unless otherwise agreed or stated herein, closing procedure shall be in accordance with  
 158 the norms where the Property is located.

159 **(a) Possession and Occupancy:** **Seller** will deliver possession and occupancy of the Property to **Buyer** at  
 160 closing. **Seller** will provide keys, remote controls, and any security/access codes necessary to operate all locks,  
 161 mailboxes, and security systems.

162 **(b) Costs:** **Buyer** will pay **Buyer's** attorneys' fees, taxes and recording fees on notes, mortgages and financing  
 163 statements and recording fees for the deed. **Seller** will pay **Seller's** attorneys' fees, taxes on the deed and  
 164 recording fees for documents needed to cure title defects. If **Seller** is obligated to discharge any encumbrance at or  
 165 prior to closing and fails to do so, **Buyer** may use purchase proceeds to satisfy the encumbrances.

166 **(c) Documents:** **Seller** will provide the deed; bill of sale; mechanic's lien affidavit; originals of those assignable  
 167 service and maintenance contracts that will be assumed by **Buyer** after the Closing Date and letters to each  
 168 service contractor from **Seller** advising each of them of the sale of the Property and, if applicable, the transfer of its  
 169 contract, and any assignable warranties or guarantees received or held by **Seller** from any manufacturer,  
 170 contractor, subcontractor, or material supplier in connection with the Property; current copies of the condominium  
 171 documents, if applicable; assignments of leases, updated rent roll; tenant and lender estoppels letters (if  
 172 applicable); tenant subordination, non-disturbance and attornment agreements (SNDAs) required by the **Buyer** or  
 173 **Buyer's** lender; assignments of permits and licenses; corrective instruments; and letters notifying tenants of the  
 174 change in ownership/rental agent. If any tenant refuses to execute an estoppels letter, **Seller**, if requested by the  
 175 **Buyer** in writing, will certify that information regarding the tenant's lease is correct. If **Seller** is an entity, **Seller** will  
 176 deliver a resolution of its governing authority authorizing the sale and delivery of the deed and certification by the  
 177 appropriate party certifying the resolution and setting forth facts showing the conveyance conforms to the  
 178 requirements of local law. **Seller** will transfer security deposits to **Buyer**. **Buyer** will provide the closing statement,  
 179 mortgages and notes, security agreements, and financing statements.

180 **(d) Taxes and Prorations:** Real estate taxes, personal property taxes on any tangible personal property, bond  
 181 payments assumed by **Buyer**, interest, rents (based on actual collected rents), association dues, insurance  
 182 premiums acceptable to **Buyer**, and operating expenses will be prorated through the day before closing. If the  
 183 amount of taxes for the current year cannot be ascertained, rates for the previous year will be used with due  
 184 allowance being made for improvements and exemptions. Any tax proration based on an estimate will, at request  
 185 of either party, be readjusted upon receipt of current year's tax bill; this provision will survive closing.

186 **(e) Special Assessment Liens:** Certified, confirmed, and ratified special assessment liens as of the Closing Date  
 187 will be paid by **Seller**. If a certified, confirmed, and ratified special assessment is payable in installments, **Seller** will  
 188 pay all installments due and payable on or before the Closing Date, with any installment for any period extending  
 189 beyond the Closing Date prorated, and **Buyer** will assume all installments that become due and payable after the  
 190 Closing Date. **Buyer** will be responsible for all assessments of any kind which become due and owing after Closing  
 191 Date, unless an improvement is substantially completed as of Closing Date. If an improvement is substantially  
 192 completed as of the Closing Date but has not resulted in a lien before closing, **Seller** will pay the amount of the last  
 193 estimate of the assessment. This subsection applies to special assessment liens imposed by a public body and  
 194 does not apply to condominium association special assessments.

195 **(f) Foreign Investment in Real Property Tax Act (FIRPTA):** If **Seller** is a "foreign person" as defined by FIRPTA,  
 196 **Seller** and **Buyer** agree to comply with Section 1445 of the Internal Revenue Code. **Seller** and **Buyer** will  
 197 complete, execute, and deliver as directed any instrument, affidavit, or statement reasonably necessary to comply

**Buyer** (\_\_\_\_) (\_\_\_\_) and **Seller** (\_\_\_\_) (\_\_\_\_) acknowledge receipt of a copy of this page, which is Page 4 of 8 Pages.

198 with the FIRPTA requirements, including delivery of their respective federal taxpayer identification numbers or  
 199 Social Security Numbers to the closing agent. If **Buyer** does not pay sufficient cash at closing to meet the  
 200 withholding requirement, **Seller** will deliver to **Buyer** at closing the additional cash necessary to satisfy the  
 201 requirement.

202 **10. ESCROW AGENT:** **Seller** and **Buyer** authorize Escrow Agent or Closing Agent (collectively "Agent") to receive,  
 203 deposit, and hold funds and other property in escrow and, subject to collection, disburse them in accordance with the  
 204 terms of this Contract. The parties agree that Agent will not be liable to any person for misdelivery of escrowed items to  
 205 **Seller** or **Buyer**, unless the misdelivery is due to Agent's willful breach of this Contract or gross negligence. If Agent  
 206 has doubt as to Agent's duties or obligations under this Contract, Agent may, at Agent's option, (a) hold the escrowed  
 207 items until the parties mutually agree to its disbursement or until a court of competent jurisdiction or arbitrator  
 208 determines the rights of the parties or (b) deposit the escrowed items with the clerk of the court having jurisdiction over  
 209 the matter and file an action in interpleader. Upon notifying the parties of such action, Agent will be released from all  
 210 liability except for the duty to account for items previously delivered out of escrow. If Agent is a licensed real estate  
 211 broker, Agent will comply with Chapter 475, Florida Statutes. In any suit in which Agent interpleads the escrowed items  
 212 or is made a party because of acting as Agent hereunder, Agent will recover reasonable attorney's fees and costs  
 213 incurred, with these amounts to be paid from and out of the escrowed items and charged and awarded as court costs  
 214 in favor of the prevailing party.

215 **11. CURE PERIOD:** Prior to any claim for default being made, a party will have an opportunity to cure any alleged  
 216 default. If a party fails to comply with any provision of this Contract, the other party will deliver written notice to the non-  
 217 complying party specifying the non-compliance. The non-complying party will have  5  days (5 days if left blank) after  
 218 delivery of such notice to cure the non-compliance. Notice and cure shall not apply to failure to close.

219 **12. FORCE MAJEURE:** **Buyer** or **Seller** shall not be required to perform any obligation under this Contract or be liable  
 220 to each other for damages so long as performance or non-performance of the obligation, or the availability of services,  
 221 insurance, or required approvals essential to Closing, is disrupted, delayed, caused or prevented by Force Majeure.  
 222 "Force Majeure" means: hurricanes, floods, extreme weather, earthquakes, fire, or other acts of God, unusual  
 223 transportation delays, or wars, insurrections, or acts of terrorism, which, by exercise of reasonable diligent effort, the  
 224 non-performing party is unable in whole or in part to prevent or overcome. All time periods, including Closing Date, will  
 225 be extended a reasonable time up to 7 days after the Force Majeure no longer prevents performance under this  
 226 Contract, provided, however, if such Force Majeure continues to prevent performance under this Contract more than  
 227 30 days beyond Closing Date, then either party may terminate this Contract by delivering written notice to the other  
 228 and the Deposit shall be refunded to **Buyer**, thereby releasing **Buyer** and **Seller** from all further obligations under this Contract.

229 **13. RETURN OF DEPOSIT:** Unless otherwise specified in the Contract, in the event any condition of this Contract is  
 230 not met and **Buyer** has timely given any required notice regarding the condition having not been met, **Buyer's** deposit  
 231 will be returned in accordance with applicable Florida Laws and regulations.

232 **14. DEFAULT:**

233 (a) In the event the sale is not closed due to any default or failure on the part of **Seller** other than failure to make  
 234 the title marketable after diligent effort, **Buyer** may elect to receive return of Buyer's deposit without thereby  
 235 waiving any action for damages resulting from Seller's breach and may seek to recover such damages or seek  
 236 specific performance. If Buyer elects a deposit refund, Seller may be liable to Broker for the full amount of the  
 237 brokerage fee.

238 (b) In the event the sale is not closed due to any default or failure on the part of **Buyer**, **Seller** may either (1)  
 239 retain all deposit(s) paid or agreed to be paid by **Buyer** as agreed upon liquidated damages, consideration for the  
 240 execution of this Contract, and in full settlement of any claims, upon which this Contract will terminate or (2) seek  
 241 specific performance. If **Buyer** fails to timely place a deposit as required by this Contract, **Seller** may either (1)  
 242 terminate the Contract and seek the remedy outlined in this subparagraph or (2) proceed with the Contract without  
 243 waiving any remedy for **Buyer's** default.

244 **15. ATTORNEY'S FEES AND COSTS:** In any claim or controversy arising out of or relating to this Contract, the  
 245 prevailing party, which for purposes of this provision will include **Buyer**, **Seller** and Broker, will be awarded reasonable  
 246 attorneys' fees, costs, and expenses.

247 **16. NOTICES:** All notices will be in writing and may be delivered by mail, overnight courier, personal delivery, or  
 248 electronic means. Parties agree to send all notices to addresses specified on the signature page(s). Any notice,  
 249 document, or item given by or delivered to an attorney or real estate licensee (including a transaction broker)  
 250 representing a party will be as effective as if given by or delivered to that party.

**Buyer** (\_\_\_\_) (\_\_\_\_) and **Seller** (\_\_\_\_) (\_\_\_\_) acknowledge receipt of a copy of this page, which is Page 5 of 8 Pages.

251 **17. DISCLOSURES:**

252 **(a) Commercial Real Estate Sales Commission Lien Act:** The Florida Commercial Real Estate Sales  
253 Commission Lien Act provides that a broker has a lien upon the owner's net proceeds from the sale of  
254 commercial real estate for any commission earned by the broker under a brokerage agreement. The lien upon the  
255 owner's net proceeds is a lien upon personal property which attaches to the owner's net proceeds and does not  
256 attach to any interest in real property. This lien right cannot be waived before the commission is earned.

257 **(b) Special Assessment Liens Imposed by Public Body:** The Property may be subject to unpaid special  
258 assessment lien(s) imposed by a public body. (A public body includes a Community Development District.) Such  
259 liens, if any, shall be paid as set forth in Paragraph 9(e).

260 **(c) Radon Gas:** Radon is a naturally occurring radioactive gas that, when it has accumulated in a building in  
261 sufficient quantities, may present health risks to persons who are exposed to it over time. Levels of radon that  
262 exceed federal and state guidelines have been found in buildings in Florida. Additional information regarding radon  
263 and radon testing may be obtained from your county public health unit.

264 **(d) Energy-Efficiency Rating Information:** Buyer acknowledges receipt of the information brochure required by  
265 Section 553.996, Florida Statutes.

266 **18. RISK OF LOSS:**

267 **(a)** If, after the Effective Date and before closing, the Property is damaged by fire or other casualty, **Seller** will  
268 bear the risk of loss and **Buyer** may cancel this Contract without liability and the deposit(s) will be returned to  
269 **Buyer**. Alternatively, **Buyer** will have the option of purchasing the Property at the agreed upon purchase price and  
270 **Seller** will credit the deductible, if any and transfer to **Buyer** at closing any insurance proceeds, or **Seller's** claim  
271 to any insurance proceeds payable for the damage. **Seller** will cooperate with and assist **Buyer** in collecting any  
272 such proceeds. **Seller** shall not settle any insurance claim for damage caused by casualty without the consent of  
273 the **Buyer**.

274 **(b)** If, after the Effective Date and before closing, any part of the Property is taken in condemnation or under the  
275 right of eminent domain, or proceedings for such taking will be pending or threatened, **Buyer** may cancel this  
276 Contract without liability and the deposit(s) will be returned to **Buyer**. Alternatively, **Buyer** will have the option of  
277 purchasing what is left of the Property at the agreed upon purchase price and **Seller** will transfer to the **Buyer** at  
278 closing the proceeds of any award, or **Seller's** claim to any award payable for the taking. **Seller** will cooperate  
279 with and assist **Buyer** in collecting any such award.

280 **19. ASSIGNABILITY; PERSONS BOUND:** This Contract may be assigned to a related entity, and otherwise  is not  
281 assignable  is assignable. If this Contract may be assigned, **Buyer** shall deliver a copy of the assignment agreement  
282 to the **Seller** at least 5 days prior to Closing. The terms "**Buyer**," "**Seller**" and "Broker" may be singular or plural. This  
283 Contract is binding upon **Buyer**, **Seller** and their heirs, personal representatives, successors and assigns (if  
284 assignment is permitted).

285 **20. MISCELLANEOUS:** The terms of this Contract constitute the entire agreement between **Buyer** and **Seller**.  
286 Modifications of this Contract will not be binding unless in writing, signed and delivered by the party to be bound.  
287 Signatures, initials, documents referenced in this Contract, counterparts and written modifications communicated  
288 electronically or on paper will be acceptable for all purposes, including delivery, and will be binding. Handwritten or  
289 typewritten terms inserted in or attached to this Contract prevail over preprinted terms. If any provision of this Contract  
290 is or becomes invalid or unenforceable, all remaining provisions will continue to be fully effective. This Contract will be  
291 construed under Florida law and will not be recorded in any public records.

292 **21. BROKERS:** Neither **Seller** nor **Buyer** has used the services of, or for any other reason owes compensation to, a  
293 licensed real estate Broker other than:

294 **(a) Seller's Broker:** Collier's International Daniel Drotos,  
295 (Company Name) (Licensee)  
104 SW 6th St, Gainesville, FL 32601,  
(Address, Telephone, Fax, E-mail)

296 who  is a single agent  is a transaction broker  has no brokerage relationship and who will be compensated\_ by  
297  **Seller**  **Buyer**  both parties pursuant to  a listing agreement  other (specify) \_\_\_\_\_

298  
299  
300 **(b) Buyer's Broker:** Bosshardt Realty Services, LLC Perry G McDonald,  
301 (Company Name) (Licensee)  
5542 NW 43rd ST, Gainesville, FL 32653,  
(Address, Telephone, Fax, E-mail)

**Buyer** (\_\_\_\_) (\_\_\_\_) and **Seller** (\_\_\_\_) (\_\_\_\_) acknowledge receipt of a copy of this page, which is Page 6 of 8 Pages.

302 who  is a single agent  is a transaction broker  has no brokerage relationship and who will be compensated by  
303  Seller's Broker  Seller  Buyer  both parties pursuant to  an MLS offer of compensation  other (specify)

304 \_\_\_\_\_  
305 (collectively referred to as "Broker") in connection with any act relating to the Property, including but not limited to  
306 inquiries, introductions, consultations, and negotiations resulting in this transaction. **Seller** and **Buyer** agree to  
307 indemnify and hold Broker harmless from and against losses, damages, costs and expenses of any kind, including  
308 reasonable attorneys' fees at all levels, and from liability to any person, arising from (1) compensation claimed which is  
309 inconsistent with the representation in this Paragraph, (2) enforcement action to collect a brokerage fee pursuant to  
310 Paragraph 10, (3) any duty accepted by Broker at the request of **Seller** or **Buyer**, which is beyond the scope of  
311 services regulated by Chapter 475, Florida Statutes, as amended, or (4) recommendations of or services provided and  
312 expenses incurred by any third party whom Broker refers, recommends, or retains for or on behalf of **Seller** or **Buyer**.

313 **22. OPTIONAL CLAUSES:** (Check if any of the following clauses are applicable and are attached as an addendum to  
314 this Contract):

- |   |  |   |
|---|--|---|
| 315 <input type="checkbox"/> Arbitration                    | <input type="checkbox"/> Seller Warranty                   | <input type="checkbox"/> Existing Mortgage          |
| 316 <input type="checkbox"/> Section 1031 Exchange          | <input type="checkbox"/> Coastal Construction Control Line | <input type="checkbox"/> Buyer's Attorney Approval  |
| 317 <input type="checkbox"/> Property Inspection and Repair | <input type="checkbox"/> Flood Area Hazard Zone            | <input type="checkbox"/> Seller's Attorney Approval |
| 318 <input type="checkbox"/> Seller Representations         | <input type="checkbox"/> Seller Financing                  | <input type="checkbox"/> Other _____                |

319 **23. ADDITIONAL TERMS:**

320 \_\_\_\_\_

321 \_\_\_\_\_

322 \_\_\_\_\_

323 \_\_\_\_\_

324 \_\_\_\_\_

325 \_\_\_\_\_

326 \_\_\_\_\_

327 \_\_\_\_\_

328 \_\_\_\_\_

329 \_\_\_\_\_

330 \_\_\_\_\_

331 \_\_\_\_\_

332 \_\_\_\_\_

333 \_\_\_\_\_

334 \_\_\_\_\_

335 \_\_\_\_\_

336 \_\_\_\_\_

337 \_\_\_\_\_

338 \_\_\_\_\_

339 \_\_\_\_\_

340 \_\_\_\_\_

341 \_\_\_\_\_

342 **THIS IS INTENDED TO BE A LEGALLY BINDING CONTRACT. IF NOT FULLY UNDERSTOOD, SEEK THE**  
343 **ADVICE OF AN ATTORNEY PRIOR TO SIGNING. BROKER ADVISES BUYER AND SELLER TO VERIFY ALL**  
344 **FACTS AND REPRESENTATIONS THAT ARE IMPORTANT TO THEM AND TO CONSULT AN APPROPRIATE**  
345 **PROFESSIONAL FOR LEGAL ADVICE (FOR EXAMPLE, INTERPRETING CONTRACTS, DETERMINING THE**  
346 **EFFECT OF LAWS ON THE PROPERTY AND TRANSACTION, STATUS OF TITLE, FOREIGN INVESTOR**  
347 **REPORTING REQUIREMENTS, ETC.) AND FOR TAX, PROPERTY CONDITION, ENVIRONMENTAL AND OTHER**

**Buyer** (\_\_\_\_\_) (\_\_\_\_\_) and **Seller** (\_\_\_\_\_) (\_\_\_\_\_) acknowledge receipt of a copy of this page, which is Page 7 of 8 Pages.

348 **ADVICE. BUYER ACKNOWLEDGES THAT BROKER DOES NOT OCCUPY THE PROPERTY AND THAT ALL**  
349 **REPRESENTATIONS (ORAL, WRITTEN OR OTHERWISE) BY BROKER ARE BASED ON SELLER**  
350 **REPRESENTATIONS OR PUBLIC RECORDS UNLESS BROKER INDICATES PERSONAL VERIFICATION OF**  
351 **THE REPRESENTATION. BUYER AGREES TO RELY SOLELY ON SELLER, PROFESSIONAL INSPECTORS AND**  
352 **GOVERNMENTAL AGENCIES FOR VERIFICATION OF THE PROPERTY CONDITION, SQUARE FOOTAGE AND**  
353 **FACTS THAT MATERIALLY AFFECT PROPERTY VALUE.**

354 Each person signing this Contract on behalf of a party that is a business entity represents and warrants to the other  
355 party that such signatory has full power and authority to enter into and perform this Contract in accordance with its  
356 terms and each person executing this Contract and other documents on behalf of such party has been duly authorized  
357 to do so.

358 \_\_\_\_\_ Date: \_\_\_\_\_  
(Signature of Buyer)

359 **Alachua County Children's Trust** Tax ID No.: \_\_\_\_\_  
(Typed or Printed Name of Buyer)

360 Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

361 \_\_\_\_\_ Date: \_\_\_\_\_  
(Signature of Buyer)

362 \_\_\_\_\_ Tax ID No.: \_\_\_\_\_  
(Typed or Printed Name of Buyer)

363 Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

364 Buyer's Address for purpose of notice \_\_\_\_\_

365 Facsimile: \_\_\_\_\_ Email: \_\_\_\_\_

366 \_\_\_\_\_ Date: \_\_\_\_\_  
(Signature of Seller)

367 **DAVIS MONK & COMPANY** Tax ID No.: \_\_\_\_\_  
(Typed or Printed Name of Seller)

368 Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

369 \_\_\_\_\_ Date: \_\_\_\_\_  
(Signature of Seller)

370 \_\_\_\_\_ Tax ID No.: \_\_\_\_\_  
(Typed or Printed Name of Seller)

371 Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

372 Seller's Address for purpose of notice: \_\_\_\_\_

373 Facsimile: \_\_\_\_\_ Email: \_\_\_\_\_

The Florida Association of REALTORS® makes no representation as to the legal validity or adequacy of any provision of this form in any specific transaction. This standardized form should not be used in complex transactions or with extensive riders or additions. This form is available for use by the entire real estate industry and is not intended to identify the user as a REALTOR®. REALTOR® is a registered collective membership mark which may be used only by real estate licensees who are members of the NATIONAL ASSOCIATION OF REALTORS® and who subscribe to its Code of Ethics. The copyright laws of the United States (17 U.S. Code) forbid the unauthorized reproduction of this form by any means including facsimile or

**Buyer** (\_\_\_\_) (\_\_\_\_) and **Seller** (\_\_\_\_) (\_\_\_\_) acknowledge receipt of a copy of this page, which is Page 8 of 8 Pages.

## Attendance List

Name	Organization	Email address	Contact number
Gregory Winlog	Healthy Start		
Sherry Kitchens	CAC	sherry@cae gainesville.org	352-494- 3839
<del>Wanda Ecker</del>	<del>MBL</del>		<del>352-281-0356</del>
DeKora Batley	City of Gainesville Bicycle Rd. Program	bikeroad@cityof gainesville.org	352-393-8493
Addison Staples	Access In Motion		
ALAN Paulin	Meridian	on file	352-672-276
Anne Kotuh	AIM		
Natusha Markham	Reichert Horse	beautifulone,love 0322@gmail	642-3796
James Miller	Mirror Image Leadership Academy	jmiller@mirrorimage leadership.org	352-204-0072
NIYA GARRETT	Reichert Horse	NIYA GARRETT@vamm.com	352-365-4950

## Attendance List

Name	Organization	Email address	Contact number
Nikki Thompson	Goodwill	nthompson@ goodwilljax.org	318 758 8727
CHRISTI ARRINGTON	GRAVE PLACE, INC.	CHRISTI@GRAVEPLACE.ET	352 373 4475
Patricia Lee	tee Foundation ANK	teefounder@gmail.com	352.459.8331
Kyle Schramm	Goodwill	kschramm@goodwill jax.org	(772) 579-7481
Leah Galione	PEAK Literacy	leah@peakliteracy.org	352-359-1270
Monica Jones	I.M.B.f	Mon07b4@ gmail.com	352-565-7009
Stacy Merritt	PSF	stacy.merritt @psf.org	352-672-1608
Jeff Parker	IGB	jeffpeigbrunton@igb.com	352 672.4373
KENYETTA JACKSON	BECNF	Kenyethjebcnf.org	904.294.4890
Chande Mayer	BOB Crime Task Force	chandemayer @gmail.com	352) 681-1017
Carlonda McTier	Self	CarlondamcTier @gmail.com	386 383 0580



**File Attachments for Item:**

4. 5.8.23 Board Meeting Evaluation - Survey Results



**Summary of Board Meeting Evaluation Surveys**

Per Board Policy 1.15, each meeting Board members will have the opportunity to evaluate the effectiveness and efficiency of meetings and provide suggestions on how to improve and best use time during Board meetings. The following is a summary of the input Board members provided for review by the Board, CTAC staff, and members of the public regarding the most recent Board meeting.

<b><u>Date of Meeting:</u></b>	<b>May 8, 2023</b>
<b><u>Completion Rate:</u></b>	<b>100% of Board members completed (7 of 7)<sup>1</sup></b>

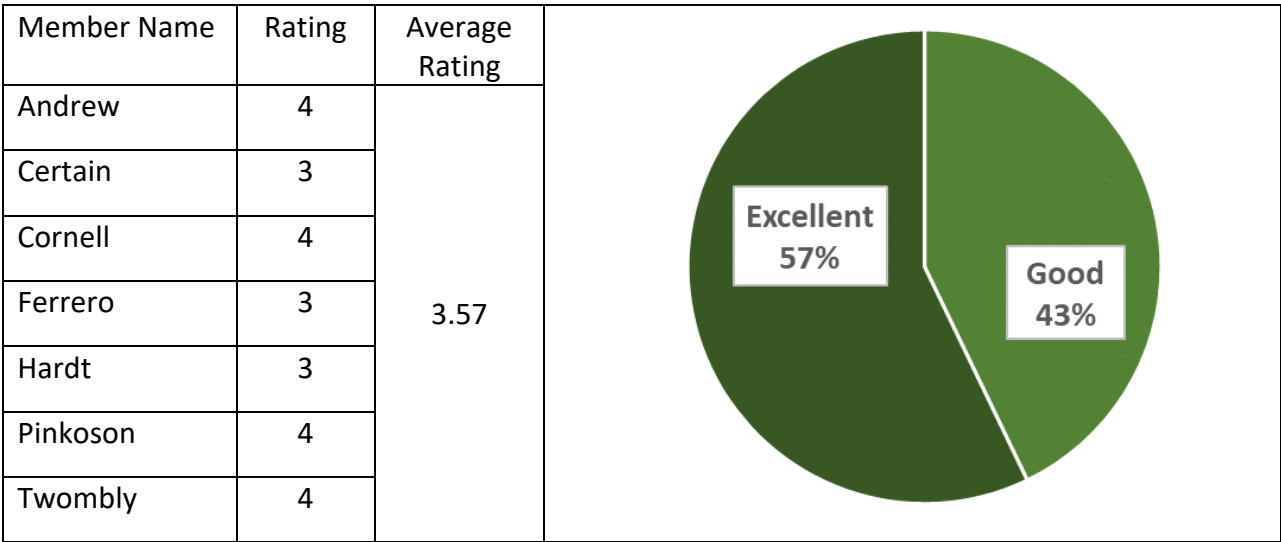
**Evaluation of Meeting Components:**

Board members rate the effectiveness and efficiency of four meeting components from 1 to 4. A rating of 1 = “poor”, 2 = “fair”, 3 = “good”, and 4 = “excellent”. All meeting components received favorable ratings of either “good” or “excellent”. Additionally, all “CTAC Staff” and “Presentations” components received a higher-than-average rating. “Materials Provided” and “Meeting Facilitation” received a lower-than-average rating.

Meeting Component				
Date of Meeting	Materials Provided	Meeting Facilitation	CTAC Staff	Presentations
May 8, 2023	3.57 ↓	3.57 ↓	4.00 ↑	3.86 ↑
<b>Average Rating (Cumulative to Date)</b>	<b>3.68</b>	<b>3.79</b>	<b>3.82</b>	<b>3.74</b>

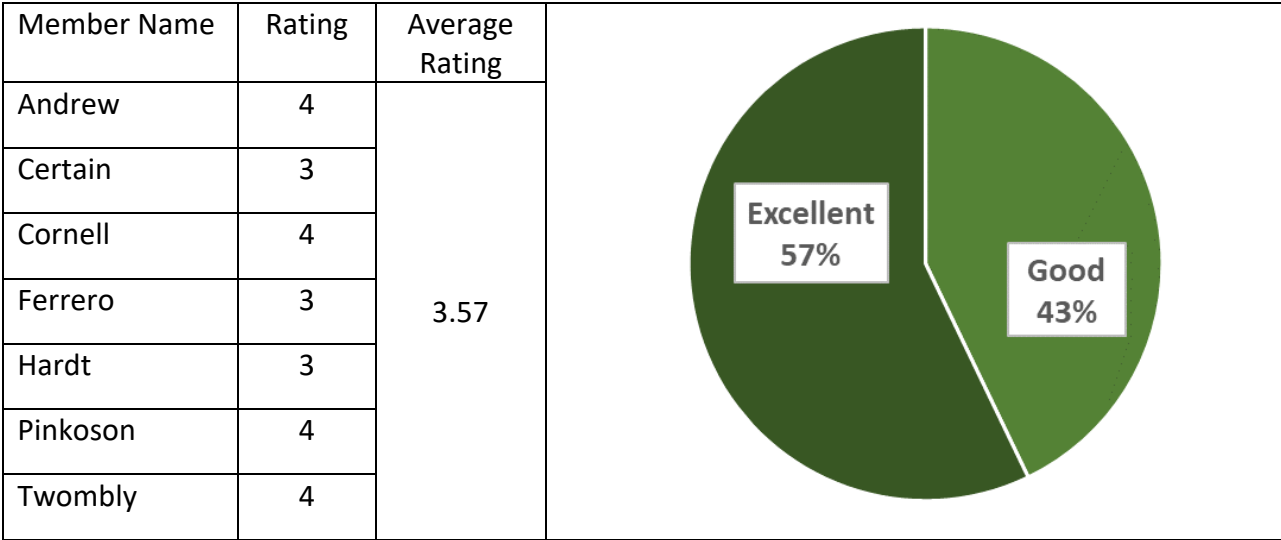
<sup>1</sup> Seven Board members attended in-person or virtually on 5/8/2023. Two Board members were not present in the meeting, and there is one Board member vacancy.

**Materials Provided** (The Board packet was received in a timely fashion and provided the information needed to prepare for the meeting)



**Comments:** None Received.


**Meeting Facilitation** (The Chair ensured Board members and members of the public who wanted to speak had the opportunity to be heard)



**Comments:** None Received.

**CTAC Staff** (CTAC staff were knowledgeable on their agenda items and prepared to address questions, or provide a plan for follow-up)

Member Name	Rating	Average Rating
Andrew	4	4.00
Certain	4	
Cornell	4	
Ferrero	4	
Hardt	4	
Pinkoson	4	
Twombly	4	



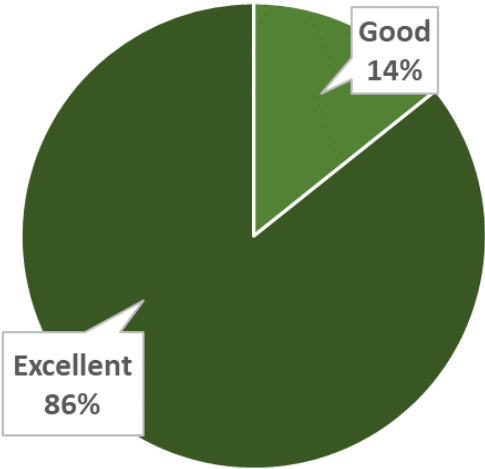
A pie chart representing the distribution of ratings for CTAC Staff. The chart is entirely dark green, indicating that 100% of the ratings were 'Excellent'. A white callout box in the center of the chart contains the text 'Excellent 100%'.

**Comments:**

- Bonnie - you deserve to be heard. (Hardt).
- Good presentations and guidance provided by staff to the Board. (Twombly).

**Presentations** (Presentations were helpful in providing information on programs and policies to guide decision-making and allow for input and transparency)

Member Name	Rating	Average Rating
Andrew	4	3.86
Certain	3	
Cornell	4	
Ferrero	4	
Hardt	4	
Pinkoson	4	
Twombly	4	



A pie chart representing the distribution of ratings for Presentations. The chart is divided into two segments: a large dark green segment representing 'Excellent' at 86%, and a smaller medium green segment representing 'Good' at 14%. White callout boxes point to each segment with their respective labels and percentages.

**Comments:** None Received.

Finally, Board members can provide general comments on the meeting overall as well as topics they'd like to see addressed on future agendas. These comments are listed below.

**General Comments:**

- Good meeting. (Cornell).
- Staff were well prepared and answered questions posed. (Twombly).

**Items, Presentations, or other Information for future Board agendas:**

- None Received.

**File Attachments for Item:**

5. May Sponsorships

## Elizabeth Cayson

---

**From:** Children's Trust of Alachua County Florida <childrenstrust-fl@municodeweb.com>  
**Sent:** Friday, May 26, 2023 1:50 PM  
**To:** Elizabeth Cayson  
**Subject:** Form submission from: Sponsorship Application  
**Attachments:** dsmbc\_new\_vendor\_form\_052623.xlsx; dsmbc\_form\_w9\_sgnd.pdf

**CAUTION:** This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Submitted on Friday, May 26, 2023 - 1:49pm

Submitted by anonymous user: [70.164.194.197](#)

Submitted values are:

Organization Name DaySpring Missionary Baptist Church

Event Name DaySpring Community Outreach

Event Date Sat, 08/19/2023

Time 10am-3pm

Location Parking lot and front porch of DaySpring; 1945 N.E.8th Ave, G'ville, FL 32641

Brief Description of Proposed Activity/Event (100 words or less)

This event (Community Fish Fry) is design to engage families/children in education, fellowship, the arts, wrap-around services, safety for children and adults presented by RadKids and GPD. Since gun violence is a "public health crisis", Children will write essays on a topics involving gun violence and Buffalo Soldiers 9th and 10th Calvaries. The black veterans ride motorcycles and assist families on Christmas and Thanksgiving. Gainesville Thrives will read to young children and offer face-painting. There will be a tent for arts and crafts. Bring your lawn chair. Music will be provided by D.R. Band. Coming Out Party for the Community!

Identify CTAC Goals the activity/event will be addressing. Children live in a safe community

Target Population Families/Children of East Gainesville Community

Number Attending 250

Presenters/Consultants Buffalo Soldiers, Children dancers (2), GPD Cease Fire; Essay winners, Gainesville Thrives, Meridian, Poets, CDRC, AC Crisis Int

Have you applied to the Sponsorship Fund Application in the past for this activity event? No

Have you received funding from the Sponsorship Fund in the past for this activity/event? No

If yes, enter date:

Are you qualified to conduct business in the state of Florida? Yes

Budget Expenses: Please specify what supplies will be needed, if applicable. Large tent, tables, cooker

Please specify what budget expenses will be covered by CTAC.

Food, Marketing, Publicity, Printing, Resource tents, Equipment Rental, gift cards for essay and poetry winners, Artists (Band)

TOTAL FUNDS REQUESTED \$ 3,000

Contact Person - First Name Marie

Contact Person - Last Name Herring

Contact email marie.herring@yahoo.com

Contact phone number 3,526,656,314

Website none

Facebook DaySpring Missionary Baptist Church 1914

Twitter none

Instagram none

New Vendor Form [dsmbc new vendor form 052623.xlsx](#)

W-9 Taxpayer ID and Certification [dsmbc form w9 sgnd.pdf](#)

Acknowledgement of sponsorship Yes

Agree to appropriate logo usage Yes

Name of Submitter Marie Herring

Date of Submission Sun, 05/28/2023

The results of this submission may be viewed at:

<https://www.childrenstrustofalachuacounty.us/node/6044/submission/831>



## Elizabeth Cayson

---

**From:** Elizabeth Cayson  
**Sent:** Friday, June 2, 2023 4:52 PM  
**To:** marie.herring@yahoo.com  
**Subject:** Children's Trust of Alachua County- Sponsorship Notification

Dear Marie Herring, DaySpring Missionary Baptist Church:

We are delighted to inform you we have reviewed and approved your sponsorship application at a [\\$1,000 sponsorship level](#).

Per our sponsorship agreement, to ensure consistent brand messaging, the Children's Trust requires that the applicant use CTAC's logo in print materials, signage, online and relevant event messaging. This can include website logo placement, press releases and social media. Use the horizontal logo only in instances where there is minimal vertical space and the primary stacked logo will not fit properly. For additional information regarding our logo click on the link: [Logo Use | Children's Trust of Alachua County, Florida \(childrenstrustofalachuacounty.us\)](https://www.childrenstrustofalachuacounty.us)

Additionally, you will receive an email from Demetrica Tyson, Program Specialist ([dtyson@childrenstrustofalachuacounty.us](mailto:dtyson@childrenstrustofalachuacounty.us)) with a survey request after the event has occurred. Please submit along with pictures from the event that we can use. Please ensure you have signed photo release consent forms; we do not need copies of releases. **For this event, we would like to attend and host a resource table with information and giveaway promotional items.**

Please contact me if you have any questions.

*Thanks again for partnering with us to ensure children are healthy, educated, supported & safe.*

Wishing you all a successful event.

Kindest regards,  
Liz

Elizabeth "Liz" Cayson, M.S  
 Community Engagement Coordinator  
 Children's Trust of Alachua County  
 Physical Address: 802 NW 5<sup>th</sup> Ave; Suite 100, Gainesville, FL 32601  
 Mailing Address: P.O. Box 5669, Gainesville, FL 32627  
 Main Phone: 352-374-1830  
 Direct Line: 352-374-1832  
 Cell Phone: 352-363-8666  
 Fax: 352-374-1831





## Elizabeth Cayson

---

**From:** Children's Trust of Alachua County Florida <childrenstrust-fl@municodeweb.com>  
**Sent:** Tuesday, May 30, 2023 10:34 PM  
**To:** Elizabeth Cayson  
**Subject:** Form submission from: Sponsorship Application  
**Attachments:** ctac\_new\_vendor\_form.pdf; w-9\_identification\_number\_and\_certification\_2018.pdf

**CAUTION:** This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Submitted on Tuesday, May 30, 2023 - 10:33pm

Submitted by anonymous user: [173.184.168.140](#)

Submitted values are:

Organization Name Waldo Community New Vision Coalition

Event Name 2023 Back To School Fun Day

Event Date Sat, 08/05/2023

Time 10am

Location Waldo Community Center (WCC) 13558 NE 148th Avenue Waldo, Florida 32694

Brief Description of Proposed Activity/Event (100 words or less)

We will have a community fun day in which we will provide school supplies to the families in the local community who needs assistance. The event will include community partners that will provide information on resources for the families, free school supplies, meet and greet with the new Charter school opening in waldo this upcoming school year, and activities for all who attend.

Identify CTAC Goals the activity/event will be addressing. Children can learn what they need to be successful

Target Population Infants to Adults

Number Attending 75

Presenters/Consultants 10+

Have you applied to the Sponsorship Fund Application in the past for this activity event? No

Have you received funding from the Sponsorship Fund in the past for this activity/event? No

If yes, enter date:

Are you qualified to conduct business in the state of Florida? Yes

Budget Expenses: Please specify what supplies will be needed, if applicable.

Printed material, tent & chair rentals for vendor space, food for the vendors and various school supplies

Please specify what budget expenses will be covered by CTAC. Printer material, advertising materials and supplies

TOTAL FUNDS REQUESTED \$ 1,000

Contact Person - First Name Julie

Contact Person - Last Name Stokes

Contact email juliestokes352@outlook.com

Contact phone number 3,525,625,384

Website n/a

Facebook Waldo Community New Vision Coalition

Twitter n/a

Instagram n/a

New Vendor Form [ctac new vendor form.pdf](#)

W-9 Taxpayer ID and Certification [w-9 identification number and certification 2018.pdf](#)

Acknowledgement of sponsorship Yes

Agree to appropriate logo usage Yes

Name of Submitter Julie D Stokes

Date of Submission Tue, 05/30/2023

The results of this submission may be viewed at:

<https://www.childrenstrustofalachuacounty.us/node/6044/submission/834>

## Elizabeth Cayson

---

**From:** Elizabeth Cayson  
**Sent:** Friday, June 2, 2023 4:38 PM  
**To:** Julie Stokes  
**Subject:** Children's Trust of Alachua County - Sponsorship Notification

Dear Julie Stokes, Waldo Community New Vision Coalition:

We are delighted to inform you we have reviewed and approved your sponsorship application at a [\\$1,000 sponsorship level](#).

Per our sponsorship agreement, to ensure consistent brand messaging, the Children's Trust requires that the applicant use CTAC's logo in print materials, signage, online and relevant event messaging. This can include website logo placement, press releases and social media. Use the horizontal logo only in instances where there is minimal vertical space and the primary stacked logo will not fit properly. For additional information regarding our logo click on the link: [Logo Use | Children's Trust of Alachua County, Florida \(childrenstrustofalachuacounty.us\)](https://www.childrenstrustofalachuacounty.us)

Additionally, you will receive an email from Demetrica Tyson, Program Specialist ([dtyson@childrenstrustofalachuacounty.us](mailto:dtyson@childrenstrustofalachuacounty.us)) with a survey request after the event has occurred. Please submit along with pictures from the event that we can use. Please ensure you have signed photo release consent forms; we do not need copies of releases.

Please contact me if you have any questions.

*Thanks again for partnering with us to ensure children are healthy, educated, supported & safe.*

Wishing you all a successful event.

Kindest regards,  
Liz

Elizabeth "Liz" Cayson, M.S  
Community Engagement Coordinator  
Children's Trust of Alachua County  
Physical Address: 802 NW 5<sup>th</sup> Ave; Suite 100, Gainesville, FL 32601  
Mailing Address: P.O. Box 5669, Gainesville, FL 32627  
Main Phone: 352-374-1830  
Direct Line: 352-374-1832  
Cell Phone: 352-363-8666  
Fax: 352-374-1831





## Elizabeth Cayson

---

**From:** Children's Trust of Alachua County Florida <childrenstrust-fl@municodeweb.com>  
**Sent:** Wednesday, May 24, 2023 1:06 PM  
**To:** Elizabeth Cayson  
**Subject:** Form submission from: Sponsorship Application  
**Attachments:** new\_vendor\_form.xlsx; w9\_form.jpeg

**CAUTION:** This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Submitted on Wednesday, May 24, 2023 - 1:05pm

Submitted by anonymous user: [98.180.254.253](#)

Submitted values are:

Organization Name Alicia Pfahler Counseling, Inc.

Event Name I Got Your Back Mentoring groups

Event Date Thu, 06/08/2023

Time 9:00 am-3:00 pm

Location IGB Mentoring Summer Enrichment Camp

Brief Description of Proposed Activity/Event (100 words or less)

The IGB group will meet every Thursday throughout the months of June and July. The purpose of this group is to equip children with necessary mental health tools and skills that will allow them to handle different situations. We will be teaching skills such as engine plates, which teach how to know when you are running with too many emotions and how to calm down, worry monsters, which show children that their fears and worries are not scary and how to combat them, and many others.

Identify CTAC Goals the activity/event will be addressing. Children can learn what they need to be successful

Target Population Children from Kindergarten to 6th grade

Number Attending 15

Presenters/Consultants 3

Have you applied to the Sponsorship Fund Application in the past for this activity event? No

Have you received funding from the Sponsorship Fund in the past for this activity/event? No

If yes, enter date:

Are you qualified to conduct business in the state of Florida? Yes

Budget Expenses: Please specify what supplies will be needed, if applicable.

Art/Craft supplies (such as paper, markers, mason jars, stickers, food coloring, etc.) and Intern presenter

Please specify what budget expenses will be covered by CTAC. All art/craft supplies, intern

TOTAL FUNDS REQUESTED \$ 500

Contact Person - First Name Alicia

Contact Person - Last Name Pfahler

Contact email alicia@aliciapfahlercounseling.com

Contact phone number 3,523,800,209

Website <https://www.restoringhopecounselingcenter.com/>

Facebook @restoringhopecounselingcentergnv

Twitter N/A

Instagram @restoringhope\_cc

New Vendor Form [new\\_vendor\\_form.xlsx](#)

W-9 Taxpayer ID and Certification [w9\\_form.jpeg](#)

Acknowledgement of sponsorship Yes  
Agree to appropriate logo usage Yes  
Name of Submitter Alicia Pfahler  
Date of Submission Wed, 05/24/2023

The results of this submission may be viewed at:

<https://www.childrenstrustofalachuacounty.us/node/6044/submission/830>



## Elizabeth Cayson

---

**From:** Elizabeth Cayson  
**Sent:** Friday, June 2, 2023 4:34 PM  
**To:** alicia@aliciapfahlercounseling.com  
**Subject:** Children's Trust of Alachua County- Sponsorship Notification

Dear Alicia Pfahler, Alicia Pfahler Counseling, Inc:

We are delighted to inform you we have reviewed and approved your sponsorship application at a [\\$500 sponsorship level](#).

Per our sponsorship agreement, to ensure consistent brand messaging, the Children's Trust requires that the applicant use CTAC's logo in print materials, signage, online and relevant event messaging. This can include website logo placement, press releases and social media. Use the horizontal logo only in instances where there is minimal vertical space and the primary stacked logo will not fit properly. For additional information regarding our logo click on the link: [Logo Use | Children's Trust of Alachua County, Florida \(childrenstrustofalachuacounty.us\)](#)

Additionally, you will receive an email from Demetrica Tyson, Program Specialist ([dtyson@childrenstrustofalachuacounty.us](mailto:dtyson@childrenstrustofalachuacounty.us)) with a survey request after the event has occurred. Please submit along with pictures from the event that we can use. Please ensure you have signed photo release consent forms; we do not need copies of releases.

Please contact me if you have any questions.

*Thanks again for partnering with us to ensure children are healthy, educated, supported & safe.*

Wishing you all a successful event.

Kindest regards,  
Liz

Elizabeth "Liz" Cayson, M.S  
Community Engagement Coordinator  
Children's Trust of Alachua County  
Physical Address: 802 NW 5<sup>th</sup> Ave; Suite 100, Gainesville, FL 32601  
Mailing Address: P.O. Box 5669, Gainesville, FL 32627  
Main Phone: 352-374-1830  
Direct Line: 352-374-1832  
Cell Phone: 352-363-8666  
Fax: 352-374-1831





## Elizabeth Cayson

---

**From:** Elizabeth Cayson  
**Sent:** Friday, May 26, 2023 1:15 PM  
**To:** Elizabeth Cayson  
**Subject:** FW: Form submission from: Sponsorship Application  
**Attachments:** new\_vendor\_form\_3.xlsx; completed\_w-9\_-compressed.pdf

---

**From:** Children's Trust of Alachua County Florida <childrenstrust-fl@municodeweb.com>  
**Sent:** Tuesday, May 23, 2023 3:54 PM  
**To:** Elizabeth Cayson <ecayson@childrenstrustofalachuacounty.us>  
**Subject:** Form submission from: Sponsorship Application

**CAUTION:** This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Submitted on Tuesday, May 23, 2023 - 3:53pm

Submitted by anonymous user: [174.70.88.154](#)

Submitted values are:

Organization Name Amiron Financial Literacy Initiative  
 Event Name Children's Financial Education Workshop  
 Event Date Mon, 06/12/2023  
 Time Mondays 11:30 - 12:30 PM; Thursdays 11:30 - 12:30 PM  
 Location SWAG Family Resource Center, 807 SW 64th Ter, Gainesville, FL 32607  
 Brief Description of Proposed Activity/Event (100 words or less)  
 We will host a financial literacy workshop for children in grades 1 to 5 at the Swag Family Resource Center. Our aim is to provide practical and engaging education on money matters using the National Financial Education Council Curriculum. The classes span 6 weeks, with 3 weeks per session. Each session will cover fundamental skills like needs and wants, earnings, savings, and making choices. The learning experience will be enhanced by financial literacy games and piggy banks. Our goal is to help children understand the purpose of money by offering a comprehensive understanding through these classes.  
 Identify CTAC Goals the activity/event will be addressing. Children can learn what they need to be successful  
 Target Population Children in grades 1 to 5 at SWAG Family Resource Center  
 Number Attending 30  
 Presenters/Consultants Tonia Ibeneme-Obaigbena, Kimberly Hooie, Ange Asanzi  
 Have you applied to the Sponsorship Fund Application in the past for this activity event? No  
 Have you received funding from the Sponsorship Fund in the past for this activity/event? No  
 If yes, enter date:  
 Are you qualified to conduct business in the state of Florida? Yes  
 Budget Expenses: Please specify what supplies will be needed, if applicable.  
 1. Staff time: \$2500.00  
 2. Training Materials (Workbook, handouts, online learning tools, piggy banks, and financial literacy books): \$2,150.00  
 3. Projector, laptop, and accessories: \$1,050.00  
 4. Volunteers time: \$720.00  
 5. Retractable banner (premium 2 – Imagine): \$395.00

6. T/shirt: \$360.00

7. Snacks: \$100.00

Total: \$7275

Please specify what budget expenses will be covered by CTAC.

Training Materials (Workbook, handouts, online learning tools, piggy banks, and financial literacy books): \$2,150.00

Projector, laptop, and accessories: \$1,050.00

Volunteers time: \$720.00

Retractable banner (premium 2 – Imagine): \$395.00

T/shirt: \$360.00

Snacks: \$100.00

TOTAL FUNDS REQUESTED \$ 4,775

Contact Person - First Name Tonia

Contact Person - Last Name Ibeneme-Obaigbena

Contact email [tonia@amironfinancialliteracy.org](mailto:tonia@amironfinancialliteracy.org)

Contact phone number 3,525,388,478

Website <https://www.amironfinancialliteracy.org/>

Facebook Amiron Financial Literacy Initiative

Twitter N/A

Instagram N/A

New Vendor Form [new\\_vendor\\_form\\_3.xlsx](#)

W-9 Taxpayer ID and Certification [completed\\_w-9\\_compressed.pdf](#)

Acknowledgement of sponsorship Yes

Agree to appropriate logo usage Yes

Name of Submitter Tonia Ibeneme-Obaigbena

Date of Submission Tue, 05/23/2023

The results of this submission may be viewed at:

<https://www.childrenstrustofalachuacounty.us/node/6044/submission/828>

## Elizabeth Cayson

---

**From:** Elizabeth Cayson  
**Sent:** Friday, June 2, 2023 4:29 PM  
**To:** tonia@amironfinancialliteracy.org  
**Subject:** Children's Trust of Alachua County- Sponsorship Notification

Dear Tonia Ibeneme-Obaigbena, Amiron Financial Literacy Initiative:

We are delighted to inform you we have reviewed and approved your sponsorship application at a [\\$1,500 sponsorship level](#).

Per our sponsorship agreement, to ensure consistent brand messaging, the Children's Trust requires that the applicant use CTAC's logo in print materials, signage, online and relevant event messaging. This can include website logo placement, press releases and social media. Use the horizontal logo only in instances where there is minimal vertical space and the primary stacked logo will not fit properly. For additional information regarding our logo click on the link: [Logo Use | Children's Trust of Alachua County, Florida \(childrenstrustofalachuacounty.us\)](#)

Additionally, you will receive an email from Demetrica Tyson, Program Specialist ([dtyson@childrenstrustofalachuacounty.us](mailto:dtyson@childrenstrustofalachuacounty.us)) with a survey request after the event has occurred. Please submit along with pictures from the event that we can use. Please ensure you have signed photo release consent forms; we do not need copies of releases.

Please contact me if you have any questions.

*Thanks again for partnering with us to ensure children are healthy, educated, supported & safe.*

Wishing you all a successful event.

Kindest regards,  
 Liz

Elizabeth "Liz" Cayson, M.S  
 Community Engagement Coordinator  
 Children's Trust of Alachua County  
 Physical Address: 802 NW 5<sup>th</sup> Ave; Suite 100, Gainesville, FL 32601  
 Mailing Address: P.O. Box 5669, Gainesville, FL 32627  
 Main Phone: 352-374-1830  
 Direct Line: 352-374-1832  
 Cell Phone: 352-363-8666  
 Fax: 352-374-1831





## Elizabeth Cayson

---

**From:** Children's Trust of Alachua County Florida <childrenstrust-fl@municodeweb.com>  
**Sent:** Wednesday, April 26, 2023 12:38 AM  
**To:** Elizabeth Cayson  
**Subject:** Form submission from: Sponsorship Application  
**Attachments:** 890d3b5b-9d15-4dc5-842c-001b05e452f9.jpeg;  
 9e7e0b5a-67cd-4d5f-874c-11076a797164.jpeg

**CAUTION:** This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Submitted on Wednesday, April 26, 2023 - 12:37am

Submitted by anonymous user: [174.212.33.235](#)

Submitted values are:

Organization Name Hawthorne Youth Sports, Inc  
 Event Name Back to school drive  
 Event Date Sat, 07/15/2023  
 Time 11:00 am  
 Location Hawthorne Athletic park  
 Brief Description of Proposed Activity/Event (100 words or less)  
 HYS will host a back to school drive for the students at both, She'll Elementary and Hawthorne middle/high school  
 Identify CTAC Goals the activity/event will be addressing. Children have nurturing, supportive caregivers and relationships  
 Target Population Rural communities  
 Number Attending 75  
 Presenters/Consultants Volunteers and HYS members  
 Have you applied to the Sponsorship Fund Application in the past for this activity event? No  
 Have you received funding from the Sponsorship Fund in the past for this activity/event? No  
 If yes, enter date:  
 Are you qualified to conduct business in the state of Florida? Yes  
 Budget Expenses: Please specify what supplies will be needed, if applicable. Backpacks and school supplies  
 Please specify what budget expenses will be covered by CTAC. Backpacks and snacks  
 TOTAL FUNDS REQUESTED \$ 5,000  
 Contact Person - First Name Shakeyla  
 Contact Person - Last Name Grimes  
 Contact email youthsportshawthorne@gmail.com  
 Contact phone number 3,523,391,866  
 Website None  
 Facebook Hawthorne youth sports  
 Twitter None  
 Instagram None  
 New Vendor Form [890d3b5b-9d15-4dc5-842c-001b05e452f9.jpeg](#)  
 W-9 Taxpayer ID and Certification [9e7e0b5a-67cd-4d5f-874c-11076a797164.jpeg](#)  
 Acknowledgement of sponsorship Yes  
 Agree to appropriate logo usage Yes  
 Name of Submitter jacquelyn randall

Date of Submission Wed, 04/26/2023

The results of this submission may be viewed at:

<https://www.childrenstrustofalachuacounty.us/node/6044/submission/804>



## Elizabeth Cayson

---

**From:** Elizabeth Cayson  
**Sent:** Monday, May 15, 2023 2:45 PM  
**To:** youthsportshawthorne@gmail.com  
**Subject:** Children's Trust of Alachua County-Sponsorship Application Notification

Dear Shakeyla Grimes, Hawthorne Youth Sports, Inc:

We are delighted to inform you we have reviewed and approved your sponsorship application in the amount of **\$2,500 sponsorship level**.

Per our sponsorship agreement, to ensure consistent brand messaging, the Children's Trust requires that the applicant use CTAC's logo in print materials, signage, online and relevant event messaging. This can include website logo placement, press releases and social media. Use the horizontal logo only in instances where there is minimal vertical space and the primary stacked logo will not fit properly. For additional information regarding our logo click on the link: [Logo Use | Children's Trust of Alachua County, Florida \(childrenstrustofalachuacounty.us\)](https://www.childrenstrustofalachuacounty.us)

Additionally, you will receive a survey from Demetrica Tyson, Program Specialist ([dtyson@childrenstrustofalachuacounty.us](mailto:dtyson@childrenstrustofalachuacounty.us)) please respond within 30 days after the event. Also, please send us photos from the event/project that we can use for promotional purposes. Please ensure you have signed photo release consent forms; we do not need copies of photo releases. **For this event, we would like to host a resource table.**

*Thanks again for partnering with Children's Trust of Alachua County to ensure children are healthy, educated, supported & safe.*

Wishing you all a successful event.

If you have any questions or need additional information, please feel free to contact me directly.

Kindest regards,

Liz

Elizabeth "Liz" Cayson, M.S  
 Community Engagement Coordinator  
 Children's Trust of Alachua County  
 Physical Address: 802 NW 5<sup>th</sup> Ave; Suite 100, Gainesville, FL 32601  
 Mailing Address: P.O. Box 5669, Gainesville, FL 32627  
 Main Phone: 352-374-1830  
 Direct Line: 352-374-1832  
 Cell Phone: 352-363-8666  
 Fax: 352-374-1831





## Elizabeth Cayson

---

**From:** Children's Trust of Alachua County Florida <childrenstrust-fl@municodeweb.com>  
**Sent:** Tuesday, April 25, 2023 7:47 PM  
**To:** Elizabeth Cayson  
**Subject:** Form submission from: Sponsorship Application  
**Attachments:** copy\_of\_new\_vendor\_form\_3\_naacp.xlsx; w-9\_identification\_number\_and\_certification\_2018.pdf

**CAUTION:** This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Submitted on Tuesday, April 25, 2023 - 7:46pm

Submitted by anonymous user: [98.180.45.192](#)

Submitted values are:

Organization Name Youth Council, Alachua County Branch of the NAACP  
 Event Name Youth Council, Alachua County Branch of the NAACP 1st Annual Fundraiser Brunch and Panel Discussion  
 Event Date Sat, 05/20/2023  
 Time 1000 - 1pm  
 Location Springhill Missionary Baptist Church  
 Brief Description of Proposed Activity/Event (100 words or less)  
 The council youth of Alachua County are assembling their peers to address:  
 Cyber Bullying  
 Mental Health  
 and Physical Altercation.  
 The goal is impact and challenge the increase the escalation of violence amongst middle/high school students  
 Identify CTAC Goals the activity/event will be addressing. Children live in a safe community  
 Target Population middle and high school age students (parents of middle high school students)  
 Number Attending 150  
 Presenters/Consultants Mental Health, Educators, Law Enforcement  
 Have you applied to the Sponsorship Fund Application in the past for this activity event? No  
 Have you received funding from the Sponsorship Fund in the past for this activity/event? No  
 If yes, enter date:  
 Are you qualified to conduct business in the state of Florida? Yes  
 Budget Expenses: Please specify what supplies will be needed, if applicable.  
 Student targeted gifts  
 Facility  
 Food and Beverage  
 Print Materials  
 Please specify what budget expenses will be covered by CTAC. Facilities  
 Food and Beverage  
 Marketing tools  
 TOTAL FUNDS REQUESTED \$ 2,500  
 Contact Person - First Name Darry  
 Contact Person - Last Name Lloyd  
 Contact email darrydlloyd@gmail.com  
 Contact phone number 3,526,828,637

Website naacpyouthcouncil

Facebook Gator Chapter NAACP Youth

Twitter Gator Chapter NAACP Youth

Instagram Gator Chapter NAACP Youth

New Vendor Form [copy of new vendor form 3 naacp.xlsx](#)

W-9 Taxpayer ID and Certification [w-9 identification number and certification 2018.pdf](#)

Acknowledgement of sponsorship Yes

Agree to appropriate logo usage Yes

Name of Submitter Darry LloydCo-Advisor / Cynthia Cooper -Advisor

Date of Submission Fri, 04/14/2023

The results of this submission may be viewed at:

<https://www.childrenstrustofalachuacounty.us/node/6044/submission/803>

## Elizabeth Cayson

---

**From:** Elizabeth Cayson  
**Sent:** Thursday, May 4, 2023 12:37 PM  
**To:** Darry Lloyd  
**Subject:** Children's Trust Sponsorship Notification

Dear Darry Lloyd, Youth Council, Alachua County Branch of NAACP 1<sup>st</sup> Annual Fundraiser Brunch and Panel Discussion

We are delighted to inform you we have reviewed and approved your sponsorship application at the requested amount of **\$1,800.00 sponsorship level.**

Per our sponsorship agreement, to ensure consistent brand messaging, the Children's Trust requires that the applicant use CTAC's logo in print materials, signage, online and relevant event messaging. This can include website logo placement, press releases and social media. Use the horizontal logo only in instances where there is minimal vertical space and the primary stacked logo will not fit properly. For additional information regarding our logo click on the link: [Logo Use | Children's Trust of Alachua County, Florida \(childrenstrustofalachuacounty.us\)](https://www.childrenstrustofalachuacounty.us)

Additionally, you will receive an email from Demetrica Tyson, Program Specialist ([dtyson@childrenstrustofalachuacounty.us](mailto:dtyson@childrenstrustofalachuacounty.us)) please respond within 30 days after the event. Also, please send us photos from the event/project that we can use for promotional purposes. Please ensure you have signed photo release consent forms; we do not need copies of photo releases.

Thanks again for partnering with Children's Trust of Alachua County to ensure children are healthy, educated, supported & safe.

Wishing you all a successful event.

If you have any questions or need additional information, please feel free to contact me directly.

Kindest regards,

Liz

Elizabeth "Liz" Cayson, M.S  
 Community Engagement Coordinator  
 Children's Trust of Alachua County  
 Physical Address: 802 NW 5<sup>th</sup> Ave; Suite 100, Gainesville, FL 32601  
 Mailing Address: P.O. Box 5669, Gainesville, FL 32627  
 Main Phone: 352-374-1830  
 Direct Line: 352-374-1832  
 Cell Phone: 352-363-8666  
 Fax: 352-374-1831





**File Attachments for Item:**

6. Monthly Budget Review



**Item:**

Monthly Budget Review

**Requested Action:**

The Trust is asked to receive the Monthly Budget Review

**Background**

Board Policy 3.50 requires that “the CTAC will perform reviews to determine if the budgetary plan is being followed and if budgetary expectations are being achieved. Any problems discovered in this process will be corrected at the appropriate level of budgetary control.”

**Attachments**

Income Statement  
Balance Sheet  
Notes to Statements  
Monthly Budget Report

**Programmatic Impact:**

NA

**Fiscal Impact:**

NA

**Recommendation:**

Receive the Reports



**CHILDREN'S TRUST OF ALACHUA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YTD Transactions Through May 31, 2023**

	General Fund FY 2022-23 Budget A	General Fund B	Special Revenue Fund C	Capital Projects Fund D	YTD Total Actuals Governmental Funds E = B+C+D	Budget - YTD Transactions F = A-E	Prior Year YTD	% of Budget Used
<b>Revenues</b>								
Ad Valorem Taxes	8,858,643.00	8,239,631.07			8,239,631.07	619,011.93	7,602,878.54	93%
Grant Income/Contributions	255,886.00		86,834.00		86,834.00	169,052.00	42,226.99	0%
Interest	5,000.00	350,855.29	4,684.31		355,539.60	(350,539.60)	6,465.84	7017%
Other Sources (Use of FB)	3,221,414.00	9,697.17		1,000,000.00	-	3,221,414.00	-	0%
<b>Total Revenues</b>	<b>12,340,943.00</b>	<b>8,600,183.53</b>	<b>91,518.31</b>	<b>1,000,000.00</b>	<b>9,691,701.84</b>	<b>3,658,938.33</b>	<b>7,651,571.37</b>	<b>70%</b>
<b>Expenditures</b>								
Personnel Services	(1,441,966.00)	(716,941.69)	(64,829.10)	-	(781,770.79)	(660,195.21)	(450,906.50)	54%
Operating	(2,004,438.00)	(893,752.01)	-	-	(893,752.01)	(1,110,685.99)	(581,027.86)	45%
Grant Awards (Programs)	(7,773,302.00)	(1,377,645.26)	(9,658.65)	-	(1,387,303.91)	(6,385,998.09)	(696,743.25)	18%
Grants & Awards (Special Revenue Fund)	(116,000.00)	-	-		-	(116,000.00)	-	
Grant Awards (Encumbered)		(4,235,581.36)			(4,235,581.36)			
<b>Sub-Total Expenditures</b>	<b>(11,335,706.00)</b>	<b>(7,223,920.32)</b>	<b>(74,487.75)</b>	<b>-</b>	<b>(7,298,408.07)</b>	<b>(4,037,297.93)</b>	<b>(1,728,677.61)</b>	<b>64%</b>
<b>Other Financing Sources (Uses)</b>								
Transfers	(1,005,237.00)	(1,000,000.00)			(1,000,000.00)	(5,237.00)		
<b>Total Transfers</b>	<b>(1,005,237.00)</b>	<b>(1,000,000.00)</b>	<b>-</b>	<b>-</b>	<b>(1,000,000.00)</b>	<b>(5,237.00)</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>(12,340,943.00)</b>	<b>(8,223,920.32)</b>	<b>(74,487.75)</b>	<b>-</b>	<b>(8,298,408.07)</b>	<b>(4,042,534.93)</b>	<b>(1,728,677.61)</b>	<b>67%</b>
<b>Net Income (Expense)</b>	<b>-</b>	<b>376,263.21</b>	<b>17,030.56</b>	<b>1,000,000.00</b>	<b>1,393,293.77</b>	<b>(383,596.60)</b>	<b>5,922,893.76</b>	
<b>Estimated Fund Balances - Beginning of Year</b>		<b>10,214,346.00</b>	<b>172,551.00</b>	<b>1,055,654.91</b>	<b>11,442,551.91</b>			
<b>Estimated Fund Balances - May 31, 2023</b>		<b>10,590,609.21</b>	<b>189,581.56</b>	<b>2,055,654.91</b>	<b>12,835,845.68</b>			

**Notes**

- This report is YTD through May 31, 2023.
- The beginning Fund Balances are per the FY 2022 Audited Financial Statements.
- The current General Fund expenditures will use \$3,261,414 from Fund Balance to complete current year obligations as budgeted.

**CHILDREN'S TRUST OF ALACHUA COUNTY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**YTD Balances Through May 31, 2023**

	General Fund 001	Special Revenue Fund 101	Capital Projects Fund 301	Total Governmental Funds
<b>Assets</b>				
Cash & Cash Equivalents	14,952,139.59	189,581.56	2,055,654.91	17,197,376.06
Prepaid Expenses	9,550.00	-	-	9,550.00
<b>Total Assets</b>	<b>14,961,689.59</b>	<b>189,581.56</b>	<b>2,055,654.91</b>	<b>17,206,926.06</b>
<b>Liabilities</b>				
Accounts Payable	32,861.43	-	-	32,861.43
<b>Total Liabilities</b>	<b>32,861.43</b>	<b>-</b>	<b>-</b>	<b>32,861.43</b>
<b>Equity</b>				
FY 2022 Ending Fund Balance	10,214,346.00	172,551.00	1,055,655.91	11,442,552.91
FY2023 Fund Revenues	8,600,183.53	91,518.31	-	8,691,701.84
FY2023 Fund Expenses	(3,885,701.37)	(74,487.75)	1,000,000.00	(2,960,189.12)
<b>Total Equity</b>	<b>14,928,828.16</b>	<b>189,581.56</b>	<b>2,055,655.91</b>	<b>17,174,065.63</b>
<b>Total Liabilities and Equity</b>	<b>14,961,689.59</b>	<b>189,581.56</b>	<b>2,055,655.91</b>	<b>17,206,927.06</b>

**Notes**

- Equity balances through May 31st does not include funds encumbered.
- This exhibit does not include Accrued Expense Liabilities as they have not yet been posted for FYE 2022
- The beginning Fund Balances are per the FY 2022 Audit.

**File Attachments for Item:**

7. Programmatic Award and Expense Report



**Item:**

Programmatic Award and Expense Report

**Requested Action:**

The Trust is asked to receive the report.

**Background**

Upon request of Board Members, Provide monthly report of Programmatic funding by Goal. The report should include initial awarded amount and YTD expenses. The report may be under the consent agenda subject to being removed for further discussion.”

**Attachments**

Program Funding and Expense Report

**Programmatic Impact:**

NA

**Fiscal Impact:**

NA

**Recommendation:**

Receive the Report

PROGRAM AWARDS AND EXPENSES  
THROUGH MAY 31, 2023

Item 7.

GOALS / STRATEGIES	AGENCIES	w/COLA - 9 to 12mth	UNDER CONTRACT	EXPENSED	REMAINING BUDGET
<b>GOAL 1: ALL CHILDREN ARE BORN HEALTHY AND REMAIN HEALTHY</b>		<b>\$ 1,081,593.65</b>			
<b>UNALLOCATED</b>					
<b>STRATEGY 1.1 SUPPORT MATERNAL AND CHILD HEALTH</b>					
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
MATERNAL FAMILY PARTNER	Healthy Start of North Central Florida, Inc.	\$ 79,800.00	\$ 75,000.00	\$ 27,194.18	\$ 47,805.82
NEWBORN HOME VISITING PROGRAM	Healthy Start of North Central Florida, Inc.	\$ 425,600.00	\$ 400,000.00	\$ 144,573.92	\$ 255,426.08
<b>STRATEGY 1.2 SUPPORT MENTAL HEALTH AND SUBSTANCE ABUSE PREVENTION</b>					
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
REACH COMMUNITY COUNSELING SERVICES FOR ADOLESCENT GIRLS	PACE Center for Girls Inc.	\$ 104,800.00	\$ 75,000.00	\$ 14,776.48	\$ 60,223.52
	Partners in Adolescent Lifestyle Support (PALS)				
YOUTH MENTAL HEALTH SUPPORT DURING AFTER-SCHOOL AND SUMMER PROGRAMMING	THRIVE (A University of Florida Health Program) Shands Teaching Hospital	\$ 104,800.00	\$ 75,000.00	\$ -	\$ 75,000.00
Reducing Trauma to Abused Children Therapy Program	Child Advocacy Center	\$ 150,000.00	\$ 150,000.00		\$ 150,000.00
<b>STRATEGY 1.3 SUPPORT PHYSICAL HEALTH</b>					
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
WELLNESS COORINATOR @ HOWARD BISHOP MS	Children's Home Society of Florida	\$ 66,718.65	\$ 62,705.50	\$ 27,281.12	\$ 35,424.38
SAVING SMILES	UF College of Dentistry	\$ 100,000.00	\$ 100,000.00	\$ 23,028.00	\$ 76,972.00
<b>STRATEGY 1.4 IMPROVE FOOD SECURITY</b>					
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
WEEKEND BACKPACK PROGRAM	Catholic Charities	\$ 49,875.00	\$ 49,874.35	\$ 14,809.23	\$ 35,065.12
<b>GOAL 2: ALL CHILDREN CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL</b>		<b>\$ 5,055,166.78</b>			
<b>UNALLOCATED</b>					
<b>STRATEGY 2.1 SUPPORT PROFESSIONAL DEVELOPMENT AND CAPACITY-BUILDING</b>					
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
TRANSFORMATIVE PROFESSIONAL DEVELOPMENT	Early Learning Coalition of Alachua County	\$ 248,026.00	\$ 248,026.00	\$ 16,957.72	\$ 231,068.28
V'LOCITY MASTER CLASS SERIES	Business Leadership Institute for Early Learning	\$ 101,330.00	\$ 101,330.00	\$ 81,764.88	\$ 19,565.12
ACCREDITATION ACADEMY	Multiple	\$ 280,000.00	\$ 181,387.00	\$ 35,344.66	\$ 146,042.34
PHILANTHROPY HUB	Community Foundation of North Central Florida	\$ 8,500.00	\$ -		\$ -
<b>STRATEGY 2.2 EXPAND ACCESS TO HIGH QUALITY CHILDCARE, AFTERSCHOOL, AND SUMMER PROGRAMS</b>					
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
SUMMER PROGRAMMING (2021-2024)		<b>\$ 2,280,026.46</b>			
SUMMER PROGRAMMING (2021-2024)	Alachua County Camp 13382	\$ 43,730.40	\$ 43,730.40	\$ -	\$ 43,730.40
SUMMER PROGRAMMING (2021-2024)	Boys & Girls Clubs 13384	\$ 142,620.69	\$ 142,620.69	\$ 23,887.50	\$ 118,733.19

PROGRAM AWARDS AND EXPENSES  
THROUGH MAY 31, 2023

Item 7.

GOALS / STRATEGIES	AGENCIES	w/COLA - 9 to 12mnth	UNDER CONTRACT	EXPENSED	REMAINING BUDGET
SUMMER PROGRAMMING (2021-2024)	Cade Museum 13385	\$ 17,309.15	\$ 16,268.00	\$ -	\$ 16,268.00
SUMMER PROGRAMMING (2021-2024)	City Of Alachua 13386	\$ 70,931.56	\$ 70,931.56	\$ -	\$ 70,931.56
SUMMER PROGRAMMING (2021-2024)	Community Impact 13387	\$ 147,443.80	\$ 147,443.80	\$ 29,125.00	\$ 118,318.80
SUMMER PROGRAMMING (2021-2024)	Cultural Arts Coalition 13388	\$ 29,600.00	\$ 28,200.00	\$ -	\$ 28,200.00
SUMMER PROGRAMMING (2021-2024)	Deeper Purpose Community Church 13389	\$ 97,351.05	\$ 97,351.05	\$ -	\$ 97,351.05
SUMMER PROGRAMMING (2021-2024)	Gainesville Area Tennis Association 13391	\$ 71,208.20	\$ 71,208.20	\$ 11,623.25	\$ 59,584.95
SUMMER PROGRAMMING (2021-2024)	Gainesville Circus Center	\$ 26,812.80	\$ 26,812.80	\$ 3,000.00	\$ 23,812.80
SUMMER PROGRAMMING (2021-2024)	Girls Place, Inc. 13393	\$ 95,706.80	\$ 95,706.80	\$ -	\$ 95,706.80
SUMMER PROGRAMMING (2021-2024)	Good News Art 13394	\$ 167,260.80	\$ 167,260.80	\$ 35,516.25	\$ 131,744.55
SUMMER PROGRAMMING (2021-2024)	I AM STEM 13393	\$ 173,511.80	\$ 173,511.80	\$ 28,750.00	\$ 144,761.80
SUMMER PROGRAMMING (2021-2024)	Just For Us 13437	\$ 35,112.00	\$ 35,112.00	\$ 5,000.00	\$ 30,112.00
SUMMER PROGRAMMING (2021-2024)	Kids Count in Alachua County, Inc. 13397	\$ 34,792.80	\$ 34,792.80	\$ -	\$ 34,792.80
SUMMER PROGRAMMING (2021-2024)	Santa Fe College	\$ 43,313.31	\$ 43,313.31	\$ -	\$ 43,313.31
SUMMER PROGRAMMING (2021-2024)	Greater Duval	\$ 53,200.00	\$ 49,702.28	\$ 7,327.00	\$ 42,375.28
SUMMER PROGRAMMING (2021-2024)	St Barbara 13400	\$ 66,606.40	\$ 66,606.40	\$ -	\$ 66,606.40
SUMMER PROGRAMMING (2021-2024)	Star Center Theater 13401	\$ 99,670.00	\$ 99,670.00	\$ -	\$ 99,670.00
SUMMER PROGRAMMING (2021-2024)	Traveling Art Camp 13402	\$ 180,353.32	\$ 180,353.32	\$ 38,501.87	\$ 141,851.45
SUMMER PROGRAMMING (2021-2024)	YMCA 13398	\$ 201,959.97	\$ 201,959.97	\$ -	\$ 201,959.97
SUMMER PROGRAMMING (2021-2024)	UF CROP	\$ 50,923.04	\$ 47,860.00	\$ -	\$ 47,860.00
SUMMER PROGRAMMING (2021-2024)	City of Alachua FY 2022 expense payable	\$ 2,022.02	\$ 2,022.02	\$ 2,280.02	\$ (258.00)
SUMMER PROGRAMMING (2021-2024)	Greater Bethel AME	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00
Summer Camp Incentives		\$ 100,000.00	\$ -	\$ -	\$ -
ENRICHMENT PROGRAMMING (2021-2024)	CE Underground Kitchen	\$ 70,566.61	\$ 70,566.61	\$ 43,217.82	\$ 27,348.79
ENRICHMENT PROGRAMMING (2021-2024)	Motiv8U	\$ 47,880.00	\$ 45,000.00	\$ 21,600.00	\$ 23,400.00
ENRICHMENT PROGRAMMING (2021-2024)	Cultural Arts Coalition	\$ 15,474.82	\$ 14,544.00	\$ 9,292.00	\$ 5,252.00
ENRICHMENT PROGRAMMING (2021-2024)	UF Natural History Museum	\$ 23,493.12	\$ 22,080.00	\$ 3,600.00	\$ 18,480.00
ENRICHMENT PROGRAMMING (2021-2024)	Child Advocacy Center	\$ 11,172.00	\$ 10,500.00	\$ 3,000.00	\$ 7,500.00
ENRICHMENT PROGRAMMING (2021-2024)	Freedom School	\$ 110,000.00	\$ 110,000.00	\$ -	\$ 110,000.00
		<b>BUDGETED FUNDING</b>	<b>UNDER CONTRACT</b>	<b>EXPENSED</b>	<b>REMAINING BUDGET</b>
AFTERSCHOOL PROGRAMMING (RFP 2021-06)		<b>\$ 1,112,322.46</b>			
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Boys and Girls Club of Alachua County*	\$ 185,411.58	\$ 185,411.58	\$ 81,810.42	\$ 103,601.16
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Deeper Purpose Community Church, Inc.*	\$ 209,151.52	\$ 101,333.10	\$ 89,278.98	\$ 12,054.12
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Gainesville Area Tennis Association (Aces in Motion)*	\$ 259,583.67	\$ 259,583.67	\$ 127,332.33	\$ 132,251.34
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Gainesville Circus Center*	\$ 129,316.75	\$ 121,538.30	\$ 64,922.36	\$ 56,615.94
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Girls Place, Inc.*	\$ 127,933.23	\$ 120,238.00	\$ 23,007.07	\$ 97,230.93
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Kids Count in Alachua County, Inc.*	\$ 200,925.71	\$ 200,925.71	\$ 68,619.48	\$ 132,306.23
<b>STRATEGY 2.3 SUPPORT LITERACY AND OTHER ACADEMIC SUPPORTS</b>					
<b>PROGRAM</b>	<b>AGENCY</b>	<b>BUDGETED FUNDING</b>	<b>UNDER CONTRACT</b>	<b>EXPENSED</b>	<b>REMAINING BUDGET</b>
DOLLY PARTON IMAGINATION LIBRARY	Gainesville Thrive	\$ 14,896.00	\$ 14,896.00	\$ 7,230.72	\$ 7,665.28
THE BRIDGE COMMUNITY CENTER LITERACY PROGRAM	Vineyard Christian Fellowship of Gainesville, FL	\$ 59,646.03	\$ 42,688.00	\$ 23,110.80	\$ 19,577.20
OPERATION FULL STEAM*	Cade Museum	\$ 36,131.08	\$ 33,957.78	\$ -	\$ 33,957.78

PROGRAM AWARDS AND EXPENSES  
THROUGH MAY 31, 2023

Item 7.

GOALS / STRATEGIES	AGENCIES	w/COLA - 9 to 12mnth	UNDER CONTRACT	EXPENSED	REMAINING BUDGET
<b>STRATEGY 2.4 IMPROVE CAPACITY TO SUPPORT SPECIAL NEEDS</b>					
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
<b>STRATEGY 2.5 SUPPORT CAREER EXPLORATION AND PREPARATION</b>					
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
TEENSWORK ALACHUA MARKETING & RECRUITMENT	MINORITY BUSINESS LISTINGS, INC.	\$ 102,500.00	\$ 102,500.00	\$ 15,000.00	\$ 87,500.00
TEENSWORK ALACHUA	GOODWILL INDUSTRIES OF NORTH FLORIDA	\$ 271,442.96	\$ 271,442.96	\$ 34,522.32	\$ 236,920.64
TEENSWORK ALACHUA YOUTH PAYROLL	GOODWILL INDUSTRIES OF NORTH FLORIDA	\$ 492,554.06	\$ 492,554.06	\$ -	\$ 492,554.06
NEW TECH NOW STE2AM ENGINE PROGRAM	New Technology Made Simple Now Inc	\$ 47,791.73	\$ 47,791.73	\$ 11,877.24	\$ 35,914.49
<b>GOAL 3: ALL CHILDREN HAVE NURTURING AND SUPPORTIVE CAREGIVERS AND RELATIONSHIPS</b>		<b>\$ 711,981.76</b>			
<b>UNALLOCATED</b>					
<b>STRATEGY 3.1 SUPPPORT INITIATIVES THAT CONNECT FAMILIES TO RESOURCES</b>					
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
RFP 2021-07 HELP ME GROW ALACHUA	Children's Home Society of Florida	\$ 219,979.06	\$ 219,979.06	\$ -	\$ 219,979.06
FAMILY RESOURCE CENTERS/COMMUNITY NAVIGATORS	Partnership for Strong Families	\$ 203,850.70	\$ 191,589.00	\$ 81,123.20	\$ 110,465.80
<b>STRATEGY 3.2 IMPROVE FAMILY STRENGTHENING AND SUPPORTS</b>					
SUMMER BRIDGE FOR HEAD START	Episcopal Children Services	\$ 183,352.00	\$ -	\$ -	\$ -
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>			
PROJECT YOUTH BUILD PARENTING PROGRAM	FL Institute for Workforce Innovation, Inc. d/b/a Project YouthBuild	\$ 104,800.00	\$ 75,000.00	\$ 31,775.90	\$ 43,224.10
<b>GOAL 4: ALL CHILDREN LIVE IN A SAFE COMMUNITY</b>		<b>\$ 98,875.46</b>			
<b>UNALLOCATED</b>					
<b>STRATEGY 4.1 SUPPPORT INJURY PREVENTION</b>					
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
<b>STRATEGY 4.2 SUPPPORT INITIATIVES THAT PREVENT DELINQUENCY / TRUANCY</b>					
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
BIG BROTHERS BIG SISTERS OF ALACHUA COUNTY	Big Brothers Big Sisters of Tampa Bay, Inc.	\$ 41,296.46	\$ 41,296.46	\$ 17,210.60	\$ 24,085.86
<b>STRATEGY 4.3 SUPPPORT VIOLENCE PREVENTION INITITATIVES</b>					
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
PEACEFUL PATHS INCREASING SERVICE VOLUME	Peaceful Paths, Inc.	\$ 38,427.00	\$ 38,427.00	\$ 14,227.94	\$ 24,199.06
Midnight Basketball	City of Gainesville	\$ 19,152.00	\$ 18,000.00	\$ -	\$ 18,000.00
<b>SOCIAL &amp; EMOTIONAL LEARNING</b>		<b>\$ 125,000.00</b>			
RFP Grants to go out		\$ -	\$ -	\$ -	\$ -

PROGRAM AWARDS AND EXPENSES  
THROUGH MAY 31, 2023

Item 7.

GOALS / STRATEGIES	AGENCIES	w/COLA - 9 to 12mnth	UNDER CONTRACT	EXPENSED	REMAINING BUDGET
<b>MENTORING &amp; CHARACTER BUILDING</b>		<b>\$ 500,000.00</b>			
RFP Grants to go out		\$ -	\$ -	\$ -	\$ -
<b>EMERGENT NEEDS FUNDS</b>		<b>\$ 150,000.00</b>			
RFP Grants to go out		\$ -	\$ -	\$ -	\$ -
<b>COMMUNITY ENGAGEMENT</b>		<b>\$ 50,000.00</b>			
<u>PROGRAM</u>	<u>AGENCY</u>	<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
		<u>BUDGETED FUNDING</u>	<u>UNDER CONTRACT</u>	<u>EXPENSED</u>	<u>REMAINING BUDGET</u>
SPONSORSHIPS	SPONSORSHIPS	\$ 50,000.00			\$ 14,855.00
	100 Black Men of Greater Gainesville - Renascence Ball 4-8-23			\$ 2,500.00	
	Alachua County Child Abuse Task Force- Celebrate the Child			\$ 1,075.00	
	Alachua County Council of PTA's - Disability Resource			\$ 2,010.00	
	Alicia Pfahler Counseling - June&July2023				
	Amiron Financial Literacy - 6-12-23				
	Archer Cultural Progressive Organization			\$ 2,000.00	
	Balance 180 - (v)			\$ 2,500.00	
	Blossoming Butterfly - Pink Fest Event 6/3/23			\$ 1,000.00	
	BLSSD Future Inc - Teach me to Dance 6/9/23			\$ 1,000.00	
	Brothers in Action			\$ 1,000.00	
	Childrens Forum - 3/18/23 (v)				
	City of Waldo - 2022 Fall Festival			\$ 2,000.00	
	Concerned Citizens of Newberry - BTS Backpack Event			\$ 2,500.00	
	Crafty Gemini - Basketball Event 5/6/23			\$ 1,000.00	
	Cultural Arts Coalition - 5th Ave Arts Festival (v)				
	Darn The Torpedos - The Tiny Bash			\$ 1,500.00	
	Day Spring Church - 8/19/23				
	Education Equalizer Foundation - College Prep 101			\$ 2,500.00	
	Episcopale Parenting Event 4/28/23			\$ 1,000.00	
	Everyone loves Oneanother - 4/6/23				
	-Youth Summit 3-23-23				
	Hawthorne Youth Sports - 7/15/23				
	Just Between Friends - Safe Kids Day (v)			\$ 260.00	
	NAACP - Youth Council brunch 5/20/23			\$ 1,800.00	
	New Tech Now - 5-13-23			\$ 1,000.00	
	Rural Women's Health 5/13/23			\$ 1,000.00	
	Soar Mentoring - East Gainesville BBQ 7/1/23			\$ 1,500.00	
	Sweetwater Apartments - 2022 Fall Festival			\$ 500.00	
	The Concrete Rose Foundation - College Tour			\$ 2,000.00	
	The Finer Foundation - Gun Violence Prevention 3-18-23			\$ 2,000.00	
	United Way Reading Pals Program			\$ 500.00	



PROGRAM AWARDS AND EXPENSES  
THROUGH MAY 31, 2023

Item 7.

GOALS / STRATEGIES	AGENCIES	w/COLA - 9 to 12mth	UNDER CONTRACT	EXPENSED	REMAINING BUDGET
	Vineyard RECS Event 3/26/23			\$ 500.00	
	Waldo Community Coalition - Health Ed Fair 4/8/23			\$ 500.00	
	Waldo Community Coalition - 8/5/23				
<b>REMAINING UNALLOCATED MATCH</b>		\$ 684.35			\$ 684.35
<b>FY 22 BUDGETED GRANTS AND AID</b>					
<b>FY22 PROGRAM FUNDING TOTAL__</b>		<u>\$ 7,773,302.00</u>	<u>\$ 6,262,603.87</u>	<u>\$ 1,377,645.26</u>	<u>\$ 4,935,642.96</u>
<b>(+/-)</b>		<b>\$ 7,773,302.00</b>			
<b>Total Unallocated</b>					\$ -

**File Attachments for Item:**

8. April 2023 Checks and Expenditures Report



**Item:**

April 2023 Checks and Expenditures Report

**Requested Action:**

The Trust is asked to receive the report.

**Background**

Resolution 2020-2 requires that “All checks for expenditures or contracts which have not been expressly approved by the Trust shall be reported to the Trust on a monthly basis. The report may be under the consent agenda subject to being removed for further discussion.”

**Attachments**

April 2023 Bank Activity Report

**Programmatic Impact:**

NA

**Fiscal Impact:**

NA

**Recommendation:**

Receive the Report

Children's Trust of Ala Cty LIVE  
**Bank Account Activity Report**  
 Reconciled & Un-Reconciled  
 From Date: 04/01/2023 - To Date: 04/30/2023

Item 8.

Bank	Bank Account					
Bank of America	Concentration Account					
<b>Deposits:</b>						
Date	Type	Deposit Information	Description	Department	Amount	
04/18/2023	Collection		Other	0700 - Clerk Finance and Accounting	305,439.15	
					\$305,439.15	
<b>Checks:</b>						
Status	Check Number	Payment Date	Reconciled	Source	Payee Name	Amount
No Transactions Exist						
<b>EFTs:</b>						
Status	EFT Number	Payment Date	Reconciled	Source	Payee Name	Amount
Open	26	04/14/2023		Accounts Payable	MISSION SQUARE RETIREMENT	349.94
Open	27	04/26/2023		Accounts Payable	MISSION SQUARE RETIREMENT	342.56
					\$692.50	
<b>Returned Checks:</b>						
Date	Payer				Check Number	Amount
No Transactions Exist						
<b>Wire Transfers:</b>						
Type	Date	Vendor	Description	Internal Account	Amount	
Wire Transfer Out	04/27/2023		4.27.23 transfer to 0940	ZBA Accounts Payable	(1,000.00)	
Wire Transfer Out	04/28/2023		4.28.23 transfer to 0940	ZBA Accounts Payable	(400.00)	
Wire Transfer Out	04/26/2023		4.26.23 transfer to 0940	ZBA Accounts Payable	(79,374.14)	
Wire Transfer Out	04/25/2023		4.25.23 transfer to 0940	ZBA Accounts Payable	(12,216.95)	
Wire Transfer Out	04/24/2023		4.24.23 transfer to 0940	ZBA Accounts Payable	(49,237.50)	
Wire Transfer Out	04/21/2023		4.21.23 transfer to 0940	ZBA Accounts Payable	(134,123.00)	
Wire Transfer Out	04/20/2023		4.20.23 transfer to 0940	ZBA Accounts Payable	(22,451.74)	
Wire Transfer Out	04/19/2023		4.19.23 transfer to 0940	ZBA Accounts Payable	(2,341.78)	
Wire Transfer Out	04/18/2023		4.18.23 transfer to 0940	ZBA Accounts Payable	(3,942.00)	
Wire Transfer Out	04/17/2023		4.17.23 transfer to 0940	ZBA Accounts Payable	(45,639.79)	
Wire Transfer Out	04/12/2023		4.12.23 transfer to 0940	ZBA Accounts Payable	(36,637.24)	
Wire Transfer Out	04/14/2023		4.14.23 transfer to 0940	ZBA Accounts Payable	(10,450.08)	
Wire Transfer Out	04/13/2023		4.13.23 transfer to 0940	ZBA Accounts Payable	(205.85)	
Wire Transfer Out	04/11/2023		4.11.23 transfer to 0940	ZBA Accounts Payable	(1,218.07)	

Children's Trust of Ala Cty LIVE  
**Bank Account Activity Report**

Item 8.

Reconciled & Un-Reconciled  
 From Date: 04/01/2023 - To Date: 04/30/2023

Bank	Bank Account				
.	Wire Transfer Out	04/10/2023	4.10.23 transfer to 0940	ZBA Accounts Payable	(34,217.92)
	Wire Transfer Out	04/07/2023	4.7.23 transfer to 0940	ZBA Accounts Payable	(16,910.72)
	Wire Transfer Out	04/06/2023	4.6.23 transfer to 0940	ZBA Accounts Payable	(2,900.00)
	Wire Transfer Out	04/05/2023	4.5.23 transfer to 0940	ZBA Accounts Payable	(356.98)
	Wire Transfer Out	04/04/2023	4.4.23 transfer to 0940	ZBA Accounts Payable	(103,221.09)
	Wire Transfer Out	04/03/2023	4.3.23 to 0940	ZBA Accounts Payable	(7,101.46)
					(\$563,946.31)

Adjustments:	Type	Date	Description	Amount
.	No Transactions Exist			

Children's Trust of Ala Cty LIVE  
**Bank Account Activity Report**  
 Reconciled & Un-Reconciled  
 From Date: 04/01/2023 - To Date: 04/30/2023

Item 8.

Bank	Bank Account					
Bank of America	ZBA Accounts Payable					
<b>Deposits:</b>						
Date	Type	Deposit Information	Description	Department	Amount	
No Transactions Exist						
<b>Checks:</b>						
Status	Check Number	Payment Date	Reconciled	Source	Payee Name	Amount
Open	11377	04/07/2023		Accounts Payable	100 Black Men of Greater Florida GNV, Inc.	2,500.00
Open	11378	04/07/2023		Accounts Payable	ALACHUA COUNTY PROPERTY APPRAISER	41,171.00
Open	11379	04/07/2023		Accounts Payable	Archer Cultural Progressive Organization	2,000.00
Open	11380	04/07/2023		Accounts Payable	BLSSD FUTURE INC.	1,000.00
Open	11381	04/07/2023		Accounts Payable	Brothers in Action	1,000.00
Open	11382	04/07/2023		Accounts Payable	Carruthers, Elvis Deon	67.85
Open	11383	04/07/2023		Accounts Payable	Crafty Gemini Youth Development	1,000.00
Open	11384	04/07/2023		Accounts Payable	Doves of Loves Cleaning Services LLC	400.00
Open	11385	04/07/2023		Accounts Payable	Health Equity Inc	75.00
Open	11386	04/07/2023		Accounts Payable	Prismatic Services Inc.	33,146.75
Open	11387	04/07/2023		Accounts Payable	Rural Women's Health Project Inc.	1,138.63
Open	11388	04/07/2023		Accounts Payable	Seek Higher Ground	7,465.15
Open	11389	04/07/2023		Accounts Payable	Stokes dba Waldo Community New Vision Coalition, Julie	500.00
Open	11390	04/07/2023		Accounts Payable	THE KRIZNER GROUP	3,600.00
Open	11391	04/07/2023		Accounts Payable	CULTURAL ARTS COALITION INC.	1,212.00
Open	11392	04/07/2023		Accounts Payable	PACE CENTER FOR GIRLS INC	1,253.75
Open	11393	04/14/2023		Accounts Payable	ALACHUA COUNTY BOCC	21,313.11
Open	11394	04/14/2023		Accounts Payable	Ameris Bank	2,520.25
Open	11395	04/14/2023		Accounts Payable	Carr Riggs & Ingram	87,202.00
Open	11396	04/14/2023		Accounts Payable	Doves of Loves Cleaning Services LLC	400.00
Open	11397	04/14/2023		Accounts Payable	GAINESVILLE REGIONAL UTILITIES	841.78
Open	11398	04/14/2023		Accounts Payable	GAINESVILLE REGIONAL UTILITIES	700.00
Open	11399	04/14/2023		Accounts Payable	Gray Media Group DBA WJCB	3,750.00
Open	11400	04/14/2023		Accounts Payable	Prismatic Services Inc.	9,470.50
Open	11401	04/21/2023		Accounts Payable	ALACHUA COUNTY BOCC	5,235.52
Open	11402	04/21/2023		Accounts Payable	Business Leaders Institute for Early Learning	32,299.83
Open	11403	04/21/2023		Accounts Payable	Doves of Loves Cleaning Services	400.00

Children's Trust of Ala Cty LIVE  
**Bank Account Activity Report**

Item 8.

Reconciled & Un-Reconciled  
 From Date: 04/01/2023 - To Date: 04/30/2023

Bank	Bank Account							
.	Open	11404	04/21/2023	Accounts Payable	LLC			
					Gainesville Thrives	1,458.60		
	Open	11405	04/21/2023	Accounts Payable	Health Equity Inc	75.00		
	Open	11406	04/21/2023	Accounts Payable	Sanchez, Diana	148.49		
	Open	11407	04/21/2023	Accounts Payable	CE's Underground Kitchen	4,475.13		
	Open	11408	04/28/2023	Accounts Payable	Doves of Loves Cleaning Services LLC	400.00		
	Open	11409	04/28/2023	Accounts Payable	Health Equity Inc	75.00		
	Open	11410	04/28/2023	Accounts Payable	REAL ESTATE ACQUISITION FOR CHILDREN, LLC	6,300.00		
	Open	11411	04/28/2023	Accounts Payable	Rural Women's Health Project Inc.	1,000.00		
	Open	11412	04/28/2023	Accounts Payable	SOAR Mentoring Services Inc	1,500.00		
	Open	11413	04/28/2023	Accounts Payable	University of Florida Board of Trustees	1,760.00		
						\$278,855.34		
	<b>EFTs:</b>	<b>Status</b>	<b>EFT Number</b>	<b>Payment Date</b>	<b>Reconciled</b>	<b>Source</b>	<b>Payee Name</b>	<b>Amount</b>
		Open	266	04/07/2023		Accounts Payable	Randstad North America Inc. Spherion Staffing LLC	6,377.28
		Open	269	04/11/2023		Accounts Payable	Health Equity Inc	218.07
		Open	270	04/14/2023		Accounts Payable	Summer Thommen Consulting	8,000.00
		Open	271	04/14/2023		Accounts Payable	Deeper Purpose Community Church Inc	9,938.61
		Open	272	04/14/2023		Accounts Payable	AlphaStaff Inc.	36,637.24
		Open	273	04/17/2023		Accounts Payable	Health Equity Inc	442.00
		Open	274	04/21/2023		Accounts Payable	CFX OFFICE TECHNOLOGY OF GAINESVILLE	212.90
		Open	275	04/21/2023		Accounts Payable	Child Advocacy Center Inc.	500.00
		Open	276	04/21/2023		Accounts Payable	HEALTHY START OF NORTH CENTRAL FL	4,152.78
		Open	277	04/21/2023		Accounts Payable	KIDS COUNT IN ALACHUA COUNTY, INC.	29,417.29
		Open	278	04/21/2023		Accounts Payable	NEW TECHNOLOGY MADE SIMPLE NOW, INC.	3,507.52
		Open	279	04/21/2023		Accounts Payable	Peaceful Paths Inc.	2,048.65
		Open	280	04/21/2023		Accounts Payable	Target Copy of Gainesville, Inc. DBA Renaissance	1,275.10
		Open	282	04/28/2023		Accounts Payable	HEALTHY START OF NORTH CENTRAL FL	4,262.23
		Open	283	04/28/2023		Accounts Payable	Level Up Impact Group, LLC	875.00
		Open	284	04/28/2023		Accounts Payable	NEW TECHNOLOGY MADE SIMPLE NOW, INC.	1,000.00

Children's Trust of Ala Cty LIVE  
**Bank Account Activity Report**  
 Reconciled & Un-Reconciled  
 From Date: 04/01/2023 - To Date: 04/30/2023

Item 8.

Bank	Bank Account					
.	Open	285	04/28/2023	Accounts Payable	PACE CENTER FOR GIRLS INC	5,225.71
	Open	286	04/30/2023	Accounts Payable	AlphaStaff Inc.	31,526.99
						\$145,617.37

**Returned Checks:**

Date	Payer	Check Number	Amount
No Transactions Exist			

**Wire Transfers:**

Type	Date	Vendor	Description	Internal Account	Amount
Wire Transfer In	04/03/2023		4.3.23 to 0940	Concentration Account	7,101.46
Wire Transfer In	04/04/2023		4.4.23 transfer to 0940	Concentration Account	103,221.09
Wire Transfer In	04/05/2023		4.5.23 transfer to 0940	Concentration Account	356.98
Wire Transfer In	04/06/2023		4.6.23 transfer to 0940	Concentration Account	2,900.00
Wire Transfer In	04/07/2023		4.7.23 transfer to 0940	Concentration Account	16,910.72
Wire Transfer In	04/10/2023		4.10.23 transfer to 0940	Concentration Account	34,217.92
Wire Transfer In	04/11/2023		4.11.23 transfer to 0940	Concentration Account	1,218.07
Wire Transfer In	04/13/2023		4.13.23 transfer to 0940	Concentration Account	205.85
Wire Transfer In	04/14/2023		4.14.23 transfer to 0940	Concentration Account	10,450.08
Wire Transfer In	04/12/2023		4.12.23 transfer to 0940	Concentration Account	36,637.24
Wire Transfer In	04/17/2023		4.17.23 transfer to 0940	Concentration Account	45,639.79
Wire Transfer In	04/18/2023		4.18.23 transfer to 0940	Concentration Account	3,942.00
Wire Transfer In	04/19/2023		4.19.23 transfer to 0940	Concentration Account	2,341.78
Wire Transfer In	04/20/2023		4.20.23 transfer to 0940	Concentration Account	22,451.74
Wire Transfer In	04/21/2023		4.21.23 transfer to 0940	Concentration Account	134,123.00
Wire Transfer In	04/24/2023		4.24.23 transfer to 0940	Concentration Account	49,237.50
Wire Transfer In	04/25/2023		4.25.23 transfer to 0940	Concentration Account	12,216.95
Wire Transfer In	04/26/2023		4.26.23 transfer to 0940	Concentration Account	79,374.14
Wire Transfer In	04/28/2023		4.28.23 transfer to 0940	Concentration Account	400.00
Wire Transfer In	04/27/2023		4.27.23 transfer to 0940	Concentration Account	1,000.00
					\$563,946.31

**Adjustments:**

Type	Date	Description	Amount
No Transactions Exist			



**File Attachments for Item:**

9. May 2023 Checks and Expenditures Report

Children's Trust of Ala Cty LIVE  
**Bank Account Activity Report**  
 Reconciled & Un-Reconciled  
 From Date: 05/01/2023 - To Date: 05/31/2023

Item 9.

Bank	Bank Account					
Bank of America	Concentration Account					
<b>Deposits:</b>						
Date	Type	Deposit Information	Description	Department	Amount	
05/22/2023	Collection		Other	0700 - Clerk Finance and Accounting	85,778.62	
					\$85,778.62	
<b>Checks:</b>						
Status	Check Number	Payment Date	Reconciled	Source	Payee Name	Amount
No Transactions Exist						
<b>EFTs:</b>						
Status	EFT Number	Payment Date	Reconciled	Source	Payee Name	Amount
Open	28	05/31/2023		Accounts Payable	MISSION SQUARE RETIREMENT	579.35
					\$579.35	
<b>Returned Checks:</b>						
Date	Payer				Check Number	Amount
No Transactions Exist						
<b>Wire Transfers:</b>						
Type	Date	Vendor	Description	Internal Account	Amount	
Wire Transfer Out	05/01/2023		5.1.23 transfer to 0940	ZBA Accounts Payable	(38,993.95)	
Wire Transfer Out	05/02/2023		5.2.23 transfer to 0940	ZBA Accounts Payable	(75.00)	
Wire Transfer Out	05/03/2023		5.3.23 transfer to 0940	ZBA Accounts Payable	(12,574.94)	
Wire Transfer Out	05/04/2023		5.4.23 transfer to 0940	ZBA Accounts Payable	(12,488.73)	
Wire Transfer Out	05/05/2023		5.5.23 transfer to 0940	ZBA Accounts Payable	(1,962.50)	
Wire Transfer Out	05/08/2023		5.8.23 transfer to 0940	ZBA Accounts Payable	(442.25)	
Wire Transfer Out	05/09/2023		5.9.23 transfer to 0940	ZBA Accounts Payable	(33.24)	
Wire Transfer Out	05/11/2023		5.11.23 transfer to 0940	ZBA Accounts Payable	(2,400.00)	
Wire Transfer Out	05/10/2023		5.10.23 transfer to 0940	ZBA Accounts Payable	(116,825.35)	
Wire Transfer Out	05/15/2023		5.15.23 transfer to 0940	ZBA Accounts Payable	(14,891.30)	
Wire Transfer Out	05/17/2023		5.17.23 transfer to 0940	ZBA Accounts Payable	(1,000.01)	
Wire Transfer Out	05/19/2023		5.18.23 transfer to 0940	ZBA Accounts Payable	(4,571.44)	
Wire Transfer Out	05/19/2023		5.19.23 transfer to 0940	ZBA Accounts Payable	(16,246.26)	
Wire Transfer In	05/23/2023	State Board of Administration of Florida	WT FROM PRIME TO 805 Concentration		21.00	

Children's Trust of Ala Cty LIVE  
**Bank Account Activity Report**

Item 9.

Reconciled & Un-Reconciled  
 From Date: 05/01/2023 - To Date: 05/31/2023

Bank	Bank Account				
.	Wire Transfer In	05/26/2023	State Board of Administration of Florida	WT FROM PRIME TO 805 Concentration	1,000,000.00
					\$777,516.03

Adjustments:	Type	Date	Description	Amount
.				
No Transactions Exist				

Children's Trust of Ala Cty LIVE  
**Bank Account Activity Report**  
 Reconciled & Un-Reconciled  
 From Date: 05/01/2023 - To Date: 05/31/2023

Item 9.

Bank	Bank Account					
Bank of America	ZBA Accounts Payable					
<b>Deposits:</b>						
Date	Type	Deposit Information	Description	Department	Amount	
No Transactions Exist						
<b>Checks:</b>						
Status	Check Number	Payment Date	Reconciled	Source	Payee Name	Amount
Open	11414	05/05/2023		Accounts Payable	ALACHUA COUNTY BOCC	12,407.56
Open	11415	05/05/2023		Accounts Payable	ALACHUA COUNTY BOCC	188.78
Open	11416	05/05/2023		Accounts Payable	Blossoming Butterfly 1 Inc	1,000.00
Open	11417	05/05/2023		Accounts Payable	Catholic Charities Bureau Inc.	3,071.44
Open	11418	05/05/2023		Accounts Payable	Doves of Loves Cleaning Services LLC	400.00
Open	11419	05/05/2023		Accounts Payable	FLORIDA INSTITUTE FOR WORKFORCE INNOVATION, INC.	4,451.15
Open	11420	05/05/2023		Accounts Payable	James Moore & Co P. L.	2,000.00
Open	11421	05/05/2023		Accounts Payable	Minority Business Listings Inc	7,500.00
Open	11422	05/05/2023		Accounts Payable	OFFICE DEPOT	1,146.47
Open	11423	05/05/2023		Accounts Payable	University of Florida Board of Trustees	10,926.00
Open	11424	05/12/2023		Accounts Payable	Ameris Bank	825.56
Open	11425	05/12/2023		Accounts Payable	Childrens Home Society of FL	6,775.36
Open	11426	05/12/2023		Accounts Payable	Doves of Loves Cleaning Services LLC	400.00
Open	11427	05/12/2023		Accounts Payable	James Moore & Co P. L.	2,000.00
Open	11428	05/19/2023		Accounts Payable	Business Leaders Institute for Early Learning	14,627.50
Open	11429	05/19/2023		Accounts Payable	Doves of Loves Cleaning Services LLC	400.00
Open	11430	05/19/2023		Accounts Payable	Florida Alliance of Children's Council's & Trusts	18,500.00
Open	11431	05/19/2023		Accounts Payable	GAINESVILLE REGIONAL UTILITIES	700.00
Open	11432	05/19/2023		Accounts Payable	Goodwill Industries of North Florida	16,862.18
Open	11433	05/19/2023		Accounts Payable	Minority Business Listings Inc	7,500.00
Open	11434	05/19/2023		Accounts Payable	REAL ESTATE ACQUISITION FOR CHILDREN, LLC	6,300.00
Open	11435	05/19/2023		Accounts Payable	Shands Teaching Hospital and Clinics, Inc.	60.00
Open	11436	05/19/2023		Accounts Payable	Youth Council, Alachua County NAACP Unit 58b6	1,800.00
Open	11437	05/19/2023		Accounts Payable	Good News Arts Inc	35,516.25
Open	11438	05/19/2023		Accounts Payable	Traveling Art Camp LLC	38,501.87

Children's Trust of Ala Cty LIVE  
**Bank Account Activity Report**

Item 9.

Reconciled & Un-Reconciled  
 From Date: 05/01/2023 - To Date: 05/31/2023

Bank	Bank Account					
.	Open	11439	05/19/2023	Accounts Payable	Webauthor.com LLC	2,000.00
	Open	11440	05/27/2023	Accounts Payable	ALACHUA COUNTY BOCC	5,236.83
	Open	11441	05/27/2023	Accounts Payable	ALACHUA COUNTY PROPERTY APPRAISER	4,045.60
	Open	11442	05/27/2023	Accounts Payable	Carruthers, Elvis Deon	42.04
	Open	11443	05/27/2023	Accounts Payable	Doves of Loves Cleaning Services LLC	400.00
	Open	11444	05/27/2023	Accounts Payable	GAINESVILLE REGIONAL UTILITIES	639.20
	Open	11445	05/27/2023	Accounts Payable	Goldwire, Kristy	148.63
	Open	11446	05/27/2023	Accounts Payable	Goodwill Industries of North Florida	17,660.14
	Open	11447	05/27/2023	Accounts Payable	Greater Duval Neighborhood Association	7,327.00
	Open	11448	05/27/2023	Accounts Payable	EARLY LEARNING COALITION OF ALACHUA COUNTY, INC.	10,790.64
	Open	11449	05/27/2023	Accounts Payable	I AM STEM, LLC	28,750.00
	Open	11450	05/27/2023	Accounts Payable	Community Impact Corporation, Karl Anderson	29,125.00
						\$300,025.20

EFTs: Status	EFT Number	Payment Date	Reconciled	Source	Payee Name	Amount
.						
Open	287	05/01/2023		Accounts Payable	Florida Retirement System	12,088.73
Open	288	05/01/2023		Accounts Payable	Health Equity Inc	276.67
Open	289	05/05/2023		Accounts Payable	Cayson, Elizabeth	209.53
Open	290	05/05/2023		Accounts Payable	CFX OFFICE TECHNOLOGY OF GAINESVILLE	138.00
Open	291	05/05/2023		Accounts Payable	GAINESVILLE AREA COMMUNITY TENNIS ASSOCIATION	21,935.02
Open	292	05/05/2023		Accounts Payable	HEALTHY START OF NORTH CENTRAL FL	27,557.50
Open	293	05/05/2023		Accounts Payable	Level Up Impact Group, LLC	5,687.50
Open	294	05/05/2023		Accounts Payable	Motiv8U of North Central Florida Inc	900.00
Open	295	05/05/2023		Accounts Payable	Partnership for Strong Families	18,726.69
Open	296	05/05/2023		Accounts Payable	Randstad North America Inc. Spherion Staffing LLC	1,635.55
Open	297	05/12/2023		Accounts Payable	CFX OFFICE TECHNOLOGY OF GAINESVILLE	644.36
Open	298	05/12/2023		Accounts Payable	CivicPlus LLC	1,495.00
Open	299	05/12/2023		Accounts Payable	Deeper Purpose Community Church Inc	9,805.78
Open	300	05/12/2023		Accounts Payable	Randstad North America Inc. Spherion Staffing LLC	3,901.12

Children's Trust of Ala Cty LIVE  
**Bank Account Activity Report**

Item 9.

Reconciled & Un-Reconciled  
 From Date: 05/01/2023 - To Date: 05/31/2023

Bank	Bank Account					
.	Open	301	05/16/2023	Accounts Payable	Health Equity Inc	33.24
	Open	315	05/18/2023	Accounts Payable	Health Equity Inc	86.96
	Open	302	05/19/2023	Accounts Payable	BIG BROTHERS BIG SISTERS OF TAMPA BAY, INC.	5,845.16
	Open	303	05/19/2023	Accounts Payable	BOYS & GIRLS CLUBS OF NE FL, INC	23,887.50
	Open	304	05/19/2023	Accounts Payable	CE's Underground Kitchen	4,482.19
	Open	305	05/19/2023	Accounts Payable	Deeper Purpose Community Church Inc	23,962.80
	Open	306	05/19/2023	Accounts Payable	GAINESVILLE AREA COMMUNITY TENNIS ASSOCIATION	11,623.25
	Open	307	05/19/2023	Accounts Payable	Gainesville Circus Center Inc	14,232.53
	Open	308	05/19/2023	Accounts Payable	Jones, Mia R	482.40
	Open	309	05/19/2023	Accounts Payable	Peaceful Paths Inc.	1,943.78
	Open	310	05/19/2023	Accounts Payable	Randstad North America Inc. Spherion Staffing LLC	852.64
	Open	311	05/19/2023	Accounts Payable	VINEYARD CHRISTIAN FELLOWSHIP OF GAINESVILLE, INC	3,142.30
	Open	316	05/27/2023	Accounts Payable	BOYS & GIRLS CLUBS OF NE FL, INC	62,879.59
	Open	317	05/27/2023	Accounts Payable	Cayson, Elizabeth	188.50
	Open	318	05/27/2023	Accounts Payable	CivicPlus LLC	2,400.00
	Open	319	05/27/2023	Accounts Payable	GAINESVILLE AREA COMMUNITY TENNIS ASSOCIATION	20,309.11
	Open	320	05/27/2023	Accounts Payable	Jones, Mia R	37.92
	Open	321	05/27/2023	Accounts Payable	NEW TECHNOLOGY MADE SIMPLE NOW, INC.	4,110.77
	Open	322	05/27/2023	Accounts Payable	PACE CENTER FOR GIRLS INC	8,297.02
	Open	323	05/27/2023	Accounts Payable	Randstad North America Inc. Spherion Staffing LLC	1,763.68
	Open	327	05/27/2023	Accounts Payable	EARLY LEARNING COALITION OF ALACHUA COUNTY, INC.	14,562.74
	Open	328	05/27/2023	Accounts Payable	Health Equity Inc	249.66
	Open	329	05/30/2023	Accounts Payable	AlphaStaff Inc.	32,535.56
	Open	330	05/31/2023	Accounts Payable	AlphaStaff Inc.	34,134.46
						\$377,045.21

Returned Checks:	Date	Payer	Check Number	Amount
No Transactions Exist				

Children's Trust of Ala Cty LIVE  
**Bank Account Activity Report**

Item 9.

Reconciled & Un-Reconciled  
 From Date: 05/01/2023 - To Date: 05/31/2023

Bank	Bank Account					
Wire Transfers:	Type	Date	Vendor	Description	Internal Account	Amount
	Wire Transfer In	05/01/2023		5.1.23 transfer to 0940	Concentration Account	38,993.95
	Wire Transfer In	05/02/2023		5.2.23 transfer to 0940	Concentration Account	75.00
	Wire Transfer In	05/03/2023		5.3.23 transfer to 0940	Concentration Account	12,574.94
	Wire Transfer In	05/04/2023		5.4.23 transfer to 0940	Concentration Account	12,488.73
	Wire Transfer In	05/05/2023		5.5.23 transfer to 0940	Concentration Account	1,962.50
	Wire Transfer In	05/08/2023		5.8.23 transfer to 0940	Concentration Account	442.25
	Wire Transfer In	05/09/2023		5.9.23 transfer to 0940	Concentration Account	33.24
	Wire Transfer In	05/11/2023		5.11.23 transfer to 0940	Concentration Account	2,400.00
	Wire Transfer In	05/10/2023		5.10.23 transfer to 0940	Concentration Account	116,825.35
	Wire Transfer In	05/15/2023		5.15.23 transfer to 0940	Concentration Account	14,891.30
	Wire Transfer In	05/17/2023		5.17.23 transfer to 0940	Concentration Account	1,000.01
	Wire Transfer In	05/19/2023		5.18.23 transfer to 0940	Concentration Account	4,571.44
	Wire Transfer In	05/19/2023		5.19.23 transfer to 0940	Concentration Account	16,246.26
						\$222,504.97
	Adjustments:	Type	Date	Description		Amount
				No Transactions Exist		



**Item:**

May 2023 Checks and Expenditures Report

**Requested Action:**

The Trust is asked to receive the report.

**Background**

Resolution 2020-2 requires that “All checks for expenditures or contracts which have not been expressly approved by the Trust shall be reported to the Trust on a monthly basis. The report may be under the consent agenda subject to being removed for further discussion.”

**Attachments**

May 2023 Bank Activity Report

**Programmatic Impact:**

NA

**Fiscal Impact:**

NA

**Recommendation:**

Receive the Report



**File Attachments for Item:**

10. 6.12.23 ED Report



## EXECUTIVE DIRECTOR REPORT

May 1, 2023 - May 31, 2023

### SUMMARY

#### Highlight for the Month:

1. Community Engagement - Trust staff active and participating in community events: Caring & Sharing Learning School, Williams Elementary School, Archer PTA, Concerned Citizens of Newberry, and NAACP Youth Council Event
2. Steering Committee - Chair Twombly, Member Cornell, Member Snyder, Member Pinkoson, Barzella Papa, Candice King, Christi Arrington, Bishop Chris Stokes, and Trust Staff (also Dr. Tatia Prieto and staff, and Strategic Planning Consultants - Nikki Martin-Bynum and Vashti Rutledge)

<b>MEETINGS AND EVENTS FOR PLANNING, COORDINATION, AND COMMUNITY ENGAGEMENT</b>		
<b>DATE</b>	<b>MEETING / EVENT</b>	<b>SUMMARY</b>
5/1	City of Gainesville grant review meeting	Staff attended One Nation One Project grant reviews.
5/1	Summer Planning for Youth Meeting with Reichert House & Other Youth Providers	ED Kiner attended a meeting with summer camp providers to discuss the Reichert House youths and options for placement over the summer. Discussions about summer planning and the short timeframe for determining how to help in 30 days.
5/2	Caring and Sharing Learning Center	Staff met with the team at the Caring and Sharing Learning Center. Marsha spoke to students in the 3rd grade classroom to encourage summer reading. A string-backpack, new reading book and bookmark were presented to the students.
5/2	Meeting with Alachua County Community Support Services	ED Kiner & DOP K. Goldwire met with Claudia Tuck and Tom Tonkavich to discuss mental health services, county program funding rationale, and how to potentially partner on upcoming grants.
5/2	Pace Center for Girls Visit	ED Kiner visited Pace and met with Director Becker Holland.
5/2	Concerned Citizens of Newberry Meeting	ED Kiner spoke at the Concerned Citizens of Newberry monthly meeting.
5/3	National Day of Prayer, Forte Clarke United Methodist Church	Staff attended the National Day of Prayer.

5/4	Kick-off Meeting for Neighborhood Choice Committee	Staff attended a kick- off meeting with members of the community hosted by Gainesville Housing Authority.
5/5	Juvenile Justice Council Meeting	Staff attended a meeting with members of the community and HPW. Staff shared with the group the Summer camps that received funding from the Trust.
5/6	Island Grove Blueberry Festival, Hawthorne	Staff hosted a resource table and distributed information. Also, hosted seed planting activities with children and teens. Kids had the choice of planting a sunflower seed or bell pepper. This was a fun and popular activity with parents and grandparents who enjoyed planting seeds with their kids and taking the flower pot with them. Mayor Randall and her teen daughter enjoyed participating in the activity and thanked CTAC for participating in the Festival.
5/8	Meeting with Goodwill of Jax CEO David Rey	ED Kiner and David Ray met to discuss TeensWork Alachua and Read USA.
5/8	City of Gainesville Public Safety Committee Meeting	ED Kiner & DOP K. Goldwire attended the meeting and presented on Trust summer programming and funding.
5/9	Meeting with Hawthorne Mayor	ED Kiner met with Mayor Jacquelyn Randall to provide an overview of the Trust and an update on the Listening Project and Strategic Plan.
5/9	Archer Family Fun Night / PTA meeting	Staff hosted a resource table at Archer Elementary during the Family Fun Night and PTA meetings. Staff shared with families during the PTA meeting an overview about CTAC and shared information and

		promotional swag items during the event. This was a CTAC sponsored event.
5/9	5th Ave Neighborhood Association	Meeting held at the Trust with ED Kiner in attendance.
5/10	CDS Family and Behavioral Health Services	CDS Family and Behavioral Health Services held a groundbreaking ceremony for the new Interface Youth Shelter.
5/10	Opioid Task Force Meeting	Meeting held virtually and hosted by the Trust.
5/10	Community Foundation Equity Task Force Meeting	ED Kiner attended the meeting.
5/11	Meeting with Sheriff's Office	ED Kiner met with Sheriff Watson and Staff.
5/11	County grant meeting	Staff met with County grants personnel to discuss ways to apply for grant funding opportunities.
5/11	Research Affinity Group	Staff participated in FACCT's monthly collaborative meeting with CSC evaluation professionals across the state.
5/12	Mothers Day Recognition, Joseph Williams Elementary School	Marsha handed out goody bags for moms and caregivers dropping off their children at the school. This was in honor of Mother's Day weekend. Mayor Stokes met with Marsha and appreciated the wonderful gesture. Parents loved the activity.
5/12	Meeting with Gigi Hernandez, Legislative Assistant to Senator Perry	Staff toured the new office of Senator Perry and shared summer camp booklets and information about CTAC.

5/16	Meeting with Rural Women's Health Project Director	ED Kiner met with Robin Lewy to discuss numbers of requests through the Project SALUD helpline for mental health assistance for children and youth and language lines for non-english speakers for services in the county.
5/17	Rural Women's Health Project	Staff attended the GINI Steering committee meeting. The steering committee reported concerns about new Immigration laws recently passed in Florida and reported families in Gainesville fear deportation. GINI Steering Committee plans to reach out to officials at the City of Gainesville.
5/18	Aces In Motion Awards Banquet	ED Kiner attended the Banquet.
5/19	We Are Here: Stories from Multilingual Speakers in North Central Florida exhibit	Staff attended the exhibit that was featured at Matheson History Museum.
5/20	Emancipation Celebration	Staff attended Emancipation Celebration held at Cotton Club Museum
5/20	Youth Council, Alachua County NAACP	Staff attended the event. This was a CTAC sponsored event.
5/22	Children's Mental Health Needs Discussion	ED Kiner & DOP K. Goldwire attended meeting to discuss children's mental health with school district, county support services, and community foundation.
5/23	Greater Gainesville Chamber of Commerce	Staff attended a diaper drive fundraiser event. Items of diapers and wipes were contributed by staff and provided to the Chamber. The Chamber provided the items to the Early Learning Center, (ELC).

5/24	UF EyeOpener	ED Kiner attended the presentation by Dr. Phil Poekert, Dir. of Lastinger Center for Learning at UF.
5/24	City of Gainesville-Never Had A Friend Play & Youth Opportunity Mixer	Staff attended the city's hosted event. This play was directed by Dr. Johnson, who talks about his own personal lived experiences and challenges. Through it all, he was able to overcome his challenges. Afterwards, staff had the opportunity to connect and engage with the youth. Several of the youth requested that CTAC consider bringing the Play to all the schools in Alachua. As a pilot, this was only offered to a few schools.
5/24	GNV4All meeting	ED Kiner was the guest speaker and made a presentation to the members. The presentation was well received and members from the group were glad to hear about all the wonderful programs CTAC is offering families.
5/24	Meet & Greet Pamela Hawkins: Grace to Overcome: Love Blossoms Here event	Staff attended the event and learned about different programs that will be offered during the summer.
5/24	Williams Elementary SAC meeting	Staff attended the School Advisory Committee at Williams. Liz was elected by the SAC to serve as a Community representative beginning in August.
5/30	Comprehensive Literacy Plan Meeting	ED Kiner led the kickoff meeting
5/31	Meeting with Joe Lowry on 3DE High School Reengineered sponsored by	ED Kiner met with Joe Lowry to learn about the 3DE program at EHS.

	Junior Achievement of Alachua County.	
--	---------------------------------------	--

## PROGRAMS CALENDAR

June	
Thursday, June 1, 2023	GROW Doula Planning Meeting
Thursday, June 1, 2023	BEAM Community Doula Follow-up Meeting
Thursday, June 1, 2023	Community and Pritzker Children's Initiative Fellow Call
Thursday, June 1, 2023	Food4Kids School liaison Focus Group Meetings
Friday, June 2, 2023	Choice Neighborhood Grant Meeting
Monday, June 5, 2023	Meeting with the Lastinger Center for Learning
Tuesday, June 6, 2023	FAACT Program Affinity Group
Tuesday, June 6, 2023	Pritzker Children's Initiative Monthly Fellows Meeting
Tuesday, June 6, 2023	Afterschool RFP Review Team Training
Wednesday, June 7, 2023	Mentoring RFP Community Input Session
Thursday, June 8, 2023	CTAC/SAMIS Implementation and Building Meeting
Thursday, June 8, 2023	FACCT Policy Affinity Group Meeting
Thursday, June 8, 2023	Afterschool RFP Review Team Training
Monday, June 12, 2023	CTAC Board Workshop on Strategic Planning
<b>Monday, June 12, 2023</b>	<b>Children's Trust Workshop - Strategic Plan</b>
<b>Monday, June 12, 2023</b>	<b>Children's Trust Board Meeting - Budget and Audit</b>
Tuesday, June 13, 2023	Early Childhood Collaborative Meeting
Tuesday, June 13, 2023	National Collaborative for Infant and Toddlers Steering Committee Monthly Meeting
Wednesday, June 14, 2023	System Mapping Follow-up Meeting
Wednesday, June 14, 2023	Resource Guide Magazine Kickoff Meeting with Frankel
Wednesday, June 14, 2023	GROW Doula Planning Meeting
Wednesday, June 14, 2023	Opioid Taskforce Committee Meeting
Thursday, June 15, 2023	2023 Reading Pals Conference and Celebration
Friday, June 16, 2023	Afterschool RFP Due Date
Friday, June 16, 2023	FIMR Community Review Team Meeting
Friday, June 16, 2023	National Collaborative for Infant and Toddlers Community Monthly Meeting - Alachua
Tuesday, June 20, 2023	SAMIS State Collaboration Meeting
Wednesday, June 21, 2023	FIMR Community Action Group Meeting
Wednesday, June 21, 2023	Future Project Workgroup- Coordinated, Resources, Equitable System
Wednesday, June 21, 2023	Children's Mental Health Needs Discussion
Monday June 26, 2023	HBCD Monthly Study Team Meeting
Tuesday, June 27, 2023	Rockwood Institute Prenatal to Three Fellowship Community Call #2
Tuesday, June 27, 2023	2023 Florida Learner to Earners Workforce Solution Summit
Thursday, June 29, 2023	Healthy Start of North Central Florida Annual Meeting
Thursday, June 29, 2023	Future Project - Steering Committee Meeting



## INITIATIVES

In March, the Children’s Trust approved one time funding for two early childhood pilot projects: Head Start Summer Bridge and Healthy Social Emotional Development. Both projects will begin in June. This is an abbreviated update as to implementation:

### Healthy Social and Emotional Development

**Background:** Early Childhood Educators and caregivers' ability to recognize and respond properly and collaboratively to the signs and symptoms of childhood trauma is fundamental to a child thriving in school now and in the future. This project aims to look through the lens of engagement at home and school and empowering the caregiver alongside the Early Childhood Educator.

**Target population:** Caregivers with infants through rising kindergarteners. Early Childhood Educators and support staff.

**Intervention:** Circle of Security Parenting and Circle of Security Classroom. This is an Evidence-Based Practice and utilized by the circuit 8 Early Childhood Court.

**Community Partner:** Genesis Family Enrichment Center.

**Serving:** Around 100 caregivers and professionals

**Implementation:** 6 weeks summer project beginning June 24<sup>th</sup> through July 29<sup>th</sup>

### Head Start Summer Bridge

**Background:** Head Start is a free program for children of families with low incomes, providing comprehensive early learning in both center-based and home-based settings. Episcopal Children’s Services programs use a “whole child” approach that helps kids grow intellectually, emotionally, and socially. This successful program helps ensure children’s readiness for school and increases parental knowledge in children’s growth and development. The extension of their program during the summer months helps with summer slide, provides continued support to families, and retains talent at the early learning center.



**Target population:** Alachua County Head Start enrolled students who are not receiving and do not qualify for school readiness vouchers from the Early Learning Coalition.

**Community Partner:** Episcopal Children’s Services

**Serving:** 5 Early Learning Centers and 148 children

**Participants:** Building Dreams, I Rise Performing Kids Academy, Just A Blessing Learning Center, Nanny’s Loving Arms, The CHILD Center.

**Implementation:** 8-week summer project beginning June 5 through July 28

## PLANNING, RESEARCH, AND EVALUATION

**Listening Project** - Staff continued to work internally and with Prismatic to finalize “*Communication Products*” to thank residents who took the time to participate, share what we learned, and what actions we plan to take as a result. Several versions of these “*Communication Products*” have been developed for parents, youth, and providers, most of which are one-page front and back documents, as well as, a stand-alone Executive Summary.

**SAMIS Implementation** - Staff continued to work internally and with the IT vendor and FACCT collaborative to configure and customize our data system.

**Strategic Planning** – Staff continues to host and participate in internal and collaborative meetings and support the strategic planning process as it nears finalization.

**Programmatic Research** - Staff consulted with experts, practitioners, and professionals in the field; conducted literature reviews of research/evaluation, performance measures, assessment tools, with regards to:

- Head Start Summer Bridge
- UFLI
- Afterschool Programs
- Mentoring & Character-Building

**Provider Training, Support & Collaboration** – Review and follow-up on monthly provider data reporting, sharing and receiving responses from CQI reports.

## **FINANCE AND ADMINISTRATION**

**FY2022 Audit completed**

**Monthly Checks and Expenditure Report for April and May 2023**

**Monthly Budget Report through May 31, 2023**

**FY24 Annual Proposed Budget**

**Continued Funding increases as signed contracts are returned by providers.**

## BOARD MOTIONS

Motions included in this section are incomplete as of the previous meeting

DATE	MOTION	STATUS	COMMENTS
5.8.23	To make bidder's conferences highly recommended, but not required to apply for funds.	Complete	
5.8.23	<p>To change the requirement that a program must provide services a minimum of 4 days per week to 5 days per week.</p> <p>Modified to:</p> <p>Keep the requirement of 4 days per week, but provide bonus points when scoring the applications of those providers who are open 5 days per week.</p>	Complete	
5.8.23	<ol style="list-style-type: none"> <li>1. Ask staff to change some wording of the RFP to say that "The Children's Trust believes strongly in literacy and math improvements." and ask "What as an organization will you do to address this issue?".</li> <li>2. Ask staff to meet with stakeholders and providers in Alachua County to discuss a Comprehensive Literacy Plan for Alachua County and bring recommendations to the board in advance of the next Afterschool RFP.</li> <li>3. Ask the Chair to send a letter to the School Board Chair emphasizing the importance of literacy in Alachua County.</li> </ol>	<ol style="list-style-type: none"> <li>1. Complete</li> <li>2. In progress</li> <li>3. To Do</li> </ol>	<p>2. We held the first meeting and will keep the Board updated on work progress.</p>

5.8.23	To approve Resolution 2023-06, approve the release of RFP 2023-01, authorize \$1,000,000 for Afterschool programming for school year 2023-2024, and authorize the Executive Director to appoint a review team.	Complete	
5.8.23	To modify the language in RFP 2023-01 to include the text, "The Trust recognizes there will be the need for flexibility for the first three months with SAMIS."	Complete	
5.8.23	To authorize the Executive Director to negotiate the potential purchase of the property in question and come back to the Board with a contract of sale as prepared by the County.	In progress	

**BOARD REQUESTS**

DATE	REQUEST	STATUS	COMMENTS

## SUCCESS STORIES

### Success Story from University of Florida, Partner's In Adolescent Lifestyle Support (PALS), Mental Health Program

One success story came from a student who had been cyberbullied and was feeling suicidal. The student luckily was brought to a PALS counselor by a friend and slowly began to understand that they had a “core that could not be shaken” and regained a love

### Success Story from Partnership for Strong Families-Family Resource Center

A mother attending the Fight for Your Money financial literacy program at one of our sites opened up about additional struggles faced by her family. The mother had reportedly left a family violence situation and had recently been reunited with her child. The child was experiencing behavioral issues that the mother did not feel equipped to manage. FRC staff were able to coordinate with the mother and her local case manager to ensure both the mother and child receive intensive counseling services. When the mother experienced a financial crisis impacting her ability to pay the next month's rent, she used some of the skills she learned in the financial literacy sessions to be proactive about seeking support, not waiting until the last minute to find a solution. With assistance from FRC staff, the mother was able to complete an application for support – a step she stated would have been overwhelming on her own. Although the mother did not qualify for the support she initially applied for, FRC staff were able to assist with funding through another partner organization. The mother is feeling optimistic about her child welfare case closing later this month, and plans to enroll her son in our summer programming to help him get caught up in school.

**File Attachments for Item:**

11. Strategic Plan

# STRATEGIC PLAN DRAFT 2023-2026



Item 11.

CHILDREN'S TRUST  
OF ALACHUA COUNTY

## PURPOSE

An investment roadmap co-created by Alachua County residents, providers, and community partners to best serve children and families based on the strengths, resources, and gaps in services within the county.

## VISION

Facilitate equitable access and opportunities for all children and families in Alachua County to ensure every child reaches their maximum potential.

## BENEFITS

The Children's Trust of Alachua County funds and supports a coordinated system of community services that allows all youth and their families to thrive.

## GUIDING PRINCIPLES

1. Initiatives should ensure accessibility to universal supports for all children 0 to 18 and their families, targeted supports for those who need additional help, and place based supports for those with the greatest need.
2. Innovative initiatives should be funded that coordinate comprehensive systems of support and delivers those supports in collaborative ways that allows the Trust to achieve collective impact.
3. Initiatives shall be evaluated based on their ability to ultimately impact all children, directly or indirectly, with a priority for long-term continual return on investment.
4. Initiatives must be measurable with priority given to a comprehensive system of supports that provide for prevention, timely intervention, and services that strengthen families and produce achievable results.
5. Initiatives must be aligned to a documented gap or need.
6. Funds will be invested and initiatives will be prioritized based on the highest educational, social, or emotional outcome value.
7. Initiatives will be evaluated in an open, transparent, and competitive manner in order to ensure equitable results and confidence in the process.
8. The Trust values fiscal and operational accountability and will fund partners in a manner that rewards efficiencies, takes advantage of economies of scale, and maximizes services to children or family members/support members in order to meet the educational, social, emotional, and/or physical health.
9. The complete portfolio of Trust investments shall be reviewed to ensure that Alachua County children and families have equitable access to services that will work to increase racial equity.
10. Prior to any funding decision, the direct impact on children must be the primary consideration.

## AT A GLANCE

EXECUTIVE SUMMARY  
IMPACT FRAMEWORK  
GOALS  
RESOURCE COMMITMENT  
TIMELINE



# STRATEGIC PLAN DRAFT 2023-2026



Item 11.

CHILDREN'S TRUST  
OF ALACHUA COUNTY

## EXECUTIVE SUMMARY

In November 2018, Alachua County voters approved the Trust referendum by over 61% of the votes. As a Special Independent District with taxing authority, the Trust can levy up to .5 mil, resulting in annual estimated revenues of over \$8,000,000. The Children's Trust of Alachua County was established to provide children's services throughout Alachua County.

Last fiscal year over 18,000 opportunities for children and families resulted from the programs and services planned and funded by the Children's Trust of Alachua County, more than double the previous year's reach. Following this tremendous growth in reach and impact, The Children's Trust began the process to assess their current impact and better understand the community's needs.

In September 2022, The Children's Trust commissioned a Listening Project to actively solicit the opinions of the community. The Listening Project had three major goals:

- Ensure that the Trust's various stakeholders have meaningful input into the Trust's strategic planning.
- Reveal findings that will allow the Trust to develop priorities and strategies to address the identified needs and gaps while utilizing and mobilizing existing community strengths and resources.
- Maximize the impact of Trust resources in addressing the needs of Alachua County children.

The results of the Listening Project have been incorporated into the Strategic Planning process through the thoughtful consideration of the Steering Committee. The Steering Committee is comprised of members of The Children's Trust Board of Directors, staff, providers, and community stakeholders. The Steering Committee has held regular meetings over the last nine months to review the results of the Listening Project, the Comprehensive Strengths and Needs Assessment, an environmental scan, and other supporting documents to guide their development of the new strategic plan.

# STRATEGIC PLAN DRAFT 2023-2026



Item 11.

**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

This Strategic Plan is a roadmap to guide service delivery planning and to inform funding investments for children, youth and families in Alachua County. It is informed by the wisdom of youth, parents, service providers, municipal partners and the staff of the Children's Trust of Alachua County through an intentional process. The plan is the product of input and considerations from:

Environmental Scan	Listening Project	Steering Committee
<p>Analysis of the external community factors that present needs and opportunities for future CTAC investment</p>	<p>A 10 month effort to connect with diverse youth, parents, service providers and partners at large to understand their perspectives on priority issues impacting all children birth to 18</p>	<p>Strategic Planning advisory group comprised of CTAC staff, Board of Directors, community stakeholders, and providers</p>



# STRATEGIC PLAN DRAFT 2023-2026



Item 11.

**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

**GOAL 1**

**CHILDREN AND YOUTH ARE HEALTHY AND HAVE NURTURING CAREGIVERS.**

**GOAL 2**

**CHILDREN AND YOUTH LEARN WHAT THEY NEED TO BE SUCCESSFUL.**

**GOAL 3**

**CHILDREN AND YOUTH LIVE IN A SAFE COMMUNITY.**

Goal 1: Children and youth are healthy and have nurturing caregivers.			
Program/Service	Financial Resource Commitment	Focus/Approach	Person Responsible
Maternal Child Health Programs (home visiting program, doula services, etc.)	\$3,800,000	Services	
Access to Comprehensive Care		System Building/Refining	
Care Coordination & Navigation Services		Services/ System Building/Refining	
Family Resource Centers		Services & System Building/Refining	
System of Care Building with Partners & Families		Services & System Building/Refining	

# STRATEGIC PLAN DRAFT 2023-2026



Item 11.

**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

## Goal 2: All children and youth can learn what they need to be successful

Program/Service	Financial Resource Commitment	Focus/Approach	Person Responsible
Quality Voluntary Pre-Kindergarten (Outreach & Messaging)	<b>\$2,700,000</b>	System Building/ Refining	
Childcare Slots (Partnering with the Early Learning Coalition to ensure eligible children receive quality care)		System Building/ Refining	
Mentoring & Character Building Programs		Services	
Out of School Time Activities (afterschool, camp, sports, etc.)		Services	
Community Advisory Board Strategically Partner with: the school district, funded providers, community organizations and families to create comprehensive solutions for increasing math and literacy proficiency		System Building/ Refining	

## Goal 3: Children and youth live in a safe community.

Program/Service	Financial Resource Commitment	Focus/Approach	Person Responsible
Out of School Time Activities (afterschool, camp, sports, etc.)	<b>\$775,000</b>	Services	
Mentoring & Character Building Programs		Services	
<b>Community Safety Convenor/Participant</b> working with municipalities , law enforcement, schools, library, DJJ and River Phoenix and a youth advisory board, etc. including a focus on gun violence to see community-level improvement		System Building/ Refining	

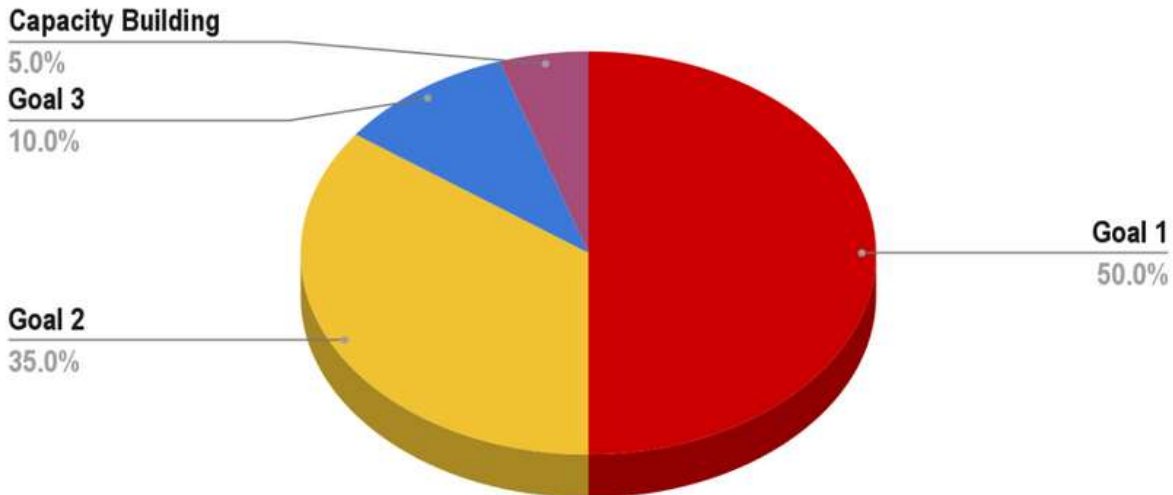
# STRATEGIC PLAN DRAFT 2023-2026







Item 11.

**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

## FINANCIAL RESOURCE COMMITMENT



	<b>Goal 1:</b> Children and youth are healthy and have nurturing caregivers.
	<b>Goal 2:</b> Children and youth can learn what they need to be successful.
	<b>Goal 3:</b> Children and youth live in a safe community.
	<b>Community Capacity Building</b>

## IMPLEMENTATION TIMELINE



This tentative timeline will support the CTAC team in aligning with the Science of Implementation approach to increase the likelihood of partnering with strong partners. As such, this timeline will be adapted to the emergent needs and opportunities of the community.

*There are some programs that do not fall within the boundaries abo*

101

**File Attachments for Item:**

12. Audit

**Item:**

FY 2022 Financial Statements and Independent Auditor's Report (Purvis Gray)

**Requested Action:**

The Trust is asked to receive the FY2022 Financial Statements and Independent Auditor's Report.

**Background:**

Board Policy 3.50 (C) requires that "An annual audit will be performed by an independent public accounting firm, as required by Florida Statute. The results of the audit and the audit opinion will be reported to the CTAC and included in CTAC's annual financial report."

The audited financial statements will be presented by CTAC's auditing firm, Purvis Gray.

**Attachments:**

2022 Financial Statements and Independent Auditor's Report will be provided at the Board meeting.

**Programmatic Impact:**

NA

**Fiscal Impact:**

NA

**Recommendation:**

Staff recommends approval

**The Children's Trust of Alachua County**  
**FINANCIAL STATEMENTS**  
**September 30, 2022**



**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORT**

**CHILDREN'S TRUST OF ALACHUA COUNTY**

**SEPTEMBER 30, 2022**

**TABLE OF CONTENTS**

<b>Independent Auditors' Report</b> .....	4-6
<b>Management's Discussion and Analysis</b> .....	7-12
<b>Basic Financial Statements</b>	
Government-Wide Financial Statements:	
Statement of Net Position .....	13
Statement of Activities .....	14
Fund Financial Statements:	
Balance Sheet .....	15
Reconciliation of the Balance Sheet to the Statement of Net Position – Governmental Funds.....	16
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	17
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities .....	18
Notes to Financial Statements .....	19-34
<b>Required Supplementary Information</b>	
Budgetary Comparison Schedule:	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund .....	35
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Special Revenue Fund .....	36
Schedule of Proportionate Share of Net Pension Liability Last 10 Fiscal Years.....	37
Schedule of Employer Contributions Last 10 Fiscal Years.....	38
Schedule of Other Postemployment Benefits.....	39
<b>Supplementary Information</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Capital Projects Fund .....	40

<b>Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....</b>	<b>41-42</b>
<b>Management Letter .....</b>	<b>43-45</b>
<b>Independent Accountants' Report on Compliance with Section 218.415, Florida Statutes.....</b>	<b>46</b>

## INDEPENDENT AUDITOR'S REPORT

To CTAC Members  
Children's Trust of Alachua County  
Gainesville, Florida

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Children's Trust of Alachua County (CTAC) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise CTAC's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of CTAC as of September 30, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CTAC and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CTAC's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland | Tampa  
purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants  
An Independent Member of the BDO Alliance USA

To CTAC Members  
Children's Trust of Alachua County  
Gainesville, Florida

## INDEPENDENT AUDITOR'S REPORT

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

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CTAC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CTAC's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing

To CTAC Members  
Children's Trust of Alachua County  
Gainesville, Florida

### INDEPENDENT AUDITOR'S REPORT

standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise CTAC's basic financial statements. The accompanying Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Capital Projects Fund is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2023, on our consideration of CTAC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CTAC's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CTAC's internal control over financial reporting and compliance.



June 1, 2023  
Gainesville, Florida

The Children's Trust of Alachua County (CTAC) Management's discussion and analysis presents an overview of CTAC's financial activities for the fiscal year ended September 30, 2022. CTAC's financial performance is discussed and analyzed within the context of the accompanying financial statements & disclosures following this section.

### **Financial Highlights**

#### **Government-Wide Statements**

- CTAC's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at September 30, 2022, by \$11,259,651, the net position. Of this amount, \$11,087,100 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- CTAC increased net position by \$1,797,265 over the prior fiscal year. Net position primarily increased due to Ad Valorem Taxes and other general revenue exceeding total program expenses. CTAC is currently working on a strategy to spend down the fund balance in future years.

#### **Fund Statements**

- At September 30, 2022, CTAC's governmental funds reported combined ending fund balance of \$11,442,552, an increase of \$1,919,265 from the prior fiscal year.
- At September 30, 2022, the total fund balance for the General Fund was \$10,214,346. CTAC's General Fund assigned ending fund balance totaled \$1,747,087; with \$1,428,234 assigned for grants outstanding and carried over to fiscal year 2023; \$318,853 assigned for subsequent year's reserves.
- At September 30, 2022, the total fund balance for the Special Revenue Fund was \$172,551 which is all restricted externally by the contributor. And the total fund balance for the Capital Projects Fund was \$1,055,655. Of which, \$1,055,655 is assigned for the new building.

#### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to CTAC's basic financial statements. CTAC's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### **Government-Wide Financial Statements**

The Government-wide Financial Statements are designed to provide readers with a broad overview of CTAC's finances, in a manner similar to a private sector business.

- The Statement of Net Position presents financial information on all of CTAC's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the CTAC is strengthening or weakening.
- The Statement of Activities presents information showing how the government's net position changed during fiscal year 2022. All changes in net position are reported as soon as the event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused paid time off).

The government-wide financial statements can be found on pages 12-13 of this report.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### **Fund Financial Statements**

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. CTAC, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All CTAC funds are governmental funds.

### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. CTAC maintains three individual governmental funds; General Fund, Special Revenue Fund and the Capital Projects Fund.

CTAC adopts an annual budget for all funds. Budgetary comparison schedules have been provided to demonstrate budgetary compliance which is in the Required Supplementary Information on page 35-36 and Supplementary Information on page 40 of this report.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19-34 of this report.

### **Other Information**

Required pension fund information is shown on pages 37-38 and required OPEB information is shown on page 39.

### **Government-Wide Financial Analysis**

Changes in net position over time may serve as a useful indicator of a government's financial position. In the case of CTAC, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$11,259,651 as of September 30, 2022.

## CONDENSED FINANCIAL INFORMATION

The following tables present condensed, government-wide comparative data about net position and changes in net position.

<i>September 30,</i>	NET POSITION		
	Governmental Activities 2021	Governmental Activities 2022	Change
<b>Assets</b>			
Non-capital assets	\$ 9,854,228	\$ 12,817,428	\$ 2,963,200
<b>Total Assets</b>	<b>9,854,228</b>	<b>12,817,428</b>	<b>2,963,200</b>
<b>Deferred outflows of resources</b>	<b>369,818</b>	<b>681,965</b>	<b>\$ 312,147</b>
<b>Liabilities</b>			
Current liabilities	351,606	1,394,836	1,043,230
Long-term liabilities	198,567	811,193	612,626
<b>Total liabilities</b>	<b>550,173</b>	<b>2,206,029</b>	<b>1,655,856</b>
<b>Deferred inflows of resources</b>	<b>211,487</b>	<b>33,713</b>	<b>(177,774)</b>
<b>Net position</b>			
Restricted:			
Special Revenue Fund	145,849	172,551	26,702
Unrestricted	9,316,537	11,087,100	1,770,563
<b>Total net position</b>	<b>\$ 9,462,386</b>	<b>\$ 11,259,651</b>	<b>\$ 1,797,265</b>

At the end of the year, any of CTAC's net position that is unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

Unrestricted net position increased by \$1,770,563 over the prior fiscal year. Net position primarily increased due to Ad Valorem Taxes and other general revenue exceeding total program expenses. CTAC is currently working on a strategy to spend down the fund balance in future years.

The Special Revenue Fund ended the year with \$172,551 in restricted net position. This has been restricted for specific programming and revenue generated from third party sources.



## MANAGEMENT'S DISCUSSION AND ANALYSIS

### CHANGES IN NET POSITION

	Governmental Activities	Governmental Activities	Percent Change
	2021	2022	
<b>Program Expenses</b>			
Program - Children's Services	\$ 2,733,849	\$ 5,442,236	99%
Administration	963,248	1,241,196	29%
<b>Total Program Expenses</b>	<b>3,697,097</b>	<b>6,683,432</b>	<b>81%</b>
<b>Program Revenues</b>			
Operating Grants and Contributions	158,333	133,833	-15%
<b>Total Program Revenues</b>	<b>158,333</b>	<b>133,833</b>	<b>-15%</b>
<b>Net Program (Expense) Revenue</b>	<b>(3,538,764)</b>	<b>(6,549,599)</b>	<b>85%</b>
<b>General Revenues</b>			
Ad Valorem Taxes	7,801,763	8,262,482	6%
Interest and Other Income	14,263	84,382	492%
<b>Total General Revenues</b>	<b>7,816,026</b>	<b>8,346,864</b>	<b>7%</b>
Change in Net Position	4,277,262	1,797,265	-58%
<b>Net Position - Beginning of Year</b>	<b>5,185,124</b>	<b>9,462,386</b>	
<b>Net Position - End of Year</b>	<b>\$ 9,462,386</b>	<b>\$ 11,259,651</b>	<b>19%</b>

#### Governmental Activities

*Program Revenues* – CTAC recognized a private grant award in FY2022 in the amount of \$133,833.

*General Revenues* – CTAC's primary operating revenue source is property taxes and for the year ending September 30, 2022, CTAC collected \$8,262,482 in taxes. CTAC earned \$84,382 in interest earnings on investment of surplus funds and other sources of income. Interest and other income increased by \$70,119 over prior year primarily due to fluctuations in the market.

*Net Position* – The CTAC's total ending net position is \$11,259,651. CTAC increased net position by \$1,797,265 over the prior fiscal year. Net position primarily increased due to Ad Valorem Taxes and other general revenue exceeding total program expenses. CTAC is currently working on a strategy to spend down the fund balance in future years.

#### Fund Financial Analysis

The CTAC uses fund accounting to ensure and demonstrate compliance with financial-related legal requirements.

#### Governmental Funds

The primary purpose of CTAC's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing CTAC's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### CLASSIFICATIONS OF FUND BALANCE

	General Fund	Special Revenue Fund	Capital Projects Fund
Total Fund Balance	\$ 10,214,346	172,551	1,055,655
Less Classified Fund Balance:			
Restricted	-	172,551	-
Non-Spendable	9,550	-	-
Assigned for:			
Grants Carryover to FY 2023	1,428,234	-	-
Subsequent Year's Reserves	318,853	-	-
Building	-	-	1,055,655
Unassigned Fund Balance	\$ 8,457,709	\$ -	\$ -

As of the end of fiscal year 2022, CTAC's governmental fund reported an ending fund balance of \$11,442,552 and increase of \$1,919,265 over prior year.

#### Major Funds

CTAC reported three major funds - the General Fund, Special Revenue Fund, and Capital Projects Fund for the year ended September 30, 2022.

The General Fund is the chief operating fund of CTAC. The total fund balance at September 30, 2022 is \$10,214,346. For the fiscal year, the General Fund had a net increase in fund balance of \$1,137,083. This net increase was primarily due to Ad Valorem Taxes and other general revenue exceeding total program expenses. As a measure of the General Fund's liquidity, it is useful to compare total fund balance to total fund revenues. For fiscal year 2022, the ending fund balance represents 123% of total General Fund operating revenue.

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The total Special Revenue Fund Balance at September 30, 2022 is \$172,551. For the fiscal year, the Special Revenue Fund had a net increase in fund balance of \$26,702. This increase was primarily due to contributions from private sources for specific purposes that were remained unspent during the year.

The Capital Projects Fund is used to account for the acquisition and construction of major capital facilities and infrastructure. The total Capital Projects Fund Balance at September 30, 2022 is \$1,055,655. For the fiscal year, the Capital Projects Fund had a net increase in fund balance of \$755,480. This increase was primarily due to transfers from the General Fund in the amount of \$750,000 that remained unspent during the year.

#### General Fund Budgetary Highlights

The General Fund's total final budget (see schedule on page 35) reflects all amendments approved during the fiscal year.

Overall actual revenues varied from final budgeted revenues positively by \$91,581. This positive variance is primarily due to interest income coming in higher than budgeted. Actual expenditures were less than final budgeted expenditures by \$1,998,753 (positive variance).

**Economic Factors and Next Year's Budgets and Rates**

- Total taxable assessed value of residential properties increased 7.37% for fiscal year 2023.
- Population increased by approximately 1.09% from the prior year to an estimated 287,807 at September 30, 2022.

The ad valorem tax rate for the General Fund for the upcoming 2023 fiscal year budget is .4612 mills, which is the roll-back rate.

**Requests for Information**

This financial report is designed to present users with a general overview of CTAC's finances. If you have questions concerning any of the information provided in this report or need additional financial information, please contact the Children's Trust of Alachua County, Finance and Accounting, 802 NW 5<sup>th</sup> Ave, Suite 100, Gainesville, Florida 32601. Additional financial information can be found on CTAC's web site: <https://www.childrenstrustofalachuacounty.us/>

## Basic Financial Statements

**CHILDREN'S TRUST OF ALACHUA COUNTY  
STATEMENT OF NET POSITION**

<i>September 30, 2022</i>	Governmental Activities
<b>Assets</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 12,800,598
Due from Other Governments	7,280
Prepaid Items	9,550
<b>Total Assets</b>	<b>12,817,428</b>
<b>Deferred outflows of resources</b>	
OPEB related	14,575
Pension related	667,390
Total deferred outflows of resources	681,965
<b>Liabilities</b>	
Current Liabilities:	
Accounts Payable and Accrued Liabilities	95,255
Grants Payable	1,233,457
Due to Other Governments	46,164
Current portion of long-term debt:	
Accrued Compensated Absences Due within one year	19,960
<b>Total Current Liabilities</b>	<b>1,394,836</b>
Non-Current Liabilities:	
Accrued Compensated Absences	6,654
Net OPEB Liability	31,844
Net Pension Liability	772,695
<b>Total Non-Current Liabilities</b>	<b>811,193</b>
<b>Total Liabilities</b>	<b>2,206,029</b>
<b>Deferred inflows of resources</b>	
OPEB related	2,707
Pension related	31,006
Total deferred inflows of resources	33,713
<b>Net Position</b>	
Restricted:	
Special Revenue Fund	172,551
Assigned:	
Unrestricted	11,087,100
<b>Total Net Position</b>	<b>\$ 11,259,651</b>

**CHILDREN'S TRUST OF ALACHUA COUNTY  
STATEMENT OF ACTIVITIES**

<i>For the year ended September 30,</i>	2022
<b>Program Expenses</b>	
Program - Children's Services	\$ 5,442,236
Administration	1,241,196
<b>Total Program Expenses</b>	<b>6,683,432</b>
<b>Program Revenues</b>	
Operating Grants and Contributions	133,833
<b>Total Program Revenues</b>	<b>133,833</b>
<b>Net Program (Expense) Revenue</b>	<b>(6,549,599)</b>
<b>General Revenues</b>	
Ad Valorem Taxes	8,262,482
Interest and Other Income	84,382
<b>Total General Revenues</b>	<b>8,346,864</b>
Change in Net Position	1,797,265
<b>Net Position - Beginning of Year</b>	<b>9,462,386</b>
<b>Net Position - End of Year</b>	<b>\$ 11,259,651</b>

**CHILDREN'S TRUST OF ALACHUA COUNTY  
BALANCE SHEET**

<i>September 30, 2022</i>	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 11,567,087	\$ 177,856	\$ 1,055,655	\$ 12,800,598
Due from Other Governments	7,280	-	-	7,280
Prepaid Expenses	9,550	-	-	9,550
<b>Total Assets</b>	<b>11,583,917</b>	<b>177,856</b>	<b>1,055,655</b>	<b>12,817,428</b>
<b>Liabilities</b>				
Accounts Payable and Accrued Liabilities	89,950	5,305	-	95,255
Grants Payable	1,233,457	-	-	1,233,457
Due to Other Governments	46,164	-	-	46,164
<b>Total Liabilities</b>	<b>1,369,571</b>	<b>5,305</b>	<b>-</b>	<b>1,374,876</b>
<b>Fund Balances</b>				
Non-Spendable:				
Prepaid Items	9,550	-	-	9,550
Restricted	-	172,551	-	172,551
Assigned:				
Grants Outstanding and Carryover to Fiscal Year 2023	1,428,234	-	-	1,428,234
Subsequent Year's Reserves	318,853	-	-	318,853
Building	-	-	1,055,655	1,055,655
Unassigned	8,457,709	-	-	8,457,709
<b>Total Fund Balances</b>	<b>10,214,346</b>	<b>172,551</b>	<b>1,055,655</b>	<b>11,442,552</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 11,583,917</b>	<b>\$ 177,856</b>	<b>\$ 1,055,655</b>	<b>\$ 12,817,428</b>

**CHILDREN'S TRUST OF ALACHUA COUNTY  
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT  
OF NET POSITION - GOVERNMENTAL FUNDS**

<u>September 30,</u>	<u>2022</u>
Total Fund Balances - Governmental Funds	\$ 11,442,552
Amounts reported for governmental activities in the statement of net position are different because:	
Deferred outflow of resources related to pensions are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.	667,390
Deferred inflow of resources related to pensions are not recognized in governmental funds; however, they are recorded in the statement of net position under full accrual accounting.	(31,006)
Deferred outflow of resources related to OPEB are not recognized in governmental funds; however, they are recorded in the statement of net position under full accrual accounting.	14,575
Deferred inflow of resources related to OPEB are not recognized in governmental funds; however, they are recorded in the statement of net position under full accrual accounting.	(2,707)
Long-term liabilities, including total net pension liability, OPEB liability and compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.	
Net pension liability	(772,695)
Other postemployment benefits	(31,844)
Compensated absences	(26,614)
<b>Net Position of Governmental Activities</b>	<b>\$ 11,259,651</b>



**CHILDREN'S TRUST OF ALACHUA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

<i>For the year ended September 30, 2022</i>	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
<b>Revenues</b>				
Ad Valorem Taxes	\$ 8,262,482	\$ -	\$ -	\$ 8,262,482
Contributions from Private Sources	-	133,833	-	133,833
Interest and Other Income	78,146	758	5,480	84,384
<b>Total Revenues</b>	<b>8,340,628</b>	<b>134,591</b>	<b>5,480</b>	<b>8,480,699</b>
<b>Expenditures</b>				
Program - Children's Services:				
Operating	773,166	107,889	-	881,055
Capital Outlay	75,101	-	-	75,101
Grant Awards	4,486,081	-	-	4,486,081
<b>Total Program - Children's Services</b>	<b>5,334,348</b>	<b>107,889</b>	<b>-</b>	<b>5,442,237</b>
Administration:				
Operating	1,119,197	-	-	1,119,197
<b>Total Administration</b>	<b>1,119,197</b>	<b>-</b>	<b>-</b>	<b>1,119,197</b>
<b>Total Expenditures</b>	<b>6,453,545</b>	<b>107,889</b>	<b>-</b>	<b>6,561,434</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	750,000	750,000
Transfers Out	750,000	-	-	750,000
<b>Total Other Financing Source (Uses)</b>	<b>(750,000)</b>	<b>-</b>	<b>750,000</b>	<b>-</b>
Net Change in Fund Balance	1,137,083	26,702	755,480	1,919,265
<b>Fund Balances - Beginning of Year</b>	<b>9,077,263</b>	<b>145,849</b>	<b>300,175</b>	<b>9,523,287</b>
<b>Fund Balances - End of Year</b>	<b>\$ 10,214,346</b>	<b>\$ 172,551</b>	<b>\$ 1,055,655</b>	<b>\$ 11,442,552</b>

**CHILDREN'S TRUST OF ALACHUA COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**

<i>For the year ended September 30,</i>	2022
Net Change in Fund Balance of Governmental Funds	\$ 1,919,265
 The net change in net pension liability and deferred outflows and inflows are reported in the statement of activities, but not in the governmental funds.	
Change in net pension liability	(605,272)
Change in deferred outflows related to pensions	303,602
Change in deferred inflows related to pensions	177,389
 Change in OPEB obligation and related deferred outflows and inflows are reported in the statement of activities, but not in the governmental funds.	
	2,008
 Compensated absences are reported in the statement of activities when earned. As they do not require the use of current financial resources, they are not reported as expenditures on governmental funds until they have matured. This is the amount of the net change in accrued compensated absences.	
	273
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 1,797,265</b>

## **Note 1 - Summary of Significant Accounting Policies**

### **Reporting Entity**

The Children's Trust of Alachua County (CTAC) is an independent special district established under County Ordinance 18-08 and approved by the electors of Alachua County voting in the November 6, 2018 election. CTAC is governed by a board of directors which consists of 10 members, including the Superintendent of Schools, a local School Board member, the District III Administrator from the Florida Department of Children and Families or designee; one member of the Board of County Commissioners, a Judge assigned to juvenile cases and the remaining five members are appointed by the Governor for four-year terms. CTAC operates in accordance with Section 125.901, Florida Statutes.

CTAC funds and supports a coordinated system of community services that allows all youth and their families to thrive. CTAC's vision statement is to facilitate equitable access and opportunities for all children and families in Alachua County to ensure every child reaches their maximum potential.

CTAC follows the standards promulgated by Government Accounting Standards Board (GASB) Codification Section 2100, *Defining the Financial Reporting Entity*. The accompanying financial statements include all operations over which CTAC is financially accountable.

CTAC provides funding to various agencies, however, each agency is financially independent. CTAC has no authority to appoint or hire management of the agencies nor does it have responsibility for routine operations of the agencies. Based upon application of these factors, CTAC has concluded that it has no financial oversight responsibility for the various agencies and, therefore, their financial statements are excluded from the reporting entity. CTAC has not identified any component units and is not a participant in any joint ventures.

### **Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of CTAC.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for governmental funds.

CTAC's major funds are presented in separate columns on the governmental funds financial statements. The definition of a major fund is one that meet certain criteria set forth in GASB 34. The funds that do not meet the criteria of major fund are considered non-major funds.

### **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus, and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**Note 1 - Summary of Significant Accounting Policies (continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Ad valorem taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

CTAC reports the following major governmental funds:

- General Fund – The government’s primary operating fund. It accounts for all financial resources of the general government.
- Special Revenue Fund – used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes other than capital projects.
- Capital Projects Fund - accounts for the acquisition and construction of major capital facilities.

**Budgets and Budgetary Accounting**

The budget is prepared and adopted after public hearings, pursuant to Section 200.065 of the Florida Statutes. The budget was adopted by CTAC for all funds for the period October 1, 2021 through September 30, 2022 utilizing generally accepted accounting principles. Throughout the year, there were CTAC approved budget transfers and budget amendments.

**Cash and Cash Equivalents**

Cash and cash equivalents, which are cash and short-term investments with maturities of three months or less, include cash on hand and in banks and cash placed with the State Treasurer’s investment pool.

**Capital Assets**

Capital assets (property and equipment) are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Property and equipment of CTAC is depreciated using the straight line method over the estimated useful lives of five to ten years for equipment and buildings for 39 years.

**Note 1 - Summary of Significant Accounting Policies (continued)****Interfund Activities and Transactions**

Interfund transactions are reflected as services provided, reimbursements, or transfers. Services provided, deemed to be at or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when a fund incurs a cost, charges the appropriate benefitting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

**Compensated Absences**

The policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service within the vesting limits. Separating employees shall be paid for all unused, accrued vacation leave earned through the date of separation, up to a maximum of 280 hours. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Other Post-Employment Benefits (OPEB) Liability**

CTAC participates in the Alachua County OPEB plan. For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Alachua County OPEB Plan and additions to/deductions from Alachua County OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the Alachua County OPEB Plan. For this purpose, the Alachua County OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Deferred Outflows/Inflows of Resources**

*A deferred outflow of resources* is a consumption of net assets that is applicable to a future reporting period.

*A deferred inflow of resources* is an acquisition of net assets that is applicable to a future reporting period.

**Property Taxes**

Property taxes for the current year were assessed and collected by the Alachua County Tax Collector and subsequently remitted to CTAC. Property taxes are assessed as of January 1 each year and are first billed (levied) and due the following November 1. Under Florida law, the assessment of all properties and the collection of all county, municipal, school board and special district property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws for the State regulating tax assessments are also designed to assure a consistent property valuation method statewide. State statutes permit Children's Trusts to levy property taxes at a rate of up to .5 mills (\$.50 per \$1,000 of assessed taxable valuation). The millage rate assessed by CTAC for the year ended September 30, 2022 was 0.5 mills.

The taxes levied are established by CTAC prior to October 1 of each year, and the County Property Appraiser incorporates the millage into the tax levy, for the County. All property is reassessed according to its fair market value as of January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of state statutes.

**Note 1 - Summary of Significant Accounting Policies (continued)**

All real and tangible personal property taxes are due and payable on November 1 each year, or as soon as practicable thereafter as the assessment roll is certified by the County Property Appraiser. The County Property Appraiser mails to each property owner on the assessment roll a notice of the taxes due and the County Tax Collector collects the taxes on behalf of CTAC. Taxes may be paid upon receipt of such notice, with discounts at the rate of four percent (4%) if paid in the month of November, three percent (3%) if paid in the month of December, two percent (2%) if paid in the month of January, and one percent (1%) if paid in the month of February. Taxes paid during the month of March are without discount, and all unpaid taxes on real and tangible personal property become delinquent and liens are placed on April 1 of the year following the year in which the taxes were assessed. Procedures for the collection of delinquent taxes by the County are provided for in the laws of Florida. There were no material delinquent property taxes at September 30, 2022.

**Grants and Grants Payable**

CTAC provides coordination, evaluation and funding of various programs for children which are administered by organizations throughout the County. Once CTAC decides to fund a program, CTAC executes a grant agreement with an administering organization (grantee). The grantee can then request cost reimbursements up to the total amount of the executed grant agreement on a monthly basis during the term of the grant as defined in the executed grant agreement. The grants payable at September 30, 2022 represents cost reimbursement requests submitted by grantees for costs incurred prior to September 30, 2022.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

**Governmental Fund Balance**

CTAC adopted a Fund Balance Policy to comply with GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Governmental fund balances are now reported as non-spendable, restricted, committed, assigned and unassigned.

- Non-Spendable Fund Balance – Amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.
- Restricted Fund Balance – Amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed Fund Balance – Amounts that can only be used for specific purposes pursuant to the constraints imposed by a formal action of the government’s highest level of decision-making authority. Only the governing ten member council may modify or rescind a fund balance commitment, by resolution.
- Assigned Fund Balance – Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. The authority to assign fund balance lies with CTAC, the budget committee, or an official who has been given the authority to assign funds.

### **Note 1 - Summary of Significant Accounting Policies (continued)**

- Unassigned Fund Balance – The residual classification for the General Fund resources. This classification represents fund balances that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance may also include negative balances for a governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.
- Fund Balance Spending Hierarchy – When restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

### **Recently Issued and Implemented Accounting Pronouncements**

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. There were no significant impacts of implementing this Statement.

### **Note 2 - Deposits and Investments**

#### **Statement of Policy**

The purpose of CTAC's investment policy is to set forth the investment objectives and parameters for the management of public funds, the availability of operating funds when needed, and an investment return competitive with market rates.

CTAC's policy is written in accordance with Section 218.415, Florida Statutes, which applies to funds under control of local governments and special districts. The policy and any subsequent revisions are approved by CTAC Members.

#### **Deposits**

Banks qualified as public depositories under Florida law hold cash deposits of CTAC. In addition to insurance provided by the Federal Depository Insurance Corporation, all deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public funds. Under Florida Statutes Chapter 280, *Florida Security for Public Deposits Act*, the State Treasurer requires all Florida qualified public depositories to deposit with the Treasurer or banking institution eligible collateral. As of September 30, 2022, CTAC's bank balance was \$1,224,217 and the carrying value was \$1,178,461.

The pooled cash balance of CTAC also included \$11,622,137 at September 30, 2022, in Florida Prime, a Securities and Exchange Commission Rule 2a-7 like external investment pool, similar to money market funds. Florida Prime is rated AAAM by Standard and Poor's, and had a weighted average days to maturity of 21 days at September 30, 2022.

#### **Investments**

CTAC's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. Among other investments, the policy allows CTAC to invest in the State Board of Administration Local Government Surplus Trust Funds, which is the only investment vehicles CTAC is currently utilizing.

**Note 2 - Deposits and Investments (continued)**

Cash placed with the State Board of Administration represents CTAC's participation in the Local Government Surplus Trust Funds Investment Pool (Florida Prime) and is reported at fair value. As a pool participant CTAC invests in pools of investments in which shares are owned in the pool rather than the underlying investments.

CTAC categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. CTAC uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes CTAC's own data in measuring unobservable inputs.

As of September 30, 2022, CTAC did not hold any investments that meet the criteria described above.

**Interest Rate Risk**

Section 218.415(6), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. CTAC has a formal investment policy operating surplus funds that limits investments maturities to 3 years as a means of managing its exposure to fair value losses from increasing interest rates. Investment of non-operating funds, including construction funds can have maturities that do not exceed 5.50 years.

**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. CTAC's investment policy limits its investments to high quality investments to control credit risk.

**Custodial Credit Risk**

For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, CTAC will not be able to recover the value if its investment or collateral securities that are in possession of an outside party. CTAC's investment policy requires execution of a third-party custodial safekeeping agreement for all purchased securities, and require that securities be held in CTAC's name. As of September 30, 2022, CTAC did not own any securities that were required to be held in custodial safekeeping.



**Note 3 - Receivables**

The majority of receivables are due from other governmental and grantee agencies. CTAC has determined that an allowance for doubtful accounts is not necessary.

Receivables at September 30, 2022 consisted of the following:

<u>Due from other governments</u>	<u>\$ 7,280</u>
-----------------------------------	-----------------

**Note 4 – Interfund Transfers**

Interfund transfers are summarized below. They are consistent with the purpose of the fund making the transfer. Transfers from the General Fund were to purchase a new office building in FY 2023.

	Transfer In	Transfer Out
General Fund	\$ -	\$ 750,000
Capital Projects Fund	750,000	
<b>Totals</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>

**Note 5 – Long-term Liabilities**

A summary of changes in long-term liabilities is as follows:

	Balance October 1, 2021			Balance September 30, 2022			Due Within One Year
	Additions	Deletions	Additions	Deletions	Additions	Deletions	
Compensated absences	\$ 26,887	\$ 32,061	\$ 32,334	\$ 26,614	\$ 19,960		\$ 19,960
Net OPEB Liability	24,922	6,922	-	31,844			-
Net pension liability	167,423	605,272	-	772,695			-
<b>Total</b>	<b>\$ 219,232</b>	<b>\$ 644,255</b>	<b>\$ 32,334</b>	<b>\$ 831,153</b>	<b>\$ 19,960</b>		<b>\$ 19,960</b>

**Note 6 – State of Florida Pension Plans*****Defined Benefit Plans***

CTAC participates in two defined benefit pension plans that are administered by the State of Florida, Department of Management Services, Division of Retirement. The plans provide retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The State of Florida issues a publicly available financial report that includes financial statements and required supplementary information for the plans. That report is available from the Florida Department of Management Services' website ([www.dms.myflorida.com](http://www.dms.myflorida.com)).

**Note 6 – State of Florida Pension Plans (continued)**

The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. Retirees receive a lifetime pension benefit with joint and survivor payment options. FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency, state university, state college, or district school board, unless restricted from FRS membership under Sections 121.053 or 121.122, Florida Statutes, or allowed to participate in a defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.

The Retiree Health Insurance Subsidy (HIS) Program is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with Section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. To be eligible to receive a HIS benefit, a retiree under a state administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

**Benefits Provided**

Benefits under the FRS Pension Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to Section 112.363, Florida Statutes.

**Contributions**

The contribution requirements of plan members and the employer are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS Pension Plan. The employer's contribution rates as of September 30, 2022, were as follows:

	FRS	HIS
Regular class	11.91%	1.66%
Special risk class	27.83%	1.66%
County, city, special district elected officials	57.00%	1.66%
Senior management service class	31.57%	1.66%
DROP from FRS	18.60%	1.66%

The employer's contributions for the year ended September 30, 2022, were \$68,339 to the FRS Pension Plan and \$12,259 to the HIS Program.

**Note 6 – State of Florida Pension Plans (continued)*****Pension Liabilities and Pension Expense***

In its financial statements for the year ended September 30, 2022, CTAC reported a liability for its proportionate share of the net pension liability of the FRS Pension Plan and its proportionate share of the net pension liability of the HIS Program. The net pension liabilities were measured as of June 30, 2022. CTAC's proportions of the net pension liabilities were based on its share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

	FRS		HIS	
Net pension liability	\$	577,811	\$	194,884
Proportion at:				
Current measurement date		0.001553%		0.001840%
Prior measurement date		0.000774%		0.000889%
Increase in proportionate share		0.000779%		0.000951%
Pension expense	\$	162,446	\$	42,435

***Deferred Outflows/Inflows of Resources Related to Pensions***

At September 30, 2022, CTAC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 27,443	\$ -	\$ 5,915	\$ (858)
Changes of assumptions	71,160	-	11,171	(30,148)
Net difference between projected and actual earnings on pension plan investments	38,153		282	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	331,946	-	159,287	-
Employer contributions subsequent to the measurement date	18,610	-	3,423	-
<b>Total</b>	<b>\$ 487,312</b>	<b>\$ -</b>	<b>\$ 180,078</b>	<b>\$ (31,006)</b>

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year end will be recognized as a reduction of the net pension liability in the reporting period ending September 30, 2023.

**Note 6 – State of Florida Pension Plans (continued)**

Other pension-related amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

<i>Year ending September 30,</i>	FRS	HIS
2023	\$ 114,379	\$ 29,087
2024	93,787	30,592
2025	70,138	31,548
2026	165,757	30,571
2027	24,641	18,964
Thereafter	-	4,887
<b>Total</b>	<b>\$ 468,702</b>	<b>\$ 145,649</b>

**Actuarial Assumptions**

The total pension liability for each of the defined benefit plans was measured as of June 30, 2022 and determined by an actuarial valuation dated July 1, 2022. The individual entry age normal actuarial cost method was used for each plan, along with the following significant actuarial assumptions:

	FRS	HIS
Inflation	2.40%	2.40%
Payroll growth, including inflation	3.25%	3.25%
Investment rate of return	6.70%	N/A
Discount rate	6.70%	3.54%

Mortality assumptions for both plans were based on the PUB-2010 base tables projected generationally with Scale MP-2018.

For both plans, the actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The following changes in key actuarial assumptions occurred in 2022:

## FRS:

- The long-term expected rate of return and the discount rate used to determine the total pension liability decreased from 6.80% to 6.70%.

## HIS:

- The municipal bond index rate and the discount rate used to determine the total pension liability increased from 2.16% to 3.54%.

The long-term expected investment rate of return assumption for the FRS Pension Plan was not based on historical returns, but instead was based on a forward-looking capital market economic model. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption of 2.40%.

**Note 6 – State of Florida Pension Plans (continued)**

For the FRS Pension Plan, the table below summarizes the consulting actuary's assumptions based on the long-term target asset allocation.

Asset Class	Target Allocation	Annual Arithmetic Return	Compound Annual (Geometric) Return
Cash	1.0%	2.6%	2.6%
Fixed income	19.8%	4.4%	4.4%
Global equity	54.0%	8.8%	7.3%
Real estate	10.3%	7.4%	6.3%
Private equity	11.1%	12.0%	8.9%
Strategic investments	3.8%	6.2%	5.9%
<b>Total</b>	<b>100%</b>		

**Discount Rate**

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.70%. FRS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program is essentially funded on a pay-as-you-go basis and the depletion date is considered to be immediate, a municipal bond rate of 3.54% was used to determine the total pension liability for the program. The Bond Buyer General Obligation 20-Year Municipal Bond Index was used as the applicable municipal bond index.

**Sensitivity Analysis**

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the employer's proportionate share of the net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

	FRS			HIS		
	1% Decrease (5.70%)	Current Discount Rate (6.70%)	1% Increase (7.70%)	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Employer's proportionate share of the net pension liability	\$ 999,284	\$ 577,811	\$ 225,409	\$ 222,963	\$ 194,884	\$ 171,649

**Pension Plans' Fiduciary Net Position**

Detailed information about the pension plans' fiduciary net position is available in the State's separately issued financial reports.

**Note 6 – State of Florida Pension Plans (continued)****Defined Contribution Plan**

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan (“FRS Investment Plan”), a defined contribution pension plan qualified under Section 401(a) of the Internal Revenue Code. The FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. There is a uniform contribution rate covering both the defined benefit and defined contribution plans, depending on membership class. Required employer contributions made to the plan during the year ended September 30, 2022, totaled \$24,874.

**Note 7 – Post Employment Benefits other than Pensions**

Plan Description – CTAC employees are provided with OPEB through the Alachua County OPEB Plan, a cost-sharing multiple employer defined benefit OPEB Plan administered by the Alachua County Board of County Commissioners (the County). The County can amend the benefit provisions provided by the OPEB Plan. The County established the Alachua County OPEB Trust, a qualifying trust, with the adoption of resolution 08-104. A separate stand-alone financial statement for the OPEB Plan is not prepared.

Benefits Provided - The OPEB Plan provides postemployment life insurance benefits, as well as, both an explicit and implicit health insurance subsidy for retirees and eligible dependents of CTAC.

Funding Policy - The contribution requirements of plan members and the participating employers are established and may be amended by the County. The County’s required contribution, actuarially determined, is based on a combination of projected pay-as-you-go financing, with an additional amount to prefund benefits when earned. Contributions are not based on a measure of pay.

**Plan Membership**

At October 01, 2021, OPEB membership consisted of the following:

	General Employees
Inactive members	-
Active members	6
Total	6

**Actuarial Assumptions and Other Inputs**

In the September 30, 2022 measurement data, the actuarial assumptions and other inputs, applied include the following:

Inflation	2.00 %
Salary Increases	3.50 % including inflation
Discount rate	6.55 % investment rate of return
Health care cost trend rates	4.00 %

**Note 7 – Post Employment Benefits other than Pensions (continued)**

*Discount Rate* – The discount rate used to measure the total OPEB liability was 6.55%. The discount rate is based on the expected long-term rate of return on plan investments where assets are projected to cover all future benefit payments.

Mortality rates were based on the Pub-2010 mortality table with generational scale MP-2020 tables for Males and Females as appropriate with both rates.

The actuarial assumptions used in the September 30, 2022 valuation were based on the results of an actuarial experience study.

At September 30, 2022, CTAC reported a Net OPEB liability of \$31,844. The information has been provided as of the September 30, 2022 measurement date.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance as of October 1, 2021	\$ 29,983	\$ 5,061	\$ 24,922
Changes for the year			
Service cost	545	-	545
Interest	2,748	-	2,748
Changes of assumptions	9,329	-	9,329
Contributions - employer	-	6,399	(6,399)
Net investment income	-	(693)	693
Benefit payments	(6,399)	(6,399)	-
Administrative expenses	-	(6)	6
<b>Net changes</b>	<b>6,223</b>	<b>(699)</b>	<b>6,922</b>
Balance as of September 30, 2022	\$ 36,206	\$ 4,362	\$ 31,844

**Sensitivity of the Net OPEB Liability**

The following table represents the CTAC's total and net OPEB liability calculated using the discount rate of 6.55%, as well as what the CTAC's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.55%) or one percentage point higher (7.55%) than the current rate:

	1% Decrease (5.55%)	Current Discount Rate (6.55%)	1% Increase (7.55%)
	\$ 35,332	\$ 31,844	\$ 28,818

**Note 7 – Post Employment Benefits other than Pensions (continued)**

The following table represents the CTAC's total and net OPEB liability calculated using the health care cost trend rate of 5.00%, as well as what the CTAC's net OPEB liability would be if it were calculated using a health care cost trend rate that is one percentage point lower (4.00%) or one percentage point higher (6.00%) than the current rate:

	1% Decrease (3.00%)	Ultimate Trend (4.00%)	1% Increase (5.00%)
\$	30,222	\$ 31,844	\$ 33,740

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the fiscal year ended September 30, 2022, CTAC recognized an OPEB expense of \$2,008. In addition CTAC reported deferred inflows of resources related to the OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,843	\$ (441)
Change of assumptions	10,060	(1,882)
Net difference between projected and actual earnings on OPEB plan investments	672	(384)
<b>Total</b>	<b>\$ 14,575</b>	<b>\$ (2,707)</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

<i>Year ending September 30,</i>	
2023	\$ 1,217
2024	1,198
2025	1,206
2026	1,329
2027	1,165
Thereafter	5,753
<b>Total</b>	<b>\$ 11,868</b>



**Note 8 - Risk Management**

CTAC is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. CTAC purchases commercial insurance coverage to cover the various risks. There have been no significant reductions in insurance coverage and there were no settled claims which exceeded insurance coverage in the last year.

**Note 9 - Commitments and Contingencies**

At September 30, 2022, CTAC had tentatively approved funding for next year's programs in the amount of \$7,773,302.

**Note 10 - Grants**

CTAC provides coordination, evaluation and funding of various programs for children which are administered by organizations throughout Alachua County, Florida in the following program areas:

1. All children are born healthy and remain healthy.
2. All children can learn what they need to be successful.
3. All children have nurturing, supportive caregivers and relationships.
4. All children live in a safe community.

As of September 30, 2022, \$1,428,234 of \$5,914,315 that CTAC awarded for grants in the 2022 budget, as amended, has not been expended.

Total Program Grants Awarded as of September 30, 2022	\$ 5,914,315
Total Expended through September 30, 2022	(4,486,081)
<u>Grants Outstanding at September 30, 2022</u>	<u>\$ 1,428,234</u>

**Note 11 - Board-Assigned Fund Balance**

CTAC has assigned fund balances as follows as of September 30, 2022:

	General Fund	Capital Projects Fund	Total Assigned
Assigned – Grants Outstanding and Carryover to FY23	\$ 1,428,234	\$ -	\$ 1,428,234
Assigned – Subsequent Year's Reserves	318,853	-	\$ 318,853
Assigned – Building	-	1,055,655	\$ 1,055,655
<u>Total Assigned</u>	<u>\$ 1,747,087</u>	<u>\$ 1,055,655</u>	<u>\$ 2,802,742</u>

**Note 12 - Interlocal Agreement**

On September 28, 2021, CTAC entered into an interlocal agreement with the Alachua County Clerk of Court and the Alachua County Board of County Commissioners for period October 1, 2021 through September 30, 2022 for the following services:

- 1) Alachua County to provide New World Technical Support, Risk Management, Information & Technology, Legal and Financial Software Hosting services for CTAC at a not to exceed cost of \$30,750, plus hourly charges for New World Technical Support.

**Note 13 - Leases**

CTAC is leasing office space under a lease that is cancelable under certain circumstances. The lease is accounted for as an operating lease and expires on September 30, 2023. CTAC does not intend to renew the lease upon expiration. During the fiscal year ended September 30, 2022, the lease payments for operating leases totaled \$75,600.

**Note 14 - Subsequent Events**

Management has evaluated subsequent events through the date that the financial statements were available to be issued and determined there were no events that occurred that required disclosure.

## Required Supplementary Information

**CHILDREN'S TRUST OF ALACHUA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**

<i>For the year ended September 30, 2022</i>	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Ad Valorem Taxes	\$ 8,249,047	\$ 8,249,047	\$ 8,262,482	\$ 13,435
Interest and Other Income	-	-	78,146	78,146
Grant Income	-	-	-	-
<b>Total Revenues</b>	8,249,047	8,249,047	8,340,628	91,581
<b>Expenditures</b>				
Program - Children's Services:				
Personal Services	680,967	680,967	611,258	69,709
Operating	298,613	351,864	237,009	114,855
Grant Awards	5,014,315	5,914,315	4,486,081	1,428,234
<b>Total Program</b>	5,993,895	6,947,146	5,334,348	1,612,798
Administration:				
Personal Services	280,168	280,168	297,247	(17,079)
Operating	812,532	906,131	821,950	84,181
Reserve for Contingencies	412,452	318,853	-	318,853
<b>Total Administration</b>	1,505,152	1,505,152	1,119,197	385,955
<b>Total Expenditures</b>	7,499,047	8,452,298	6,453,545	1,998,753
Excess of Revenues Over (Under) Expenditures	750,000	(203,251)	1,887,083	2,090,334
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(750,000)	(750,000)	(750,000)	-
<b>Total Other Financing Sources (Uses)</b>	(750,000)	(750,000)	(750,000)	-
<b>Fund Balances - Beginning of Year</b>	8,316,373	8,316,373	9,077,263	760,890
<b>Fund Balances - End of Year</b>	\$ 8,316,373	\$ 7,363,122	\$ 10,214,346	\$ 2,851,224

Note to Schedule:

The budget is prepared by the Board of Directors. The final budgeted revenues and expenditures reflect all amendments approved by the Board of Directors. The budget is prepared on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles. The fund is the legal level of control.

**CHILDREN'S TRUST OF ALACHUA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUND**

<i>For the year ended September 30, 2022</i>	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Contributions from Private Sources	\$ 83,333	\$ 83,333	\$ 133,833	\$ 50,500
Interest and Other Income	50,000	50,000	758	(49,242)
<b>Total Revenues</b>	<b>133,333</b>	<b>133,333</b>	<b>134,591</b>	<b>1,258</b>
<b>Expenditures</b>				
Program - Children's Services:				
Personal Services	95,252	95,252	93,614	1,638
Operating	38,081	38,081	14,275	23,806
<b>Total Program</b>	<b>133,333</b>	<b>133,333</b>	<b>107,889</b>	<b>25,444</b>
<b>Total Expenditures</b>	<b>133,333</b>	<b>133,333</b>	<b>107,889</b>	<b>25,444</b>
Excess of Revenues Over (Under) Expenditures	-	-	26,702	(26,702)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>145,849</b>	<b>145,849</b>
<b>Fund Balances - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 172,551</b>	<b>\$ 172,551</b>

Note to Schedule:

The budget is prepared by the Board of Directors. The final budgeted revenues and expenditures reflect all amendments approved by the Board of Directors. The budget is prepared on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles. The fund is the legal level of control.

**CHILDREN'S TRUST OF ALACHUA COUNTY**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**LAST 10 FISCAL YEARS (1)**

<b>Florida Retirement System (FRS)</b>	<b>2021</b>	<b>2022 <sup>(3)</sup></b>
Employer's proportion of the net pension liability (asset)	<b>0.000774%</b>	<b>0.001553%</b>
Employer's proportionate share of the net pension liability (asset)	\$ <b>58,433</b>	\$ <b>577,811</b>
Employer's covered payroll <sup>(2)</sup>	\$ <b>330,081</b>	\$ <b>670,705</b>
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	<b>17.70%</b>	<b>86.15%</b>
Plan fiduciary net position as a percentage of the total pension liability	<b>96.40%</b>	<b>82.89%</b>
<hr/>		
<b>Health Insurance Subsidy Program (HIS)</b>	<b>2021</b>	<b>2022</b>
Employer's proportion of the net pension liability (asset)	<b>0.000889%</b>	<b>0.001840%</b>
Employer's proportionate share of the net pension liability (asset)	\$ <b>108,990</b>	\$ <b>194,884</b>
Employer's covered payroll <sup>(2)</sup>	\$ <b>330,081</b>	\$ <b>670,705</b>
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	<b>33.02%</b>	<b>29.06%</b>
Plan fiduciary net position as a percentage of the total pension liability	<b>3.56%</b>	<b>4.81%</b>

**Notes to schedules:**

<sup>(1)</sup> The amounts presented for each fiscal year were determined as of the measurement date, which was June 30th of the current fiscal year.

<sup>(2)</sup> GASB Statement No. 82, *Pension Issues - An Amendment of GASB Statements No. 67, No. 68 and No. 73*, was implemented during fiscal year 2021. Covered payroll shown includes the payroll for defined benefit plan actives, members in DROP and investment plan members.

<sup>(3)</sup> GASB Statement No. 68 was implemented in 2021. Until a full 10-year trend is compiled, CTAC is presenting information only for those years for which it is available.

**CHILDREN'S TRUST OF ALACHUA COUNTY  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
LAST 10 FISCAL YEARS (1)**

<b><i>Florida Retirement System (FRS)</i></b>	<b>2021</b>	<b>2022<sup>(2)</sup></b>
Contractually required contribution	\$ 46,006	\$ 68,339
Contributions in relation to the contractually required contribution	46,006	68,339
Contribution deficiency (excess)	\$ -	\$ -
Employer's covered payroll <sup>(1)</sup>	\$ 468,440	\$ 738,470
Contributions as a percentage of covered payroll	9.82%	9.25%
<b><i>Health Insurance Subsidy Program (HIS)</i></b>	<b>2021</b>	<b>2022</b>
Contractually required contribution	\$ 7,520	\$ 12,259
Contributions in relation to the contractually required contribution	7,520	12,259
Contribution deficiency (excess)	\$ -	\$ -
Employer's covered payroll <sup>(1)</sup>	\$ 468,440	\$ 738,470
Contributions as a percentage of covered payroll	1.61%	1.66%

**Notes to schedules:**

<sup>(1)</sup> Covered payroll includes the payroll for defined benefit actives, members in DROP and investment plan members.

<sup>(2)</sup> GASB Statement No. 68 was implemented in 2021. Until a full 10-year trend is compiled, information for those years for which it is available will be presented.

**CHILDREN'S TRUST OF ALACHUA COUNTY  
SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS**

<i>As of and for the year ended September 30,</i>	<b>2021</b>	<b>2022</b>
<b>Total OPEB Liability</b>		
Service cost	\$ 677	\$ 545
Interest	2,217	2,748
Difference between expected and actual experience	4,645	-
Changes of assumptions or other inputs	22,444	9,329
Benefit payments	-	(6,399)
Net change in total OPEB liability	29,983	6,223
Total OPEB liability - beginning	-	29,983
Total OPEB liability - ending	29,983	36,206
<b>Plan Fiduciary Net Position</b>		
Changes of assumptions or other inputs	4,249	-
Contributions - employer (Paygo - OPEB)	-	6,399
Net investment income	813	(693)
Administrative expense	(1)	(6)
Net change in plan fiduciary net position	5,061	(699)
Plan fiduciary net position - beginning	-	5,061
Plan fiduciary net position - ending	5,061	4,362
Total Net OPEB liability	\$ 24,922	\$ 31,844
<b>Plan fiduciary net position as a percentage of total OPEB liability</b>	<b>16.88%</b>	<b>12.05%</b>
Proportion of the Net OPEB Liability	0.20%	0.20%
Proportionate Share of the Net OPEB Liability	\$ 24,922	\$ 31,844

**Notes to schedules:**

\* GASB Codification P52 requires an employer to disclose a 10-year history. However, until a full 10-year trend is compiled, information will be presented only for those years which information is available.

Contributions to the OPEB plan are not based on a measure of pay, therefore, no measure of payroll is presented.



## Supplementary Information

**CHILDREN'S TRUST OF ALACHUA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUND**

<i>For the year ended September 30, 2022</i>	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Interest and Other Income	\$ -	\$ -	\$ 5,480	\$ 5,480
<b>Total Revenues</b>	-	-	5,480	5,480
<b>Expenditures</b>				
Program - Children's Services:				
Operating	50,000	50,000	-	50,000
Total Program	50,000	50,000	-	50,000
<b>Total Expenditures</b>	50,000	50,000	-	50,000
Excess of Revenues Over (Under) Expenditures	(50,000)	(50,000)	5,480	55,480
<b>Other Financing Sources (Uses)</b>				
Transfers In	750,000	750,000	750,000	-
<b>Total Other Financing Sources (Uses)</b>	750,000	750,000	750,000	-
<b>Fund Balances - Beginning of Year</b>	250,000	250,000	300,175	50,175
<b>Fund Balances - End of Year</b>	\$ 950,000	\$ 950,000	\$ 1,055,655	105,655

Note to Schedule:

The budget is prepared by the Board of Directors. The final budgeted revenues and expenditures reflect all amendments approved by the Board of Directors. The budget is prepared on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles. The fund is the legal level of control.

# PURVIS GRAY

---

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To CTAC Members  
Children's Trust of Alachua County  
Gainesville, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Children's Trust of Alachua County (CTAC) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise CTAC's basic financial statements, and have issued our report thereon dated June 1, 2023.

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

In planning and performing our audit, we considered CTAC's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CTAC's internal control. Accordingly, we do not express an opinion on the effectiveness of CTAC's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of CTAC's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**CERTIFIED PUBLIC ACCOUNTANTS**

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants  
An Independent Member of the BDO Alliance USA

To CTAC Members  
Children's Trust of Alachua County  
Gainesville, Florida

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether CTAC's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CTAC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CTAC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



June 1, 2023  
Gainesville, Florida

## MANAGEMENT LETTER

To CTAC Members  
Children's Trust of Alachua County  
Gainesville, Florida

### Report on the Financial Statements

We have audited the financial statements of the Children's Trust of Alachua County (CTAC) as of and for the year ended September 30, 2022, and have issued our report thereon dated June 1, 2023.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Chapter 10.550, *Rules of the Auditor General*.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with the American Institute of Certified Public Accountants *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated June 1, 2023, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we address whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial report. There were no recommendations made in the preceding audit report.

### Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The name and legal authority for CTAC were disclosed in the notes to the financial statements. There were no component units related to CTAC.

### Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not CTAC met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that CTAC did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

## CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

An Independent Member of the BDO Alliance USA

To CTAC Members  
 Children's Trust of Alachua County  
 Gainesville, Florida

### MANAGEMENT LETTER

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial conditions assessment procedures for CTAC. It is management's responsibility to monitor CTAC's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by the same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

#### Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39 (3)(b), Florida Statutes.

#### Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, CTAC reported:

- a. The total number of CTAC employees compensated in the last pay period of CTAC's fiscal year as 11.
- b. The total number of independent contractors to whom non-employee compensation was paid in the last month of CTAC's fiscal year as 0.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$767,160.
- d. All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency as \$262,712.
- e. Each construction project with a total cost of at least \$65,000 approved by CTAC that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as \$0.
- f. A budget variance based in the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if CTAC amends a final adopted budget under Section 189.016(6), Florida Statutes, as \$953,251.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, *Rules of the Auditor General*, CTAC reported:

- a. The millage rate imposed by CTAC as 0.5.
- b. The total amount of ad valorem taxes collected by or on behalf of CTAC as \$8,262,482.
- c. The total amount of outstanding bonds issued by CTAC and the terms of such bonds as \$0.

To CTAC Members  
Children's Trust of Alachua County  
Gainesville, Florida

## MANAGEMENT LETTER

### Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

### Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the CTAC members, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



June 1, 2023  
Gainesville, Florida

# PURVIS GRAY

---

## INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH FLORIDA STATUTE SECTION 218.415 – INVESTMENTS OF PUBLIC FUNDS

To CTAC Members  
Children's Trust of Alachua County  
Gainesville, Florida

We have examined the Children's Trust of Alachua County's (CTAC) compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. CTAC management is responsible for CTAC's compliance with those requirements. Our responsibility is to express an opinion on CTAC's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether CTAC complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether CTAC complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on auditor judgment, including assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on CTAC's compliance with the specified requirements.

In our opinion, CTAC complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

This report is intended solely for the information and use of the Florida Auditor General, CTAC Members, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

*Purvis Gray*

June 1, 2023  
Gainesville, Florida

### CERTIFIED PUBLIC ACCOUNTANTS

*Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland | Tampa*  
purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants  
An Independent Member of the BDO Alliance USA



**File Attachments for Item:**

13. Budget



**Item:**

Fiscal Year 2024 Proposed Millage and Tentative Budget

**Requested Action:**

- 1) Receive the FY 2023-2024 Proposed Budget
- 2) Discuss the recommendations
- 3) Provide feedback for the July 10, 2023 Trust Meeting

**Background:**

The Executive Director shall be responsible for submitting a tentative annual budget for the operation of the Trust to the Members of the Trust at or before the May meeting for adoption by the Trust.

The Trust must submit a certified budget to the Board of County Commissioners no later than July 1. The Trust shall, in addition, compute a proposed millage rate within the one-half mil cap approved by the electorate necessary to fund the tentative budget and, prior to adopting a final budget, comply with the provisions of Sec 200.065, F.S. relating to the method of fixing millage, and shall fix the final millage rate by resolution of the Trust. The adopted budget and final millage rate shall be certified and delivered to the Board of County Commissioners as soon as possible following the Trust's adoption of the final budget and millage rate pursuant to chapter 200 F.S. or as otherwise limited in Sec. 125.901, F.S.

**Attachments:**

Fiscal Year 2023-2024 Proposed Budget

**Programmatic Impact:**

TBD

**Fiscal Impact:**

TBD

**Recommendation:**

Received the information



**CHILDREN'S TRUST**  
OF ALACHUA COUNTY



# FY 2023-24 PROPOSED BUDGET

# TRUST MEMBERS



**Tina Certain**  
Chair  
School Board Member



**Lee Pinkoson**  
Vice Chair  
Gubernatorial Appointee



**Ken Cornell**  
Treasurer  
Alachua Board of  
County Commissioners



**Shane Andrew**  
Superintendent  
Alachua County Public Schools



**Dr. Nancy Hardt**  
Gubernatorial Appointee



**Hon. Denise R. Ferrero**  
Circuit Judge



**Dr. Maggie Labarta**  
Gubernatorial Appointee



**Dr. Patricia Snyder**  
Gubernatorial Appointee



**Cheryl Twombly**  
Community Development Administrator  
Department of Children & Families



**Marsha Kiner**  
Executive Director  
Board Secretary



**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

**Children's Trust of Alachua County** Item 13.  
802 NW 5th Ave, Suite 100  
P.O. Box 5669  
Gainesville, FL 32627  
(352) 374-1830

**BOARD MEMBERS**

Tina Certain  
*Chair*  
*School Board Member*

Lee Pinkoson  
*Vice Chair*  
*Gubernatorial Appointee*

Ken Cornell  
*Treasurer*  
*County Commissioner*

Shane Andrew  
*Superintendent*  
*Alachua County Public Schools*

Dr. Nancy Hardt  
*Gubernatorial Appointee*

Hon. Denise R. Ferrero  
*Circuit Judge*

Dr. Margarita Labarta  
*Gubernatorial Appointee*

Dr. Patricia Snyder  
*Gubernatorial Appointee*

Cheryl Twombly  
*Community Development*  
*Administrator*  
*Dept. of Children & Families*

Marsha Kiner  
*Executive Director*

June 12, 2023

Honorable Members of the Children's Trust of Alachua County

**Re: Fiscal Year 2024 Proposed Millage and Tentative Budget**

In accordance with Florida Statutes, Chapters 125 and 200, and Chapter 26 of the Alachua County Code of Ordinances, I present to you the Proposed Millage and Tentative Budget for Fiscal Year 2024.

The FY24 Budget totals \$13,915,430, a decrease of 3% over the FY23 Amended Budget. The budget supports the recommendations provided by the original needs' assessment performed on behalf of the Children's Services Advisory Board, the Technical Advisory Committee, the "Ensuring Youth Thrive" Report by the Youth Development Research - Practice Partnership, and the Strengths and Gaps Analysis conducted by the Community Foundation of North Central Florida.

The FY24 Budget reflects the current approved budget for providers, and includes funds for an increase in staff within the Program Operations Department. The Budget has been developed to link funding with the Trust's desired goals while remaining flexible enough to respond to changing circumstances.

The FY24 Budget includes the Trust's Mission, Vision, and Guiding Principles, Population level Results and Indicators, a budget summary by function and object, details for each fund, and an organizational chart with the staff positions proposed for Fiscal Year 2024.

A summary of the major components of the FY24 Budget is included below:

**REVENUES**

**Ad Valorem Taxes**

The budget continues to fund the Trust's operations. The Trust recommends continuing the FY23 millage rate of 0.4612 mills in lieu of the allowed 0.500 mills. The .4612 millage rate will allow the Trust to continue to fund critical programs for FY24 while maintaining FY23 dollars. A savings to taxpayers of \$777,746.00. The budget assumes a collection rate of 95% of the certified taxable value as required by F.S. 200.065.

FY23-24 Year Allowable Operating Millage Rate	FY22-23 Year Operating Millage Rate	FY23-24 Year Roll-back Millage Rate
.500 Mills	0.4612	0.4015
10,022,500	9,244,754	8,048,068

## **Interest**

The FY23 budget anticipates interest revenue at \$425,000. Interest is conservatively budgeted due to continued low interest rates.

## **Contributions from Private Sources**

Pritzker Grant ends in FY 2023. However, CTAC will continue to allocate funds to PCI initiatives and proposes to absorb the full costs of the PCI initiatives and staff in FY2024 inclusive in the submitted budget. There are three mini grants that were received in FY 2023. These funds have not been fully expended and CTAC has budgeted for these funds in FY2024 to fulfill the grants initiatives as follows: The Community Doula Grant in the amount of \$50,000; The Leadership Development Grant in the amount of \$9,291.40; and the Community Sustainability Grant in the amount of \$50,000.

## **EXPENSES**

### **Grants and Aid**

The FY24 budget reflects the desire to fund the priorities identified during the listening project and strategic planning. In FY24, the Children's Trust will ask providers to submit their proposals for several new and existing programming opportunities. FY24 budget takes into account the additional dollars needed to maintain the current levels of service during the RFP process and provide a reasonable transition for currently funded programs that may not be in the next funding cycle.

### **Personal Services**

The FY23 Budget will show an increase in Personal Services to the General Fund of \$101,193 to reflect the absorption of the Pritzker Children's Initiative position from the Special Revenue Fund. In addition, The CTAC factored in a 6% annual increase for all positions to alleviate inflation impact and an anticipated 6% increase in current health benefit premiums. The FRS Executive increased from 31.57% to 34.52% and the staff rate increased from 11.91% to 13.57%. These additional increases total \$101,539. The anticipated overall increase in personnel expense to the General Fund is \$202,732.

### **Operational Expenses**

The FY24 Budget changed as follows:

**Travel Per Diem & Training** – These line items, congruently, increased by \$38,764. All staff is encouraged to attend conferences & trainings related to their field of expertise including: Procurement & Contracts, Learners to Earners, Pritzker Children's Initiative, FI Government Finance Officers Association, and The National Communications & Marketing Conference just to name a few.

**Professional Services** – This is decreased by \$128,044 mostly due to the end of the CRI contract. However, accommodations are made for many Program projects to include, but not limited to: the SAMIS project - Web Author - \$28,000 for host & development, FACCT - \$32,000 which manages SAMIS state-wide collaborative agreement, IT support for Data Systems infrastructure at \$25,000, Continued Strategic Planning - \$75,000 was moved from the Legislative Department to Program Operations Department, and the Property Appraiser & Tax Collector along with other contractual obligations remain consistent with inflation.

Promotional Activities – Increased by \$143,000 for additional promotions for branding and summer advertisements, community engagement and the creation of a Resource Magazine.

Several expenses are related to the maintenance & upkeep of a building, such as:

Repair & Maintenance – Increase of \$46,984 for mowing \$2,400, pest control \$900, HVAC maintenance \$1,200, cleaning service \$41,600, alarm equipment lease \$1,584 and alarm monitoring \$2,100.

Utilities – a gueestimate of \$84,500 given the size of the building. The budgeted expense is spread by percentage through the organization.

Liability Insurance – Maintains Directors & Officers policy and Business Owners’ excess liability policy and adds additional \$64,000 for building.

Some accommodation in the budget is made for two months of rent & utilities for the current facility as contingency that the new building is not “move in ready”.

### **Reserves for Capital**

CTAC currently has \$2,000,000 set aside for purchase or construction of a permanent location. The CTAC is requesting an additional \$1,000,000 to be set aside for FY24 to account for real estate market prices for a building appropriate for CTAC, if a building purchase does not take place by 2023 fiscal year end.

### **Task Forces**

In FY23 the Board directed The CTAC to serve as a financial agent of the funds for two Task Force Inter-Local Agreements between the local governments and Alachua County. They are:

The Opioid Task Force - The Trust will provide in kind services in leu of a dollar contribution.

The Literacy Task Force - The Trust has committed \$40,000 funding in the current fiscal year as well as providing in kind services for the program administration in FY24.

According to the Government Finance Officers Association (GFOA), budgets that meet the highest standards and receive the Distinguished Budget Award serve as an effective Policy Document, Financial Plan, Operations Guide, and Communications Device. As the Children’s Trust of Alachua County develops both its internal capacity and provider community capacity, the Trust’s budget and budget process will continue to develop as it strives to meet the highest standards of transparency and accountability.

Sincerely,



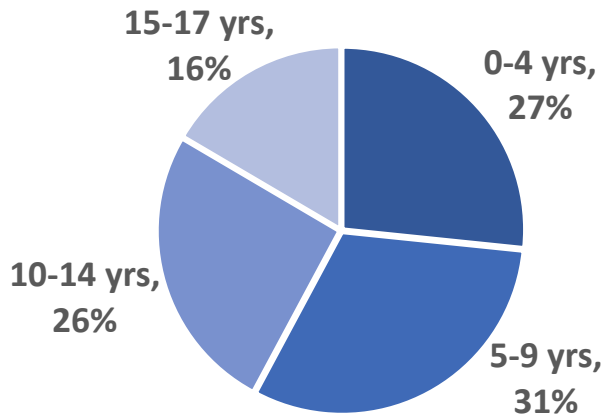
Marsha Kiner  
Executive Director



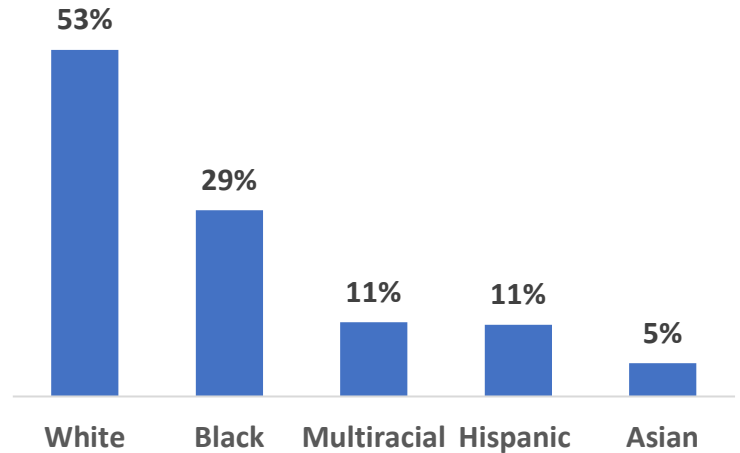
# Demographics of Children in Alachua County

## 50,722

children under age 18 live in Alachua County



## Alachua County Children by Race



**18%** of children live in households below the federal poverty level



**53%** of school children are **economically disadvantaged**



**49%** of children are ready at **kindergarten entry**



**86%** of high school students **graduate** within four years.



## HISTORY OF THE CHILDREN'S TRUST OF ALACHUA COUNTY

The Campaign for the Children's Trust of Alachua County started as a grassroots movement made up of parents, grandparents, child advocates, and local activists. They knew in their hearts there was more our community could do to support our local children. Local data collected and shared by experts who serve children and youth in Alachua County supported those citizens' beliefs and lived experiences.

As early as 2002, the idea of creating a Children's Services Council (CSC) in Alachua County was being considered. None of those early efforts gained sufficient momentum to move forward. By 2015, however, certain projects helped crystalize the concept of a CSC. Community members, leaders, and stakeholders, including the Alachua County Board of County Commissioners (BoCC), the Greater Gainesville Chamber of Commerce, the University of Florida, Santa Fe College, the Alachua County Children's Alliance, United Way, Partnership for Strong Families, and the Alachua County Public Schools, began to revisit the idea. These citizens and organizations hosted many community input sessions and public meetings to discuss the path forward.

In 2016, the BoCC contracted with the Well Florida Council ([wellflorida.org](http://wellflorida.org)) to conduct a children's needs assessment, with a focus on children prenatal to 5 years old. The BoCC also voted to establish a dependent Children's Services Advisory Board (CSAB). The CSAB was tasked with recommending innovative and creative programs to serve young children, gather data, consult with existing programs, and ultimately make a recommendation to the BoCC regarding the advisability of creating an independent CSC in Alachua County.

The Campaign for the Children's Trust of Alachua County conducted polling to ascertain the level of commitment from the community. That polling showed residents supported the initiative, with local voters perceiving literacy, afterschool learning, nutrition, and vocational opportunities as the most important things which could be funded, with early learning and return on investment messages receiving the strongest support. In February 2018, the BoCC unanimously voted to move forward with a voter referendum to create and fund the Children's Trust of Alachua County.

Through these efforts, the Children's Trust of Alachua County was established according to Section 125.901 Florida Statutes and Alachua County Ordinance 18-08. In November 2018, the voters approved the Trust referendum by over 61% of the votes. As a Special Independent District with taxing authority, the Trust can levy up to .5 mil, resulting in annual estimated revenues over \$8,000,000.



## MISSION, VISION, AND GUIDING PRINCIPLES

### MISSION STATEMENT

The Children's Trust of Alachua County funds and supports a coordinated system of community services that allows all youth and their families to thrive.

### VISION STATEMENT

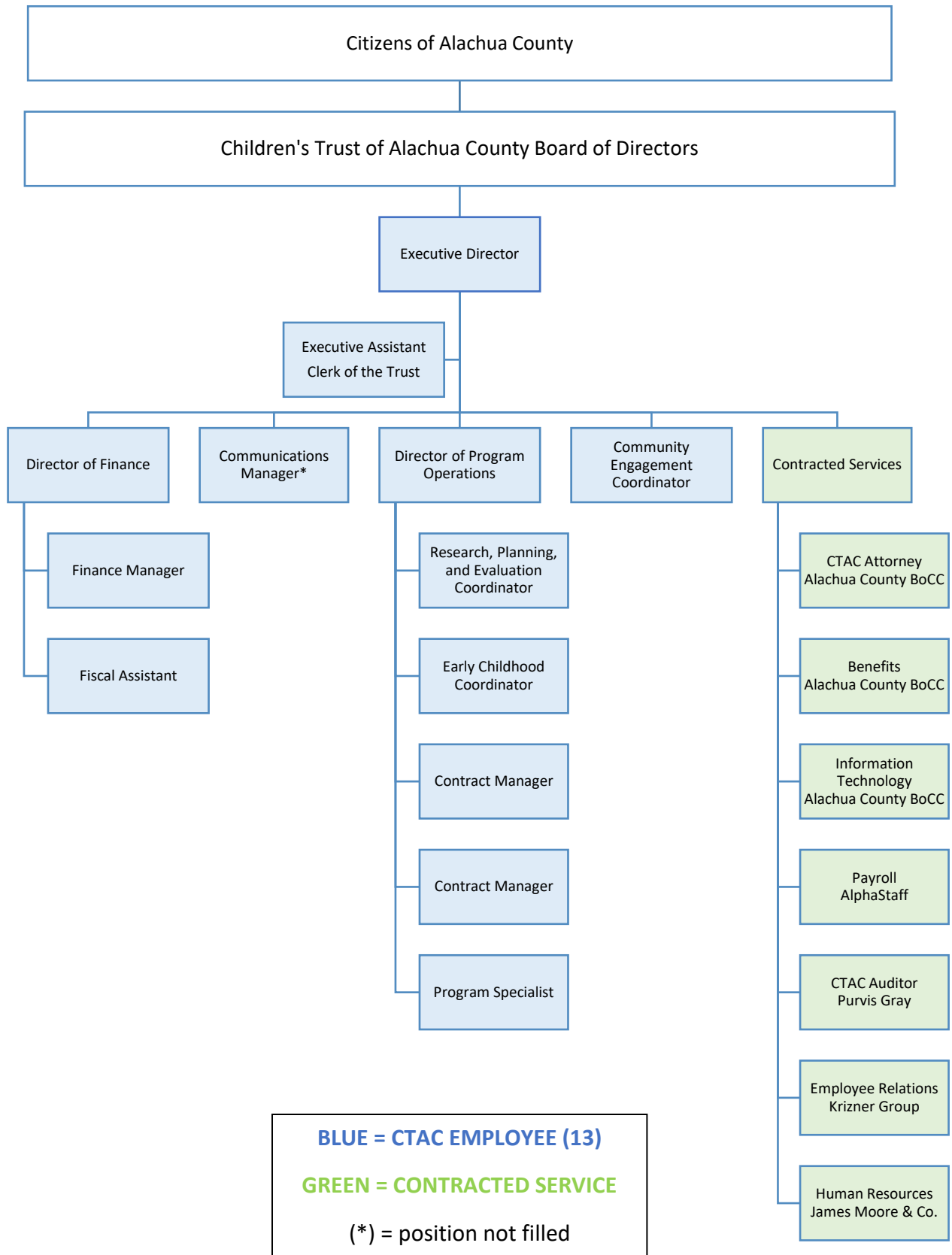
Facilitate equitable access and opportunities for all children and families in Alachua County to ensure every child reaches their maximum potential.

### GUIDING PRINCIPLES

Guiding Principles are utilized within organizations as a method to align behaviors, guide decision-making, and provide consistency with the Trust's Board values. The Trust's Board and stakeholders identified the following guiding principles:

1. Initiatives should ensure accessibility to universal supports for all children 0 to 18 and their families; targeted supports for those who need additional help; and place-based supports for those with the greatest need.
2. Innovative initiatives should be funded that coordinate comprehensive systems of support and delivers those supports in collaborative ways that allows the Trust to achieve collective impact.
3. Initiatives shall be evaluated based on its ability to ultimately impact all children, directly or indirectly, with a priority for long-term continual return on investment.
4. Initiatives must be measurable with priority given to a comprehensive system of supports that provide for prevention, timely intervention, and services that strengthen families and produce achievable results.
5. Initiatives must be aligned to a documented gap or need.
6. Funds will be invested, and initiatives will be prioritized based on the highest educational, social, or emotional outcome value.
7. Initiatives will be evaluated in an open, transparent, and competitive manner in order to ensure equitable results and confidence in the process.
8. The Trust values fiscal and operational accountability and will fund partners in a manner that rewards efficiencies, takes advantage of economies of scale, and maximizes services to children or family members/support members in order to meet the needs of educational, social, emotional, and/or physical health.
9. The complete portfolio of Trust investments shall be reviewed to ensure that Alachua County children and families have equitable access to services that will work to increase racial equity.
10. Prior to any funding decision, the direct impact on children must be the primary consideration.

# ORGANIZATIONAL CHART



FY 2024 STAFFING

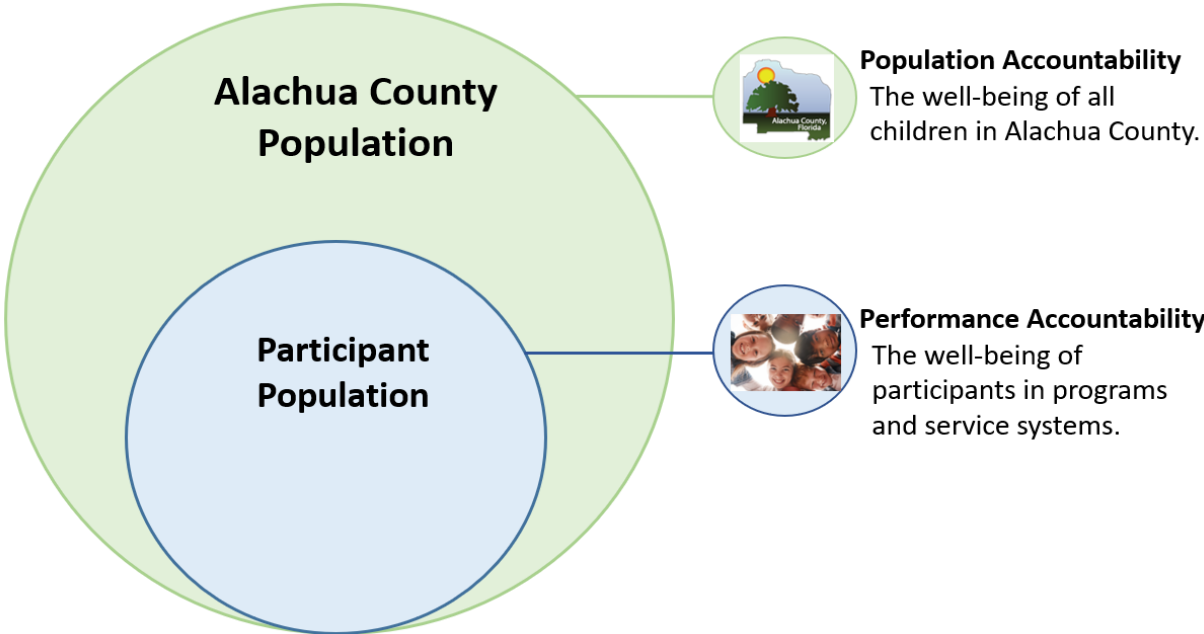
Position	Fund	FTE's		
		2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Executive Director	GENERAL	1	1	1
Executive Assistant	GENERAL	1	1	1
Communications Manager	GENERAL	1	1	1
Community Engagement Manager	GENERAL	1	1	1
Director of Finance	GENERAL	0	1	1
Finance Manager	GENERAL	0	1	1
Fiscal Assistant	GENERAL	1	1	1
Director of Program Operations	GENERAL	1	1	1
Contract Manager	GENERAL	2	2	2
Research and Evaluation Mgr	GENERAL	1	1	1
Program Specialist	GENERAL	0	1	1
Early Childhood Coordinator	GENERAL	1	1	1
<b>Total FTE's</b>		<b>10</b>	<b>13</b>	<b>13</b>

**STRATEGY AND PLANNING PROCESS**

The Children’s Trust of Alachua County continues making improvements in our processes and infrastructure to strategically impact and evaluate progress in child well-being regularly and meaningfully.

The Trust seeks to expand access to quality services that demonstrate strong evidence of positive impact for children and youth. Early on the Trust adopted the Results Based Accountability Framework. Results Based Accountability, or RBA, enables us to communicate and reinforce collective impact through funding programs and convening partners around key community issues and apply a disciplined approach through defining and measuring key population and performance indicators and their connection with our overarching goals. It is critical to identify and galvanize powerful measures to determine the progress our community is making towards achieving community well-being. The Trust continues to monitor community-level indicators selected by the Technical Advisory Committee (shown on page 12, Goals and Indicators). These community-level indicators allow us to consider the community-level context in which we seek to change through funding or inciting partnerships in areas of need for Alachua County children.

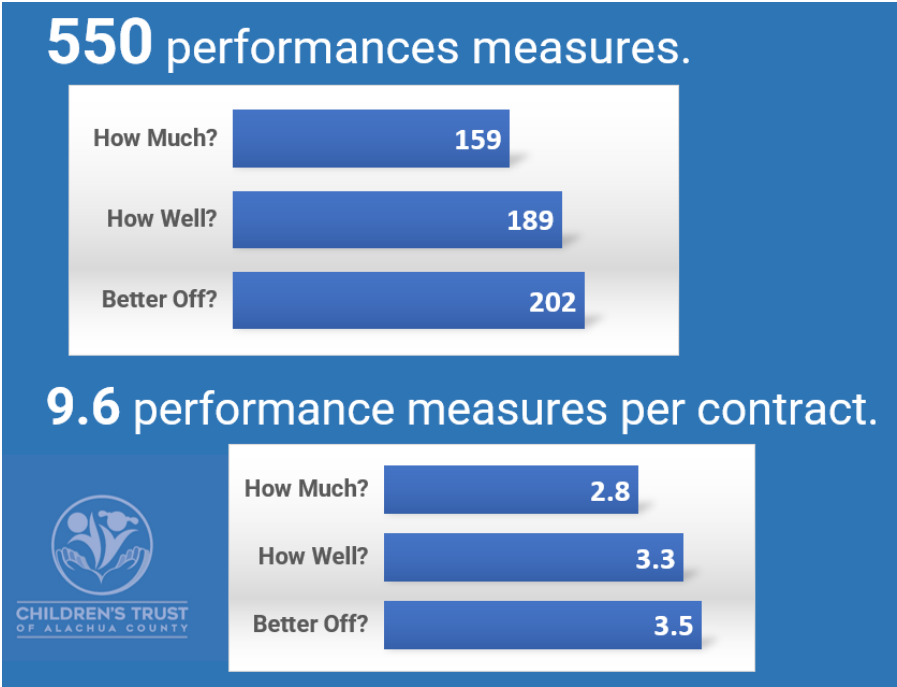
**Accountability Frameworks: Alachua County & Program Participants.**



Within the programs funded by the Trust evaluation staff works collaboratively with providers to identify and define performance measures to measure *effort, quality, and effectiveness*. Across all funded programs, the Trust tracks 550 performance measures.

Contracts average 9.6 performance measures with about three measures in each RBA category: “How Much?” (effort), “How Well?” (quality), and “Better Off?” (effectiveness).

**Overview of Performance Measures by Type.**



To develop a collaborative dialogue, the Trust initiated a **Continuous Quality Improvement (CQI)** process to provide a way to systematically review, share results, and support improvements. The CQI process includes review of data on program performance measures and administrative processes to promote shared reflection, and planning on a regular cyclical basis. Staff developed an initial draft tool and concept to support reviewing processes, evaluation results, and identifying ways to improve and better support services and systems. The Trust offered opportunities for providers to give input on the CQI tool and process – during a group input session, via survey, and individually. CQI communications have begun with each provider individually by sharing finalized CQI reports and receiving responses on challenges and opportunities for improvement. Evaluation and contract management staff meet with and review reporting regularly from our funded programs.

In the fall, the Board approved a Data Collection and Management Policy which adopted guidelines to govern the Children’s Trust’s work specific to data collection, protection, usage. This laid the foundation for procuring the SAMIS data system to better leverage information on the results of services. Configuration features and business process within SAMIS is currently underway. The Trust anticipates all providers will be using SAMIS during the 2023-2024 fiscal year. The new system will serve us in working more efficiently together with providers in

effectively managing data and processes such as contract management, program deliverables, and evaluation. On-going shared measurement, tracking, and collaboration are cornerstones of RBA and CQI. SAMIS will provide important infrastructure support and enable us to maximize data analytic capabilities to inform decision-making.

This year we had a valuable opportunity through our **Listening Project** to hear from hundreds of residents across Alachua County about improving the lives of children. Parents, youth, and community partners participated in surveys, interviews, focus groups, and community meetings. These inputs were compiled into a [comprehensive report](#) and presented publicly. We are now working to finalize communication products to share key insights and actions we will be taking as a result. The Listening Project ran concurrent with a Strategic Planning process to define the Children's Trust's direction as an organization and funding priorities. Once completed, the Strategic Plan for the Trust will determine how resources can be invested wisely to achieve collective community impact.



CHILDREN'S TRUST  
OF ALACHUA COUNTY

# GOALS AND INDICATORS

Item 13.

	Alachua County Previous Value (Yr.)	Alachua County Most Recent Value (Yr.)	Change Between Years	State of Florida Most Recent Value
<b>ALL CHILDREN ARE BORN HEALTHY AND REMAIN HEALTHY</b>				
<b>Infants born Low Birth Weight</b> <i>Live Births Under 2500 Grams</i>	<b>10.3%</b> (2021) 16.8% of black births	<b>10.3%</b> (2022) 17.4% of black births	—	<b>9.1%</b> (2022) 14.7% of black births
<b>Child Food Insecurity Rate</b>	<b>15.7%</b> (2020)	<b>13.5%</b> (2021)	✓	<b>14.3%</b> (2021)
<b>Hospitalizations for Self-Inflicted Injuries</b> <i>Ages 12-18</i>	<b>142</b> (2020) <i>rate per 100,000</i>	<b>197</b> (2021) <i>rate per 100,000</i>	∧	<b>86</b> (2021) <i>rate per 100,000</i>
<b>Bacterial STDs</b> <i>Ages 14-19</i>	<b>3,520</b> (2020) <i>rate per 100,000</i> (7,362 for black teens)	<b>3,456</b> (2021) <i>rate per 100,000</i> (6,805 for black teens)	✓	<b>2,187</b> (2021) <i>rate per 100,000</i> (3,470 for black teens)
<b>ALL CHILDREN LEARN WHAT THEY NEED TO BE SUCCESSFUL</b>				
<b>Children are Ready for Kindergarten</b> <i>Florida Kindergarten Readiness Screener (FLKRS)</i>	<b>54.8%</b> (2021)	<b>48.6%</b> (2022)	∨	<b>49.2%</b> (2022)
<b>3rd Grade Reading Proficiency</b> <i>Florida Standards Assessment (FSA) English Language Arts</i>	<b>52.5%</b> (2021) 29.4% of black students	<b>49.7%</b> (2022) 27.1% of black students	∨	<b>53.0%</b> (2022) 36.6% of black students
<b>8th Grade Reading Proficiency</b> <i>Florida Standards Assessment (FSA) English Language Arts</i>	<b>57.8%</b> (2021) 31.9% of black students	<b>51.4%</b> (2022) 21.7% of black students	∨	<b>49.1%</b> (2022) 32.6% of black students
<b>High School Graduation Rate</b> <i>Graduated with standard diploma within 4 years</i>	<b>86.6%</b> (2021) 82.5% for black youth	<b>85.8%</b> (2022) 76.8% for black youth	∨	<b>87.3%</b> (2022) 82.0% for black youth
<b>ALL CHILDREN HAVE NURTURING, SUPPORTIVE CAREGIVERS, AND RELATIONSHIPS</b>				
<b>Children in DCF Investigations</b> <i>Children subject to one (or more) DCF investigation.</i>	<b>3,666</b> (2020) 48.4% black children	<b>3,535</b> (2021) 46.6% black children	✓	<b>856,642</b> (2021) 30.7% black children
<b>Children in Out-of-Home Care</b> <i>Children placed in out-of-home care by DCF.</i>	<b>292</b> (2021) 6.0 rate per 1,000 57.2% black children	<b>255</b> (2022) 5.2 rate per 1,000 53.7% black children	✓	<b>21,119</b> (2022) 4.7 rate per 1,000 30.6% black children
<b>Youth Arrested</b>	<b>310</b> (2021) 14.5 rate per 1,000 79% black youth	<b>443</b> (2022) 20.5 rate per 1,000 78% black youth	∧	<b>22,919</b> (2022) 11.4 rate per 1,000 49% black youth
<b>ALL CHILDREN LIVE IN A SAFE COMMUNITY</b>				
<b>Social Vulnerability Index</b> <i>16 factors, includes: poverty, vehicle access, crowded housing, language proficiency, etc. Scores range from: 0 (lowest vulnerability) to 1 (highest vulnerability).</i>	<b>.242</b> SVI score in overall vulnerability (2018)	<b>.258</b> SVI score in overall vulnerability (2020)	∧	<i>Unavailable by State</i>
<b>High Housing Cost Burden</b> <i>Households with Monthly Housing Costs of 30% or more of Household Income.</i>	<b>35.0%</b> (2020)	<b>34.2%</b> (2021)	✓	<b>34.7%</b> (2021)
<b>Violent Crimes</b> <i>Includes: murder, rape, robbery, and aggravated assault.</i>	<b>662</b> (2019) <i>rate per 100,000</i>	<b>749</b> (2020) <i>rate per 100,000</i>	∧	<b>367</b> (2021) <i>rate per 100,000</i>
<b>Hospitalizations for Unintentional Non-Fatal Injuries</b> <i>Ages 0-19</i>	<b>135</b> (2020)	<b>141</b> (2021)	∧	<b>6,504</b> (2021)



## FINANCIAL OVERVIEW

### FINANCIAL ORGANIZATION

The Children's Trust of Alachua County is an independent special district established under County Ordinance 18-08 and approved by the electors of Alachua County voting in the November 6, 2018 election. CTAC is governed by a board of directors which consists of 10 members, including the Superintendent of Schools, a local School Board member, the Community Development Administrator from the Florida Department of Children and Families, one member of the Board of County Commissioners, a judge assigned to juvenile cases and the remaining five members are appointed by the Governor of Florida for four-year terms. CTAC operates in accordance with Section 125.901, Florida Statutes.

The Trust follows the standards promulgated by the Government Accounting Standards Board (GASB) Codification Section 2100, Defining the Financial Reporting Entity. The CTAC provides funding to various agencies, however, each agency is financially independent.

### FUND STRUCTURE

During Fiscal Year 2024, the Trust will have 4 funds subject to budgetary appropriation included in the Adopted Budget. Funds are control structures that ensure that public funds are expended only on those activities authorized and within the amounts authorized. All funds are budgeted on a modified accrual basis which is the same method used for accounting of the governmental fund audited financial statements. The modified accrual basis recognizes receivables and payables (revenues and expenditures), as they are earned and incurred even if cash has not been received or paid out.

Funds are established to account for the different types of activities and legal restrictions that are associated with a particular government function. The use of funds and the budgeting, accounting, and auditing that are associated with this structure are governed by Florida Statutes and Generally Accepted Accounting Principles (GAAP), as determined by the Government Accounting Standards Board (GASB).

The Fiscal Year 2022 audited financial statement has three governmental funds, (1) general revenue, (2) special revenue and (3) capital projects fund. Fiscal Year 2023 has the same three governmental funds.

For Fiscal Year 2024, the Trust will use the following four funds to control its activities:

1. General Fund
2. Special Revenue Funds
3. Capital Projects Fund
4. Task Force Fund

The CTAC Board voted for CTAC to become the administrator of the Opioid Task Force and the Literacy Task Force. The CTAC created a new Fund to provide proper and separate accounting and administration of these inter-local agreements.

## FINANCIAL POLICIES

The CTAC has Budget Management Policies, Financial Management, and Investment Policies, which can be found in their entirety at <https://ctac.municipalcodeonline.com/>. A brief summary is provided below:

### Budget Management

- A. CTAC is required to submit a balanced budget, defined as the total estimated receipts (including balances brought forward) equaling the total appropriations and reserves.
- B. Expenditures cannot legally exceed the total annual budgeted appropriations.
- C. CTAC's budget should include, when appropriate, personnel services, operating, capital outlay, grants and aids, and other uses categories.
- D. Appropriations are made at the Fund, Functional Category, and Object Classification (AKA "categories"; personnel services, operating expense, capital outlay, grants and aids, and "other use" expenses) levels.
- E. Budget amendments that change the fund's total appropriation, or transfers between Functions and/or Object Classifications, as defined by the Uniform Chart of Accounts (AKA Uniform Accounting System Manual for Florida Local Governments) require approval of the CTAC's board.

### Fund Balance

- A. The financial reporting fund's Fund Balance shall be composed of non-spendable, restricted, committed, assigned, and unassigned amounts.
- B. The unassigned plus assigned fund balance at each fiscal year end shall not be less than 2 months of the following year's projected operating revenue. In any fiscal year where CTAC is unable to maintain the minimum fund balance as required in this section, they shall re-establish the minimum amount in the following year. During the re-establishment period, CTAC shall not appropriate any amounts of such fund balance for the purpose of balancing the budget until the minimum is reached.

### Reporting and Audits

- A. CTAC's accounting and financial reporting systems will be maintained in conformance with all state, federal, and local laws, as well as generally accepted accounting principles as required in Chapters 189 and 200, Florida Statutes.
- B. An annual audit will be performed by an independent public accounting firm, as required by Florida Statutes. The results of the audit and the audit opinion will be reported to the CTAC and included in CTAC's annual financial report.
- C. The CTAC will perform quarterly reviews to determine if the budgetary plan is being followed and if budgetary expectations are being achieved. Any problems discovered in this process will be corrected at the appropriate level of budgetary control.

## Investment Policies

The objectives of CTAC's investment policies are to ensure:

- A. Safety of Principal.** The primary objective of the Executive Director or designee's investment activities is the protection of CTAC's funds (preservation of capital). Investment transactions shall seek to keep capital losses to a minimum, whether they are from securities defaults or erosion of market value.
- B. Maintenance of Liquidity.** The second highest priority is liquidity of funds. The Executive Director or designee's investment strategy will provide sufficient liquidity to meet the CTAC's reasonable anticipated cash flow requirements.
- C. Return on Investment.** The third highest priority is income. The optimization of investment returns shall be secondary to the requirements for safety and liquidity. Return of investment is of least importance compared to the safety and liquidity objectives described above. However, return is attempted through active management where the Investment Advisor utilizes a total return strategy (which includes both realized and unrealized gains and losses in the portfolio). This total return strategy seeks to increase the value of the portfolio through reinvestment of income and capital gains. The core of investments is limited to relatively low-risk securities in anticipation of earning a fair return relative to the risk being assumed. Despite this, an Investment Advisor may trade to recognize a loss from time to time to achieve a perceived relative value based on its potential to enhance the total return of the portfolio.
- D. Diversification.** CTAC will seek to control risks and diversify investments regarding specific security types, maturities, and financial institutions. Diversification is important to ensure that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

## BUDGET OVERVIEW

### BUDGET FORMAT

This Budget conforms to the Government Finance Officers Association of the United States and Canada's recommended budget format for municipal governments. The goal is that the budget functions as a policy document, financial plan, operations guide, and communications device.

### ALL FUNDS OVERVIEW

The total Fiscal Year 2024 Tentative Budget expenditures are **\$13,915,430**. This represents a **3%** decrease from the Fiscal Year 2023 Amended Budget. The Fiscal Year 2023 Amended Budget includes CTAC-approved mid-year budget amendments and transfers. The Fiscal Year 2022 actual expenditures are provided.

#### Children's Trust of Ala Cty LIVE

## Expense Annual Budget by Organization Report

### Summary

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2024 Proposed Budget
<b>Fund: 001 General Fund</b>				
Expenditures				
001 - General Fund	\$7,710,284.55	\$11,999,137.00	\$11,999,137.00	\$10,768,721.00
<b>Fund Total: General Fund</b>	<b>(\$7,710,284.55)</b>	<b>(\$11,999,137.00)</b>	<b>(\$11,999,137.00)</b>	<b>(\$10,768,721.00)</b>
<b>Fund: 101 Grants and Awards</b>				
Expenditures				
101 - Grants and Awards	\$107,679.51	\$139,886.00	\$255,886.00	\$106,709.00
<b>Fund Total: Grants and Awards</b>	<b>(\$107,679.51)</b>	<b>(\$139,886.00)</b>	<b>(\$255,886.00)</b>	<b>(\$106,709.00)</b>
<b>Fund: 102 Task Force</b>				
Expenditures				
102 - Task Force	\$0		\$0	\$40,000.00
<b>Fund Total: Task Force</b>	<b>\$0</b>		<b>\$0</b>	<b>(\$40,000.00)</b>
<b>Fund: 301 Capital Project Fund</b>				
Expenditures				
301 - Capital Project Fund	\$0.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
<b>Fund Total: Capital Project Fund</b>	<b>\$0.00</b>	<b>(\$2,000,000.00)</b>	<b>(\$2,000,000.00)</b>	<b>(\$3,000,000.00)</b>
<b>Revenue Grand Totals:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditure Grand Totals:</b>	<b>\$7,817,964.06</b>	<b>\$14,139,023.00</b>	<b>\$14,255,023.00</b>	<b>\$13,915,430.00</b>
<b>Net Grand Totals:</b>	<b>(\$7,817,964.06)</b>	<b>(\$14,139,023.00)</b>	<b>(\$14,255,023.00)</b>	<b>(\$13,915,430.00)</b>

Children's Trust of Ala Cty LIVE  
**Revenue All Funds FY24**

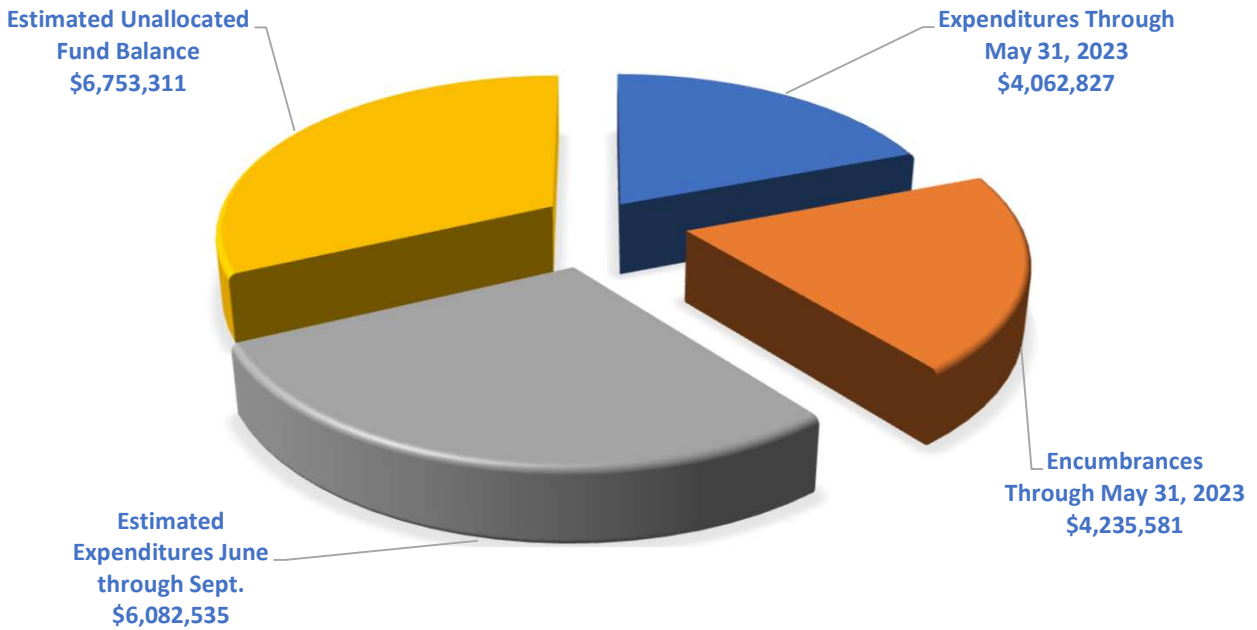
Report by: Account Classification

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2024 Proposed Budget
<b>1 - Governmental Funds</b>				
<b>Revenue</b>				
31 - TAXES	\$8,262,482.06	\$8,858,643.00	\$8,858,643.00	\$9,244,754.00
33 - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00
34 - Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
36 - Miscellaneous Revenue	\$218,214.66	\$46,667.00	\$162,667.00	\$425,000.00
38 - Other Sources	\$750,000.00	\$5,319,633.00	\$5,319,633.00	\$4,245,676.00
<b>Governmental Funds Totals</b>	\$9,230,696.72	\$14,224,943.00	\$14,340,943.00	\$13,915,430.00
<b>Revenue Grand Totals:</b>	\$9,230,696.72	\$14,224,943.00	\$14,340,943.00	\$13,915,430.00
<b>Expenditure Grand Totals:</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Net Grand Totals:</b>	\$9,230,696.72	\$14,224,943.00	\$14,340,943.00	\$13,915,430.00

**CHILDREN'S TRUST OF ALACHUA COUNTY  
ACTUALS THROUGH MAY 31, 2023 AND  
PROJECTED FUND BALANCE THROUGH SEPTEMBER 30, 2023**

	Generl Fund	Special Revenue PCI Fund	Capital Projects Fund	Literacy Task Force Fund	Total Governmental Fund
<b>Revenues</b>					
Ad Valorem Taxes	8,239,631.07	-	-	-	8,239,631.07
Contributions from Private Sources	-	86,834.00	-	-	86,834.00
Interest & Other Income	360,552.46	4,684.31	-	-	365,236.77
Transfers In Capital	-	-	1,000,000.00	-	1,000,000.00
<b>Total Revenues Through May 31, 2023</b>	<b>8,600,183.53</b>	<b>91,518.31</b>	<b>1,000,000.00</b>	<b>-</b>	<b>9,691,701.84</b>
<b>Expenditures</b>					
Operating	1,610,693.70	64,829.10	-	-	1,675,522.80
Capital Outlay	-	-	-	-	-
Grant Awards	1,353,232.98	9,658.65	-	-	1,362,891.63
Grant Awards Encumbered	4,259,993.64	-	-	-	4,259,993.64
Transfers out to Capital	1,000,000.00	-	-	-	1,000,000.00
<b>Total Expenditures Through May 31, 2023</b>	<b>8,223,920.32</b>	<b>74,487.75</b>	<b>-</b>	<b>-</b>	<b>8,298,408.07</b>
Transfers In Literacy Task Force	-	-	-	40,000.00	40,000.00
Transfers out Literacy Task Force	40,000.00	-	-	-	40,000.00
<b>Total Literacy Task Fors Transfers</b>	<b>40,000.00</b>	<b>-</b>	<b>-</b>	<b>40,000.00</b>	<b>80,000.00</b>
<b>Estimated Expenditures June through Sept.</b>					
Operating	1,710,734.37	65,056.00	-	-	1,775,790.37
Capital Outlay	-	-	2,000,000.00	-	2,000,000.00
Grant Awards	2,160,076.00	106,709.00	-	-	2,266,785.00
Literacy Task Force Funding	-	-	-	40,000.00	40,000.00
<b>Total Estimated Expenditures June through Sept.</b>	<b>3,910,810.37</b>	<b>171,765.00</b>	<b>2,000,000.00</b>	<b>40,000.00</b>	<b>6,082,575.37</b>
<b>Estimated Net Change in Fund Balance</b>	<b>(3,574,547.16)</b>	<b>(154,734.44)</b>	<b>(1,000,000.00)</b>	<b>-</b>	<b>(4,689,281.60)</b>
<b>Fund Balance - Beginning of Year 10/1/2022</b>	<b>10,214,346.00</b>	<b>172,551.00</b>	<b>1,055,655.00</b>	<b>-</b>	<b>11,442,552.00</b>
<b>Estimated Fund Balance - End of Year 9/30/2023</b>	<b>6,639,798.84</b>	<b>17,816.56</b>	<b>55,655.00</b>	<b>-</b>	<b>6,753,270.40</b>

### PROJECTED FUND BALANCE FY23



Fund Balance - Beginning of Year 10/1/2022.....	11,442,552
Total Revenues Through May 31, 2023.....	9,691,702
Expenditures Through May 31, 2023.....	(4,062,827)
Encumbrances Through May 31, 2023.....	(4,235,581)
Estimated Expenditures June through Sept.....	(6,082,535)
<b>Estimated Unallocated Fund Balance.....</b>	<b>6,753,311</b>

Children's Trust of Ala Cty LIVE  
**Budget By Object FY24**

Report by: Account Classification

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2024 Proposed Budget
<b>1 - Governmental Funds</b>				
Expenditures				
10 - Personnel Services	\$997,144.30	\$1,441,966.00	\$1,441,966.00	\$1,477,015.00
20 - Operating Expenses	\$1,000,454.14	\$1,353,196.00	\$1,353,196.00	\$1,513,537.00
30 - Capital Outlay	\$76,843.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
50 - Grants and Aid	\$5,070,480.60	\$7,773,302.00	\$7,889,302.00	\$6,233,636.00
60 - Other Uses	\$750,000.00	\$1,656,479.00	\$1,656,479.00	\$1,691,242.00
<b>Governmental Funds Totals</b>	(\$7,894,922.04)	(\$14,224,943.00)	(\$14,340,943.00)	(\$13,915,430.00)
<b>Revenue Grand Totals:</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditure Grand Totals:</b>	\$7,894,922.04	\$14,224,943.00	\$14,340,943.00	\$13,915,430.00
<b>Net Grand Totals:</b>	(\$7,894,922.04)	(\$14,224,943.00)	(\$14,340,943.00)	(\$13,915,430.00)

Children's Trust of Ala Cty LIVE

## Expense Annual Budget by Organization Report

	Summary			
	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2024 Proposed Budget
<b>Fund: 001 General Fund</b>				
Expenditures				
001 - General Fund	\$7,710,284.55	\$11,999,137.00	\$11,999,137.00	\$10,768,721.00
<b>Fund Total: General Fund</b>	(\$7,710,284.55)	(\$11,999,137.00)	(\$11,999,137.00)	(\$10,768,721.00)
<b>Fund: 101 Grants and Awards</b>				
Expenditures				
101 - Grants and Awards	\$107,679.51	\$139,886.00	\$255,886.00	\$106,709.00
<b>Fund Total: Grants and Awards</b>	(\$107,679.51)	(\$139,886.00)	(\$255,886.00)	(\$106,709.00)
<b>Fund: 102 Task Force</b>				
Expenditures				
102 - Task Force	\$0		\$0	\$40,000.00
<b>Fund Total: Task Force</b>	\$0		\$0	(\$40,000.00)
<b>Fund: 301 Capital Project Fund</b>				
Expenditures				
301 - Capital Project Fund	\$0.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
<b>Fund Total: Capital Project Fund</b>	\$0.00	(\$2,000,000.00)	(\$2,000,000.00)	(\$3,000,000.00)
<b>Revenue Grand Totals:</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditure Grand Totals:</b>	\$7,817,964.06	\$14,139,023.00	\$14,255,023.00	\$13,915,430.00
<b>Net Grand Totals:</b>	(\$7,817,964.06)	(\$14,139,023.00)	(\$14,255,023.00)	(\$13,915,430.00)



Children's Trust of Ala Cty LIVE  
**Annual Budget by Function Report**

Report by: Detail

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2024 Proposed Budget
<b>Fund: 001 - General Fund</b>				
<b>Expenditures</b>				
51 - General Government				
001.15.1500.511 - General Fund,Children's Trust,Children's Trust Services,Legislative	\$67,718.02	\$158,280.00	\$158,280.00	\$68,650.00
001.15.1500.512 - General Fund,Children's Trust,Children's Trust Services,Executive	\$156,654.94	\$213,599.00	\$213,599.00	\$244,533.00
001.15.1500.513 - General Fund,Children's Trust,Children's Trust Services,Financial & Administrative	\$827,092.35	\$1,074,742.00	\$1,074,742.00	\$1,180,258.00
001.15.1500.514 - General Fund,Children's Trust,Children's Trust Services,Legal Counsel	\$38,503.00	\$27,000.00	\$27,000.00	\$29,196.00
001.15.1510.512 - General Fund,Children's Trust,Building,Executive	\$29,461.81	\$30,420.00	\$30,420.00	\$0.00
51 - General Government Totals:	\$1,119,430.12	\$1,504,041.00	\$1,504,041.00	\$1,522,637.00
56 - Human Services				
001.15.1500.569 - General Fund,Children's Trust,Children's Trust Services,Other Human Services	\$5,870,316.24	\$9,520,279.00	\$9,520,279.00	\$8,246,084.00
001.15.1510.569 - General Fund,Children's Trust,Building,Other Human Services	\$47,496.17	\$55,500.00	\$55,500.00	\$0.00
56 - Human Services Totals:	\$5,917,812.41	\$9,575,779.00	\$9,575,779.00	\$8,246,084.00
58 - Other Uses				
001.15.1500.581 - General Fund,Children's Trust,Children's Trust Services,Interfund Transfers Out	\$750,000.00	\$1,005,237.00	\$1,005,237.00	\$1,040,000.00
58 - Other Uses Totals:	\$750,000.00	\$1,005,237.00	\$1,005,237.00	\$1,040,000.00
59 - Other Non Operating				
001.15.1500.590 - General Fund,Children's Trust,Children's Trust Services,Other Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
59 - Other Non Operating Totals:	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditure Totals</b>	<b>\$7,787,242.53</b>	<b>\$12,085,057.00</b>	<b>\$12,085,057.00</b>	<b>\$10,768,721.00</b>
<b>Fund Total: General Fund</b>	<b>(\$7,787,242.53)</b>	<b>(\$12,085,057.00)</b>	<b>(\$12,085,057.00)</b>	<b>(\$10,768,721.00)</b>
<b>Fund: 101 - Grants and Awards</b>				
<b>Expenditures</b>				
56 - Human Services				
101.15.1500.569 - Grants and Awards,Children's Trust,Children's Trust Services,Other Human Services	\$107,679.51	\$139,886.00	\$255,886.00	\$106,709.00
56 - Human Services Totals:	\$107,679.51	\$139,886.00	\$255,886.00	\$106,709.00
<b>Expenditure Totals</b>	<b>\$107,679.51</b>	<b>\$139,886.00</b>	<b>\$255,886.00</b>	<b>\$106,709.00</b>
<b>Fund Total: Grants and Awards</b>	<b>(\$107,679.51)</b>	<b>(\$139,886.00)</b>	<b>(\$255,886.00)</b>	<b>(\$106,709.00)</b>
<b>Fund: 102 - Task Force</b>				
<b>Expenditures</b>				
56 - Human Services Totals:	\$0	\$0.00	\$0.00	\$40,000.00
<b>Fund Total: Task Force</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$40,000.00)</b>
<b>Fund: 301 - Capital Project Fund</b>				
<b>Expenditures</b>				
56 - Human Services				
301.15.1500.569 - Capital Project Fund,Children's Trust,Children's Trust Services,Other Human Services	\$0.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
56 - Human Services Totals:	\$0.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
<b>Expenditure Totals</b>	<b>\$0.00</b>	<b>\$2,000,000.00</b>	<b>\$2,000,000.00</b>	<b>\$3,000,000.00</b>
<b>Fund Total: Capital Project Fund</b>	<b>\$0.00</b>	<b>(\$2,000,000.00)</b>	<b>(\$2,000,000.00)</b>	<b>(\$3,000,000.00)</b>
<b>Revenue Grand Totals:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditure Grand Totals:</b>	<b>\$7,894,922.04</b>	<b>\$14,224,943.00</b>	<b>\$14,340,943.00</b>	<b>\$13,915,430.00</b>
<b>Net Grand Totals:</b>	<b>(\$7,894,922.04)</b>	<b>(\$14,224,943.00)</b>	<b>(\$14,340,943.00)</b>	<b>(\$13,915,430.00)</b>

DATE	RESPONSIBILITY	ACTION
<b>Thursday, March 16</b>	<i>Finance Department</i>	<i>Send out email to all staff stating that budget requests are due by March 29, 2023.</i>
<b>Monday, June 12</b>	<i>Board of the Trust</i>	<i>Approval of two Truth in Millage Resolutions - 1) A resolution setting the Proposed Millage Rate, setting the date, time and place of the Public Hearings to consider the proposed millage rate and tentative budget; 2) A resolution adopting a tentative written budget for Fiscal Year 2024.</i>
<b>Saturday, July 1</b>	<i>Alachua County Property Appraiser</i>	<i>Certification of the taxable value to each taxing authority on the Certification of Taxable Value (Form DR-420).</i>
<b>Saturday, July 1</b>	<i>Executive Director</i>	<i>Submission of a tentative annual budget to the Alachua County Board of County Commissioners.</i>
<b>Friday, July 28</b>	<i>Executive Director</i>	<i>No later than August 4, 2023, (within 35 days after the Certification of Taxable Value), each taxing authority must inform the Alachua County Property Appraiser of the prior year millage rate, the current year proposed millage rate, the current year rolled-back rate, and the date, time, and meeting place of the first required tentative budget hearing.</i>
<b>Tuesday, August 1</b>	<i>School Board of Alachua County</i>	<i>School Board of Alachua County first public budget hearing.</i>
<b>Wednesday, August 23</b>	<i>Alachua County Property Appraiser</i>	<i>No later than August 24, 2023, (within 55 days after the Certification of Taxable Value), the Alachua County Property Appraiser must send the Truth in Millage notification to all property owners in Alachua County.</i>
<b>Friday, September 1</b>	<i>Communications Manager</i>	<i>Pursuant to F.S. 200.065, the tentative budget must be posted on the authority's official website at least two days before the budget hearing and must remain on the website for at least 45 days.</i>
<b>Monday, September 11</b>	<i>School Board of Alachua County</i>	<i>School Board of Alachua County second public budget hearing.</i>
<b>Wednesday, September 13</b>	<i>Board of the Trust</i>	<i>First public hearing of the proposed millage rate and the tentative budget. (Hearing dates with July 1 Certification - No sooner than Sept. 3 and no later than Sept. 18)</i>
<b>Tuesday, September 12</b>	<i>Alachua County Board of County Commissioners</i>	<i>Alachua County Board of County Commissioners first public budget hearing.</i>
<b>Thursday, September 21</b>	<i>Clerk of the Trust</i>	<i>Advertisement of final hearing posted two to five days before the final hearing. Notice of Proposed Tax Increase <u>OR</u> Notice of Budget Hearing <u>AND</u> Budget Summary.</i>

DATE	RESPONSIBILITY	ACTION
<b>Thursday, September 21</b>	<i>Communications Manager</i>	<i>Preliminary adopted budget posted on the authority's official website at least two days before the final budget hearing.</i>
<b>Monday, September 25</b>	<i>Board of the Trust</i>	<i>Second public hearing of the final millage rate and the final adopted budget. This must be held within 15 days following the first hearing.</i>
<b>Tuesday, September 26</b>	<i>Alachua County Board of County Commissioners</i>	<i>Alachua County Board of County Commissioners second public budget hearing.</i>
<b>Wednesday, September 27</b>	<i>Finance Department</i>	<i>The taxing authority must forward the resolution adopting the final millage rate to the Alachua County Property Appraiser, the Alachua County Tax Collector, and the Florida Department of Revenue within three days of the final hearing. Receipt of the resolution is the official notification of the final millage rate.</i>
<b>Friday, October 6</b>	<i>Clerk of the Trust Finance Department</i>	<i>Within 30 days of the final hearing, each taxing authority must complete and submit the following forms to the Florida Department of Revenue: 1) Certification of Compliance (Form DR-487) a) Provide proof of publication for all newspaper advertisements. b) Provide the entire page from each newspaper advertisement including the Budget Summary advertisement and the Notice of Proposed Tax Increase or Budget Hearing Advertisement. c) Submit the authority's resolution adopting the final millage rate, with percent change of rolled-back rate shown and the resolution adopting the final budget, indicating order of adoption. 2) Vote Record for Final Adoption of Millage Levy (Form DR-487V) 3) A copy of the Certification of Final Taxable Value (Form DR-422)</i>
<b>Monday, October 23</b>	<i>Communications Manager</i>	<i>The final adopted budget must be posted on the authority's official website within 30 days after the adoption and must remain on the website for at least two years.</i>
<b>Monday, October 30</b>	<i>Clerk of the Trust</i>	<i>Return original copy of the complete Certification of Final Taxable Value (Form DR-422) to the Alachua County Property Appraiser.</i>
<b>October - December</b>	<i>Executive Director</i>	<i>The governing body of the authority, pursuant to F.S. 189.016(6) citing F.S. 200.065, dictates that any budget amendment that increases or decreases the overall budget after 60 days of the passing of the final budget, must be passed by resolution, posted on the website within 5 days and remain there for two years.</i>

**BUDGETED PROGRAM AWARDS  
FY 2023 FY 2024**

GOALS / STRATEGIES	2023 Budgeted	2024 Budgeted	2024 Budget Type
<b>GOAL 1: ALL CHILDREN ARE BORN HEALTHY AND REMAIN HEALTHY</b>			
STRATEGY 1.1 SUPPORT MATERNAL AND CHILD HEALTH	\$ 505,400.00	\$ 262,808.00	Ends March 2024 & includes 4% COLA
STRATEGY 1.2 SUPPORT MENTAL HEALTH AND SUBSTANCE ABUSE PREVENTION	\$ 209,600.00	\$ 78,000.00	Ends March 2024 & includes 4% COLA
STRATEGY 1.2 SUPPORT MENTAL HEALTH AND SUBSTANCE ABUSE PREVENTION	\$ 150,000.00	\$ 117,000.00	Ends June 2024 & includes 4% COLA
STRATEGY 1.3 SUPPORT PHYSICAL HEALTH	\$ 166,718.65	\$ 84,606.86	Ends March 2024 & includes 4% COLA
STRATEGY 1.4 IMPROVE FOOD SECURITY	\$ 49,875.00	\$ 38,902.50	Ends June 2024 & includes 4% COLA
<b>TOTAL GOAL 1: ALL CHILDREN ARE BORN HEALTHY AND REMAIN HEALTHY</b>	<b>\$ 1,081,593.65</b>	<b>\$ 581,317.36</b>	
<b>GOAL 2: ALL CHILDREN CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL</b>			
STRATEGY 2.1 SUPPORT PROFESSIONAL DEVELOPMENT AND CAPACITY-BUILDING	\$ 389,830.00	\$ 405,423.20	Full year contracts & includes 4% COLA
STRATEGY 2.2 EXPAND ACCESS TO HIGH QUALITY CHILDCARE, AFTERSCHOOL, AND SUMMER PROGRAMS	\$ 3,392,348.92	\$ 2,213,124.62	Full year contracts & includes 4% COLA AfterSchool is not being renewed
STRATEGY 2.3 SUPPORT LITERACY AND OTHER ACADEMIC SUPPORTS	\$ 110,673.11	\$ 57,550.02	Ends March 2024 & includes 4% COLA
STRATEGY 2.4 IMPROVE CAPACITY TO SUPPORT SPECIAL NEEDS	\$ -	\$ -	
STRATEGY 2.5 SUPPORT CAREER EXPLORATION AND PREPARATION	\$ 866,497.02	\$ 901,156.90	Full year contracts & includes 4% COLA
STRATEGY 2.5 SUPPORT CAREER EXPLORATION AND PREPARATION	\$ 47,791.73	\$ 24,851.70	Ends March 2024 & includes 4% COLA
<b>TOTAL GOAL 2: ALL CHILDREN CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL</b>	<b>\$ 4,807,140.78</b>	<b>\$ 3,602,106.44</b>	
<b>GOAL 3: ALL CHILDREN HAVE NURTURING AND SUPPORTIVE CAREGIVERS AND RELATIONSHIPS</b>			
STRATEGY 3.1 SUPPORT INITIATIVES THAT CONNECT FAMILIES TO RESOURCES	\$ 219,979.06	\$ 228,778.22	Full year contracts & includes 4% COLA
STRATEGY 3.1 SUPPORT INITIATIVES THAT CONNECT FAMILIES TO RESOURCES	\$ 203,850.70	\$ 106,002.36	Ends March 2024 & includes 4% COLA
STRATEGY 3.2 IMPROVE FAMILY STRENGTHENING AND SUPPORTS	\$ 183,352.00	\$ 190,686.08	Full year contracts & includes 4% COLA
STRATEGY 3.2 IMPROVE FAMILY STRENGTHENING AND SUPPORTS	\$ 104,800.00	\$ 54,496.00	Ends March 2024 & includes 4% COLA
<b>TOTAL GOAL 3: ALL CHILDREN HAVE NURTURING AND SUPPORTIVE CAREGIVERS AND RELATIONSHIPS</b>	<b>\$ 711,981.76</b>	<b>\$ 579,962.67</b>	
<b>GOAL 4: ALL CHILDREN LIVE IN A SAFE COMMUNITY</b>			
STRATEGY 4.1 SUPPPORT INJURY PREVENTION	\$ -	\$ -	
STRATEGY 4.2 SUPPPORT INITIATIVES THAT PREVENT DELINQUENCY / TRUANCY	\$ 41,296.46	\$ 21,474.16	Ends March 2024 & includes 4% COLA
STRATEGY 4.3 SUPPPORT VIOLENCE PREVENTION INITIATIVES	\$ 38,427.00	\$ 19,982.04	Ends March 2024 & includes 4% COLA
STRATEGY 4.3 SUPPPORT VIOLENCE PREVENTION INITIATIVES	\$ 19,152.00	\$ 19,918.08	Full year contracts & includes 4% COLA
<b>TOTAL GOAL 4: ALL CHILDREN LIVE IN A SAFE COMMUNITY</b>	<b>\$ 98,875.46</b>	<b>\$ 61,374.28</b>	
<b>SOCIAL &amp; EMOTIONAL LEARNING</b>	<b>\$ 125,000.00</b>		
RFP Grants to go out	\$ -	\$ -	
<b>MENTORING &amp; CHARACTER BUILDING</b>	<b>\$ 500,000.00</b>		
RFP Grants to go out	\$ -	\$ -	
<b>EMERGENT NEEDS FUNDS</b>	<b>\$ 150,000.00</b>		
RFP Grants to go out	\$ -	\$ -	
<b>COMMUNITY ENGAGEMENT / SPONSORSHIPS</b>	<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>	
<b>FY22 PROGRAM FUNDING TOTAL</b>	<b>\$ 7,524,591.65</b>	<b>\$ 4,874,760.74</b>	
<b>APPROVED BUDGET</b>	<b>\$ 7,773,302.00</b>	<b>\$ 7,773,302.00</b>	
<b>Total Unallocated</b>	<b>\$ 248,710.35</b>	<b>\$ 2,898,541.26</b>	





**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

Location:  
802 NW 5th Ave, Suite 100  
Gainesville, FL 32601  
Mailing:  
P.O. Box 5669  
Gainesville, FL 32627  
Phone: 352-374-1830  
[childrenstrustofalachuacounty.us](http://childrenstrustofalachuacounty.us)

RESOLUTION 2023-7

A RESOLUTION OF THE CHILDREN’S TRUST OF  
ALACHUA COUNTY;  
ESTABLISHING A PROPOSED MILLAGE RATE FOR FISCAL YEAR 2023/2024;  
PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Children’s Trust of Alachua County has made the following determinations:

WHEREAS, the Children’s Trust of Alachua County, before July 1, 2023, is required to establish a Proposed Fiscal Year 2023/2024 Millage Rate sufficient to fund the budget as adopted in accordance with Florida Statute 125.901; and

WHEREAS, the Children’s Trust of Alachua County has adopted a tentative budget in the amount of \$13,915,430; and

WHEREAS, the Children’s Trust of Alachua County, will hold a public hearing on September 13, 2023, after 5:00 p.m., as required by Florida Statute 200.065, to adopt a Tentative Millage Rate and Budget.

WHEREAS, the Children’s Trust of Alachua County, will hold a public hearing on September 25, 2023, after 5:00 p.m., as required by Florida Statute 200.065, to adopt a Final Millage Rate and Budget.

NOW, THEREFORE, BE IT RESOLVED by the Children's Trust Council of Alachua County, that:

1. The Fiscal Year 2023/24 operating millage rate necessary to fund the Children’s Trust of Alachua County is 0.4612 mills.
2. This resolution shall take effect immediately upon its adoption.
3. In accordance with Chapter 26.04 Ordinance Code, certified copies of the resolution and tentative budget are to be delivered to the Alachua County Board of County Commissioners by July 1, 2023.

DULY ADOPTED in regular session, this 12th day of June, A.D., 2023.

CHILDREN’S TRUST OF ALACHUA COUNTY

By: \_\_\_\_\_  
Tina Certain, Chair

CHILDREN’S TRUST OF ALACHUA COUNTY

By: \_\_\_\_\_  
Marsha Kiner, Secretary

RESOLUTION 2023-8

A RESOLUTION OF THE CHILDREN’S TRUST OF  
ALACHUA COUNTY;  
ESTABLISHING A PROPOSED BUDGET FOR FISCAL YEAR  
2023/2024;  
PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Children’s Trust of Alachua County has made the following determinations:

WHEREAS, the Children’s Trust of Alachua County, must adopt a tentative written budget before July 1, 2023, for the Fiscal Year 2023/2024 as required by Florida Statute 125.901; and

WHEREAS, the Children’s Trust of Alachua County, will hold a public hearing on September 13, 2023, after 5:00 p.m., as required by Florida Statute 200.065, to adopt a Tentative Millage Rate and Budget.

WHEREAS, the Children’s Trust of Alachua County, will hold a public hearing on September 25, 2023, after 5:00 p.m., as required by Florida Statute 200.065, to adopt a Final Millage Rate and Budget.

NOW, THEREFORE, BE IT RESOLVED by the Children's Trust of Alachua County, that:

1. The Children's Trust of Alachua County set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2023/2024 in the amount of \$13,915,430.
2. This resolution shall take effect immediately upon its adoption.
3. In accordance with Chapter 26.04 Ordinance Code, certified copies of the resolution and tentative budget are to be delivered to the Alachua County Board of County Commissioners by July 1, 2023.

DULY ADOPTED in regular session, this 12th day of June, A.D., 2023.

CHILDREN’S TRUST OF ALACHUA COUNTY

By: \_\_\_\_\_  
Tina Certain, Chair

CHILDREN’S TRUST OF ALACHUA COUNTY

By: \_\_\_\_\_  
Marsha Kiner, Secretary