



CHILDREN'S TRUST
OF ALACHUA COUNTY

CHILDREN'S TRUST REGULAR MEETING AGENDA

June 10, 2024, at 4:00 PM

Alachua County Health Dept, Thomas Coward Auditorium, 224 SE 24th St., Gainesville, FL 32641

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. [5.6.2024 Joint Special Meeting BoCC & CTAC Minutes](#)
3. [5.13.2024 Regular Board Meeting Minutes](#)
4. [5.13.2024 Board Meeting Evaluation - Survey Results](#)
5. [April 2024 Checks and Expenditures Report](#)
6. [Monthly Programmatic Awards and Expenditures Report](#)
7. [May Sponsorship Applications](#)
8. [Emergent Needs Requests](#)
9. [Early Learning Coalition of Alachua County Additional Funding Investment](#)

General Public Comments

Executive Director's Report

10. [6.10.2024 ED Report](#)

Committee Updates

11. Finance Committee Membership Update (Marsha Kiner)

Old Business

12. [Gainesville For All Follow-up on Gainesville Empowerment Zone \(GEZ\) Family Learning Center \(James Lawrence\)](#)

New Business

13. [Enrichment RFP 2024-02](#)
14. [Review of FY2023 Annual Audit](#)
15. [Unallocated Funding Plan for FY 2024](#)
16. [FY2025 Tentative Budget](#)
17. [Resolution 2024-06 Proposed Millage Rate](#)
18. [Resolution 2024-07 Tentative Budget](#)

General Public Comments

Board Member Comments

For Your Information

Items in this section are for informational purposes only and do not require action by the Trust.

19. [Implementation of the Child Care Tuition Assistance Program Update \(Mia Jones\)](#)

Next Meeting Date

Regular Board Meeting - Monday, August 12th, 2024 @ 4:00 PM

Alachua Co. Health Dept., T. Coward Auditorium, 224 SE 24th St., Gainesville, FL 32641

Adjournment

Virtual Meeting Information

View or listen to the meeting: 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

2024 Board Member Attendance

Item 1.

Regular Meetings	2/12/2024	3/4/2024	4/8/2024	5/13/2024	6/10/2024	8/12/2024	9/9/2024	9/23/2024	10/14/2024	11/4/2024	12/9/2024
Andrew	P	P	absent	P							
Certain	P	P	P	P							
Chance	P	P	P	P							
Cornell	P	V	P	P							
Ferrero	P	P	P	P							
Hardt	P	P	P	V							
Labarta	P	P	absent	P							
Pinkoson	P	absent	P	P							
Twombly	P	P	P	P							

Special Meetings	Workshop RFP Youth Health 3/25/2024	Joint with Board of County Commissioners 5/6/2024	Workshop RFP Enrichment 5/30/2024	Workshop on FY25 Budget 6/10/2024	First TRIM FY2025 9/9/2024	Final TRIM FY2025 9/23/2024
Andrew	absent	absent	absent			
Certain	P	P	V			
Chance	P	P	absent			
Cornell	P	P	P			
Ferrero	absent	absent	V			
Hardt	absent	P	absent			
Labarta	absent	P	P			
Pinkoson	P	P	P			
Twombly	P	absent	P			

V = Virtual Attendance
P = Physical Attendance

File Attachments for Item:

2. 5.6.2024 Joint Special Meeting BoCC & CTAC Minutes



CHILDREN'S TRUST
OF ALACHUA COUNTY

SPECIAL JOINT MEETING WITH BOCC & CTAC - MINUTES

May 06, 2024 at 4:00 PM

County Admin Bldg., Grace Knight Conf. Room, 12 SE 1st Street, 2nd Floor, Gainesville, FL 32601

Call to Order

Board of County Commissioners Chair Mary Alford called the meeting to order at 4:00 PM.

Roll Call

PRESENT

CTAC Chair Lee Pinkoson

CTAC Vice Chair Ken Cornell

CTAC Member Tina Certain

CTAC Member Mary Chance

CTAC Member Nancy Hardt

CTAC Member Maggie Labarta

BoCC Commissioner Chair Mary Alford

BoCC Commissioner Vice Chair Charles Chestnut, IV

BoCC Commissioner Ken Cornell

BoCC Commissioner Anna Prizzia

BoCC Commissioner Marihelen Wheeler

ABSENT

CTAC Member Shane Andrew

CTAC Member Judge Denise R. Ferrero

CTAC Treasurer Cheryl Twombly

Agenda Review, Revision and Approval

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

Motion was unanimously approved by voice vote.

Motion to approve the agenda made by Commissioner Prizzia, Seconded by Commissioner Chestnut.

Motion was unanimously approved by voice vote.

Discussion Items

1. Access to Health Care for Youth Update

The Children's Trust reported that it will be releasing a Request for Proposals for Youth Access to Health Care and that the community health worker model has been incorporated into the RFP. The plan is to address dental health, children's well-being, and health care in both the city and rural areas, potentially including a mobile healthcare unit.

CTAC Executive Director Marsha Kiner asked the County about the funding for their current Community Health Care Worker Program. Commissioner Prizzia explained that the program is currently a pilot and is administered by the Alachua County Health Department and CareerSource, using American Rescue Plan/Revenue Recovery dollars and CareerSource funding. In partnership with the University of Florida, they collect data, recruit community health workers from impacted neighborhoods, provide them with training, and place them with community-based clinics and organizations. After a set period of time, those clinics and organizations provide the funding for the position.

Claudia Tuck, Director of Alachua County Community Support Services, added that there is currently insufficient funding to continue paying a significant number of community health workers long-term, so additional funding would be beneficial as the program moves forward. Member Cornell reiterated the importance of this program, he noted that the RFP is open now through May 30, 2024, with a total award allocation of \$600,000.

2. Comprehensive Literacy Plan Update

At the previous joint meeting with the Children's Trust and the BoCC, the Trust was tasked with creating a Comprehensive Literacy Plan for Alachua County. ED Kiner reported that the committee has been meeting consistently and have reached out to the UF Lastinger Center to assist with a county-wide comprehensive needs assessment.

Pam Chalfant, from the UF Lastinger Center, provided an overview of the project goals, timeline, and phases. Phase One launched last month to collect existing data from community partners, Phase Two will involve collecting new data through classroom observation, surveys, focus groups, and interviews with organization and district leaders, educators, early learning providers, committee, and community members. Phase Three will analyze the data and finalize the report.

The Board Members and Commissioners discussed the scope of the project and remarked on the importance of community buy-in, and the support of school administration in the implementation of interventions. It was suggested to look at school attendance correlations, include representation from health care professionals, use community health workers, and work closely with teachers to utilize their insights. Suggestions also included consideration of longitudinal data trends, the role of social determinants, and ensuring the plan addresses the systemic nature of literacy challenges. When completed, the literacy plan will promote literacy outcomes across all ages in Alachua County.

3. Gun Violence Update

Carl Smart, Deputy County Manager, reported on the County's actions regarding gun violence prevention efforts. The County has passed a resolution declaring that gun violence is a public health crisis, they have signed a memorandum of understanding to form a partnership with the City of Gainesville and Santa Fe College to develop strategies to address gun violence, and they have appropriated \$150,000 to support prevention strategies.

Brittany Coleman, Gun Violence Intervention Program Manager, reported on the City of Gainesville's efforts, such as community engagement, providing trauma-informed outreach, and a focus on youth and those with lived experiences. In addition to matching the County's \$150,000 and passing a similar resolution, they have created a framework called IMPACT GNV incorporating DOJ and CDC models and community feedback. Specific initiatives include developing a social media awareness campaign, exploring grant funding opportunities, and hosting crisis intervention and de-escalation workshops.

IMPACT stands for:

- Improve access to mental health services, social support, and the arts
- Mobilize and enhance existing community-based services and groups
- Prioritize public health and safety efforts in areas most impacted by gun violence
- Analyze gun violence data
- Center youth
- Track progress

The City of Gainesville is also working with community partners, such as the Willie Mae Stokes Community Center, to create a network of Violence Interrupter Partners (VIP) who aim to use prevention and intervention strategies to support positive structure and interrupt violence. They focus on schools, after-school programs, churches, and groups for justice-involved individuals.

Jarell Whitehead from Strong-Minded Mentoring shared a proposal for a community-led program called Cease Violence in the Hood. He introduced Cure Violence Global CEO Dr. Monique Williams, Director of US Programs Cobe Williams, and organization ambassador Joakim Noah.

Dr. Williams explained their interruption model which aims to identify individuals at the highest risk of violence perpetrators and/or victims, work with local organizations to help deal with their mindsets, behaviors, and resource needs, and then to change community norms. The strategy is multi-faceted, multidisciplinary, and requires everyone at the table. She noted that the CVG model is a data-driven, scientific, evidence-based approach which offers training and best practices to provide results. The community collaboration requires an implementation agency to be the backbone for a sustainable strategy.

Pastor Gerard Duncan stated that there are 700 parolees under 33 in our community, and these are usually the individuals who commit these offenses, statistically. This model requires mentors from the local communities, who can build relationships and meet people where they are, without judgement. It requires a collaborative, evidence-based approach to addressing violence, with community members, local government, and organizations working together towards this common goal.

Motion made by Commissioner Prizzia, Seconded by Commissioner Wheeler, to ask County staff to work together with the CTAC board to explore and put together the budget needs for implementing the cure violence model in Alachua County.

Motion was unanimously approved by voice vote.

Motion made by CTAC Vice Chair Cornell, Seconded by Member Labarta, to direct CTAC staff to work with the City Manager and the County Manager to provide up to \$250,000 of one-time funding to enhance the community-based program gun violence efforts and bring back recommendations withing 30-60 days for the CTAC board to consider immediate funding.

Motion was unanimously approved by voice vote.

4. Homeless/Foster Youth Programs Update

BoCC Chair Alford introduced this item and asked about the current status of this issue. Claudia Tuck, the Director of Alachua County Support Services, reported that the County does not have specific programs for youth aging out of foster care. While it is recognized that this population is at risk of homelessness, the numbers are currently not high enough to warrant targeted grant funding. However, she did note that any youth aging out of foster care can receive assistance from the County, such as help with rent, utilities, deposits, and move-in costs, as well as access to the homeless continuum of care services.

CTAC Executive Director Kiner informed the members that the Children’s Trust has allocated up to \$750,000 of this year’s budget to Resource Centers across Alachua County, which can assist this vulnerable population. The group discussed the importance of collaborative solutions and the need to further explore possibilities to locate additional funding sources.

5. TeensWork Summer Internship Program

ED Kiner reported on the Children’s Trust’s TeensWork Alachua Program, which partners with Goodwill Industries and Minority Business Listings to give kids on-the-job experience, work readiness training, and job coaching support. Currently in its third year, the discussion focused on those former and future 16–17-year-olds that would quickly age out of the program. CTAC has been in conversations with the County, the City of Gainesville, the Chamber of Commerce, and local industries to discuss how these internships could be supported to potentially turn into permanent jobs.

Carl Smart, Deputy County Manager, reported that he is looking into County departments, such as Parks and Recreations, Community Support Services, Public Works, Fleet, and others to find ways to place students this summer. ED Kiner mentioned a similar program with CareerSource and inquired about a future collaboration. Commissioner Prizzia suggested that her colleagues reach out to facilitate an introduction. She also advised that a conversation with Santa Fe College regarding job training could be productive.

6. YMCA Partnerships for Teen Centers

Item 2.

The Children's Trust is exploring a partnership with YMCA which aims to create a county-wide Teen Center model. It has been shown that giving teens something to do can positively affect the rates of gun violence in a community. YMCA CEO Angela Howard confirmed the capacity to expand, however with only one location and lack of ability to provide transportation, collaboration is needed. ED Kiner inquired if the County had any vacant or underutilized buildings that could assist in this mission. Commissioner Prizzia mentioned that the Archer Community Center may have capacity, and that the City of Hawthorne is thinking about building a Community Center facility. The group agreed on the need for greater collaboration and information-sharing between the county, municipalities, and community organizations.

Board Member Comments

General Public Comments

Adjournment

BoCC Commissioner Chair Alford adjourned the meeting at 7:09 PM.

File Attachments for Item:

3. 5.13.2024 Regular Board Meeting Minutes



CHILDREN'S TRUST REGULAR MEETING MINUTES

May 13, 2024, at 4:00 PM

Alachua County Health Dept, Thomas Coward Auditorium, 224 SE 24th St., Gainesville, FL 32641

Call to Order

Chair Pinkoson called the meeting to order at 4:00 PM.

Roll Call

PRESENT

Chair Lee Pinkoson
Vice Chair Ken Cornell
Treasurer Cheryl Twombly
Member Shane Andrew
Member Tina Certain
Member Mary Chance
Member Judge Denise R. Ferrero
Member Nancy Hardt – attended virtually
Member Maggie Labarta

Motion made by Member Chance, Seconded by Member Andrew to allow Member Hardt to participate virtually.

A physical quorum of seven members voted on this motion.

Motion was unanimously approved by voice vote.

Agenda Review, Revision, and Approval

Motion to approve the agenda made by Member Certain, Seconded by Member Labarta.

Motion was unanimously approved by voice vote.

Consent Agenda

1. Board Attendance YTD
2. 12.11.2023 Regular Board Meeting Minutes - Revised
3. 3.25.2024 Board Workshop on RFP Development Minutes
4. 4.8.2024 Regular Board Meeting Minutes
5. 4.8.2024 Board Meeting Evaluation - Survey Results
6. FY2024 March Checks and Expenditures Report
7. FY2024 2nd Quarter Budget Review

8. FY2024 2nd Quarter Financial Report Memo to the BoCC
9. FY2024 Programmatic Award and Expense Report
10. Resolution 2024-04 Personnel Services Budget Amendment
11. April Sponsorship Applications
12. Gainesville Circus Center – Budget Increase

General Public Comments

Executive Director's Report

13. 5.13.2024 ED Report

Executive Director Kiner introduced Scott Sumner as the new Interim Finance Director and reported that Bonnie Wagner, Research, Planning, and Evaluation Coordinator, will be transitioning to a part-time capacity. ED Kiner also confirmed the dates of the next Board Workshop on the Enrichment RFP for May 30, 2024, and the Board Workshop on the FY25 Budget for June 10, 2024.

Presentations

14. TeensWork Alachua Update (David Rey, CEO Goodwill Industries)

The Children's Trust of Alachua County has partnered with Goodwill Industries and Minority Business Listings to provide the TeensWork Alachua Program, which provides local teens, aged 14-18, the opportunity to gain valuable employment skills by training and working at area businesses within the community. David Rey, CEO of Goodwill Industries, gave a presentation on the history of Goodwill Industries, its current operations, and its plans to expand one Gainesville location to include a career center. He introduced Shardé Goodloe, TWA Leadership Program Manager, to share the success of the program which aimed to teach leadership skills, civic engagement, and soft skills to 36 students. Statistics showed that 96% of participants felt the program was valuable and 100% felt more confident upon completion. Twenty-four students received the Florida Ready to Work certification, and one student achieved the highest score in Goodwill's history.

Discussion regarding a similar program in Jacksonville prompted the board to consider ways to improve CTAC's programming. Many ideas were discussed including increasing the diverse range of work opportunities, increasing the number of student workers, questioning how to leverage funds to provide more opportunities, the importance of developing employability skills, the option of providing certification programs in targeted industries, involving more for-profit businesses, setting longer-term programming, and negotiating shared funding for youth salaries.

Mr. Rey mentioned that upcoming surveys from the team in Jacksonville may provide some good feedback and recommendations. He also mentioned that contacting the Greater Gainesville Chamber of Commerce to inquire with local businesses on why they would or would not participate in the program, what obstacles they would anticipate, and how they might utilize and pay for this programming could be beneficial information.

Motion made by Vice Chair Cornell, Seconded by Member Labarta to ask CTAC and Goodwill staff to discuss ways to modify and improve the TeensWork Alachua 2024/2025

program, and provide recommendations to the Board prior to the end of this budget cycle.

Motion was unanimously approved by voice vote.

Several students from local high schools shared their research and experiences in the TeensWork Leadership Program. One student focused on gun violence in the community and proposed solutions to resolve conflicts and promote community engagement. Another tackled literacy disparities among black youth on the east side of town, proposing solutions such as community engagement, teacher retention, and cultural sensitivity. One researched bullying and harassment of LGBTQ students, suggesting the need for acceptance and intervention, and another addressed cyberbullying and its effects on self-esteem and confidence. All students praised the program for enhancing their leadership, communication, and problem-solving skills, and thanked the Children's Trust of Alachua County for funding the program.

15. Florida Ready to Work Certification Recognition (Representative Yvonne Hayes-Hinson)

Representative Hayes-Hinson provided encouraging remarks for the graduating students and handed out their certificates acknowledging the successful completion of the Florida Ready to Work Certification.

General Public Comments

Board Member Comments

Next Meeting Date

Regular Board Meeting - Monday, June 10th, 2024 @ 4:00 PM
Alachua Co. Health Dept, T. Coward Auditorium, 224 SE 24th St., Gainesville, FL 32641

Adjournment

Chair Pinkoson adjourned the meeting at 5:29 PM.

File Attachments for Item:

4. 5.13.2024 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.

<u>Date of Meeting:</u>	May 13, 2024
<u>Completion Rate:</u>	100% of Board members completed (9 of 9)¹

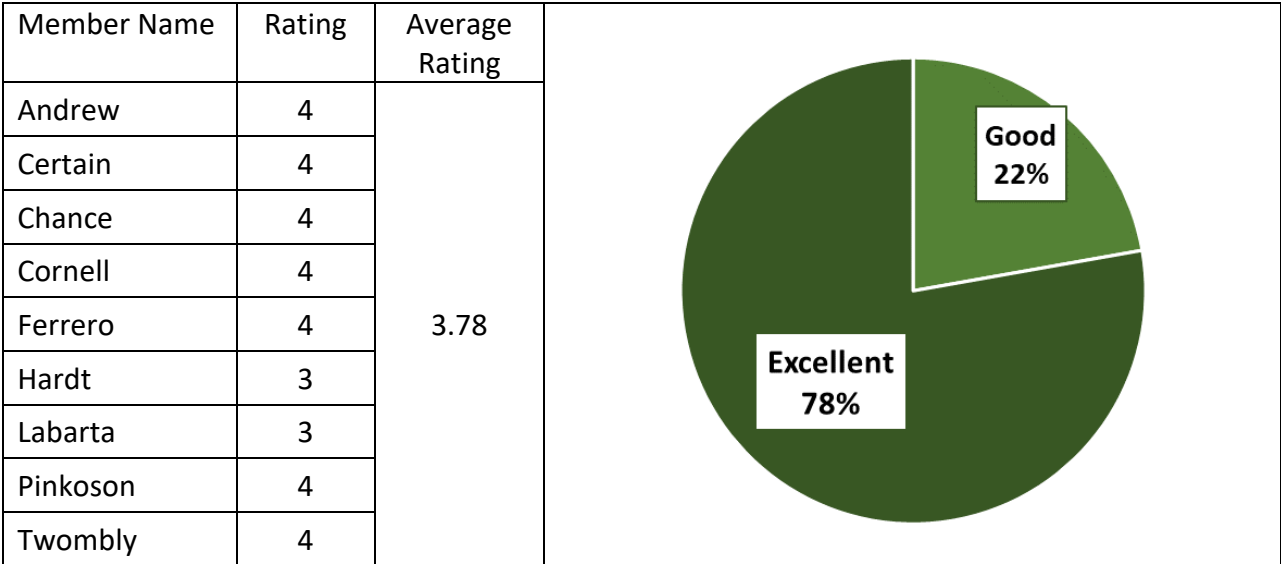
Evaluation of Meeting Components:

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 four meeting components received higher-than-average ratings. Furthermore, all Board members provided ratings of “excellent” for Meeting Facilitation, CTAC Staff, and Presentations. Several Board members expressed they enjoyed and appreciate hearing from the TeensWork youth and families who spoke during the meeting about their experiences in the program.

Date of Meeting	Meeting Component			
	Materials Provided	Meeting Facilitation	CTAC Staff	Presentations
May 13, 2024	3.78 ↑	4.00 ↑	4.00 ↑	4.00 ↑
Average Rating (Cumulative to Date)	3.72	3.82	3.86	3.80

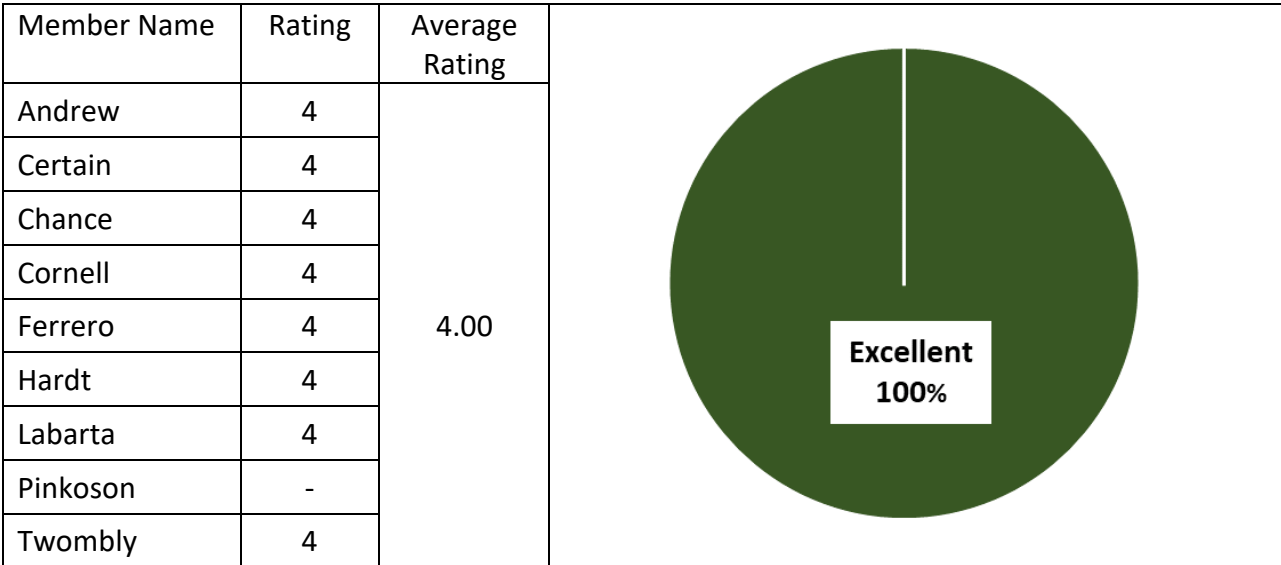
¹ Nine Board members attended in-person or virtually on 5/13/2024, nine (9) of which completed a survey.

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	
Chance	4	
Cornell	4	
Ferrero	4	
Hardt	4	
Labarta	4	
Pinkoson	4	
Twombly	4	




Comments:

- Will miss hearing from Bonnie! So glad you have gotten strong finance solutions. (Chance).

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	4.00
Certain	4	
Chance	4	
Cornell	4	
Ferrero	4	
Hardt	4	
Labarta	4	
Pinkoson	4	
Twombly	4	



Comments:

- So appreciate hearing from direct beneficiaries of the funding and work of CTAC! (Chance).
- Once again CTAC staff and presentations really exceeded my expectations - thank you! (Cornell).
- It will always be a big hit to have kids come! (Hardt).
- Can I give it a 5 for the kids? (Labarta).
- Great hearing from the youth involved in the program. (Twombly).

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:

- Our TeensWork Alachua (TWA) testimonials speak to the strong influence and excellent work of one our many providers. Keep paying it forward! (Andrew).

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

- Why are we spending so much for the Circus program? (Hardt).

File Attachments for Item:

5. April 2024 Checks and Expenditures Report



Item:

April 2024 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 2024 Bank Activity Report

Programmatic Impact:

NA

Fiscal Impact:

NA

Recommendation:

Receive the Report

Children's Trust of Ala Cty LIVE
April Bank Activity Report
 Reconciled & Un-Reconciled
 From Date: 04/01/2024 - To Date: 04/30/2024

Bank	Bank Account	Deposits: Date	Type	Deposit Information	Description	Department	Amount
Bank of America	Concentration Account	04/10/2024	Collection		Other	0700 - Clerk Finance and Accounting	389,668.05
							\$389,668.05

Checks: Status Check Number Payment Date Reconciled Source Payee Name Amount

No Transactions Exist

EFTs: Status	EFT Number	Payment Date	Reconciled	Source	Payee Name	Amount
Open	49	04/17/2024		Accounts Payable	MISSION SQUARE RETIREMENT	508.20
Open	50	04/25/2024		Accounts Payable	MISSION SQUARE RETIREMENT	504.45
						\$1,012.65

Returned Checks: Date Payer Check Number Amount

No Transactions Exist

Wire Transfers: Type Date Vendor Description Internal Account Amount

Wire Transfer Out	04/01/2024		04.01.24 transfer to 0940	ZBA Accounts Payable	(15,936.55)
Wire Transfer Out	04/02/2024		04.02.24 transfer to 0940	ZBA Accounts Payable	(25,283.81)
Wire Transfer Out	04/03/2024		04.03.24 transfer to 0940	ZBA Accounts Payable	(5,000.00)
Wire Transfer Out	04/04/2024		04.04.24 transfer to 0940	ZBA Accounts Payable	(23,959.41)
Wire Transfer Out	04/05/2024		04.05.24 transfer to 0940	ZBA Accounts Payable	(150.00)
Wire Transfer Out	04/08/2024		04.08.24 transfer to 0940	ZBA Accounts Payable	(1,800.00)
Wire Transfer Out	04/09/2024		04.09.24 transfer to 0940	ZBA Accounts Payable	(32,897.50)
Wire Transfer Out	04/11/2024		4.11.24 transfer to 0940	ZBA Accounts Payable	(2,532.35)
Wire Transfer Out	04/12/2024		4.12.24 transfer to 0940	ZBA Accounts Payable	(651.90)
Wire Transfer Out	04/15/2024		4.15.24 transfer to 0940	ZBA Accounts Payable	(22,424.12)
Wire Transfer Out	04/17/2024		4.17.24 transfer to 0940	ZBA Accounts Payable	(41,535.83)
Wire Transfer Out	04/22/2024		4.22.24 transfer to 0940	ZBA Accounts Payable	(5,470.92)
					(\$177,642.39)

Children's Trust of Ala Cty LIVE
April Bank Activity Report
Reconciled & Un-Reconciled
From Date: 04/01/2024 - To Date: 04/30/2024

Bank Bank Account

Adjustments: Type Date Description Amount

No Transactions Exist

Children's Trust of Ala Cty LIVE
April Bank Activity Report
 Reconciled & Un-Reconciled
 From Date: 04/01/2024 - To Date: 04/30/2024

Bank Bank of America **Bank Account** ZBA Accounts Payable

Deposits:		Date	Type	Deposit Information	Description	Department	Amount	
No Transactions Exist								
Checks:		Status	Check Number	Payment Date	Reconciled	Source	Payee Name	Amount
Open	11837	04/01/2024		Accounts Payable		Doves of Loves Cleaning Services LLC	700.00	
Open	11838	04/05/2024		Accounts Payable		ALACHUA COUNTY BOCC	16,809.42	
Open	11839	04/05/2024		Accounts Payable		ALACHUA COUNTY BOCC	214.70	
Open	11840	04/05/2024		Accounts Payable		Doves of Loves Cleaning Services LLC	1,400.00	
Open	11841	04/05/2024		Accounts Payable		FLORIDA INSTITUTE FOR WORKFORCE INNOVATION, INC.	7,814.09	
Open	11842	04/05/2024		Accounts Payable		Gainesville Painting Company	32,852.50	
Open	11843	04/12/2024		Accounts Payable		ALACHUA COUNTY BOCC	5,470.92	
Open	11844	04/12/2024		Accounts Payable		ALACHUA COUNTY PROPERTY APPRAISER	46,884.00	
Open	11845	04/12/2024		Accounts Payable		Bunt Backline Event Services DBA Vivid Sky	1,038.40	
Open	11846	04/12/2024		Accounts Payable		GAINESVILLE REGIONAL UTILITIES	798.18	
Open	11847	04/12/2024		Accounts Payable		GAINESVILLE REGIONAL UTILITIES	1,400.00	
Open	11848	04/12/2024		Accounts Payable		James Moore & Co P. L.	2,000.00	
Open	11849	04/19/2024		Accounts Payable		Business Leaders Institute for Early Learning	15,845.75	
Open	11850	04/19/2024		Accounts Payable		Doves of Loves Cleaning Services LLC	700.00	
Open	11851	04/19/2024		Accounts Payable		FLORIDA INSTITUTE FOR WORKFORCE INNOVATION, INC.	8,058.43	
Open	11852	04/19/2024		Accounts Payable		GAINESVILLE REGIONAL UTILITIES	874.86	
Open	11853	04/19/2024		Accounts Payable		University of Florida Board of Trustees	1,199.88	
Open	11854	04/19/2024		Accounts Payable		Childrens Home Society of FL	4,112.90	
Open	11855	04/19/2024		Accounts Payable		City of Gainesville - PRCA	2,300.00	
Open	11856	04/19/2024		Accounts Payable		Health Equity Inc	75.00	
Open	11857	04/26/2024		Accounts Payable		CADE MUSEUM LABS INC	1,166.36	
Open	11858	04/26/2024		Accounts Payable		Doves of Loves Cleaning Services LLC	700.00	
Open	11859	04/26/2024		Accounts Payable		OFFICE DEPOT	496.07	
Open	11860	04/26/2024		Accounts Payable		PERFECT SAR LLC dba Signarama Gainesville	1,966.50	

Children's Trust of Ala Cty LIVE
April Bank Activity Report
 Reconciled & Un-Reconciled
 From Date: 04/01/2024 - To Date: 04/30/2024

Bank Bank Account

\$154,877.96

EFTs: Status	EFT Number	Payment Date	Reconciled	Source	Payee Name	Amount
Open	754	04/02/2024		Accounts Payable	Health Equity Inc	5.49
Open	714	04/05/2024		Accounts Payable	Express Services Inc.	1,044.90
Open	715	04/05/2024		Accounts Payable	GAINESVILLE AREA COMMUNITY TENNIS ASSOCIATION	25,223.13
Open	716	04/05/2024		Accounts Payable	Partnership for Strong Families	28,083.11
Open	717	04/05/2024		Accounts Payable	Florida Retirement System	23,894.41
Open	728	04/09/2024		Accounts Payable	MISSION SQUARE RETIREMENT	519.46
Open	753	04/09/2024		Accounts Payable	Health Equity Inc	45.00
Open	719	04/12/2024		Accounts Payable	Gainesville Bridge Inc. dba PEAK Literacy	4,485.41
Open	720	04/12/2024		Accounts Payable	HEALTHY START OF NORTH CENTRAL FL	22,703.35
Open	721	04/12/2024		Accounts Payable	Motiv8U of North Central Florida Inc	3,323.32
Open	722	04/12/2024		Accounts Payable	Partnership for Strong Families	2,007.96
Open	723	04/12/2024		Accounts Payable	Randstad North America Inc. Spherion Staffing LLC	745.18
Open	724	04/12/2024		Accounts Payable	Shands Teaching Hospital and Clinics, Inc.	6,270.61
Open	725	04/12/2024		Accounts Payable	Webauthor.com LLC	2,000.00
Open	741	04/12/2024		Accounts Payable	AlphaStaff Inc.	37,518.60
Open	730	04/19/2024		Accounts Payable	CivicPlus LLC	1,794.00
Open	731	04/19/2024		Accounts Payable	Deeper Purpose Community Church Inc	8,939.14
Open	732	04/19/2024		Accounts Payable	Express Services Inc.	1,689.48
Open	733	04/19/2024		Accounts Payable	Level Up Impact Group, LLC	2,125.00
Open	734	04/19/2024		Accounts Payable	Main Street Daily News Gainesville, LLC	870.00
Open	735	04/19/2024		Accounts Payable	Randstad North America Inc. Spherion Staffing LLC	1,615.11
Open	736	04/19/2024		Accounts Payable	Traveling Art Camp LLC	40,837.50
Open	738	04/19/2024		Accounts Payable	Health Equity Inc	33.31
Open	742	04/19/2024		Accounts Payable	CE's Underground Kitchen	13,053.68
Open	743	04/19/2024		Accounts Payable	Gainesville Thrives Inc.	2,650.86
Open	744	04/19/2024		Accounts Payable	Peaceful Paths Inc.	5,157.70
Open	752	04/23/2024		Accounts Payable	Health Equity Inc	25.00
Open	745	04/26/2024		Accounts Payable	Cayson, Elizabeth	100.00
Open	746	04/26/2024		Accounts Payable	HEALTHY START OF NORTH CENTRAL FL	4,843.49

Children's Trust of Ala Cty LIVE
April Bank Activity Report
 Reconciled & Un-Reconciled
 From Date: 04/01/2024 - To Date: 04/30/2024

Bank	Bank Account								
.	Open	747	04/26/2024	Accounts Payable	Kiner, Marsha	299.77			
	Open	748	04/26/2024	Accounts Payable	Made for More Foundation Inc.	4,921.65			
	Open	749	04/26/2024	Accounts Payable	RABIN, KIRSTEN	137.60			
	Open	750	04/26/2024	Accounts Payable	St. Barbara CFC Ministries	15,750.00			
	Open	751	04/26/2024	Accounts Payable	AlphaStaff Inc.	39,656.82			
									\$302,370.04

Returned Checks: Date Payer Check Number Amount

No Transactions Exist

Wire Transfers:	Type	Date	Vendor	Description	Internal Account	Amount
.	Wire Transfer In	04/01/2024		04.01.24 transfer to 0940	Concentration Account	15,936.55
	Wire Transfer In	04/02/2024		04.02.24 transfer to 0940	Concentration Account	25,283.81
	Wire Transfer In	04/03/2024		04.03.24 transfer to 0940	Concentration Account	5,000.00
	Wire Transfer In	04/04/2024		04.04.24 transfer to 0940	Concentration Account	23,959.41
	Wire Transfer In	04/05/2024		04.05.24 transfer to 0940	Concentration Account	150.00
	Wire Transfer In	04/08/2024		04.08.24 transfer to 0940	Concentration Account	1,800.00
	Wire Transfer In	04/09/2024		04.09.24 transfer to 0940	Concentration Account	32,897.50
	Wire Transfer In	04/11/2024		4.11.24 transfer to 0940	Concentration Account	2,532.35
	Wire Transfer In	04/12/2024		4.12.24 transfer to 0940	Concentration Account	651.90
	Wire Transfer In	04/15/2024		4.15.24 transfer to 0940	Concentration Account	22,424.12
	Wire Transfer In	04/17/2024		4.17.24 transfer to 0940	Concentration Account	41,535.83
	Wire Transfer In	04/22/2024		4.22.24 transfer to 0940	Concentration Account	5,470.92
						\$177,642.39

Adjustments: Type Date Description Amount

No Transactions Exist

File Attachments for Item:

6. Monthly Programmatic Awards and Expenditures 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

**PROGRAMMATIC AWARDS EXPENDITURES
THROUGH April 30, 2024**

Item 6.

GOALS / PROGRAM	AGENCIES	BUDGETED FUNDING	UNDER CONTRACT	EXPENSED	REMAINING BUDGET	% Expensed
GOAL 1: ALL CHILDREN AND YOUTH ARE HEALTHY AND HAVE NUTURING CAREGIVERS AND RELATIONSHIPS 001.15.1500.569.83.10						
FAMILY RESOURCE CENTERS CONSULTANT	Partnership for Strong Families	\$ 168,593.00	\$ 168,593.00	\$ 6,023.98	\$ 162,569.02	4%
FAMILY RESOURCE CENTERS/COMMUNITY NAVIGATORS	Partnership for Strong Families	\$ 581,407.00	\$ 581,407.00	\$ 28,083.11	\$ 553,323.89	5%
MATERNAL FAMILY PARTNER	Healthy Start of North Central Florida, Inc.	\$ 82,992.00	\$ 65,450.88	\$ 7,271.17	\$ 75,720.83	11%
NEWBORN HOME VISITING PROGRAM	Healthy Start of North Central Florida, Inc.	\$ 442,624.00	\$ 442,624.00	\$ 44,105.89	\$ 398,518.11	10%
NEWBORN HOME VISITING PROGRAM FY23	Healthy Start of North Central Florida, Inc.	\$ -	\$ 22,484.14	\$ 22,484.14	\$ (22,484.14)	100%
Partners in Adolescent Lifestyle Support (PALS) THRIVE (A University of Florida)	UF Shands Health	\$ 108,992.00	\$ 108,992.00	\$ 14,152.78	\$ 94,839.22	13%
PROJECT YOUTH BUILD PARENTING PROGRAM	Project YouthBuild	\$ 54,496.00	\$ 54,496.00	\$ 40,302.95	\$ 14,193.05	74%
REACH COMMUNITY COUNSELING SERVICES FOR ADOLESCENT GIRLS	PACE Center for Girls Inc.	\$ 108,992.00	\$ 108,992.00		\$ 108,992.00	0%
Reducing Trauma to Abused Children Therapy Program	Child Advocacy Center	\$ 150,000.00	\$ 150,000.00	\$ 5,150.00	\$ 144,850.00	3%
SAVING SMILES	UF College of Dentistry Jan-Sep	\$ 78,000.00	\$ 78,000.00		\$ 78,000.00	0%
SAVING SMILES	UF College of Dentistry Oct-Dec	\$ 30,204.75	\$ 30,204.75	\$ 21,852.00	\$ 8,352.75	72%
WEEKEND BACKPACK PROGRAM	Catholic Charities Jan-Jun	\$ 26,000.00	\$ 26,000.00	\$ -	\$ 26,000.00	0%
WEEKEND BACKPACK PROGRAM	Catholic Charities Oct-Dec	\$ 20,117.83	\$ 20,117.83	\$ 13,976.45	\$ 6,141.38	69%
WELLNESS COORINATOR @ HOWARD BISHOP MS	Children's Home Society of Florida	\$ 34,672.37	\$ 34,672.37	\$ 8,849.69	\$ 25,822.68	26%
Willie Mae Stokes Community Center - Family Resource Center	Willie Mae Stokes Community Center	\$ 125,000.00	\$ 124,972.33	\$ -	\$ 125,000.00	0%
One Community Health & Wellness Resources Center	One Community Health & Wellness Resources Center	\$ 125,000.00	\$ 125,000.00	\$ -	\$ 125,000.00	0%
Access to Comprehensive Care	RFP	\$ 600,000.00	\$ -	\$ -	\$ 600,000.00	0%
Unallocated		\$ 196,481.05	\$ -	\$ -	\$ 196,481.05	0%
TOAL GOAL 1		\$ 2,933,572.00	\$ 2,142,006.30	\$ 212,252.16	\$ 2,721,319.84	9.9%

**PROGRAMMATIC AWARDS EXPENDITURES
THROUGH April 30, 2024**

Item 6.

GOALS / PROGRAM	AGENCIES	BUDGETED FUNDING	UNDER CONTRACT	EXPENSED	REMAINING BUDGET	% Expensed
GOAL 2: ALL CHILDREN CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL 001.15.1500.569.83.20						
V'Locity Master Class Accreditation Academy	Business Leadership Institute	\$ 294,025.00	\$ 294,025.00	\$ 112,672.75	\$ 181,352.25	38%
Tuition Assistance	Early Learning Coalition	\$ 294,025.00	\$ 294,025.00		\$ 294,025.00	0%
SUMMER BRIDGE FOR HEAD START	Episcopal Children Services	\$ 190,686.00	\$ 218,340.90	\$ -	\$ 218,340.90	0%
SUMMER PROGRAMMING	Freedom School	\$ 114,400.00	\$ 114,000.00	\$ -	\$ 114,000.00	0%
SUMMER:						
SUMMER PROGRAMMING (2021-2024)	Alachua County Camp 13382	\$ 45,480.00	\$ -	\$ -	\$ 45,480.00	0%
SUMMER PROGRAMMING (2021-2024)	Boys & Girls Clubs 13384	\$ 148,326.00	\$ -	\$ -	\$ 148,326.00	0%
SUMMER PROGRAMMING (2021-2024)	City Of Alachua 13386	\$ 73,769.00	\$ 73,769.00	\$ -	\$ 73,769.00	0%
SUMMER PROGRAMMING (2021-2024)	Community Impact 13387	\$ 153,342.00	\$ 153,342.00	\$ -	\$ 153,342.00	0%
SUMMER PROGRAMMING (2021-2024)	Cultural Arts Coalition 13388	\$ 30,784.00	\$ 30,784.00	\$ -	\$ 30,784.00	0%
SUMMER PROGRAMMING (2021-2024)	Deeper Purpose Community Church 13389	\$ 101,245.00	\$ 101,243.85	\$ 24,936.00	\$ 76,309.00	25%
SUMMER PROGRAMMING (2021-2024)	Gainesville Area Tennis Association 13391	\$ 74,057.00	\$ 74,057.00	\$ -	\$ 74,057.00	0%
SUMMER PROGRAMMING (2021-2024)	Gainesville Circus Center	\$ 27,885.00	\$ 27,860.00	\$ -	\$ 27,885.00	0%
SUMMER PROGRAMMING (2021-2024)	Girls Place, Inc. 13393	\$ 99,535.00	\$ 99,535.00	\$ -	\$ 99,535.00	0%
SUMMER PROGRAMMING (2021-2024)	Good News Art 13394	\$ 173,908.00	\$ 173,908.00	\$ -	\$ 173,908.00	0%
SUMMER PROGRAMMING (2021-2024)	Greater Duval	\$ 55,018.00	\$ 55,017.86	\$ 6,841.97	\$ 48,176.03	12%
SUMMER PROGRAMMING (2021-2024)	I AM STEM 13393	\$ 180,452.00	\$ 180,452.00	\$ 28,750.00	\$ 151,702.00	16%
SUMMER PROGRAMMING (2021-2024)	Just For Us 13437	\$ 36,516.00	\$ 36,515.00	\$ -	\$ 36,516.00	0%
SUMMER PROGRAMMING (2021-2024)	Kids Count in Alachua County, Inc. 13397	\$ 36,185.00	\$ 36,185.40	\$ -	\$ 36,185.00	0%
SUMMER PROGRAMMING (2021-2024)	Santa Fe College	\$ 45,046.00	\$ -	\$ -	\$ 45,046.00	0%
SUMMER PROGRAMMING (2021-2024)	St Barbara 13400	\$ 69,271.00	\$ 69,271.00	\$ 15,750.00	\$ 53,521.00	23%
SUMMER PROGRAMMING (2021-2024)	Star Center Theater 13401	\$ 103,657.00	\$ 103,657.00	\$ -	\$ 103,657.00	0%
SUMMER PROGRAMMING (2021-2024)	Traveling Art Camp 13402	\$ 187,567.00	\$ 187,567.00	\$ 40,837.50	\$ 146,729.50	22%
SUMMER PROGRAMMING (2021-2024)	UF CROP	\$ 52,960.00	\$ 52,960.00	\$ -	\$ 52,960.00	0%
SUMMER PROGRAMMING (2021-2024)	YMCA 13398	\$ 210,038.00	\$ 210,038.00	\$ -	\$ 210,038.00	0%
Summer Camp Incentives		\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0%
TOAL GOAL 2 Summer Program		\$ 2,005,041.00	\$ 1,666,162.11	\$ 229,788.22	\$ 1,775,252.78	0.0%

**PROGRAMMATIC AWARDS EXPENDITURES
THROUGH April 30, 2024**

Item 6.

GOALS / PROGRAM	AGENCIES	BUDGETED FUNDING	UNDER CONTRACT	EXPENSED	REMAINING BUDGET	% Expensed
ENRICHMENT PROGRAMMING (2021-2024)	CE Underground Kitchen	\$ 73,389.00	\$ 73,389.00	\$ 45,056.93	\$ 28,332.07	61%
ENRICHMENT PROGRAMMING (2021-2024)	Child Advocacy Center	\$ 11,619.00	\$ 11,172.00	\$ 2,489.76	\$ 9,129.24	22%
ENRICHMENT PROGRAMMING (2021-2024)	Cultural Arts Coalition	\$ 16,099.00	\$ 16,099.00	\$ 8,600.00	\$ 7,499.00	53%
ENRICHMENT PROGRAMMING (2021-2024)	Gainesville Chamber Orchestra	\$ 7,800.00	\$ 7,800.00	\$ 3,600.00	\$ 4,200.00	46%
ENRICHMENT PROGRAMMING (2021-2024)	Motiv8U	\$ 49,795.00	\$ 49,793.51	\$ 15,771.70	\$ 34,023.30	32%
ENRICHMENT PROGRAMMING (2021-2024)	UF Natural History Museum	\$ 24,399.00	\$ 24,397.56	\$ 4,399.56	\$ 19,999.44	18%
TOAL GOAL 2 Enrichment		\$ 183,101.00	\$ 182,651.07	\$ 79,917.95	\$ 103,183.05	43.8%
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Boys and Girls Club of Alachua County*	\$ 185,406.30	\$ 185,406.30	\$ 26,080.28	\$ 159,326.02	14%
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Deeper Purpose Community Church, Inc.*	\$ 114,965.26	\$ 114,965.26	\$ 44,928.54	\$ 70,036.72	39%
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Gainesville Area Tennis Association (Aces in Motion)*	\$ 259,583.68	\$ 259,583.68	\$ 116,023.93	\$ 143,559.75	45%
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Gainesville Circus Center*	\$ 131,136.86	\$ 131,136.86	\$ 95,535.82	\$ 35,601.04	73%
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Girls Place, Inc.*	\$ 127,933.00	\$ 127,933.00	\$ 7,959.47	\$ 119,973.53	6%
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Kids Count in Alachua County, Inc.*	\$ 188,117.55	\$ 188,117.55	\$ 43,390.58	\$ 144,726.97	23%
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Willie Mae Stokes Community Center, Inc.	\$ 156,554.53	\$ 156,554.53	\$ 31,310.00	\$ 125,244.53	20%
Unallocated		\$ 36,302.82	\$ -	\$ -	\$ 36,302.82	
TOAL GOAL 2 After School		\$ 1,200,000.00	\$ 1,163,697.18	\$ 365,228.62	\$ 834,771.38	31.4%
DOLLY PARTON IMAGINATION LIBRARY	Gainesville Thrives	\$ 30,000.00	\$ 30,000.00	\$ 13,170.96	\$ 16,829.04	44%
THE BRIDGE COMMUNITY CENTER LITERACY PROGRAM	PEAK Literacy was Vineyard	\$ 131,016.00	\$ 131,016.00	\$ 24,636.32	\$ 106,379.68	19%
OPERATION FULL STEAM*	Cade Museum	\$ 20,666.80	\$ 20,666.80	\$ 1,166.36	\$ 19,500.44	6%
TOAL GOAL 2 Other		\$ 181,682.80	\$ 181,682.80	\$ 38,973.64	\$ 142,709.16	21%
TEENSWORK ALACHUA YOUTH PAYROLL	GOODWILL INDUSTRIES OF NORTH FLORIDA	\$ 900,000.00	\$ 900,000.00	\$ 225,000.00	\$ 675,000.00	25%
NEW TECH NOW STEZAM ENGINE PROGRAM	New Technology Made Simple Now Inc	\$ 34,726.00	\$ 34,726.00	\$ 24,573.39	\$ 10,152.61	71%
TOAL GOAL 2 Teens		\$ 934,726.00	\$ 934,726.00	\$ 249,573.39	\$ 685,152.61	26.7%
Unallocated		\$ 318,058.20	\$ -	\$ -	\$ 318,058.20	
UF Lastinger Center Needs Assessment			\$ 175,000.00			
TOAL GOAL 2		\$ 5,421,720.00	\$ 4,755,285.06	\$ 846,366.35	\$ 4,485,493.08	17.8%

**PROGRAMMATIC AWARDS EXPENDITURES
THROUGH April 30, 2024**

Item 6.

GOALS / PROGRAM	AGENCIES	BUDGETED FUNDING	UNDER CONTRACT	EXPENSED	REMAINING BUDGET	% Expensed
GOAL 3: ALL CHILDREN LIVE IN A SAFE COMMUNITY 001.15.1500.569.83.30						
PEACEFUL PATHS INCREASING SERVICE VOLUME	Peaceful Paths, Inc.	\$ 19,982.00	\$ 19,982.00	\$ 18,836.93	\$ 1,145.07	94%
Midnight Basketball	City of Gainesville	\$ 19,918.00	\$ 19,514.00	\$ -	\$ 19,918.00	0%
MENTORING & CHARACTER BUILDING	Big Brothers Big Sisters	\$ 75,000.00	\$ 75,000.00	\$ 18,750.00	\$ 56,250.00	25%
MENTORING & CHARACTER BUILDING	IGB Education Group	\$ 64,500.00	\$ 64,500.00	\$ 16,125.00	\$ 48,375.00	25%
MENTORING & CHARACTER BUILDING	Made for More Foundation Inc.	\$ 63,681.20	\$ 63,681.20	\$ 4,986.65	\$ 58,694.55	8%
MENTORING & CHARACTER BUILDING	Motiv8U Mentoring	\$ 70,647.00	\$ 70,647.41	\$ 17,661.85	\$ 52,985.15	25%
MENTORING & CHARACTER BUILDING	The Education Foundation of Alachua County	\$ 30,244.15	\$ 30,244.15	\$ -	\$ 30,244.15	0%
MENTORING & CHARACTER BUILDING	Community Impact	\$ 40,954.00	\$ 40,953.87	\$ -	\$ 40,954.00	0%
Unallocated		\$ 615,073.65	\$ -	\$ -	\$ 615,073.65	
TOAL GOAL 3		\$ 1,000,000.00	\$ 384,522.63	\$ 76,360.43	\$ 923,639.57	19.9%
Capacity Building and Mini Grants: 001.15.1500.569.83.50						
CENTER FOR NON-PROFIT EXCELLENCE		\$ 220,000	\$ -	\$ -	\$ 220,000.00	
YOUTH DEVELOPMENT CAPACITY BUILDING COLLABORATIVE		\$ 30,000	\$ 30,000.00	\$ 5,000.00	\$ 25,000.00	
MINI GRANTS		\$ 150,000	\$ -	\$ -	\$ 27,823.50	
100 Black Men of Greater Florida			\$ 15,000.00			
Gator Junior Golf			\$ 15,117.50			
Greater Bethel			\$ 15,000.00			
Just for Us			\$ 15,000.00			
Old Town Ministries			\$ 15,745.00			
Ashley McClellan dba The Concrete Rose Foundation			\$ 15,550.00			
Wake Up & Dream			\$ 15,764.00			
Willie Mae Stokes Community Center			\$ 15,000.00			
TOTAL CAPACITY BUILDING & MINIGRANTS		\$ 400,000.00	\$ 152,176.50	\$ 5,000.00	\$ 272,823.50	3.3%
SOCIAL & EMOTIONAL LEARNING 001.15.1500.569.83.40		\$ 125,000.00			\$ 125,000.00	
		\$ -	\$ -	\$ -	\$ -	

**PROGRAMMATIC AWARDS EXPENDITURES
THROUGH April 30, 2024**

Item 6.

GOALS / PROGRAM	AGENCIES	BUDGETED FUNDING	UNDER CONTRACT	EXPENSED	REMAINING BUDGET	% Expensed
EMERGENT NEEDS FUNDS 569.82.00						
EMERGENT NEEDS FUNDS	Boys & Girls Club of NE Fl		\$ -	\$ 20,000.00	\$ -	
EMERGENT NEEDS FUNDS	CE's Underground Kitchen		\$ -	\$ 4,600.00	\$ -	
EMERGENT NEEDS FUNDS						
TOTAL EMERGENT NEEDS		\$ 150,000.00		\$ 24,600.00	\$ 125,400.00	16.4%
COMMUNITY ENGAGEMENT		\$ 60,000.00				
SPONSORSHIPS	SPONSORSHIPS					
	Alachua Raiders Football & Cheer - Back to School Give-away			\$ 1,800.00		
	Children Beyond Our Border - Health Fair			\$ 1,807.50		
	Children's Forum - Annual Children's Week			\$ 500.00		
	City of Gainesville Fire Rescue - Community Health Program			\$ 2,500.00		
	City of Gainesville PRCA- Career Influencer			\$ 1,800.00		
	City of Gainesville PRCA- Graduation Party			\$ 2,300.00		
	City of Newberry - American History Trip			\$ 2,500.00		
	City of Waldo - 2023 Fall Festival			\$ 1,000.00		
	Concerned Citizens of Newberry			\$ 500.00		
	Dream On Purpose - Career Launch			\$ 500.00		
	Early Learning Coalition - Falling in Love with Reading			\$ 600.00		
	Einstein Therapy-Fundamental Therapy Solutions			\$ 500.00		
	Free Canaan United Methodist Church			\$ 650.00		
	Girls Can Do it - Re-writing History			\$ 1,500.00		
	Greater Duval Neighborhood - Scholarship Gala Event			\$ 1,000.00		
	Children's Health Imagination & Learning-Help Us Grow			\$ 750.00		
	Just Between Friends - Baby Items Forum			\$ 350.00		
	Manhood Youth Development - Spring Break Road Trip			\$ 2,500.00		
	Trinity Day Spa Kidpreneur - Pop Up Shop			\$ 1,500.00		
TOTAL COMMUNITY ENGAGEMENT		\$ 60,000.00	\$ -	\$ 24,557.50	\$ 35,442.50	40.9%

**PROGRAMMATIC AWARDS EXPENDITURES
THROUGH April 30, 2024**

Item 6.

GOALS / PROGRAM	AGENCIES	BUDGETED FUNDING	UNDER CONTRACT	EXPENSED	REMAINING BUDGET	% Expensed
REMAINING UNALLOCATED MATCH		\$ 183,010.00			\$ 183,010.00	
FY23-24 PROGRAM FUNDING TOTAL__		\$ 10,273,302.00	\$ 7,281,813.99	\$ 1,189,136.44	\$ 8,872,128.49	11.6%
Expenses to be reconciled with ARPA funding				\$ 139,352.54		
Appropriated Budget/Balance per ledger		\$ 10,273,302.00		\$ 1,328,488.98		

File Attachments for Item:

7. May Sponsorship Applications

Elizabeth Cayson

From: Children's Trust of Alachua County Florida <childrenstrust-fl@municodeweb.com>
Sent: Wednesday, May 1, 2024 11:35 AM
To: Elizabeth Cayson
Subject: Form submission from: Sponsorship Application
Attachments: brunch_vendor_form_3_1_1.xlsx; wp_naacp_yc.pdf

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

Submitted on Wednesday, May 1, 2024 - 11:34am

Submitted by anonymous user: [216.194.145.253](#)

Submitted values are:

Organization Name Youth Council, Alachua County Branch of the NAACP

Event Name Youth Engagement Brunch and Panel Discussion

Event Date Sat, 06/08/2024

Time 1000 - 1pm

Location 718 SE 11th Street

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

The 2024 Brunch will bring a diverse group of youth together to discuss current events and have dialogue with local legislative delegation. Students will also have to ability to assist with/ voter registration with their peers who are reaching the voting age.

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

Target Population middle and high school age students (parents of middle high school students)

Number Attending 100

Presenters/Consultants Youth Council Members

Have you applied to the Sponsorship Fund Application in the past for this activity event? Yes

Have you received funding from the Sponsorship Fund in the past for this activity/event? Yes

If yes, enter date: Thu, 05/18/2023

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

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

Rental Expense

Group Activity Supplies (Ice Breaker Tokens)

Printed materials

Please specify what budget expenses will be covered by CTAC. CTAC funding could cover rental fees

Printed Materials for youth

TOTAL FUNDS REQUESTED \$ 1,500

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 [brunch_vendor_form_3_1_1.xlsx](#)
W-9 Taxpayer ID and Certification [wp_naacp_yc.pdf](#)
Acknowledgement of sponsorship Yes
Agree to appropriate logo usage Yes
Name of Submitter Darry Lloyd
Date of Submission Wed, 05/01/2024

The results of this submission may be viewed at:

<https://www.childrenstrustofalachuacounty.us/node/6044/submission/965>

Elizabeth Cayson

From: Elizabeth Cayson
Sent: Friday, May 3, 2024 10:41 AM
To: Darry Lloyd
Subject: Children's Trust Sponsorship Notification

Dear Darry Lloyd, Youth Council, Alachua County Branch of the NAACP,

We are delighted to inform you we have approved your sponsorship application at the amount of **\$ 1,500.00 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 a survey from Demetrica Tyson, Program Specialist (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 next steps, we will proceed with notifying our Finance team to process a check, this takes approximately two weeks.

Thanks again for partnering with Children's Trust of Alachua County to ensure children and youth are healthy, educated, & 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 Manager
Direct: (352) 374-1832
Cell: (352) 363-8666

4010 NW 25th Place
Gainesville, FL 32606

[ChildrensTrustOfAlachuaCounty.us](https://www.ChildrensTrustOfAlachuaCounty.us)



Elizabeth Cayson

From: Children's Trust of Alachua County Florida <childrenstrust-fl@municodeweb.com>
Sent: Wednesday, May 1, 2024 11:52 AM
To: Elizabeth Cayson
Subject: Form submission from: Sponsorship Application
Attachments: ctac_vendor_form.xlsx; swampbots_w9_and_tax_exempt_cert.pdf

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

Submitted on Wednesday, May 1, 2024 - 11:51am

Submitted by anonymous user: [98.22.109.212](#)

Submitted values are:

Organization Name Swampbots, Inc
 Event Name Florida Sunshine Invitational Championship
 Event Date Wed, 06/19/2024
 Time 9:00am

Location Embry Riddle Aeronautical Institute

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

The Florida Sunshine Invitational is an international youth robotics competition featuring 80 teams from 24 countries and 36 US states. This year, the Swampbots Robotics team, Frogmen, earned a spot at this prestigious event after finishing 3rd in the State of Florida out of 664 teams. The Frogmen are 1 of 3 teams in the First Robotics Educational Program with Swampbots, based in High Springs. Throughout this last year, the kids in the program have excelled in engineering, public speaking, team work, problem solving and coding and have exhibited Gracious Professionalism all along the way. These attributes are what have earned them a spot at this year Florida Sunshine Invitational Championship. No doubt that their success in this program and the experiences and relationships that they will form at events such as this one, will prepare them for a bright future in whatever career they choose.

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

Target Population Youth aged 9-13

Number Attending 8

Presenters/Consultants NA

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.

\$6000 - 4 day event - Lodging and Meals for the kids and new shirts for the multiple days of the competition. Also an educational/fun outing for the kids while at the competition and registration for the event.

Please specify what budget expenses will be covered by CTAC. Registration lodging and/or meals

TOTAL FUNDS REQUESTED \$ 2,500

Contact Person - First Name Jason

Contact Person - Last Name Sweat

Contact email jsweat0024@gmail.com

Contact phone number 3,522,312,424

Website www.Swampbots.org

Facebook facebook.com/swampbotsrobotics

Twitter na

Instagram na

New Vendor Form [ctac_vendor_form.xlsx](#)

W-9 Taxpayer ID and Certification [swampbots_w9_and_tax_exempt_cert.pdf](#)

Acknowledgement of sponsorship Yes

Agree to appropriate logo usage Yes

Name of Submitter Jason Sweat

Date of Submission Wed, 05/01/2024

The results of this submission may be viewed at:

<https://www.childrenstrustofalachuacounty.us/node/6044/submission/966>

Elizabeth Cayson

From: Elizabeth Cayson
Sent: Friday, May 3, 2024 10:51 AM
To: jsweat0024@gmail.com
Subject: Childrens Trust of Alachua County Sponsorship Notification

Dear Jason Sweat, Swampbots, Inc.,

We are delighted to inform you we have approved your sponsorship application at the amount of **\$ 2,500.00 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 a survey from Demetrica Tyson, Program Specialist (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 next steps, we will proceed with notifying our Finance team to process a check, this takes approximately two weeks.

Thanks again for partnering with Children's Trust of Alachua County to ensure children and youth are healthy, educated, & 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 Manager

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Cell: (352) 363-8666

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Gainesville, FL 32606

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Elizabeth Cayson

From: Children's Trust of Alachua County Florida <childrenstrust-fl@municodeweb.com>
Sent: Monday, May 20, 2024 9:06 PM
To: Elizabeth Cayson
Subject: Form submission from: Sponsorship Application
Attachments: childrens_trust_sponsorship_request_pamper_me_pink_2024.pdf; w9_bee_a_blessing_inc.pdf

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

Submitted on Monday, May 20, 2024 - 9:06pm

Submitted by anonymous user: [107.140.158.111](#)

Submitted values are:

Organization Name Bee A Blessing Inc.
Event Name Pamper Me Pink Symposium 2024
Event Date Sat, 07/06/2024
Time 12-4 p.m.
Location 11 NE 23rd Ave., Gainesville, FL 32609

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

This is a free event for female students of Alachua county, ages 6-17 who are interested in improving their behavior and academic success in school, learning skills to advocate for themselves and the community. The participants will engage in one opening session and four (50 minute) sessions: team building, arts & crafts, academic and literacy success, and conflict resolution. A certified educator will facilitate all sessions for participants. Lunch and all required materials will be provided.

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

Target Population Female students of Alachua county, ages 6-17 who want to improve their educational skills, self-advocacy and the community.

Number Attending 50

Presenters/Consultants Brandi Terrell, Kay Harper-Williams, Angela Terrell, Destiny Collins, Taylor Gibson, Val Gibson, and Roshanda Barnwell.

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.

Supplies needed:

- Backpacks (50) \$12 = \$600
- Sanitary hygiene bags (25) \$10 = 250
- School supplies (50) \$20 = \$1000
- Food/caterer (65) \$10 = \$650

Drinks (65) \$2 = \$130

Décor (1) \$500 = \$500

Facility Rental (4) \$100 per hour = \$400

Misc. Materials and supplies = \$175

Total \$3705

Please specify what budget expenses will be covered by CTAC.

Requested covered expenses:

Backpacks (50) \$12 = \$600

Sanitary hygiene bags (25) \$10 = 250

School supplies (50) \$20 = \$1000

Food/caterer (65) \$10 = \$650

Drinks (65) \$2 = \$130

Facility Rental (4) \$100 per hour = \$400

Total \$3030

TOTAL FUNDS REQUESTED \$ 3,030

Contact Person - First Name Brandi

Contact Person - Last Name Terrell

Contact email brandi@beeablessinginc.org

Contact phone number 3,059,890,173

Website beeablessinginc.org

Facebook @Bee A Blessing, Inc.

Twitter N/A

Instagram @Beeablessinginc

New Vendor Form [childrens_trust_sponsorship_request_pamper_me_pink_2024.pdf](#)

W-9 Taxpayer ID and Certification [w9_bee_a_blessing_inc.pdf](#)

Acknowledgement of sponsorship Yes

Agree to appropriate logo usage Yes

Name of Submitter Brandi Terrell

Date of Submission Mon, 05/20/2024

The results of this submission may be viewed at:

<https://www.childrenstrustofalachuacounty.us/node/6044/submission/975>

Elizabeth Cayson

From: Elizabeth Cayson
Sent: Wednesday, May 29, 2024 10:03 AM
To: brandi@beeablessinginc.org
Subject: Children's Trust Sponsorship Notification

Dear Brandi Terrell, Bee A Blessing Inc.,

We are delighted to inform you we have approved your sponsorship application at the amount of **\$ 1,500.00 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 a survey from Demetrica Tyson, Program Specialist (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 next steps, we will proceed with notifying our Finance team to process a check, this takes approximately two weeks to process checks.

Thanks again for partnering with Children's Trust of Alachua County to ensure children are healthy, educated, & 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 Manager
Direct: (352) 374-1832
Cell: (352) 363-8666

4010 NW 25th Place
Gainesville, FL 32606

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Elizabeth Cayson

From: Children's Trust of Alachua County Florida <childrenstrust-fl@municodeweb.com>
Sent: Wednesday, May 15, 2024 1:49 PM
To: Elizabeth Cayson
Subject: Form submission from: Sponsorship Application
Attachments: eef_new_vendor_form_5.15.24.xlsx; eefw9.pdf

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

Submitted on Wednesday, May 15, 2024 - 1:48pm

Submitted by anonymous user: 35.145.72.153

Submitted values are:

Organization Name The Education Equalizer Foundation

Event Name EEF's College Pass

Event Date Fri, 07/12/2024

Time 9:30a - 2:30p

Location Project Youthbuild

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

The College PASS (Preparing for Academic Success in Schools) program, provided by The Education Equalizer Foundation, is a comprehensive initiative empowering students from diverse backgrounds to navigate the college preparation process successfully. Through workshops, resources, networking, and college tours, it fosters equitable access to higher education and a supportive environment for student growth.

Workshops cover college applications, financial aid, academic strategies, and standardized test prep, led by experienced educators and professionals. Specialized resources include the Common Black College Application, the Coalition Application, Slate by Technolutions, HBCU Hub, and the FinAide Application. Networking events connect students with graduates, current students, and professionals, offering mentorship and career insights.

College tours allow firsthand exploration of campuses, aiding in informed decision-making. Success is measured by increased student confidence, knowledge, and college readiness, as well as successful college admissions and post-graduation outcomes. Ultimately, the program aims to empower students to achieve their potential and contribute positively to their communities and society.

The summer portion of the program will be hosted at Project Youthbuild on Fridays in July. We are requesting funds to implement the program for the following list of students:

<https://educationequalizers.org/cp101welcome/>

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

Target Population Alachua County and surrounding areas

Number Attending 25

Presenters/Consultants 8

Have you applied to the Sponsorship Fund Application in the past for this activity event? Yes

Have you received funding from the Sponsorship Fund in the past for this activity/event? Yes

If yes, enter date: Tue, 02/28/2023

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

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

The College PASS program, seeking support from the Children's Trust of Alachua County, requires \$5000 in funds to procure essential supplies crucial for the successful implementation of its initiatives. These supplies are integral to facilitating workshops, organizing networking events, conducting college tours, and providing students with access to specialized resources.

The breakdown of the requested funds for supplies is as follows:

Workshop Materials: A portion of the funds will be allocated towards purchasing workshop materials such as notebooks, pens, presentation materials, and educational resources. These materials are essential for conducting engaging and interactive workshops covering topics such as college applications, financial aid, academic success strategies, and standardized test preparation.

Networking Event Supplies: Funds will also be used to acquire supplies for networking events, including name tags, signage, refreshments, and promotional materials. These supplies are necessary to create a welcoming and professional environment conducive to fostering meaningful connections between students, graduates, professionals, and mentors.

College Tour Resources: Additionally, funds will be allocated towards purchasing resources for college tours, such as transportation expenses, admission fees, maps, and informational brochures. These resources are vital for organizing and conducting college tours, allowing students to explore various campuses firsthand and make informed decisions about their college choices.

Specialized Resources: A portion of the funds will be dedicated to acquiring specialized resources tailored to students' needs, including access to online platforms such as the Common Black College Application, the Coalition Application, Slate by Technolutions, HBCU Hub, and the FinAide Application. These resources ensure that students have access to comprehensive tools and information necessary for navigating the college admissions process effectively.

By securing these essential supplies, the College PASS program can continue to provide high-quality support and resources to students, empowering them to successfully navigate the college preparation process and achieve their academic and career goals. The requested funds will directly contribute to the program's ability to create a supportive and enriching environment for students, ensuring equitable access to higher education and fostering their overall success.

Please specify what budget expenses will be covered by CTAC.

Here is the budget for the College PASS program's \$5000 funds request from the Children's Trust of Alachua County:

Workshop Materials: \$1000

Notebooks, pens, presentation materials: \$500

Educational resources: \$300

Printing costs: \$200

Networking Event Supplies: \$1200

Name tags and signage: \$300

Refreshments: \$500

Promotional materials: \$400

College Tour Resources: \$1500

Transportation expenses: \$800

Uniform/T-Shirts fees: \$500

Maps and informational brochures: \$200

Specialized Resources: \$1300

Access to standardized test proctors: \$800

Miscellaneous expenses: \$500

Total: \$5000

TOTAL FUNDS REQUESTED \$ 5,000

Contact Person - First Name Carjamin

Contact Person - Last Name Scott

Contact email carjie.scott@educationequalizers.com

Contact phone number 6,783,276,770

Website <https://educationequalizers.org>

Facebook <https://www.facebook.com/educationequalizer>

Twitter N/A

Instagram <https://www.instagram.com/educationequalizers/>

New Vendor Form [eef_new_vendor_form_5.15.24.xlsx](#)

W-9 Taxpayer ID and Certification [eefw9.pdf](#)

Acknowledgement of sponsorship Yes

Agree to appropriate logo usage Yes

Name of Submitter Carjamin Scott

Date of Submission Wed, 05/15/2024

The results of this submission may be viewed at:

<https://www.childrenstrustofalachuacounty.us/node/6044/submission/973>

Elizabeth Cayson

From: Elizabeth Cayson
Sent: Wednesday, May 29, 2024 10:07 AM
To: 'carjie.scott@educationequalizers.com'
Subject: Children's Trust Sponsorship Notification

Dear Carjamin Scott, The Education Equalizer Foundation,

We are delighted to inform you we have approved your sponsorship application at the 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 a survey from Demetrica Tyson, Program Specialist (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 next steps, we will proceed with notifying our Finance team to process a check, this takes approximately two weeks to process checks.

Thanks again for partnering with Children's Trust of Alachua County to ensure children are healthy, educated, & 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 Manager
Direct: (352) 374-1832
Cell: (352) 363-8666

4010 NW 25th Place
Gainesville, FL 32606

[ChildrensTrustOfAlachuaCounty.us](https://www.ChildrensTrustOfAlachuaCounty.us)



File Attachments for Item:

8. Emergent Needs Requests

Demetrica Tyson

From: Demetrica Tyson
Sent: Friday, May 31, 2024 8:59 AM
To: Anthony jones
Subject: RE: Black On Black Crime Task Force Pine Ridge
Attachments: Black on Black Emergent needs request.docx; Black on Black Pine Ridge Application.pdf

Your Emergent needs request has been approved for \$6576.76. Attached you will find a list of what has been approved please provide proof of purchase after you have received payment. We will be in touch if we need anything further.



Demetrica Tyson

Program Specialist
 Direct: (352) 374-1833
 Cell: (352) 727-2292

Fax: (352) 374-1831

4010 NW 25th Place
 Gainesville, FL 32606

ChildrensTrustOfAlachuaCounty.us



From: Anthony jones <jonestrblkonblk@gmail.com>
Sent: Friday, April 26, 2024 11:53 AM
To: Marsha Kiner <mkiner@childrenstrustofalachuacounty.us>; Demetrica Tyson <dtyson@childrenstrustofalachuacounty.us>
Subject: Black On Black Crime Task Force PineRidge

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

Ms. Kiner

I've included the first request for funding for the Pine Ridge Center for you. We are working diligently to complete the list by May 15, 2024.

The item	Description	Costs	Total Costs
Ten Chromebook Computers.	Acer- Chromebook 315-15.6"HD Display Laptop - Intel Celeron N4020with 4GB LPDDR4- 64GB eMMC- Silver	\$139.00	\$1,390.00
Two Printers	HP - Officejet Pro 9730e Wireless All-In-One Wide Format Inkjet Printer with 3 Months of Instant Ink Included with HP+ - White	\$359.99Your price for this item is \$359.99	\$859.96 Tax-free Nonprofit Organization.
Software	(3) Microsoft - 365 Family (Up to 6 People) (12-Month Subscription) - Activation Required - Windows, Mac OS, Apple iOS, Android [Digital]	\$99.99	\$299.97
Portable Package Alarm System	Ring- Alarm Pro Home Security Kit 14 Pieces - White	\$379.99	\$434.98
Cameras Exterior	Ring- Spotlight Cam Plus 2-pack Camera Indoor/Outdoor Wireless	\$259.98	\$499.98
Doorbell camera	Ring- Battery Doorbell Plus SmartWi-Fi	\$119.99	\$144.98
Storage Cart	Pearington 32 Device Mobile Charging and Storage Cart	\$429.99	\$429.99

Twenty-Chairs Lifetime commercial, 4 Pack.	Folding Chairs	\$119.98	\$599.90
School and art supplies		\$1, 500.00	\$1, 500.00
Picnic Tables	72-inch Rectangle	\$139.00 Need three	\$417.00
Total			\$6576.76

Demetrica Tyson

From: Demetrica Tyson
Sent: Friday, May 31, 2024 9:12 AM
To: Darry Lloyd
Subject: FW: Form submission from: Emergent Needs Fund Application
Attachments: 2024.04_bank_statement.pdf; 2024.03_balance_sheet.pdf; palm_breeze_sunbiz.jpg

Your Emergent Needs Request has been approved for \$8506.67. Included is a list of the approved items please provide proof of purchase after you have received payment.

Item	Quantity	Cost
8 Foot Heavy Duty Tables	10	\$799.00
Chairs	80	\$1,899.60
Meeting owl	2	2098.00
Tongveo 4K Conference System	2	698.00
Video camera	1	179.00
Microphone	1	129.00
Internet routers	1	2184.00
Arise Curriculum	1	520.07
		\$8,506.67



Demetrica Tyson

Program Specialist
 Direct: (352) 374-1833
 Cell: (352) 727-2292

Fax: (352) 374-1831

4010 NW 25th Place
 Gainesville, FL 32606

ChildrensTrustOfAlachuaCounty.us



From: Children's Trust of Alachua County Florida <childrenstrust-fl@municodeweb.com>
Sent: Wednesday, May 8, 2024 12:49 PM
To: Demetrica Tyson <dtyson@childrenstrustofalachuacounty.us>
Subject: Form submission from: Emergent Needs Fund Application

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

Submitted on Wednesday, May 8, 2024 - 12:49pm

Submitted by anonymous user: 64.166.156.144

Submitted values are:

Organization Name Palm Breeze Services

Email Address darrydlloyd@gmail.com

Address PO Box 357382, Gainesville Florida 32635

Phone Number 3522603003

Which Children's Trust Goal or Strategy does your program address? 1. Children and youth are healthy and have nurturing caregivers and relationships. 2. Children and youth can learn what they need to be successful. 3. Children and youth live in a safe community. 1-2-3

Are you a current Children's Trust provider? Yes or No no

If not, have you ever received funding from the Trust? 2024

Name of the program you received funding for previously. Darry Lloyd

Have you applied for Emergent Needs Funds before? Yes or No No

If you answered yes above please enter date. Wed, 05/08/2024

Is your business currently registered with the Philanthropy Hub? Yes or No Yes

Are you qualified to conduct business in the State of Florida? Yes or No Please attach your Sunbiz. Yes

Describe your program including how your services impact the lives of the Children of Alachua County. Baxter's Place Program

The program at Baxter's Place is a unique and gender-specific program designed to serve adolescent males who may be considered at risk due to multiple factors in their lives. The mission of Baxter's Place is to empower these young men by providing them with a safe, supportive, and enriching environment outside of school hours. We aim to foster their academic, social, and emotional growth and equip them with the tools they need to thrive. Our core objectives will include:

Academic Excellence: Our goal is to enhance Academic Achievement. We will offer targeted tutoring, homework assistance, and skill-building sessions to improve students' learning outcomes. "Our programs aim to enhance classroom learning by emphasizing subjects that may not receive enough attention."

Social and Emotional Development: To build resilience, we will equip participants with coping strategies to navigate life challenges and develop and use social and emotional skills. These skills will help individuals manage daily challenges, build positive relationships, and make informed decisions. SEL encompasses self-awareness, self-control, empathy, and interpersonal skills.

Promote Positive Relationships: We believe in the power of mentorship and peer interactions to foster healthy connections. That's why we are actively seeking a robust number of volunteers to serve as mentors, as their contribution is invaluable to our program.

Model Prosocial Behaviors: Our staff and volunteers are expected to exemplify socially acceptable behaviors in real-life situations, such as conflict resolution and actions that benefit others and contribute positively to social interactions.

Health and Well-Being:

Health and Well-Being: Our comprehensive approach to health and well-being includes physical fitness, which involves engaging in sports, fitness activities, and health education. We also prioritize Mental Health Awareness, addressing emotional well-being, stress management, and self-care. This includes encouraging open discussions about mental health and teaching youth to recognize signs of anxiety, depression, or stress. Our volunteers play a crucial role in this, ensuring that youth understand it's okay to seek help and express their feelings.

Substance abuse prevention is crucial, particularly in communities with high levels of illegal drug use. Our goal is to educate young people about the risks associated with substance abuse and promote healthy decision-making. We recognize that unlawful drug use can impair decision-making abilities, which can have lasting negative consequences in their lives.

Life Skills and Future Readiness:

Financial Literacy: We will teach basic economic concepts and responsible money management. We also want to teach the young men some practical tasks they will need to function as adults, such as culinary arts, washing clothes, changing a vehicle tire, and some minor repair work. **Yard work:** The youth will assist with the upkeep of the facility and grounds. We will teach Job Readiness by Developing skills like resume writing, interview preparation, and workplace etiquette; we will introduce them to various career opportunities in the community. We plan to engage the youth in goal setting by encouraging aspirations and exploring career paths through education and life planning.

Our program for youth will encompass a wide range of essential skills and values, including anger management, conflict resolution, de-escalation and social skills, risk avoidance, volunteerism, leadership development, and cultural awareness. We will create a nurturing environment where participants can thrive academically, emotionally, and socially through collaboration with their families. We will require parent participation and work with schools in partnership with community organizations that can assist our youth in reaching their potential. We will provide emotional regulation and conflict resolution tools, foster healthy peer relationships, educate about the consequences of risky behaviors like gun violence, encourage community engagement through volunteerism, empower leadership development, and promote understanding of diverse backgrounds.

We will use the Arise Curriculum, which provides evidence-based life skills for at-risk youth. By doing so, we hope to improve each participant's prospects, and prevent them from becoming involved in the criminal justice system and encourage them to become responsible and productive community members.

Please Specify your need in as much detail as possible. Include the dollar amount of your request.

Explain how your request is an emergent need.

Baxter's Place program will operate in the former Reichert House. The students will use some residual articles. Many items are essential in managing the program; not acquiring them will limit our ability to serve this population. We anticipate beginning with thirty-three youths and growing as we enter the remainder of the year. It is essential that we open this program now, considering the gun violence in our community that has resulted in the death of seven individuals, and school is out in four weeks.

The emergent Needs is that we are in dire need of the following:

8 Tables for the students to do their schoolwork and life skills training.

Eighty chairs are available for students and staff.

Fuel for the vehicles donated to the Baxter's Place program. These vehicles are critical to transporting the youth to the facility and cultural and educational activities in Gainesville and greater Alachua County. We plan to reopen the studio to produce a thought-provoking podcast about current events, violence prevention philosophy, and education. It's both educational and entertaining, created for and operated by teens. We ordered in-classroom cameras and learned that many people would share knowledge; however, due to time and travel, they may not be able to teach the youth at the Baxter Place site; we have learned the value of cyber interactive classrooms for topics such as S.T.E.M. to Health Sciences. To meet this and other obligations, we must have Internet access. We have included internet services for each building in the proposed budget. We will have a Certified teacher as part of the paid staff; we want to introduce youth to the Arise Evidence-based curriculum; we know that in Alachua County last year, there were 818 arrests, of which 72.2 were males. However, males of color made up 57.5 % of all arrests and 80% of male arrests. The Arise curriculum is critical in teaching our youth to make good decisions. Neuroscience discovered that youth make decisions while their brain is still developing, so not all its competencies are fully acquired. This can lead to mistakes. We intend to serve a portion of this population to assist the youth, their families, and this community.

This is why we have emergency needs. In the future, we aim to sustain these efforts through grants and donations.

What dollar amount are you requesting? \$17,672.42

What steps have you taken to resolve the need on your own?

We have taken measures to address the problem. The members of the Palm Breeze board have launched an aggressive fundraising campaign to acquire funds to operate the Baxter's Place programming. These efforts include sourcing funds to hire a part-time coordinator and two part-time staff. The board has also secured funds to purchase at least two vans to assist in transporting youths. Additionally, the Palm Breeze board has solicited the invaluable help of many alumni from the former Reichert House program, who have played a crucial role in site repairs and grounds upkeep. The board has also received in-kind donations, such as a dumpster, mulch, and refreshments for the volunteers. Altogether, we have obtained a significant amount of funds in a relatively short period of time.

How has the emergent need impacted your service delivery?

This urgent request is crucial for our program's success. We aim to provide services to children, their families, and our community. However, due to the specified times in this request, it may not be possible to serve the population promptly. Palm Breeze Youth Services plans to offer these programs during the summer, significantly since the violence in Gainesville and Alachua County has increased significantly. We want to be one of the organizations working towards reducing the possibility of youth violence in our community. Unfortunately, we won't be able to provide the services listed in the request without the help of the Children's Trust.

Please provide your organization's most recent audited Financial Statements if applicable.

[2024.04 bank statement.pdf](#)

Please provide your organization's most recent financial statement to your Board of Directors.

[2024.03 balance sheet.pdf](#)

Please provide your annual report if applicable. [2024.04 bank statement.pdf](#)

Please provide your organization's current budget. [2024.03 balance sheet.pdf](#)

Please upload your Sunbiz. [palm_breeze_sunbiz.jpg](#)

Name of the submitter Darry Lloyd

Signature DL

The results of this submission may be viewed at:

<https://www.childrenstrustofalachuacounty.us/node/6377/submission/972>

[Home](#) > [Emergent Needs Fund Application](#) > [Webform results](#) > Submission #13

Submission information

Form: [Emergent Needs Fund Application](#) [1]
Submitted by Visitor (not verified)
Wed, 02/21/2024 - 11:30pm
68.101.66.128

Organization Name

Black on Black Crime Task Force

Email Address

rosab4236@gmail.com

Address

2507 nw 57th place, Gainesville Florida 32609

Phone Number

3524418960

Which Children's Trust Goal or Strategy does your program address? 1. Children and youth are healthy and have nurturing caregivers and relationships. 2. Children and youth can learn what they need to be successful. 3. Children and youth live in a safe community.

The program addresses all 3 strategies.

Are you a current Children's Trust provider? Yes or No

no

If not, have you ever received funding from the Trust?

2024

Name of the program you received funding for previously.

no

Have you applied for Emergent Needs Funds before? Yes or No

no

If you answered yes above please enter date.

Wed, 02/21/2024

Is your business currently registered with the Philanthropy Hub? Yes or No

no

Are you qualified to conduct business in the State of Florida? Yes or No Please attach your Sunbiz.

yes

Describe your program including how your services impact the lives of the Children of Alachua County.

The Pine Ridge Community Center is a program managed and operated by the Black-on-Black Crime Taskforce of Alachua County the Program operates from a donated two-bedroom apartment at 2507nw 57th place, Gainesville Florida 32609

The pine ridge community center, the stewardship of black-on-black crime taskforce of the Alachua County, stands as a beacon of hope and resilience within the pine ridge community; this program is dedicated to uplifting and empowering the residents of rental housing community, predominantly comprised of single heads of households living at or below the county poverty level.

the pine ridge community, which has in the past grappled with the issues such as violence, youth gangs, and the illicit use of substances, finds a source of solace and support in the center. despite these challenges, a group of determined residents is committed to transforming their neighborhood into a safe and enjoyable space.

At the heart of this initiative are 18 youths in grades one through six grade who faithfully attend the center with enthusiasm and thirst for knowledge. the program offers a multifaceted approach to their development, providing academic assistance, life skills training, Spanish language instruction, and recreational activities. The center goes beyond the confines of its physical space by organizing youth field trips, exposing participants to diverse sites and cultures, broadening their horizons, and fostering a sense of curiosity.

Crucially, the pine ridge community center operates with the invaluable support of dedicated volunteers and parents. Individuals contribute their time and efforts to facilitate the various programs, becoming integral pillars of the center's success. Together, they create an environment that addresses immediate challenges and nurtures the potential for positive transformation within the community.

In the face of adversity, the pine ridge community center stands as a testament to the resilience and determination of pine ridge residents. The black on black on crime taskforce showcase the power of community-led initiatives to impact the lives of its youth and overall well-being of the neighborhood.

Please Specify your need in as much detail as possible. Include the dollar amount of your request. Explain how your request is an emergent need.

The needs of the center are.

10 computers (Chromebook)
 Printer ink cartridges / printer paper
 Antivirus software
 3 round tables
 office software
 dishwasher
 stove
 refrigerator
 AC unit
 storage shelves
 part time aid.
 Security cameras x4
 USB expander
 stackable chairs
 printer
 mice for computers
 bathroom sink and cabinet.
 new roof and windows

What dollar amount are you requesting?

20,000

What steps have you taken to resolve the need on your own?

Ms. Joyce Strawder a crucial role as the director of the pine ridge community center, which the black-on-black crime taskforce hired and managed. The taskforce funds her salary through a grant and engages in various activities to foster a positivity community environment. Here's a breakdown of the key responsibilities and mentioned:

1. Community Center Management: Ms. Strawder manages the Pine Ridge Community Center.
2. Youth Engagement: the taskforce has recruited volunteers to engage with the youth in the community, providing them with limited wholesome activities.
3. Monthly food distribution: the taskforce organizes and pays for a monthly food distribution activity for the residents in the community. Additionally, they partner with the local bread of the mighty food bank for distribution efforts.
4. Ms. Strawder has collaborated with the Chief Dixon of Gainesville Fire and Rescue Department to organize youth activities, including reading sessions and fire service education. Additionally, we have teamed up with Chief Scott of Gainesville Police Department to provide mentorship and transportation support to these youths.
5. Donations and volunteer services: Ms. Strawder has solicited and received donations of holiday gifts for the youth. She also coordinates volunteer services at the site.
6. Youth Meals: The taskforce provides snacks and meals to the youth in attendance.
7. Besides hiring Ms. Strawder, the taskforce sent a letter to the building owners in which we have copied the children's trust. In this letter, we outlined our issues with the facility; we await a response.

The main goal of these programs is to foster community development, prevent crime, and establish a positive supportive environment for the youth residing in the community. The involvement of different organizations, such as the local fire department and food bank, demonstrates a comprehensive approach to addressing the needs of pine ridge community.

How has the emergent need impacted your service delivery?

The significance of the challenges in the community center becomes even more pronounced when considering the socioeconomic complications the attending youth faces. Hailing from meager backgrounds, these young individuals depend on the resources provided by the center, specifically the computer facilities and homework assistance, to fulfill their educational requirements. For many, the lack of computing at home impedes the child's pursuit of success at their school.

Given the diverse academic performance levels among the youth, the center plays a crucial role in bridging educational gaps. It becomes a hub where those performing at grade level can reinforce their skills while those facing challenges receive the needed assistance. The center emerges as an educational equalizer, to provide every youth with the opportunity to succeed academically, regardless of their starting point.

Beyond its academic role, the pine ridge community center is a safe haven for these young individuals. In a community where resources, they may be scarce, the center offers more than just educational support; it provides interactions. Here, the youth can engage with caring and positive role model adults, cultivating a sense of community and fostering that contribute to their well-being.

In essence, the pine ridge community center goes beyond being a mere educational facility. It is a sanctuary for these youths, offering academic resources and a refuge where they can receive supervised, positive interaction, guidance, and mentorship. As the only safe space of its kind in the Pineridge neighborhood, the center plays a pivotal role in shaping the future of these young individuals and contributing to the overall resilience and strength of the Pineridge community.

"To summarize, the absence of technology resources in terms of software and hardware for the young students, along with building in need of repair (such as a leaky roof) and poor plumbing, creates challenges for staff and students during rainy weather. Additionally, the furniture used by the student's needs repair, and the absence of computers significantly delays children attempting to complete their homework."

Please provide your organization's most recent audited Financial Statements if applicable.

[2021_form_990_ez_black_on_black_crime_task_force_public_inspection_copy_2.pdf](#) [2]

Please provide your organization's most recent financial statement to your Board of Directors.

[2021_form_990_ez_black_on_black_crime_task_force_public_inspection_copy_1.pdf](#) [3]

Please provide your annual report if applicable.

[2021_form_990_ez_black_on_black_crime_task_force_public_inspection_copy_1.pdf](#) [4]

Please provide your organization's current budget.

[2021_form_990_ez_black_on_black_crime_task_force_public_inspection_copy_1.pdf](#) [5]

Please upload your Sunbiz.

[2021_form_990_ez_black_on_black_crime_task_force_public_inspection_copy.pdf](#) [6]

Name of the submitter

Joyce e Strawder

Signature

Joyce Strawder

Source URL: <https://www.childrenstrustofalachuacounty.us/node/6377/submission/932>

Links

[1] <https://www.childrenstrustofalachuacounty.us/funding/webform/emergent-needs-fund-application> [2]

https://www.childrenstrustofalachuacounty.us/system/files/webform/2021_form_990_ez_black_on_black_crime_task_force_public_inspection_copy_2.pdf

[3]

https://www.childrenstrustofalachuacounty.us/system/files/webform/2021_form_990_ez_black_on_black_crime_task_force_public_inspection_copy_1_0.pdf

[4]

https://www.childrenstrustofalachuacounty.us/system/files/webform/2021_form_990_ez_black_on_black_crime_task_force_public_inspection_copy_1_1.pdf

[5]

https://www.childrenstrustofalachuacounty.us/system/files/webform/2021_form_990_ez_black_on_black_crime_task_force_public_inspection_copy_1.pdf

[6]

https://www.childrenstrustofalachuacounty.us/system/files/webform/2021_form_990_ez_black_on_black_crime_task_force_public_inspection_copy.pdf

Demetrica Tyson

From: Anthony jones <jonestrblkonblk@gmail.com>
Sent: Friday, April 5, 2024 3:43 PM
To: Demetrica Tyson; Joyce Strawder; mccoysl@cityofgainesville.org
Subject: Re: Pineridge Community Center

Ms. Tyson

I have asked staff to provide invoices for each item. Please have these items by Friday, April 12, 2024.

Thanks
Tony R. Jones

From: Demetrica Tyson <dtyson@childrenstrustofalachuacounty.us>
Sent: Thursday, April 4, 2024 3:36 PM
To: Anthony jones <jonestrblkonblk@gmail.com>
Subject: RE: Pineridge Community Center

Please submit the individual cost for the requested items except for the roof and windows. You can list them and reply to this email or attach a document.



Demetrica Tyson

Program Specialist
Direct: (352) 374-1833
Cell: (352) 727-2292

Fax: (352) 374-1831

4010 NW 25th Place
Gainesville, FL 32606

ChildrensTrustOfAlachuaCounty.us



From: Anthony jones <jonestrblkonblk@gmail.com>
Sent: Monday, March 4, 2024 1:25 PM
To: Demetrica Tyson <dtyson@childrenstrustofalachuacounty.us>
Subject: Re: Pineridge Community Center

Ms. Tyson

Good afternoon,

I can send your request to fiscal to obtain the most recent 990 that would be the audited financial. I can provide the financial statement from the bank that indicates current balances and encumbered. I also can send what the budget is for the salary for staff and utilities and Maintenance of the Pineridge center.

I would also like to set up a meeting with you, this week I will call you for that.

Thanks.
Tony R. Jones

From: Demetrica Tyson <dtyson@childrenstrustofalachuacounty.us>
Sent: Monday, March 4, 2024 11:51 AM
To: Anthony jones <jonestrblkonblk@gmail.com>
Subject: RE: Pineridge Community Center

Good morning. The financial documents needed are listed below.

- Please provide your organization's most recent audited Financial Statements (the 990 sent over is dated 2021) .
- Please provide your organization's most recent financial statement to your Board of Directors.
- Please provide your organization's current budget.

I have received your Sunbiz. If you need assistance or guidance on any of the requested documents my contact information is listed below. I have some availability to meet this week to assist you. Your application cannot move forward without the financial documents.



Demetrica Tyson

Program Specialist
Direct: (352) 374-1833
Cell: (352) 727-2292

Fax: (352) 374-1831

4010 NW 25th Place
Gainesville, FL 32606

ChildrensTrustOfAlachuaCounty.us



From: Kristy Goldwire <kgoldwire@childrenstrustofalachuacounty.us>
Sent: Monday, March 4, 2024 11:17 AM
To: Anthony jones <jonestrblkonblk@gmail.com>
Cc: Demetrica Tyson <dtyson@childrenstrustofalachuacounty.us>
Subject: RE: Pineridge Community Center

Good morning,

I am copying Demetrica who can let you know exactly what is needed. Thank you



Kristy Goldwire, MSW

Director of Program Operations
Direct: (352) 374-1826
Cell: (352) 538-0361

4010 NW 25th Place
Gainesville, FL 32606

ChildrensTrustOfAlachuaCounty.us



From: Anthony jones <jonestrblkonblk@gmail.com>
Sent: Monday, March 4, 2024 9:56 AM
To: Kristy Goldwire <kgoldwire@childrenstrustofalachuacounty.us>
Subject: Pineridge Community Center

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

Good Morning

I spoke with Ms. Strawder this past Friday, March 1, 2024; she indicated you need additional information regarding the Black On Black Crime Task Force request for funding. I was officially appointed as the Black-On-Black Crime Task Force Executive Director, and I will gladly assist you with what is needed. Please don't hesitate to contact me at this address, or you may call me at 352-339-5972. The program is growing, and the need is high; I commend Ms. Strawder and the parents and volunteers who assist with the center. The facility's owner has yet to respond to Ms. Rosa Williams's letter of request for repairs. However, the program progresses. I look forward to hearing from you.

Tony R. Jones

File Attachments for Item:

9. Early Learning Coalition of Alachua County Additional Funding Investment



CHILDREN'S TRUST
OF ALACHUA COUNTY

Item:

Early Learning Coalition of Alachua County Additional Funding Investment (Mia Jones)

Requested Action:

- 1) The Trust is asked to approve the recommendation to accept additional ARPA investment funds from the Early Learning Coalition of Alachua County in the amount of \$360,000.00.

Background:

American Rescue Plan Act (ARPA) Early Learning Discretionary Grant Program

At the April 8, 2024 Children's Trust of Alachua County Board meeting, the board approved to accept \$350,926.30 in ARPA investment funds from the Early Learning Coalition of Alachua County (ELCA). These funds were provided to support the Children's Trust Business and Leadership Institute V'Locity Masterclass and Accreditation Academy Spring 2023-2024 programming.

The Federal Office of Child Care provided funding through the American Rescue Plan Act (ARPA) Discretionary Child Care and Development Block Grant Trust Fund.

ELCA wants to maximize the child care funding investment for Alachua County even more and requested additional ARPA funding in the amount of \$360,000.00. These funds would be a pre-investment to support Cohort 4 of the Children's Trust Business and Leadership Institute V'Locity Masterclass and Accreditation Academy Fall 2024-2025 programming. This funding will also fully fund Accreditation Academy Cohort 3 support for additional months.

With this additional funding investment, the Children's Trust can reinvest more Trust dollars back into the community and by 2025-2026 the additional investment will increase the number of quality and accredited Early Care and Education businesses in Alachua County.

Programmatic Impact:

Goal 2- Children and youth can learn what they need to be successful.

Fiscal Impact:

\$360,000.00- Pre-Investment from the ARPA Early Learning Discretionary Grant Program

Recommendation:

The Children's Trust staff recommend approval of the requested actions.

File Attachments for Item:

10. 6.10.2024 ED Report



EXECUTIVE DIRECTOR REPORT

May 1, 2024 - June 1, 2024

SUMMARY

1. Trust Signage Around Town at Provider Businesses/Organizations
2. Summer Activities - Looking Forward - June and July

MEETINGS AND EVENTS FOR PLANNING, COORDINATION, AND COMMUNITY ENGAGEMENT		
DATE	MEETING / EVENT	SUMMARY
5/1	Tu Fiesta Radio meeting	L. Cayson met with Elio Piedra, Tu Fiesta Radio to discuss sponsorship opportunities for their event, Tu Fiesta Radio Festival scheduled for Nov. 2, 2024.
5/1	Black on Black Crime Taskforce Meeting	ED Kinder attended the meeting to hear presentations on gun violence initiatives and needs.
5/2	National Day Of Prayer event	ED Kiner and L. Cayson attended the National Day of Prayer hosted by The Alachua County Christian Pastors Association and held at Upper Room Ministries COGIC in Gainesville.
5/2	AMIKids Meeting	ED Kiner met with AMIKids ED Jasmin Hall about the organization's reduction of funding from DJJ.
5/4	42nd Annual 5th Ave Arts Festival	ED Kiner and L. Cayson hosted a resource table at the festival. Information and resources were shared with families attending the event.
5/8	Career & Technical Education Input Meeting	ED Kiner and DOP Goldwire attended the CTE Input Workshop held by ACPS for business and community leaders to discuss the CTE programs needed in the district, current programs needing phased out, and available resources to support new programs.
5/9	Radio Ad Recordings - Tu Fiesta Radio	L. Cayson recorded radio ads in Spanish about the Children's Trust funded programs. The focus for these ads in the month of May are Summer Camps, & TeensWork Alachua programs. Also, bike and water safety tips.
5/9	United Way - United for Impact Event	ED Kiner attended the United Way event.

5/14	Woman's Club of High Springs - Education and Libraries Committee meeting	L. Cayson attended the meeting. The committee discussed upcoming fundraising activities during the Summer months. In August, members will collect items from the wishlist for Partnership for Strong Families, as one of CTAC's funded organizations and will provide it to ED Kiner in September when she will serve as guest speaker.
5/14	Point of Sale Task Force (POS)	L. Cayson attended the POS meeting. The task force shared a presentation on tobacco sales and Mobile Vape Trucks showing up across Gainesville to sell tobacco products. According to the task force, these mobile smoke shops do not have the permits to sell these types of products. Additionally, compliance checks will be conducted across local stores to see if alcohol or tobacco products are sold to underage individuals. The task force is reaching out to city and county officials to request support for enforcing the law.
5/14	ELC Board of Directors' Meeting	ED Kiner and staff attended the meeting.
5/14	Rotary Youth Speech Contest & Recognition	ED Kiner judged the Gainesville Rotary Speech Contest and announced the winners.
5/14	East Gainesville Community Meeting with Delta Sigma Theta Sorority	ED Kiner participated in the Zoom community meeting and spoke briefly.
5/15	Gainesville Fire Rescue's Faith and Community Engagement Initiative (FACE IT) meeting	ED Kiner and L. Cayson attended the FACE IT meeting. This group consists of faith-based and community/neighborhood organizations that Fire Rescue can reach out to for two key topics - Emergency Management (storm preparation, evacuation, shelters, resources) and Community Health (prevention, education, health fairs). By connecting with faith-based organizations and nonprofits in our community, they can

		identify gaps in preparation efforts, help individuals with critical needs, and share information related to these topics.
5/15	GINI Committee and Rural Women's Health Project Potluck meeting	The GINI Committee and the Rural Women's Health Project held their quarterly potluck meeting. The committee discussed issues pertaining to language line. There were two members who attended a national conference and shared information on how to be inclusive and create best practices for helping families of non-English speaking language navigate the system.
5/15	Community Partnership School Meeting	ED Kiner and DOP Goldwire met with Children's Home Society to discuss the expansion of Community Schools in the county.
5/16	Gun Violence Initiative Meeting with the City of Gainesville	ED Kiner & DOP Goldwire met with Brittany Coleman, Gun Violence Intervention Program Manager, for the City to discuss the City's plans and how to partner.
5/16	Junior Achievement Meeting	ED Kiner & DOP Goldwire met with JA Leaders to discuss partnering on their new 3DE Initiative at Eastside High School.
5/16	Gun Violence Initiative Meeting with the County	ED Kiner & DOP Goldwire met with Asst. County Manager Carl Smart and others to discuss Gun Violence Initiatives and plans for the county and city and collaboration with the Trust.
5/16	Mirror Image Leadership Academy Graduation	Trust staff attended the event and sponsored.
5/20	Comprehensive Literacy Planning Committee Meeting	Monthly planning Committee meeting.
5/21	Meeting with Faye Williams	ED Kiner met with Faye Williams to discuss Porter's initiatives.

5/21	Fanfare & Fireworks meeting	CTAC will participate in this year's WUFT's Fanfares & Fireworks as the title sponsor for WUFT's PBS Kids Zone. ED Kiner, DOP Goldwire, L. Cayson, K. Rabin, and A. Bethune met to discuss the logistics for the event. The event will take place on Wednesday, July 3rd. Several of our funded providers have been invited to participate.
5/23	Newberry Area Chamber Business After Hours	L. Cayson attended the networking meeting hosted by the Chamber. The event was held at Capricious Cafe in Newberry.
5/28	Howard Bishop Graduation	ED Kiner presented the Rotary Service Award to an 8th Grader during the graduation.
5/29	Healthy Afternoons with Gainesville Fire Rescue	L. Cayson hosted a resource table at the event. Information about CTAC, Summer Camps and TeensWork Alachua was shared with families. Free children's books, cups, and gold crowns for kids were handed out. Photos from the event were posted on CTAC's social media platforms.

PROGRAMS CALENDAR

May	
Wednesday, May 1, 2024	Provider Language Line Training
Friday, May 3, 2024	BEAM Postpartum Training Planning Meeting
Monday, May 6, 2024	Alachua County BoCC/Children's Trust of Alachua County Joint Meeting
Monday, May 6, 2024	System Transformation Working Group
Thursday, May 9, 2024	Summer Camp SAMIS Delivery Training
Friday, May 10, 2024	Birth Culture Corporation Contract Review Meeting
Friday, May 10, 2024	BEAM Postpartum Training Planning Meeting
Monday, May 13, 2024	Children's Trust Board Meeting
Tuesday, May 14, 2024	Help Me Grow Alachua Meeting with State Office
Thursday, May 16, 2024	Child Abuse Reporting Training hosted by the Child Advocacy Center for all CTAC Funded Providers
Thursday, May 16, 2024	Safety Net Collaborative for Housing Meeting
Thursday, May 16, 2024	Joint Literacy Planning Meeting with School District and PEAK Literacy
Friday, May 17, 2024	Postpartum Training Follow-up Meeting
Friday, May 17, 2024	Meeting with Anita Zucker Center
Monday, May 20, 2024	System Transformation Working Group
Monday, May 20, 2024	Comprehensive Literacy Planning Committee
Tuesday, May 21, 2024	SAMIS S3 Collaborative Meeting
Tuesday, May 21, 2024	Choice Neighborhood Steering Committee Meeting
Wednesday, May 22, 2024	North Central CRT Meeting
Wednesday, May 22, 2024	HIPPY Graduation
Friday, May 24, 2024	Voices for Healthy Kids and National Advocacy Consultant Intro and Discussion
Friday, May 24, 2024	CTAC and Healthy Start Call for MCH Workshop Discussion
Tuesday, May 28, 2024	BLI Cohort 4 Fall Programming Pre-Planning Meeting
Tuesday, May 28, 2024	The Future Call: Conversations on Florida's Early Learning Future - FAIMH
Thursday, May 30, 2024	Understanding Trauma Training hosted by Child Advocacy Center for all CTAC Funded Providers
Thursday, May 30, 2024	Youth Health RFP - Application Submission Deadline
Thursday, May 30, 2024	Vital Village Network National Summit Steering Committee Meeting
Friday, May 31, 2024	Design Team Meeting for June Power Sharing Convening
Friday, May 31, 2024	BEAM Postpartum Training Planning Meeting
June	
Monday, June 3, 2024	City of Alachua Education Task Force
Wednesday, June 5, 2024	SMG meeting with FACT
Wednesday, June 5, 2024	Gun Violence Initiative Meeting
Thursday, June 6, 2024	Alachua County Campaign for Grade Level Reading
Thursday, June 6, 2024	Alachua County Campaign for Grade Level Reading Advisory Team
Thursday, June 6, 2024	BLI Dinner and a Conversation
Friday, June 7, 2024	Health Communities Meeting
Friday, June 7, 2024	Pre-Call for State Organization Power Sharing Convening
Saturday, June 8, 2024	BLI 2024 Masterclass Cohort 3 and Accrediation Academy Cohort 2 Recognition Ceremony
Monday, June 10, 2024	Children's Trust Board Workshop on FY25 Budget
Monday, June 10, 2024	Children's Trust Board Meeting
Monday, June 10, 2024	Virginia Cost Analysis & System Transformation Working Group Learning Session
Tuesday, June 11, 2024	Lastinger and CTAC Planning Meeting and Review
Tuesday, June 11, 2024	The Future Call: Conversations on Florida's Early Learning Future
Friday, June 14, 2024	BEAM Postpartum Training Planning Meeting
Monday, June 17, 2024	Comprehensive Literacy Planning Committee
Tuesday, June 18, 2024	SAMIS S3 Collaborative Meeting
Thursday, June 20, 2024	North Central CRT Meeting
Saturday, June 22, 2024	Flourish Alachua: PP Doula Training Initiative - Information Session
Monday, June 24, 2024	Gainesville Thrives Contract Review Meeting
Tuesday, June 25, 2024	The Future Call: Conversations on Florida's Early Learning Future
Thursday, June 27, 2024	HSNCF Annual Meeting
Friday, June 28, 2024	BEAM Postpartum Training Planning Meeting

PLANNING, RESEARCH, AND EVALUATION

SAMIS Implementation

- Configuring, customizing, and testing picklists, surveys, features, requirements, and functionality for programs.
- Developed and distributed training materials for program staff (e.g., presentations, “how to” guides, and videos).
- Facilitated training with 22 programs and 32 provider staff:
 - Summer Camps (5/9) - 27 staff in attendance.
 - Freedom School (5/10) - 4 staff in attendance.
 - Family Resource Center (5/15) - 1 staff in attendance.
- Designed and distributed internal staff SAMIS “how to” training videos and materials.
- Participation in coordination and development meetings:
 - SAMIS Collaborative (5/1) and Webauthor meeting (5/8).
- Submit and oversee tickets for SAMIS enhancements.
- Developing views and reporting for Trust and provider staff to monitor data entered.

Program Development, Monitoring, & Renewals

- Enrichment RFP – Review of Provider Input, Data Analysis and Collaborative discussions.
- Review and development of performance measures, data collection, and monthly reporting for new and continuing programs.
- Provider meetings/evaluation check ins with program staff to review results and discuss data collection, and performance measures.
 - TeensWork
 - Mentoring Programs
 - Afterschool Programs
 - Family Resource Centers
- Developed/revised performance measures and data collection/reporting requirements for PEAK Literacy and Birth Culture Doula Training.
- Developed and revised surveys/assessments for program evaluation.

Evaluation Support and Staffing

- Reviewed cover letters and resumes from applicants for the Research, Evaluation & Planning Coordinator position. Developed interview questions. Four interviews were conducted. Top candidates have been invited for a second interview.
- Graduate intern from the University of Florida's Research, Evaluation, and Measurement program is expected to join us in June 2024. Finalizing logistics, learning/work objectives and on-boarding process.

Collaboratives/Committees/Professional Memberships:

- Participated in the Data Community of Practice – Florida Local College Access Network for Alachua County on 5/13/24.
- Attended mySidewalk training at the Community Foundation on 5/15/24. MySidewalk is an online platform that helps you access, visualize, and publish community data.

FINANCE AND ADMINISTRATION

FY2024 Checks and Expenditures Report

FY2024 Programmatic Awards and Expenditures Report

Review of FY2023 Annual Audit

FY2025 Tentative Budget

Resolution 2024-06 Proposed Millage Rate

Resolution 2024-07 Tentative Budget

COMMUNICATIONS

“Tidbits” - New external newsletter launch

- 37% open rate and 5% click rate
- Next edition will send the first or second week of June

Website Traffic - Key Points

- 6,700 views and 1,900 unique users
- The top-visited page was again the homepage, followed by TeensWork Alachua.
- Most views are coming from organic searches, followed by direct access.

Social Media - Key Points

- Gained 15 followers on Facebook and 12 followers on Instagram
- Facebook posts reached 5,800 users, all organic reach. The most popular posts were sharing Peak Literacy’s summer volunteer opportunity and the enrichment input session.
- LinkedIn had 322 organic impressions. It also gained 6 new followers.
- Our Constant Contact open rate is a remarkable 40%, with 5% clickthrough rate. Subscribers increased by 9 this month.

In the News

- [Children’s Trust allocates \\$250K for gun violence](#) - Mainstreet Daily News, 05/07/24
 - And [another story from TV20](#)
- [24 students earn Citizen of the Year honors](#) - Mainstreet Daily News, 05/22/24
- [Longtime Peaceful Paths CEO leaves for new nonprofit position](#) - TV20, 05/29/24

Sponsorship

- Our final two 30-second radio spots have aired on WUFT. (But promotion continues next month with WUFT airing spots for Fanfares & Fireworks and highlighting our sponsorship.)
 - The two-month digital ad placement on WUFT’s website is also complete. It garnered 76,967 impressions and 44 clicks.
- Tu Fiesta Radio aired three new 30-second spots, recorded in Spanish by Liz Cayson, and multiple features on their social media.
- [April 2024 Citizens of the Month](#) on Main Street Daily News website and print edition. Chair Pinkoson spoke at the Citizen of the Year ceremony and CTAC received additional recognition there.

Other notables

- Providers have been picking up their “Proudly Funded By” signage and LanguageLine language selection cards.
- A Spanish version of the brochure is nearly ready to be printed.
- Communications intern Miranda Rodriguez starts in June.

BOARD MOTIONS AND REQUESTS

DATE	MOTION / REQUEST	STATUS	COMMENTS
3.25.2024	Chair Pinkoson noted the concerning numbers of maternal and child mortality rates from the Alachua County Environmental Scan. He requested a presentation by Healthy Start to the Board at a later date to discuss the causes and potential interventions.	In progress	
3.25.2024	Treasurer Twombly suggested a presentation by a Medicaid outreach provider to discuss the full range of Medicaid's services. ED Kiner suggested that this be incorporated into staff's professional development and into the training offered to the Trust's providers.	In progress	
5.6.2024	Motion: Vice Chair Cornell - CTAC staff to work with the City Manager and the County Manager to provide up to \$250,000 of one-time funding to enhance the community-based program gun violence efforts and bring back recommendations within 30-60 days for the CTAC board to consider immediate funding.	In progress	
5.13.2024	Motion: Vice Chair Cornell - CTAC staff and Goodwill staff to discuss ways to modify and improve the TeensWork Alachua 2024/2025 program, and provide recommendations to the Board prior to the end of this budget cycle.	In progress	

SUCCESS STORIES

A success story shared from University of Florida Saving Smiles Program

This month, we had several Saving Smiles events at Head Start Centers in rural communities. At a Head Start Center in Waldo, we came across a 4-year-old child with a large dental abscess and active tooth infection. We contacted the child's parent, who informed us that they did not have a dentist and had come across many struggles when trying to make an appointment for their child, including months-long waiting lists at several local dental offices. We scheduled for the child to be seen in a Saturday Saving Smiles Clinic that took place at TB McPherson Center in early April. We were able to provide needed treatment for the child to remove the infected tooth, and we will be seeing them for future dental appointments to address other existing dental cavities. The parent was so grateful to be connected with accessible oral healthcare for their child, and we were happy to be able to help relieve the child of dental pain and enhance their overall health and well-being.

File Attachments for Item:

12. Gainesville For All Follow-up on Gainesville Empowerment Zone (GEZ) Family Learning Center (James Lawrence)



CHILDREN'S TRUST
OF ALACHUA COUNTY

Item:

Gainesville For All Follow-up on Gainesville Empowerment Zone (GEZ) Family Learning Center (James Lawrence)

Requested Action:

The Board is asked to receive this update.

Background:

The Gainesville Empowerment Zone (GEZ) Family Learning Center is a joint project by Gainesville for All and the Alachua County Public School District. It is located on the property of W.A. Metcalf Elementary School. GEZ presented an update to the board at the April 8, 2024 Children's Trust of Alachua County Board Meeting. GEZ committed to providing a follow-up response to the following tasks at the June 10, 2024 Children's Trust of Alachua County Board Meeting:

1. Evaluate and provide income projections based on the school readiness rate increase, School Readiness Plus program, after school programming, and future designation as Gold Seal.
2. Utilize the Accreditation Specialist to strategize any barriers or challenges as they move through Accreditation Academy to Gold Seal.
3. Look into Trauma Informed Care training as suggested by Member Judge Ferrara.
4. Complete the budget and enrollment numbers. Determined how many kids GEZ needs to be paid to break even as suggested by Member Cornell.
5. Schedule a meeting with Angela Moore with ELC for training on the application process, qualifying criteria, resources, and the different funding categories.
6. Work on completing the criterion/policy for scholarship funding as suggested by Member Certain.
7. Exploring opportunities to collaborate, to share back-office services or training and to connect with various childcare providers in the area as suggested by Member Chance.

For this presentation the board will be provided with the follow up response to the tasks above.

Programmatic Impact:

Goal 2- Children and youth can learn what they need to be successful.

Fiscal Impact:

N/A

Recommendation:

The board is asked to receive the report.



PROGRESS REPORT

An updated report to the Children's Trust of Alachua County on 2024 operations of the **GAINESVILLE EMPOWERMENT ZONE CENTER**

We Are Growing Greatness!



SUBMITTED BY:
GAINESVILLE FOR ALL

GEZFLC Developments Since April 10th CTAC Meeting

Item 12.

- Enrollment increased from 39 to 59 students as of May 31st
- Star Assessments (individual VPK students)-Two assessed at above average, six at average and two below average
- Harris Rosen Foundation awarded \$35,000 grant and provided strong, written endorsement urging local support
- Lastinger Center-led research paper affirmed GEZFLC progress
- SRO crowd for first GEZFLC graduation class
- More than 60 people attended second parent-teacher alliance meeting
- GEZFLC Day at the Harn museum was well attended by families
- Early Learning Coalition approved summer VPK program
- ELC approved contract for 2024 – 2025 school year
- Nearing approval of application for USDA school food service program
- Nearing contract agreement with Executive Director candidate

Rosen Foundation Endorsement

Item 12.



FOR IMMEDIATE RELEASE

Orlando, FL — May 6, 2024

Harris Rosen Foundation to make major donation of \$35,000 to support students in Gainesville underserved communities.

A statement of support for the Gainesville Empowerment Zone Family Learning Center by Harris Rosen, President and COO of Rosen Hotels & Resorts, Inc. Florida's largest independent hotelier.

As founder of Orlando-based Rosen Hotels & Resorts, which created the Rosen Foundation 37 years ago to provide opportunities for underserved communities, I know a few things about startups and the importance of early learning in a child's life. Seasoned as I am in both of these areas, I have been struck by the tenacity of Gainesville for All and its supporters in their efforts to improve academic achievement among children from low-income families.

In just the past eight months since GNV4ALL opened the doors of its Gainesville Empowerment Zone Family Learning Center, significant progress has been made toward its long-term goal of demonstrating a way toward narrowing the academic achievement gap between Black and White students in Alachua County.

Gainesville for All's notable progress is why the Rosen Foundation is making a \$35,000 donation to a project that we believe has the potential of helping to dramatically change public education in Florida, where Black children statewide lag far behind white children, especially in reading proficiency.

The GEZFLC was recently ranked among the top 17 childcare providers in Alachua County by the Early Learning Coalition of Alachua County, in its classroom observation assessment. A recent University of Florida Lastinger Center-directed research study also gave the GEZFLC high marks.

Like our Tangelo Park and Parramore programs, which GNV4ALL used as a blueprint for the family learning center, we sincerely believe these strategies are models for the state and indeed for the nation.

James Lawrence, GNV4ALL President, states that the GEZFLC project was designed to be replicated in partnership with the school district in an effort to reach critical mass. He

foresees similar centers elsewhere in Alachua County and around the state in the not-too-distant future. I strongly support him and his GNV4ALL team.

We join GNV4ALL in focusing not only on providing high-quality early learning for children from infancy to age 4, but also in connecting struggling families to vital social and community services. After all, for too long, society has expected schools to be a cure-all. Communitywide intervention is crucial and the GEZFLC is wisely tapping the assistance of agencies whose free services are often being underutilized.

The residents of Alachua County and the City of Gainesville have a jewel in the making. Because I've personally witnessed how the quality of life of a community can be enhanced where a spirit of giving exists, I urge you to strongly support Gainesville for All and its Gainesville Empowerment Zone Family Learning Center.

A handwritten signature in black ink that reads 'Harris Rosen'.

Harris Rosen
Harris Rosen Foundation

For media inquiries, please contact: Rob Hubler, public relations manager,
publicrelations@rosenhoteis.com

###

Photo Updates

Item 12.



Photo Updates

Item 12.



Income Projections

Item 12.

- SR Rate Increase: We currently have 20 students on School Readiness
- After School Programming: We will not have after school programming
- Future Designation as Gold Seal: We do not have a way of knowing yet if we will receive the Gold Seal nor the impact it could have on income

THE APPLE Advantage

- APPLE Accredited schools are eligible for the Gold Seal Quality Care designation
- Largest accrediting body in Florida
- Accepted as one of Florida's Gold Seal Quality Programs
- Up to 20% Increase in School Readiness Funding
- Property Tax (Ad Valorem) Exemption
- Tax exemption on educational goods and services
- Consistent Policies and Practices
- Greater Staff Retention & Increased Morale
- Dedicated APPLE support team
- Ongoing professional development opportunities

Community Connections

- **Angela Moore (ELC):** We will schedule a meeting with her
- **Partnership with UFLI:** We are working on partnering
- **LENA | Building Brains Through Early Talk:** We will find out when the next info meeting will be
- **Herman Knauf (AZC):** James met with Herman Knauf earlier this month per commissioners request
- **DCF Trauma Informed Care Training:** Our Center Director Ms. Cartwright and other staff members have received this training. We are still working on having all teachers and teacher assistants receive this training
- **Connect with Various Childcare Providers in the Area:** James met with the director of Holy Trinity pre school and we agreed to collaborate. He's already shared his parent handbook and employee handbook.

GEZFLC Tuition Rates Vs. ELC Rates

Item 12.

Age	ELC-SR FY 23-24	ELC- SR FY 24-25	GEZ Current	GEZ New
Infant	50.00	50.00	\$60	\$60
1	35.70	39.85	\$57	\$52
2	32.30	37.47	\$55	\$49
3	27.00	27.95	\$52	\$44
4 W/O VPK	26.00	26.60	\$42	\$32
4 W/VPK	??	??	\$38	\$30
4/5	26.00	26.00	\$24	\$23
School Age	20.75	20.93	\$24	\$23

Criterion/Policy for Scholarship Funding

Item 12.

Financial scholarship assistance is subject to the annual appropriation of funds from Gainesville for All. Applicants who are interested in receiving financial assistance to attend the Gainesville Empowerment Zone Family Learning Center must submit a request in writing. Preference will be given to parents or guardians of children who are currently enrolled or who have had a child, relative, or sibling at the school in the past.

An applicant will be granted financial assistance based on current need. The applicant must submit the previous year's W-2 tax form and their 2 most recent paychecks. Funds will be awarded based on financial need and the amount of money available for a period no longer than one year from the submitted application, after which time the parent/guardian has the right to reapply for additional financial assistance. The President of Gainesville for All, Executive Director of the Gainesville Empowerment Zone Family Learning Center and Site Manager will decide on the scholarship amount to be awarded to the applicant and the length of time of the award. Financial assistance for ELC families would be eligible for 50% of the difference between the amount provided by the ELC voucher and the full amount of tuition.

The decision to provide any financial assistance is a privilege that is made at the sole discretion of the President of Gainesville for All, Executive Director of the Gainesville Empowerment Zone Family Learning Center and Site Manager. There is no obligation on the part of the School to award any assistance to any applicant, and any award is considered to be a one-time privilege and creates no future obligations on the part of the School.

The award may be canceled at any time upon 10 days written notice to the applicant if it is determined that any information in the application was falsified or the School receives information that the financial circumstances of the applicant have changed so as to make the applicant ineligible to receive additional funds.

GEZFLC Plan for Sufficiency by 2025-26 School Year

Item 12.

Attaining Break-Even with Enrollment of 110 Children at GEZFLC

Overview

GEZFLC can achieve financial stability in 2025 with an enrollment of 110 children. By analyzing the provided budget, we can understand how the organization reaches the break-even point through careful management of revenues and expenses.

Revenue Analysis The total projected revenue for 2025 is \$1,094,947.10. The primary sources of this revenue are:

- Tuition: \$980,728.00
- ELC Reimbursement: \$41,768.64
- Trish White Salary Reimbursement Grant: \$47,450.50
- Other Grants/Private Donations: \$25,000.00

The tuition revenue increases from \$71,586.00 per month in the first quarter to \$89,562.00 per month in the last quarter, reflecting growth in enrollment and possibly adjusted tuition fees. The consistent contributions from grants and reimbursements also bolster the financial inflow.

GEZFLC Plan for Sufficiency by 2025-26 School Year Con

Item 12.

Expense Analysis The total projected expenses for 2025 amount to \$1,090,949.11. These expenses are categorized as follows:

1. **Operating Expenses:** \$184,417.68
 - Office supplies, tech software, CINTAS, insurance, scholarships, and provisions for bad debts.
2. **Program Expenses:** \$12,000.00
 - Marketing efforts to sustain and increase enrollment.
3. **Salaries and Wages:** \$880,011.43
 - Salaries for lead teachers, teacher assistants, staff, and administrative costs.
4. **Utilities:** \$14,520.00
 - Utilities and internet/phone services

Quarterly Financial Performance

- **First Quarter:** The initial months show a deficit, with monthly shortfalls ranging from -\$7,953.58 to -\$11,953.58 due to lower initial revenues and consistent expenses.
- **Second Quarter:** The deficit starts to reduce in April to -\$1,262.68 as revenues increase slightly.
- **Third Quarter:** By August, GEZFLC achieves a surplus of \$7,271.02, continuing through the year.
- **Fourth Quarter:** The surplus grows marginally to \$7,615.39 by December.

GEZFLC Plan for Sufficiency by 2025-26 School Year Cont.

Item 12.

Break-Even Point Achievement The break-even point is effectively reached by August 2025, where the monthly revenue of \$99,080.26 surpasses the monthly expenses of \$91,809.24, resulting in a positive net balance. This positive trend continues through the remaining months, ensuring financial stability.

Conclusion GEZFLC's strategic planning and revenue management, particularly the increase in enrollment numbers from 87 children to 110 children, enable it to overcome initial deficits and achieve a break-even point by August 2025. The surplus generated in the latter part of the year confirms that the enrollment of 110 children is sufficient to cover operational and program expenses, leading to a stable financial outlook for the organization.

Capacity Increase Considerations While increasing enrollment to 110 children from the current 87 is critical for reaching the break-even point, it is important to consider the potential impact on the quality of childcare provided. Higher enrollment can strain resources, reduce staff-to-child ratios, and affect individual attention and care. Maintaining a balance between financial stability and the quality of services remains a top priority for GEZFLC, ensuring that the children's developmental needs and overall experience are not compromised.

GEZFLC Plan for Sufficiency by 2025-26 School Year Cont.

Item 12.

Additional Financial Strategy Achieving Gold Seal accreditation presents an opportunity for GEZFLC to secure additional financial support, which could significantly enhance our operational capabilities. This prestigious accreditation is recognized for its commitment to high-quality early childhood education and care. With Gold Seal status, GEZFLC may become eligible for increased reimbursement rates from state-funded programs, attract more private donations, and qualify for specific grants that prioritize accredited institutions. This additional funding would not only help maintain the break-even point but also ensure the sustained quality of our childcare services, supporting both operational needs and the holistic development of the children under our care.

1. Grants ----- \$25,000 to \$50,000
2. Major fundraiser/private donations -- \$35,000 to \$50,000
3. State aid --- \$100,000 to \$300,000

File Attachments for Item:

13. Enrichment RFP 2024-02



Item:

Enrichment RFP 2024-02

Requested Action:

- 1) The Trust is asked to approve the release of RFP 2024 – 02.
- 2) The Trust is asked to approve the allocation of \$250,000.
- 3) The Trust is asked to authorize Executive Director Kiner to appoint a review team of members with subject matter expertise.

Background:

The Trust Board approved Strategic plan 2023-2026 as a road map to guide service delivery planning and fund investment for children, youth, and their families. The strategic plan consists of three goals:

1. Goal 1: Children and youth are healthy and have nurturing caregivers and relationships.
2. Goal 2: Children and youth learn what they need to be successful.
3. Goal 3: Children and youth live in a safe community.

Ensuring Alachua County's youth have access to enrichment services is strongly recommended by families and local providers throughout the County. Staff have facilitated internal planning meetings, community listening sessions, and held one Board workshop.

Today's presentation will consist of a review of the Enrichment RFP scope, to include final decisions made during the Board workshop.

Attachments:

Resolution 2024-05
Exhibit A - Enrichment RFP Scope
Enrichment RFP PowerPoint

Programmatic Impact:

1. Goal 1: Children and youth are healthy and have nurturing caregivers and relationships.
2. Goal 2: Children and youth learn what they need to be successful.

Fiscal Impact:

\$250,000

Recommendation:

Staff recommends approval

**CHILDREN'S TRUST OF ALACHUA COUNTY
RESOLUTION 2024-05
Enrichment RFP 2024-02**

WHEREAS, the Children's Trust of Alachua County (CTAC) developed and approved Resolution 2020-12, Procurement Policies;

WHEREAS, the Trust seeks to expand access to enriching programming and activities for children residing in Alachua County: and

WHEREAS, the Trust seeks to partner with organizations with experience offering enrichment services and building relationships with out of school time providers; and

WHEREAS, the Trust budgeted \$250,000 for enrichment services,

NOW THEREFORE, be it ordained by the Board of Children’s Trust of Alachua County, in the State of Florida, as follows:

SECTION 1: ADOPTION The scope of service, minimum qualifications, evaluation criteria, and review team attached hereto as Exhibit “A” is hereby adopted in its entirety as provided in Exhibit “A” and incorporated herein by this reference.

SECTION 2: EFFECTIVE DATE This Resolution shall be in full force and effect from 06.10.2024 and after the required approval and publication according to law.

PASSED AND ADOPTED BY THE CHILDREN’S TRUST OF ALACHUA COUNTY BOARD; this 10th day of June 2024.

	AYE	NAY	ABSENT	NOT VOTING
Lee Pinkoson	_____	_____	_____	_____
Ken Cornell	_____	_____	_____	_____
Tina Certain	_____	_____	_____	_____
Dr. Maggie Labarta	_____	_____	_____	_____
Dr. Nancy Hardt	_____	_____	_____	_____
Shane Andrew	_____	_____	_____	_____
Mary Chance	_____	_____	_____	_____
Cheryl Twombly	_____	_____	_____	_____
Hon. Denise Ferrero	_____	_____	_____	_____

Presiding Officer

Attest

Lee Pinkoson, Chair
Children's Trust of Alachua County

Marsha Kiner, Acting Secretary
Children's Trust of Alachua County



CHILDREN'S TRUST
OF ALACHUA COUNTY

COVER PAGE

REQUEST FOR PROPOSAL (RFP) #:	2024-02
PROJECT TITLE:	Enrichment Services RFP
PROJECT MANAGER	Procurement@childrenstrustofalachuacounty.us
SUBMIT A QUESTION:	SAMIS
LAST DAY FOR QUESTIONS REGARDING THIS RFP	July 2, 2024, 3:00 PM
AVAILABLE FUNDING:	\$250,000
ANTICIPATED CONTRACT TERMS:	October 1, 2024- September 30, 2025
WEBSITE:	https://www.childrenstrustofalachuacounty.us/
RFP ISSUE DATE:	June 13, 2024
Submission Deadline	July 11, 2024, 3:00pm

SECTION 1: INTRODUCTION

Notice to Prospective Contractors

Prospective contractors should carefully review this solicitation for defects and questionable or objectionable matters. Comments concerning defects and questionable or objectionable matter must be made to the Children's Trust of Alachua County (CTAC) Project Manager at the email on the cover page and must be received by the CTAC prior to the deadline for written questions, also shown on the Request for Proposals (RFP) cover page. The date limitation for posing questions will permit CTAC to issue any necessary corrections and/or addenda to this RFP in time for all prospective contractors to react by adjusting their proposals, if needed. A summary of all questions from prospective contractors and CTAC responses to those questions will be posted by RFP number on the CTAC's website.

Prospective contractors are prohibited from communicating directly with any CTAC employee or CTAC Board member except as specified in this RFP, and no CTAC employee or representative other than the CTAC's Project Manager is authorized to provide any information or respond to any question or inquiry concerning this RFP. Prospective contractors may contact the CTAC's Project Manager solely via the question link. Prospective contractors that fail to conform to this requirement may be disqualified from participation in this procurement. The Project Manager may provide reasonable accommodations, including the provision of informational material in an alternative format, for qualified prospective contractors with a disability. Prospective contractors requiring accommodation shall submit requests in writing, with supporting documentation justifying the accommodation, to the Project Manager. The Project Manager reserves the right to grant or reject any request for accommodation in accordance with Federal ADA guidelines.

Late proposals are not accepted. Errors in the proposals or non-responsive proposals may be corrected by the proposer during the negotiation process. However, prospective contractors are advised that they should endeavor to submit responsive, error-free proposals on time because failure to do so may result in rejection of their proposal.

Prospective contractors that receive this RFP from the CTAC website or from any source other than the Project Manager and wish to assure receipt of any addenda or additional materials related to this RFP should immediately contact the Project Manager and provide their contact information so that RFP addenda and other communications related to this procurement can be sent to them. It is the prospective contractor's responsibility to ensure that all addenda have been reviewed and, if need be, signed and returned or noted in the proposal.

A copy of all inquiries along with the CTAC response will be posted on CTAC's website as shown on the cover page.

Overview of the Children's Trust of Alachua County

The Children's Trust of Alachua County (CTAC) funds and supports a coordinated system of community services that allows all youth and their families to thrive. Established as an Independent Special District in 2018, the CTAC vision is to facilitate equitable access and

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

Three strategic priorities include:

All children and youth are healthy and have nurturing caregivers.

All children and youth can learn what they need to be successful.

All children and youth live in a safe community.

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 deliver 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.

Eligible Applicants

Eligible applicants may be governmental entities, for-profit or not-for-profit organizations, or faith-based organizations providing services within Alachua County. Applicants should be currently qualified to conduct business in the State of Florida, under the laws of Florida, and must be qualified to conduct business on or before the service and contract start date(s). Eligible applicants must remain qualified to conduct business in the State of Florida for the duration of their service award. All contractors will be required to have current general liability insurance before contracts can be executed.

The CTAC is prohibited from contracting with programs that are under the exclusive jurisdiction of the public- school system. Additionally, Alachua County Public Schools are not eligible for funding. Applicants that operate a charter school are also ineligible for funding. However, collaboration with the public-school system and leveraged use of school resources by applicants are encouraged.

Solicitation Timeline

EVENT	DATE / DUE DATE
Release of the competitive solicitation and begin the Cone of Silence	June 13, 2024
Bidders’ Conference and Application Training (attendance is highly recommended) Virtual: Insert registration link 9am: TBD 6pm: TBD	June 18, 2024 9 AM to 11:00 AM – Bidders’ Conference & Application Training June 18, 2024 6:00 PM to 8:00 PM – Bidders’ Conference & Application Training
Last day to submit written questions	July 2, 2024, 3:00 PM
Final response to all written questions posted	July 8, 2024, 3:00PM
Office hours for technical support	June 25, 2024 June 27, 2024
Application submission deadline	July 11, 2024, 3:00 PM

Public Opening of Bids (Public Meeting) Virtual: Insert registration link	July 11, 2024, 4:00 PM
Application review period Review team – final score deliberation (Public Meeting) Virtual: Insert registration link	July 15– July 25, 2024 TBD
Funding recommendations released – (Trust Board Meeting Packet)	August 5, 2024, TBD
The Children’s Trust of Alachua County Board Meeting Review funding recommendations Location: To be determined	August 12, 2024
End cone of silence; Appeal process begins	August 12, 2024, 4:00PM at the beginning of the board meeting
Contract negotiations begin	August 15, 2024
Contracts begin	October 1, 2024

SECTION 2: FUNDING OPPORTUNITY

Overview of Solicitation

By Approval of Resolution 2024-05 on June 10, 2024, the Children’s Trust of Alachua County seeks to expand access to enrichment programming and activities for sites offering Out of School Time (OST) programming for children from different socioeconomic backgrounds residing in Alachua County. Through this solicitation, CTAC is seeking proposals for the following services:

Enrichment Programming and Activities

Enrichment opportunities provide children and youth with educational programming and activities that extend beyond their regular school day, afterschool, and summer camp. Enrichment programs are designed to address youth needs in many different areas such as culture, social/emotional development, arts, STEM, recreation, etc. Applicants interested in this funding opportunity are expected to partner with eligible sites to offer enrichment activities to OST sites across the Alachua County area.

Successful applicants will facilitate enrichment activities that offer children and youth the opportunity to learn and explore specialty activities that would not otherwise be available through their OST program.

The CTAC intends to award up to \$250,000 to fund enrichment provider services. Funds for enrichment services are all allocated under Goal 1: Children and youth are healthy and have nurturing caregivers and relationships and Goal 2: Children and youth learn what they need to be successful. Applicants will be required to enter a contract with the CTAC for the services requested in this RFP using CTAC's Model Contract for Services which is attached to this RFP. Applicants must also be prepared to negotiate proposed services and budget. The CTAC intends to award a contract substantially in the form of the attached Model Services Contract to the selected contractors. CTAC has the authority to increase the RFP allocation, if they so desire, to meet the service need.

Term of Services

Successful applicants will be awarded an initial contract with service dates between October 1, 2024 through September 30th, 2025. Contracts will be fee for service, based on the number of sessions delivered. CTAC reserves the right to renegotiate terms annually. Contracts awarded may be renewed for one additional year, for a total of two years of funding with annual performance reviews, for the following terms:

- October 1st, 2025 to September 30th, 2026

Minimum Requirements to Bid

Organizations can apply for funding based on the following requirements:

- All proposed services must take place within Alachua County.
- Applicant must be currently qualified to conduct business in the State of Florida.
- Applicant must not be a charter school approved by any public school system in the State of Florida.
- Applicant must have experience working with youth in out-of-school time and focus on promoting positive youth development in a safe and enriching environment.
- Applicant must plan to offer in-person youth development services and activities.

Scope of Service

The CTAC seeks to expand access to enriching programming and activities for children residing in Alachua County. Applicants have the flexibility to implement creative, innovative programming and activities that meet the needs and interests of children enrolled in their programming.

Enrichment sessions should have a minimum of at least five (5) in attendance and should confirm with the partner site the expected youth will be present to receive programming.

Contractors are strongly encouraged to indicate if they intend to use an evidence-based model or a research informed practice and to describe the model and how it will be used for their program. Otherwise, Contractors using a practice-based approach will need to explain how

the program will be implemented and result in the desired outcomes for participants.

While no universal definition exists for the term “evidence-based program”, resources are available highlighting programs and practices that demonstrate positive outcomes when implemented and applied.

The following links showcase evidence-based models and researched informed practices:

[Clearinghouse Database - Evidence-to-Impact Collaborative \(psu.edu\)](#)

<https://evidence2impact.psu.edu/results-first-resources/clearing-house-database/>

The CTAC seeks applications from organizations offering enrichment services in the following areas:

Health & Wellness

Youth health and wellness encompasses the holistic well-being of young individuals, addressing their physical health. It involves promoting healthy habits and preventing health issues. Youth health and wellness programs also include drug prevention and at-risk behavior in youth, which refers to efforts aimed at reducing the likelihood of young individuals engaging in substance abuse and behaviors that may have negative consequences. These efforts often involve education, awareness, and interventions designed to equip young people with the knowledge, skills, and support systems to make healthy choices and avoid behaviors that can jeopardize their well-being. These programs often include fitness, nutrition, cooking, drug, alcohol, and tobacco prevention.

Leadership

Youth leadership programs are initiatives designed to empower young individuals with the skills, knowledge, and opportunities to take on leadership roles and positively contribute to their communities. These programs often focus on developing communication, teamwork, decision-making, and problem-solving skills and fostering a sense of social responsibility and civic engagement.

Life Management Skills

Programs that provide life management skills for youth focus on equipping young individuals with the practical knowledge and abilities needed to navigate various aspects of life effectively. These programs often cover financial literacy, time management, home management, communication skills, goal setting, decision-making, stress management, and interpersonal relationships. By offering guidance in these areas, life management skills programs aim to empower young people to make informed decisions, build resilience, and succeed personally and professionally.

Career Exploration

Youth career exploration programs are initiatives designed to provide young individuals with opportunities to learn about various career paths and gain insight into different industries. These programs offer experiential learning activities, mentorship opportunities, and workplace exposure. By participating in youth career exploration programs, young people can better understand their interests, strengths, and the skills required in different professions, helping them make more informed decisions about their future career paths.

STEM

Youth STEM programs are initiatives that focus on engaging young individuals in science, technology, engineering, and mathematics-related activities. These programs aim to cultivate interest and proficiency in STEM through hands-on learning, experimentation, and exploration. By participating in STEM programs, young people can develop critical thinking, problem-solving, and technical skills, preparing them for future careers in STEM-related fields.

Social Emotional Wellbeing and Awareness

Youth social-emotional well-being and awareness refers to the holistic state of young individuals' mental, emotional, and social health. It encompasses the development of self-awareness, self-regulation, empathy, and interpersonal skills. Promoting social-emotional well-being and awareness among youth involves:

- Providing support for mental health
- Fostering positive relationships
- Nurturing a sense of belonging and community
- Conflict resolution
- Providing emotional intelligence

These programs often include peer support groups, mindful meditation practices, emotional intelligence workshops, and peer mentoring.

Arts and Culture

Youth arts and culture programs are initiatives that aim to engage young individuals in various forms of artistic expression and cultural experiences. These programs provide opportunities for youth to explore visual arts, music, dance, theater, literature, and other creative disciplines. Often include workshops, performances, exhibitions, and educational activities designed to foster creativity, self-expression, and an appreciation for diverse cultural traditions. By participating in youth arts and culture programs, young people can develop their artistic talents, gain exposure to different cultural practices, and contribute to the vibrancy of their communities through creative endeavors.

Other

This category is designed for programs that offer unique enrichment opportunities for youth, fostering their learning and personal development. These initiatives are designed to be enjoyable, creative, and cutting-edge.

Remember that the CTAC reserves the right to add the proposal after submission to the

category that best fits the program.

Target Population:

The target population for this RFP is children and youth residing in Alachua County, up to 18 years old. Potential applicants are responsible for ensuring that families from different social economic backgrounds have the opportunity to participate in proposed enrichment programming and activities.

Applicants will partner with eligible sites across Alachua County to offer enrichment services. Eligible sites for enrichment services must meet the following criteria and sign a site agreement with each awarded provider:

- Site must be located in Alachua County
- Site must serve children from different socioeconomic backgrounds. This should include the following:
 - Children with Individualized Educational Plan (IEP) and/or 504 plans
 - Children in foster care
 - Children in voluntary and formal kinship care
 - Children under in-home case management supervision, and/or
 - Children from families receiving SNAP benefits.

Enrichment services must not duplicate any existing services offered by the site and shall not be offered at the applicant's primary service location.

Service Locations:

Applicants are expected to partner with providers located throughout the County. Applicants may provide enrichment services in a variety of locations, including, but not limited to:

- Schools
- City or county parks and facilities
- Faith-based locations
- Community organizations
- Summer camps & afterschool sites.

The CTAC expects all applicants to offer enrichment services in Alachua County's rural communities listed below. Providers servicing the rural communities marked with an asterisk will receive bonus points during the application review process.

- Alachua
- Archer*
- Hawthorne*
- High Springs
- La Crosse

- Micanopy
- Newberry
- Waldo*

Applicants are not expected to have their own site(s) but rather to offer services at existing OST provider locations. Applicants must ensure that sufficient space is available to deliver programming and activities safely and comfortably.

Scheduling, Frequency, and Duration:

Applicants will have wide latitude in this RFP concerning the schedule, frequency, and duration enrichment programming and activities.

Staff:

Positions: All Contractors must identify one Contract Supervisor to administer the program. This individual will serve as the primary contact for CTAC in all matters related to this agreement. At a minimum, the supervisor will be responsible for managing and implementing the program to ensure that the Contractor meets its responsibilities to CTAC under the contract promptly.

Background Screening: All staff working in CTAC-funded programs must comply with Level 2 background screening and fingerprinting requirements in accordance with § 943.0542, Fla. Stat., § 984.01, Fla. Stat., § 435, Fla. Stat., § 402, Fla. Stat., § 39.001, Fla. Stat., and § 1012.465, Fla. Stat. as applicable. The program must maintain staff personnel files which reflect that a screening result was received and reviewed to determine employment eligibility prior to employment. An Affidavit of Good Moral Character must be completed prior to hire for each employee, volunteer, and subcontracted personnel who work in direct contact with children. Program providers will be required to re-screen each employee, volunteer and/or subcontractor every five (5) years.

Program Budget:

CTAC will cover a reasonable cost per session for enrichment programming and activities delivered to eligible sites. The cost per session should include all expenses necessary to offer a full session. An example of allowable items to calculate sessions includes (staffing time, materials, insurance etc.).

Background: CTAC will cover the costs for all staff to receive Level 2 background checks

Transportation: CTAC will cover the cost of mileage for instructors to travel to enrichment sites. Milage will be covered at the federal mileage rate, at .67 per mile.

Compensation:

Applicants awarded contracts will be compensated as follows:

Advance Payment: Contractor may invoice the CTAC for an advance payment of 25% of the total contract award. The Contractor will not receive any additional payments until the advance has been trued up with actual services delivered. Subsequent payments will be made monthly based on the number of sessions delivered.

Data Collection

All funded entities will be required to collect and report on the data specified during the contract term. The Trust recognizes the importance of data security and technology resources required to operate effectively and provide accurate reporting on outcomes. The Trust utilizes an online integrated data system, SAMIS, which the Contractor will input data on a monthly basis. The CTAC is devoted to working collaboratively with Contractors to ensure a shared understanding of data collection goals and processes. Monthly data entry is required to receive payment for services, though dedicating time weekly to review and enter data is a best practice. Contractors will report data on service provision, recipient demographics, survey, and quality metrics for monitoring and evaluation of outcomes overtime. Staff who collect participant data, specifically that which contains personally identifying information (PII), are required to take measures to protect and secure it consistent with the Trust's [Data Collection and Management Policy](#) as well as their own organizational policy. Contractors are expected to attend all trainings related to data collection, data system access, and appropriate system usage.

Data and Reporting

Service Provision / Participation	
Data Requirement	Data Collection
<p><u>Partner Site Agreement</u>: Providers are expected to complete the site agreement with organizations for <u>each site</u> that will receive enrichment programming and submit the following:</p> <ul style="list-style-type: none"> ▪ Partner Organization Name ▪ Site Name ▪ Site Location (address, city, state, zip code; must be Alachua County) ▪ Site Contact Name (name of the person at the organization who is arranging and overseeing the receipt of services) ▪ Site Contact Email ▪ Site Contact Phone Number ▪ Confirmation of Eligibility ▪ Service Start and End Dates ▪ Total Sessions ▪ Service Schedule ▪ Description of Services ▪ Number of Children to be Served (i.e., number of unique, unduplicated children who are expected to receive enrichment services through this agreement) ▪ Age of Children to be Served (0-5yrs, 6-10yrs, 11-13yrs, 14-18yrs) 	<p>Provider will submit data listed for each site to be served prior to service provision through the SAMIS information management system.</p>
<p><u>Session Information</u>: Providers are expected to collect and report the following information for each session facilitated:</p> <ul style="list-style-type: none"> ▪ Partner Site / Agreement ▪ Series Name ▪ Session Topic ▪ Participant Group ▪ Session Presenter (Led By) ▪ Date of Session ▪ Start & End Time 	<p>Provider will submit data listed for each session facilitated through the SAMIS information management system.</p> <p>Provider should develop, collect, and maintain attendance sheets to support the collection to be submitted to the Trust.</p>

<ul style="list-style-type: none"> Children in Attendance 	
<p>Why does the Trust collect data on service provision and participation? Collecting participation data allows us to see the amount services are received to determine the level of engagement in programming.</p>	
<p>Surveys / Assessments</p>	
<p>Data Requirement</p>	<p>Data Collection</p>
<p><u>Enrichment Services Survey</u>: Provider is expected to ensure survey completion with partner organizations and encourage full participation to learn more about program impact, quality of services, and determine whether performance measures and outcomes are being met. Partner organizations must commit to completion of the satisfaction as a component of the partner site agreement.</p> <ul style="list-style-type: none"> Enrichment Services Survey 	<p>Provider will administer the enrichment services survey electronically to site contact person responsible for arranging and overseeing the receipt of services through the link provided by the Trust.</p>
<p>Why does the Trust require surveys and assessments? The Trust is seeking survey and assessment data to learn about the quality, benefits, outcomes, as well as, to make improvements in future programming.</p>	

Performance Measures

Performance measures are an integral component of the agreement between the Trust and the provider agency. Funding is made available to deliver the scope of service to achieve specific results. Performance measures establish shared goals and operational definitions for measuring whether anticipated results are achieved. CTAC uses Results Based Accountability, which is a framework for defining success measures focusing on: Quantity (How Much?), Quality (How Well?), and Short-term or Direct Impact (Is anyone Better Off?)

How Much?	FY2025 Target
Site Served	Based on Proposal
Sessions Completed	Based on Proposal
Youth Attendance	Based on Proposal
How Well?	
Service Provision in Rural Areas	30%

Partner Satisfaction	90%
Quality of Programming	90%
Better Off?	
Youth Enjoyment & Engagement	90%
Youth Discovery (i.e., knowledge, skills, behavior, exposure)	75%

Evaluation Criteria

Each application will be evaluated against the following set of criteria. **Please provide as much detail as possible to ensure the review team has a complete picture of your proposed program.**

Evaluation Criteria	Review Guidelines	Points Awarded
Organizational Information Description	1. Provide a summary of your organization and the services you provide to Alachua County	0-20
Program Description and Implementation	1. Identify which CTAC goal(s) your proposed enrichment services fall under. <ul style="list-style-type: none"> <input type="checkbox"/> Goal 1: Children and youth are healthy and have nurturing caregivers and relationships <input type="checkbox"/> Goal 2: Children and youth learn what they need to be successful 2. Select the enrichment topic you are proposing to offer programming in.	0-40
	3. Describe your enrichment programming and the learning objective. Include a description of curriculum(s) (if applicable) and any additional pertinent session information.	
	4. Include whether your enrichment programming is evidence based or a best practice. Describe the model and how it will be used and describe how you measure success.	
	5. How many children have you previously served?	
	6. Describe your current partnerships and explain how this	

	<p>funding will help you increase the number of children accessing your services.</p> <p>7. During FY2025 (10/1/24 – 9/30/25), how many sites are you proposing your program will serve with the funds requested?</p> <p>8. During FY2025 (10/1/24 – 9/30/25), how many enrichment sessions are you proposing your program will provide with the funds requested?</p> <p>9. If attendance is lower than your expectation, what strategies will you put in place to address attendance issues.</p> <p>10. Describe how you will recruit sites in rural (Alachua, Archer, Hawthorne, High Springs, La Crosse, Micanopy, Newberry, & Waldo) communities and unincorporated communities to offer enrichment services.</p> <p>11. Describe how you will ensure you partner with organizations that work with families from different socioeconomic backgrounds.</p> <p>12. Enrichment activities may contribute to a variety of positive child outcomes. Thinking of <i>your program</i> what are key benefits of your enrichment services:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Gain knowledge (i.e., learning about a subject or topic) <input type="checkbox"/> Gain skills (i.e., gaining ability to perform an activity) <input type="checkbox"/> Improve behavior (i.e., improving conduct or how one acts) <input type="checkbox"/> Exposure to a new experience (i.e., children have not had this experience) 	
Program Video	<p>1. Complete a 3–5-minute video about your organization and the enrichment service you are proposing. The video must include the following information:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Name of organization and summary of services offered <input type="checkbox"/> Number of years organization has offered 	0-10

	<p>services in Alachua County</p> <ul style="list-style-type: none"> <input type="checkbox"/> The impact you believe your program will have on the lives of children <input type="checkbox"/> Why it is important for the Children’s Trust to fund your proposed program <p>Up to 10 additional points can be awarded.</p>	
Budget	<ol style="list-style-type: none"> 1. What is your proposed session cost? 2. Describe how your organization determined the cost of your sessions. (Complete the budget section to support proposed session cost). 3. What do you currently charge organizations for your enrichment services? (Explain any differences in proposed cost to the Children’s Trust). 4. What percentage of your budget is dependent on the funds you have requested from the Trust? 5. If the Trust only funds your proposal at 50% percent of your request, will you continue to offer enrichment services? If yes, please describe if services will be different when compared to a fully funded proposal. If not, please explain why. 6. What is the total amount of funding you are requesting from the Children’s Trust? 	0-30
		Max points =100

Bonus Points	
10 points	<p>A total of ten bonus points will be applied to proposed projects that offer services in one or more of the rural communities listed below.</p> <ul style="list-style-type: none"> • Archer • Hawthorne • Waldo
5 Points	<p>A total of 5 bonus points will be applied to proposed projects that intend to utilize evidence-based or researched-informed initiatives.</p>

Application Score	
80 - 100	Organizations with the highest scores will be recommended for funding, contingent upon available funding.
70-79.9	
69.9 and below	Not recommended for funding

Submission Checklist

- Current 990 or Organization Audit
- Logo
- Proof of active legal status from Sunbiz.org for applicant and all subcontractors
 - o <http://search.sunbiz.org/Inquiry/CorporationSearch/ByName>
- Two reference letters from local partners. Letters should include details of partnership and need for proposed services

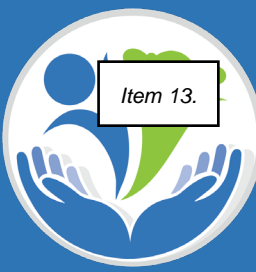
Completed applications shall be submitted via the CTAC SAMIS system by the application deadline. Printed copies of the application will not be accepted.



CHILDREN'S TRUST

OF ALACHUA COUNTY

Enrichment RFP 2024-02

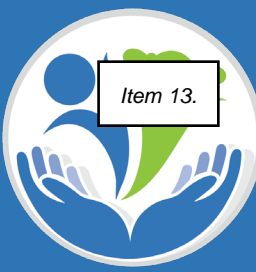


Introduction

Service opportunities that provide children and youth with educational programming and activities that extend beyond their regular school day, afterschool, or summer camp.

Enrichment programs are designed to address youth needs in many different areas such as cultural, social emotional, arts, STEM, and recreation.

A screenshot of a web login page for the Children's Trust of Alachua County. At the top center is the organization's logo, which consists of a circular emblem with two hands holding a child figure, and the text "CHILDREN'S TRUST OF ALACHUA COUNTY" below it. The main heading is "Login to get started". Below this are two input fields: the first is labeled "Email Address/Login ID" and has an envelope icon; the second is labeled "Password" and has a key icon. There is a checked checkbox for "Remember Me" and a link for "Forgot your password?". A large blue button labeled "Sign In" is centered below the fields. At the bottom, there is a link that says "Having trouble? Contact Support".



Introduction

Submission Timeline

- Release Date
- Cone of Silence
- Bidders' Conference & Application Training
- Office Hours
- RFP Questions
- Review Period
 - Provider Video
- Funding Recommendation & Approval
- Cone of Silence Ends
- Contract Negotiation

Enrichment RFP Contact

- Project Manager
 - Belita James, Contract Manager
 - Demetrica Tyson, Program Specialists



CHILDREN'S TRUST
OF ALACHUA COUNTY

Introduction

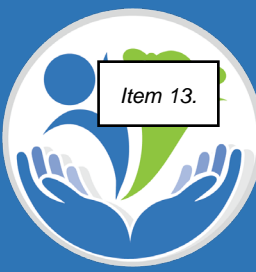
Overview of Solicitation

- Allocation: \$250,000
- Target: Children and youth
- Service Location: Alachua County

Terms of Service

- October 1, 2024– September 30, 2025
- Renewal opportunities
 - October 1, 2025– September 30, 2026





Minimum Qualifications

Organizations can apply for funding based on the following requirements:

- All proposed services must take place within Alachua County.
- Applicant must be currently qualified to conduct business in the State of Florida.
- Applicant must not be a charter school approved by any public school system in the State of Florida.
- Applicant must have experience working with youth in out-of-school time and focus on promoting positive youth development in a safe and enriching environment.
- Applicant must plan to offer in-person youth development services and activities.

Enrichment Services

CTAC seeks applications from providers in the following areas:

- Health & Wellness
- Leadership
- Life Management Skills
- Career Exploration
- STEM
- Social Emotional Wellbeing & Awareness
- Arts & Culture
- Other

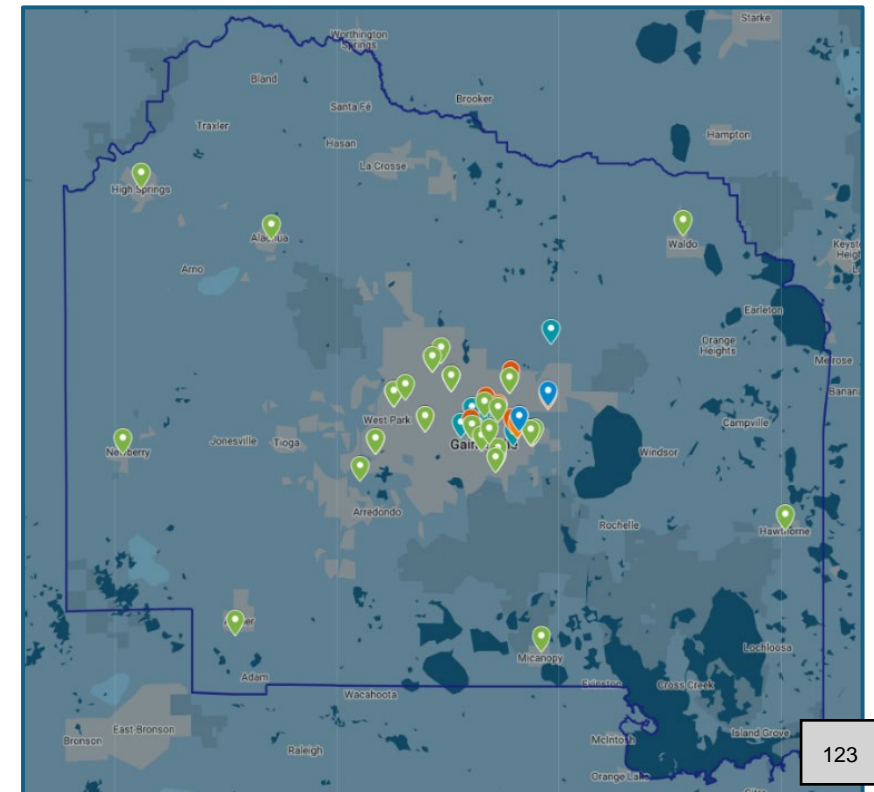


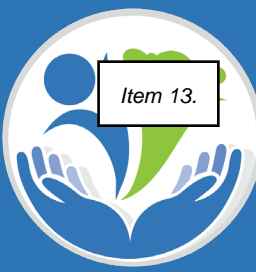
Target Population & Service Location

- Children and youth residing in Alachua County .
- Eligible sites across Alachua County.
 - Schools
 - City and County parks and facilities
 - Community organizations
 - Summer camps sites
 - Afterschool sites
 - Faith Communities
 - Youth civic groups

The CTAC expects all applicants to offer enrichment services in Alachua County’s rural communities listed below.

- Alachua
- Archer*
- Hawthorne*
- High Springs
- La Crosse
- Micanopy
- Newberry
- Waldo*



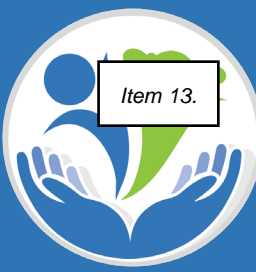


Budgeting & Compensation

- **Session Cost**
 - Includes all expenses necessary to offer a full session

- **Background screens**
 - Cost for all staff to receive Level 2 background screens

- **Transportation**
 - Cost of mileage for instructors to travel to enrichment site



Evaluation Criteria

Organizational Information Description
Program Description and Implementation
Program Video
Budget

Bonus Points	
10 points	A total of ten bonus points will be applied to proposed projects that offer services in one or more of the rural communities listed below. <ul style="list-style-type: none">• Archer• Hawthorne• Waldo
5 Points	A total of 5 bonus points will be applied to proposed projects that intend to utilize evidence-based or researched -informed initiatives

Application Score	
80 - 100	Organizations with the highest scores will be recommended for funding, contingent upon available funding
70-79.9	
69.9 and below	Not recommended for funding

Performance Measures

- Sites Served
- Sessions Completed
- Youth Attendance
- Service Provision in Rural Areas
- Partner Satisfaction
- Youth Enjoyment & Engagement
- Quality of Programming
- Youth Discovery





Performance Measures

How Much?

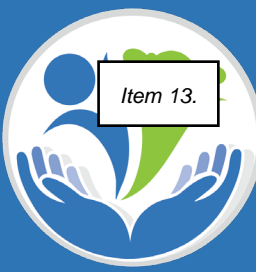
Sites Served	Based on Proposal
Sessions Completed	Based on Proposal
Youth Attendance	Based on Proposal

How Well?

Service Provision in Rural Areas	30%
Partner Satisfaction	90%
Quality of Programming	90%

Better Off?

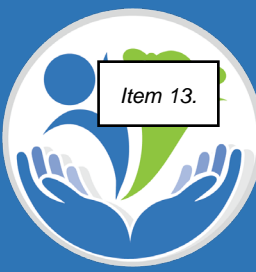
Youth Enjoyment & Engagement	90%
Youth Discovery (i.e., knowledge, skills, behavior, exposure)	75%



Submission Checklist

Submission Checklist

- Current 990 or Organization Audit
- Logo
- Proof of active legal status from Sunbiz.org for applicant and all subcontractors
 - <http://search.sunbiz.org/Inquiry/CorporationSearch/ByName>
- Two reference letters from local partners. Letters should include details of partnership and need for proposed services



Recommendations

- 1) The Trust is asked to approve Resolution 2024-05 and the release of RFP 2024-02
- 2) The Trust is asked to authorize \$250,000 for the Enrichment RFP
- 3) The Trust is asked to authorize Executive Director Kiner to appoint a review team of members with subject matter expertise

File Attachments for Item:

14. Review of FY2023 Annual Audit

2023

Children's Trust of Alachua County

Financial Statements and
Independent Auditor's Report

September 30, 2023

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR’S REPORT
CHILDREN’S TRUST OF ALACHUA COUNTY
SEPTEMBER 30, 2023

TABLE OF CONTENTS

Independent Auditor’s Report 1-3

Management’s Discussion and Analysis 4-9

Basic Financial Statements

Government-Wide Financial Statements:

 Statement of Net Position 10

 Statement of Activities 11

Fund Financial Statements:

 Balance Sheet – Governmental Funds 12

 Reconciliation of the Balance Sheet of Governmental Funds
 to the Statement of Net Position 13

 Statement of Revenues, Expenditures and Changes
 in Fund Balance – Governmental Funds 14

 Reconciliation of the Statement of Revenues,
 Expenditures and Changes in Fund Balance of
 Governmental Funds to the Statement of Activities 15

Notes to Financial Statements..... 16-32

Required Supplementary Information

Budgetary Comparison Schedules:

 Schedule of Revenues, Expenditures and Changes in
 Fund Balance – Budget and Actual – General Fund 33

 Schedule of Revenues, Expenditures and Changes in
 Fund Balance – Budget and Actual – Special Revenue Fund 34

 Schedule of Proportionate Share of Net Pension Liability
 Last 10 Fiscal Years..... 35

 Schedule of Employer Contributions Last 10 Fiscal Years 36

 Schedule of Other Postemployment Benefits Last 10 Fiscal Years 37

Supplementary Information

 Schedule of Revenues, Expenditures and Changes in
 Fund Balance – Budget and Actual – Capital Projects Fund..... 38

**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*** 39-41

Management Letter 42-44

**Independent Accountant’s Report on Compliance with
Section 218.415, Florida Statutes** 45

Management Response 46-47

PURVIS GRAY

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, 2023, 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, 2023, 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 | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

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 standards generally accepted in the United States of America, which consisted of inquiries

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

INDEPENDENT AUDITOR’S REPORT

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 _____, 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.

Gainesville, Florida

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT’S DISCUSSION AND ANALYSIS

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, 2023. CTAC’s financial performance is discussed and analyzed within the context of the accompanying financial statements and 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, 2023, by \$12,305,077, the net position. Of this amount, \$12,190,627 represents unrestricted net position, which may be used to meet the government’s ongoing obligations to citizens and creditors.
- CTAC increased net position by \$1,045,426 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, 2023, CTAC’s governmental funds reported combined ending fund balance of \$12,859,823, an increase of \$1,417,271 from the prior fiscal year.
- At September 30, 2023, the total fund balance for the General Fund was \$10,611,094. CTAC’s General Fund assigned ending fund balance totaled \$2,989,173; with \$2,337,931 assigned for grants outstanding and carried over to fiscal year 2023; \$651,242 assigned for subsequent year’s reserves.
- At September 30, 2023, the total fund balance for the Special Revenue Fund was \$117,352, which is all restricted externally by the contributor. And the total fund balance for the Capital Projects Fund was \$2,131,377. Of which, \$2,081,377 is assigned for the new building and \$50,000 is held in an escrow account for the purchase of 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 2023. 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).
- CTAC implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, during the fiscal year. CTAC also entered into a lease agreement subject to reporting under GASB Statement 87, *Leases*, during the fiscal year.

MANAGEMENT’S DISCUSSION AND ANALYSIS

Their implementation resulted in \$62,405 of right-to-use assets, net of amortization, and \$65,308 in liabilities on the Statement of Net Position. See Note 1 for a full description of these accounting standards.

The government-wide financial statements can be found on pages 10-11 of this report.

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 33-34 and Supplementary Information on page 38 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 16-32 of this report.

Other Information

Required pension fund information is shown on pages 35-36 and required OPEB information is shown on page 37.

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 \$12,305,077 as of September 30, 2023.

MANAGEMENT’S DISCUSSION AND ANALYSIS

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	Governmental	Change
	Activity	Activity	
	2022	2023	
Assets			
Current Assets	\$ 12,817,428	\$ 14,025,000	\$ 1,207,572
Non-Current Assets	-	62,405	62,405
Total Assets	<u>12,817,428</u>	<u>14,087,405</u>	<u>1,269,977</u>
Deferred Outflows of Resources	<u>681,965</u>	<u>715,480</u>	<u>33,515</u>
Liabilities			
Current Liabilities	1,394,836	1,226,733	(168,103)
Long-Term Liabilities	811,193	1,235,533	424,340
Total Liabilities	<u>2,206,029</u>	<u>2,462,266</u>	<u>256,237</u>
Deferred Inflows of Resources	<u>33,713</u>	<u>35,542</u>	<u>1,829</u>
Net Position			
Net Invested in Right-to-Use Assets	-	(2,902)	(2,902)
Restricted:			
Special Revenue Fund	172,551	117,352	(55,199)
Unrestricted	11,087,100	12,190,627	1,103,527
Total Net Position	<u>\$ 11,259,651</u>	<u>\$ 12,305,077</u>	<u>\$ 1,045,426</u>

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 \$1,103,527 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 \$117,352 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 Activity <u>2022</u>	Governmental Activity <u>2023</u>	<u>Change</u>
Program Expenses			
Program - Children's Services	\$ 5,442,236	\$ 6,771,696	24%
Administration	1,241,196	1,471,925	19%
Interest Expense	-	247	100%
Unallocated - Amortization Expense	-	20,802	100%
Total Program Expenses	<u>6,683,432</u>	<u>8,264,670</u>	<u>24%</u>
Program Revenues			
Operating Grants and Contributions	133,833	86,834	-35%
Total Program Revenues	<u>133,833</u>	<u>86,834</u>	<u>-35%</u>
Net Program (Expense) Revenue	<u>(6,549,599)</u>	<u>(8,177,836)</u>	<u>25%</u>
General Revenues			
Ad Valorem Taxes	8,262,482	8,467,352	2%
Interest and Other Income	84,382	755,910	796%
Total General Revenues	<u>8,346,864</u>	<u>9,223,262</u>	<u>10%</u>
Change in Net Position	1,797,265	1,045,426	-42%
Net Position - Beginning of Year	<u>9,462,386</u>	<u>11,259,651</u>	<u>0%</u>
Net Position - End of Year	<u>\$ 11,259,651</u>	<u>\$ 12,305,077</u>	<u>9%</u>

Governmental Activities

Program Revenues – CTAC recognized a private grant award in fiscal year 2023 in the amount of \$86,834.

General Revenues – CTAC’s primary operating revenue source is property taxes and for the year ended September 30, 2023, CTAC collected \$8,467,352 in taxes. CTAC earned \$755,910 in interest earnings on investment of surplus funds and other sources of income. Interest and other income increased by \$671,528 over prior year primarily due to increased market rates as a result of current economic conditions.

Net Position – The CTAC’s total ending net position is \$12,305,077. CTAC increased net position by \$1,045,426 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.

MANAGEMENT’S DISCUSSION AND ANALYSIS

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.

CLASSIFICATIONS OF FUND BALANCE

	General Fund	Special Revenue Fund	Capital Projects Fund
Total Fund Balance	\$ 10,611,094	\$ 117,352	\$ 2,131,377
Less Classified Fund Balance			
Restricted	-	117,352	-
Non Spendable	9,550	-	50,000
Assigned For:			
Grants Carryover to Fiscal Year 2023	2,337,931	-	-
Subsequent Year’s Reserve	651,242	-	-
Building	-	-	2,081,377
Unassigned Fund Balance	<u>\$ 7,612,371</u>	<u>\$ -</u>	<u>\$ -</u>

As of the end of fiscal year 2023, CTAC’s governmental fund reported an ending fund balance of \$12,859,823 and increase of \$1,417,271 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, 2023.

The General Fund is the chief operating fund of CTAC. The total fund balance at September 30, 2023, is \$10,611,094. For the fiscal year, the General Fund had a net increase in fund balance of \$396,748. 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 2023, the ending fund balance represents 116% 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 purpose. The total Special Revenue Fund Balance at September 30, 2023, is \$117,352. For the fiscal year, the Special Revenue Fund had a net decrease in fund balance of \$55,199. This decrease was primarily due to flow of revenues and expenditures related to specific programs in the current and prior years.

MANAGEMENT’S DISCUSSION AND ANALYSIS

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, 2023, is \$2,131,377. For the fiscal year, the Capital Projects Fund had a net increase in fund balance of \$1,075,722. This increase was primarily due to transfers from the General Fund in the amount of \$1,000,000 that remained unspent during the year.

General Fund Budgetary Highlights

The General Fund’s total final budget (see schedule on page 33) reflects all amendments approved during the fiscal year.

Overall actual revenues varied from final budgeted revenues positively by \$275,575. This positive variance is primarily due to interest income coming in higher than budgeted. Actual expenditures were less than final budgeted expenditures by \$3,259,380 (positive variance).

Economic Factors and Next Year’s Budgets and Rates

- Total taxable assessed value of residential properties increased 8.5% for fiscal year 2023.
- Population increased by approximately 1.83% from the prior year to an estimated 293,040 at September 30, 2023.

The ad valorem tax rate for the General Fund for the upcoming 2024 fiscal year budget is 0.4612 mills.

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, 4010 NW 25th Place, Gainesville, Florida 32606. Additional financial information can be found on CTAC’s website: <https://www.childrenstrustofalachuacounty.us/>.

BASIC FINANCIAL STATEMENTS

CHILDREN'S TRUST OF ALACHUA COUNTY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

Assets

Current Assets:	
Cash and Cash Equivalents	\$ 13,959,708
Due from Other Governments	5,742
Deposits Held with Others	50,000
Prepaid Items	9,550
Total Current Assets	<u>14,025,000</u>
Non-Current Assets:	
Right-to-Use Assets, Net	62,405
Total Assets	<u>14,087,405</u>

Deferred Outflows of Resources

Pension Related	680,873
OPEB Related	34,607
Total Deferred Outflows of Resources	<u>715,480</u>

Liabilities

Current Liabilities:	
Accounts Payable and Accrued Liabilities	33,773
Grants Payable	1,087,824
Due to Other Governments	43,580
Current Portion of Long-Term Debt:	
Accrued Compensated Absences	30,092
Leases	2,604
Subscription-Based Information Technology Arrangement	28,860
Total Current Liabilities	<u>1,226,733</u>
Non-Current Liabilities:	
Accrued Compensated Absences	10,030
Leases	3,455
Subscription-Based Information Technology Arrangement	30,389
Net Pension Liability	1,090,663
Net OPEB Liability	100,996
Total Non-Current Liabilities	<u>1,235,533</u>
Total Liabilities	<u>2,462,266</u>

Deferred Inflows of Resources

Pension Related	30,939
OPEB Related	4,603
Total Deferred Inflows of Resources	<u>35,542</u>

Net Position

Net Invested in Right-to-Use Assets	(2,902)
Restricted:	
Special Revenue Fund	117,352
Unrestricted	12,190,627
Total Net Position	<u>\$ 12,305,077</u>

See accompanying notes.

**CHILDREN'S TRUST OF ALACHUA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Program Expenses	
Program - Children's Services	\$ 6,771,696
Administration	1,471,925
Interest Expense	247
Unallocated - Amortization Expense	20,802
Total Program Expenses	<u>8,264,670</u>
Program Revenues	
Operating Grants and Contributions	86,834
Total Program Revenues	<u>86,834</u>
Net Program (Expense) Revenue	<u>(8,177,836)</u>
General Revenues	
Ad Valorem Taxes	8,467,352
Interest and Other Income	755,910
Total General Revenues	<u>9,223,262</u>
Change in Net Position	1,045,426
Net Position - Beginning of Year	<u>11,259,651</u>
Net Position - End of Year	<u>\$ 12,305,077</u>

See accompanying notes.

**CHILDREN'S TRUST OF ALACHUA COUNTY
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Assets				
Cash and Cash Equivalents	\$ 11,738,456	\$ 139,875	\$ 2,081,377	\$ 13,959,708
Due from Other Governments	5,742	-	-	5,742
Deposits Held with Others	-	-	50,000	50,000
Prepaid Expenses	9,550	-	-	9,550
Total Assets	<u>11,753,748</u>	<u>139,875</u>	<u>2,131,377</u>	<u>14,025,000</u>
Liabilities				
Accounts Payable and Accrued Liabilities	21,250	12,523	-	33,773
Grants Payable	1,087,824	-	-	1,087,824
Due to Other Governments	33,580	10,000	-	43,580
Total Liabilities	<u>1,142,654</u>	<u>22,523</u>	<u>-</u>	<u>1,165,177</u>
Fund Balances				
Non-Spendable:				
Prepaid Items	9,550	-	-	9,550
Deposits Held with Others	-	-	50,000	50,000
Restricted:				
Pritzker Grant	-	117,352	-	117,352
Assigned:				
Grants Outstanding and Carryover to Fiscal Year 2024	2,337,931	-	-	2,337,931
Subsequent Year's Reserves	651,242	-	-	651,242
Building	-	-	2,081,377	2,081,377
Unassigned	7,612,371	-	-	7,612,371
Total Fund Balances	<u>10,611,094</u>	<u>117,352</u>	<u>2,131,377</u>	<u>12,859,823</u>
Total Liabilities and Fund Balances	<u>\$ 11,753,748</u>	<u>\$ 139,875</u>	<u>\$ 2,131,377</u>	<u>\$ 14,025,000</u>

See accompanying notes.

**CHILDREN'S TRUST OF ALACHUA COUNTY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Fund Balances - Total Governmental Funds \$ 12,859,823

**Amounts Reported for Governmental Activities in the Statement of Net
Position are Different Because:**

Right-to-Use Assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:

Right-to-Use Assets	\$ 83,207	
(Accumulated Amortization)	<u>(20,802)</u>	62,405

Deferred outflows and inflows of resources do not affect current financial resources, and, therefore, are not reported in the government funds. Deferred outflows and inflows of resources at year-end consist of:

Deferred Outflows Related to Pensions	680,873	
Deferred Outflows Related to OPEB	34,607	
Deferred Inflows Related to Pensions	(30,939)	
Deferred Inflows Related to OPEB	<u>(4,603)</u>	679,938

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Long-term liabilities at year-end consist of:

Accrued Compensated Absences	(40,122)	
Leases	(6,059)	
Subscription-Based Information Technology Arrangement	(59,249)	
Net Pension Liability	(1,090,663)	
Net OPEB Liability	<u>(100,996)</u>	<u>(1,297,089)</u>

Net Position of Governmental Activities \$ 12,305,077

See accompanying notes.

**CHILDREN'S TRUST OF ALACHUA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
Revenues				
Ad Valorem Taxes	\$ 8,467,352	\$ -	\$ -	\$ 8,467,352
Contributions From Private Sources	-	86,834	-	86,834
Interest and Other Income	671,866	8,322	75,722	755,910
Total Revenues	9,139,218	95,156	75,722	9,310,096
Expenditures				
Program - Children's Services:				
Operating	964,395	155,592	-	1,119,987
Capital Outlay	84,949	-	-	84,949
Grant Awards	5,435,371	-	-	5,435,371
Total Program - Children's Services	6,484,715	155,592	-	6,640,307
Administration:				
Operating	1,317,578	-	-	1,317,578
Total Administration	1,317,578	-	-	1,317,578
Debt Service:				
Principal	17,900	-	-	17,900
Interest	247	-	-	247
Total Debt Service	18,147	-	-	18,147
Total Expenditures	7,820,440	155,592	-	7,976,032
Other Financing Sources (Uses)				
Financing from Leases	7,958	-	-	7,958
Financing from Subscription-Based Information Technology Arrangement	75,249	-	-	75,249
Transfers In	-	5,237	1,000,000	1,005,237
Transfers Out	(1,005,237)	-	-	(1,005,237)
Total Other Financing Sources (Uses)	(922,030)	5,237	1,000,000	83,207
Net Change in Fund Balance	396,748	(55,199)	1,075,722	1,417,271
Fund Balances - Beginning of Year	10,214,346	172,551	1,055,655	11,442,552
Fund Balances - End of Year	\$ 10,611,094	\$ 117,352	\$ 2,131,377	\$ 12,859,823

See accompanying notes.

**CHILDREN'S TRUST OF ALACHUA COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Net Change in Fund Balances - Total Governmental Funds \$ 1,417,271

**Amounts Reported for Governmental Activities in the Statement of
Activities are Different Because:**

Governmental fund report capital outlay as an expenditure. In the Statement of Activities the cost of certain assets are allocated over their estimated useful lives and reported as amortization expense.

Capital Outlay Expense	\$ 83,207		
Amortization Expense	(20,802)	\$	62,405

The inception of leases and subscription-based information technology arrangements provides current financial resources to governmental funds, while it has no effect on the Statement of Activities. (83,207)

The repayment of long-term debt expends current financial resources in governmental funds, while it has no effect on the Statement of Activities. 17,900

The changes in the net pension liability and pension related deferred outflows and inflows of resources result in an adjustment to pension expense in the statement of activities, but not in the governmental funds.

Change in Net Pension Liability	(317,968)		
Change in Deferred Outflows	13,483		
Change in Deferred Inflows	67		
			(304,418)

The changes in the net OPEB liability and pension related deferred outflows and inflows of resources result in an adjustment to pension expense in the statement of activities, but not in the governmental funds.

Change in Net OPEB Liability	(69,152)		
Change in Deferred Outflows	20,032		
Change in Deferred Inflows	(1,896)		
			(51,016)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. These include the net change in the compensated absences. (13,509)

Change in Net Position of Governmental Activities \$ 1,045,426

See accompanying notes.

**CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

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, Florida (the 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, youth, 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 Statement No. 34. The funds that do not meet the criteria of major fund are considered non-major funds.

**CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

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.

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, 2022 through September 30, 2023, utilizing generally accepted accounting principles. Throughout the year, there were CTAC approved budget transfers and budget amendments.

Cash and Cash Equivalentents

Cash and cash equivalentents, which are cash and short-term investments with maturities of three months or less, include cash on hand and in banks, repurchase agreements, 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.

CHILDREN'S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Right-to-Use Assets

CTAC has received right-to-use lease and subscription-based information technology arrangement (SBITA) assets as a result of implementation of GASB Statement No. 87, *Leases*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The right-to-use assets are initially measured at an amount equal to the initial measurement of the related liability plus, any lease or SBITA payments made prior to the lease or SBITA term, lease or SBITA incentives, and ancillary charges necessary to place the lease or SBITA asset into service. The right-to-use assets are amortized on a straight-line basis over the life of the related lease or SBITA.

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 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 pension, 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 benefit terms. Investments are reported at fair value.

Other Postemployment Benefits (OPEB) Liability

CTAC participates in the Alachua County OPEB Plan. For purposes of measuring 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/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.

**CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

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, 2023, was 0.4612 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.

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, 2023.

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, 2023, represents cost reimbursement requests submitted by grantees for costs incurred prior to September 30, 2023. No grants payable are recorded for amounts awarded through executed grant agreements for which cost reimbursement requests have not been made by grantees as of September 30, 2023.

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.

**CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

Governmental Fund Balance

CTAC adopted a Fund Balance Policy to comply with GASB Statement No. 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.
- Unassigned Fund Balance – The residual classification for the General Fund resources. This classification represents fund balances that have not been assigned to other funds and that have 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.

Adoption of New Accounting Pronouncement

During the year ended September 30, 2023, CTAC adopted new accounting guidance by implementing the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. A SBITA is defined as a contract that conveys the right to use another party’s information technology (IT) software, alone or combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

Subscription liabilities that qualify for reporting under the new standard are initially recognized as a capital outlay expense and other financing source at the governmental fund level in the year of inception of the agreement. Subsequent payments are reported as debt service expenditures. A right-to-use asset and associated subscription liability are recorded on the government-wide financial statements at the present value of the future lease payments. Additional information regarding CTAC’s subscription assets and liabilities is disclosed in Notes 8 and 10.

CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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, 2023, CTAC’s bank balance was \$794,606 and the carrying value was \$602,634.

The pooled cash balance of CTAC also included \$13,357,074 at September 30, 2023, 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 35 days at September 30, 2023.

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 vehicle CTAC is currently utilizing.

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

CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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, 2023, 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 requires that securities be held in CTAC’s name. As of September 30, 2023, 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, 2023, consisted of the following:

Table with 2 columns: Description, Amount. Row: Due From Other Governments - Tax Collector, \$ 5,742

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 for the purchase of a new office building and for salary-related expenses.

Table with 2 columns: Fund Name, Transfer In, Transfer Out. Rows: General Fund, Special Revenue Fund, Capital Projects Fund, Total

CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Note 5 - Long-Term Liabilities

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

Table with 6 columns: Description, Balance October 1, 2022, Additions, (Deletions), Balance September 30, 2023, Due Within One Year. Rows include Compensated Absences, Leases, Subscription-Based IT Arrangement, Net OPEB Liability, Net Pension Liability, and Total.

Note 6 - State of Florida Pension 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).

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’

CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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.

Per Chapter 2023-193, Laws of Florida, the level of monthly HIS benefits for eligible retirees and beneficiaries increased from \$5 times years of service to \$7.50, with an increased minimum payment of \$45 and maximum of \$225. This change applies to all years of service for both members currently in pay and members not in pay.

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, 2023, were as follows:

Table with 5 columns: Class, Year Ended June 30, 2023 (Employee, Employer (2)), Year Ended June 30, 2024 (Employee, Employer (2)). Rows include FRS, Regular; FRS, Elected County Officers; FRS, Senior Management Service; DROP – Applicable to Members From All of the Above Classes; FRS, Reemployed Retiree.

- Notes: (1) Contribution rates are dependent upon retirement class in which reemployed. (2) These rates include the normal cost and unfunded actuarial liability contributions but do not include the contribution for HIS Program of 1.66% for the Plan fiscal year-end 2023, 2.00% for the Plan fiscal year-end 2024, and the fee of 0.06% for administration of the FRS Investment Plan and provision of education tools for both plans.

The employer’s contributions for the year ended September 30, 2023, were \$100,517 to the FRS Pension Plan and \$16,098 to the HIS Program.

Pension Liabilities and Pension Expense

In its financial statements for the year ended September 30, 2023, CTAC reported a liability for its proportionate share of the net pension liabilities. The net pension liabilities were measured as of June 30, 2023. The total pension liabilities of the FRS Pension Plan and HIS Program were determined by actuarial valuations dated July 1, 2023 and July 1, 2022, respectively. 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.

Table with 3 columns: Description, FRS, HIS. Rows include Net Pension Liability; Proportion at: Current Measurement Date; Prior Measurement Date; Increase in Proportionate Share; Pension Expense.

CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2023, CTAC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Table with 4 columns: Description, FRS Deferred Outflows of Resources, FRS Deferred Inflows of Resources, HIS Deferred Outflows of Resources, HIS Deferred Inflows of Resources. Rows include Differences Between Expected and Actual Experience, Changes of Assumptions, Net Difference Between Projected and Actual Earnings on Pension Plan Investments, Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions, Employer Contributions Subsequent to the Measurement Date, and Total.

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, 2024.

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

Table with 3 columns: Year Ending September 30, FRS, HIS. Rows show years 2024 through 2028, Thereafter, and Total.

Actuarial Assumptions

The total pension liability for each of the defined benefit plans was measured as of June 30, 2023, and determined by actuarial valuations dated July 1, 2023 for FRS and July 1, 2022 for HIS. Both plans use the individual entry age normal actuarial cost method and the following significant actuarial assumptions:

Table with 3 columns: Assumption, FRS, HIS. Rows include Inflation, Payroll Growth, Including Inflation, Investment Rate of Return, and Discount Rate.

CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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 2023:

FRS

- There were no changes in key actuarial assumptions in 2023.

HIS

- The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.54% to 3.65%.

The long-term expected investment rate of return 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.

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

Table with 4 columns: Asset Class, Target Allocation, Annual Arithmetic Return, and Compound Annual (Geometric) Return. Rows include Cash, Fixed Income, Global Equity, Real Estate, Private Equity, Strategic Investments, and Total.

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.70% and consisted of two building block components: 1) a real return of 4.2% and 2) a long-term average annual inflation assumption of 2.4%. The 6.7% rate of return assumption is reasonable and appropriate per actuarial Standards of Practice.

The discount rate used for calculating the total HIS pension liability is equal to the single rate that results in the same actuarial present value as would be calculated by using two different discount rates for the discount at the long-term expected rate of return for benefit payments prior to the projected depletion of the fiduciary net pension (trust assets) and the discount at a municipal bond rate for benefit payments after the projected depletion date. Because the HIS Program is essentially funded on a pay-as-you-go basis and the depletion date is considered to be immediate, the single municipal bond rate of 3.65% 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.

CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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.

Table with 6 columns: FRS (1% Decrease, Current, 1% Increase) and HIS (1% Decrease, Current, 1% Increase). Row: Employer’s Proportionate Share of the Net Pension Liability. Values range from \$1,269,248 to \$307,046.

Pension Plans’ Fiduciary Net Position

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

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 FRS 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, 2023, totaled \$42,554.

Note 7 - Postemployment Benefits Other Than Pensions (OPEB)

Plan Description - CTAC employees are provided with OPEB through the County OPEB Plan, a cost-sharing multiple employer defined benefit OPEB Plan administered by the Alachua County Board of County Commissioners (the Board). 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 the CTAC, Clerk of Court, Supervisor of Elections, Property Appraiser, Sheriff, Tax Collector, Library District, and County.

The life insurance benefit is provided at no charge to retirees. The life insurance benefit is \$15,000 for all retirees under the age of 65 and \$5,000 for retirees age 65 and older.

An explicit monthly health insurance subsidy is provided to retirees with at least 6 years of service who retire and begin receiving benefits from the FRS. Retirees must maintain health care coverage after employment to be eligible for the subsidy. The amount of the monthly subsidy is based on the number of years of total service with CTAC and is equal to three dollars a month for each year of service. The minimum monthly subsidy is \$18 and the maximum monthly subsidy is \$90 for employees that retire with 30 or more years of service. Effective October 1, 2023, the rates will change to \$7.50 per month for each year of service, with a minimum of \$45 and the maximum monthly subsidy of \$225, causing a significant increase in the total OPEB liability at September 30, 2023.

CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Additionally, in accordance with Florida Statute 112.0801, currently, active CTAC employees who retire and immediately begin receiving benefits from FRS have the option of paying premiums to continue in the County’s Self-funded Health Insurance Plan at the same group rate as active employees. The retiree pays 100% of the blended group rate premium therefore receiving an implicit subsidy.

Contributions - The contribution requirements of plan members and the participating employers are established and may be amended by the County. CTAC’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. CTAC’s actuarially determined contribution for the year ended September 30, 2023, was \$5,479. Actual contributions to the OPEB Plan from CTAC were \$5,740 for the year ended September 30, 2023. CTAC retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions of \$714 per month for retiree-only coverage, \$1,708 per month for retiree and spouse coverage and \$2,408 per month for family coverage.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - At September 30, 2023, CTAC reported a liability of \$100,996 for its proportionate share of the net OPEB liability. The net OPEB liability was determined by a simplified actuarial valuation as of September 30, 2023. CTAC’s proportion of the net OPEB liability was based on employee headcount. At the measurement date, September 30, 2023, CTAC’s proportion of net OPEB liability was 0.31%, an increase of 0.11% from prior year.

For the year ended September 30, 2023, CTAC recognized OPEB expense of \$45,767. At September 30, 2023, CTAC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Table with 3 columns: Description, Deferred Outflows of Resources, and Deferred Inflows of Resources. Rows include Differences Between Expected and Actual Experience, Changes of Assumptions or Other Inputs, Net Difference Between Projected and Actual Investments, and Total.

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

Table with 2 columns: Year Ending September 30, and Amount. Rows list years from 2024 to 2028, Thereafter, and Total.

**CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

Actuarial Methods and Assumptions - The total OPEB liability in the September 30, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation Rate	2.0%
Projected Annual Salaries Increase	3.5%
Investment Rate of Return	5.86%, based on expected long-term rate of return where assets are projected to cover all future benefit payments.
Healthcare Cost Trend Rate	6.75% initial year reduced 0.25% each year until reaching ultimate trend rate of 4.0%.
Mortality	PUB-2010 generational table scaled using MP-2021 and applied on a gender-specific basis.

An actuarial experience study has not yet been performed for the plan.

The long-term expected rate of return is based on plan investments where assets are projected to cover all future benefit payments. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Rate of Return (with Inflation)
Broad Market HQ Bond Fund	14.10%	0.76%
Core Plus Fixed Income	13.10%	-0.88%
Diversified Large Cap	27.00%	10.82%
Core Real Estate	12.60%	6.15%
Diversified Small to Mid Cap	14.40%	11.26%
International Blend	19.50%	2.820%
Cash (T-Bill)	-0.70%	0.00%
Total	100.00%	

Discount Rate - The discount rate used to measure the total OPEB liability was 5.86%. 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.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents CTAC’s proportionate share of the net OPEB liability, as well as what CTAC’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (4.86%) or 1 percent point higher (6.86%) than the current discount rate:

	1% Decrease (4.86%)	Current Discount Rate (5.86%)	1% Increase (6.86%)
Net OPEB Liability	\$ 114,762	\$ 100,996	\$ 89,702

**CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate - The following presents CTAC’s proportionate share of the net OPEB liability, as well as what CTAC’s proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percent lower (5.75%) or 1 percent point higher (7.75%) than the current healthcare cost trend rates:

	1% Decrease (5.75%) Decreasing to <u>3.00%</u>	Current Discount Rate (6.75%) Decreasing to <u>4.00%</u>	1% Increase (7.75%) Decreasing to <u>5.00%</u>
Net OPEB Liability	\$ 106,553	\$ 100,996	\$ 96,273

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued Alachua County Board of County Commissioners annual financial report.

Note 8 - Right-to-Use Assets

Right-to-use assets include leases and SBITAs. Right-to-use asset activity for the fiscal year ended September 30, 2023, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Leased Assets Being Amortized				
Copier	\$ -	\$ 7,958	\$ -	\$ 7,958
Less Accumulated Amortization	-	(1,990)	-	(1,990)
Total Leased Assets Being Amortized, Net	<u>-</u>	<u>5,968</u>	<u>-</u>	<u>5,968</u>
SBITA Assets Being Amortized				
Software	-	75,249	-	75,249
Less Accumulated Amortization	-	(18,812)	-	(18,812)
Total SBITA Assets Being Amortized, Net	<u>-</u>	<u>56,437</u>	<u>-</u>	<u>56,437</u>
Total Right-to-Use Assets Being Amortized, Net	<u>\$ -</u>	<u>\$ 62,405</u>	<u>\$ -</u>	<u>\$ 62,405</u>

Note 9 - Leases

CTAC leased office space under a lease that is cancelable under certain circumstances. The lease is accounted for as an operating lease. During the fiscal year ended September 30, 2023, the lease payments for operating leases totaled \$77,861.

In addition, during fiscal year 2023, CTAC entered into a lease agreement for the use of a copier for 36 months. CTAC is required to make monthly payments of \$239. CTAC’s lease liability is being amortized at a rate of 5.3%.

See Note 5 for a summary of the lease liability balances as of September 30, 2023. Principal and interest components of future minimum lease payments are as follows:

CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

Year Ending September 30,	Principal	Interest
2024	\$ 2,604	\$ 259
2025	2,745	117
2026	709	6
Total	\$ 6,058	\$ 382

Note 10 - Subscription-Based Information Technology Arrangements

During fiscal year 2023, CTAC entered into a SBITA for the use of software for tracking program funding for 33 months. CTAC is required to make yearly payments of \$32,000. CTAC’s SBITA liability is amortized at a rate of 5.3%. See Note 5 for a summary of SBITA liabilities as of September 30, 2023. Principal and interest components of future minimum SBITA payments are as follows:

Year Ending September 30,	Principal	Interest
2024	\$ 28,860	\$ 3,140
2025	30,389	1,611
Total	\$ 59,249	\$ 4,751

Note 11 - 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 12 - Commitments and Contingencies

At September 30, 2023, CTAC had tentatively approved funding for next year’s programs in the amount of \$10,273,302.

Note 13 - 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.

CHILDREN’S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

As of September 30, 2023, \$2,337,931 of \$7,773,302 that CTAC awarded for grants in the 2023 budget has not been expended.

Table with 2 columns: Description and Amount. Rows include Total Program Grants Awarded as of September 30, 2023 (\$ 7,773,302), Total Expended Through September 30, 2023 ((5,435,371)), and Grants Outstanding at September 30, 2023 (\$ 2,337,931).

Note 14 - Board-Assigned Fund Balance

CTAC has assigned fund balance as follows as of September 30, 2023:

Table with 3 columns: General Fund, Capital Projects Fund, and Total. Rows include Assigned – Grants Outstanding and Carryover to Fiscal Year 2024, Assigned – Subsequent Year’s Reserves, Assigned – Building, and Total Assigned.

Note 15 - Interlocal Agreement

On September 28, 2021, CTAC entered into an interlocal agreement with the County Clerk of Court and the Board and then subsequently extended the interlocal on December 20, 2022, for the provision of the following services for period October 1, 2022 through September 30, 2023:

- 1) The County to provide New World Technical Support, Risk Management, IT, Purchasing, 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 16 - Subsequent Event

On November 20, 2023, CTAC purchased an office building for \$1,929,367. The purchase price included contract sales price of \$1,920,000 and settlement charges of \$9,366.75. CTAC paid \$1,879,367 on the date of purchase, as a \$50,000 earnest money deposit was made on September 27, 2023. The office building will be utilized as the administrative office for CTAC and any excess space to be rented to other tenants in the future.

REQUIRED SUPPLEMENTARY INFORMATION

CHILDREN'S TRUST OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad Valorem Taxes	\$ 8,858,643	\$ 8,858,643	\$ 8,467,352	\$ (391,291)
Interest and Other Income	5,000	5,000	671,866	666,866
Total Revenues	8,863,643	8,863,643	9,139,218	275,575
Expenditures				
Program - Children's Services:				
Personal Services	916,803	916,803	688,532	228,271
Operating	234,432	234,432	360,812	(126,380)
Grant Awards	7,773,302	7,773,302	5,435,371	2,337,931
Total Program	8,924,537	8,924,537	6,484,715	2,439,822
Administration:				
Personal Services	429,299	429,299	461,446	(32,147)
Operating	1,074,742	1,074,742	856,132	218,610
Reserve for Contingencies	651,242	651,242	-	651,242
Total Administration	2,155,283	2,155,283	1,317,578	837,705
Debt Service:				
Principal	-	-	17,900	(17,900)
Interest	-	-	247	(247)
Total Debt Service	-	-	18,147	(18,147)
Total Expenditures	11,079,820	11,079,820	7,820,440	3,259,380
Excess of Revenues Over (Under) Expenditures	(2,216,177)	(2,216,177)	1,318,778	3,534,955
Other Financing Sources (Uses)				
Financing from Leases	-	-	7,958	7,958
Financing from Subscription-Based Information Technology Arrangement	-	-	75,249	75,249
Transfers Out	(1,005,237)	(1,005,237)	(1,005,237)	-
Total Other Financing Sources (Uses)	(1,005,237)	(1,005,237)	(922,030)	83,207
Fund Balances - Beginning of Year	10,500,000	10,500,000	10,214,346	(285,654)
Fund Balances - End of Year	\$ 7,278,586	\$ 7,278,586	\$ 10,611,094	\$ 3,332,508

Notes to Budgetary 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
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions from Private Sources	\$ 41,667	\$ 212,667	\$ 86,834	\$ (125,833)
Intergovernmental Revenues	-	40,000	-	(40,000)
Interest and Other Income	-	-	8,322	8,322
Total Revenues	<u>41,667</u>	<u>252,667</u>	<u>95,156</u>	<u>(157,511)</u>
Expenditures				
Program - Children's Services:				
Personal Services	95,864	95,864	99,038	(3,174)
Operating	44,022	139,022	16,428	122,594
Grant Awards	-	116,000	40,126	75,874
Total Expenditures	<u>139,886</u>	<u>350,886</u>	<u>155,592</u>	<u>195,294</u>
Excess of Revenues Over (Under) Expenditures	<u>(98,219)</u>	<u>(98,219)</u>	<u>(60,436)</u>	<u>37,783</u>
Other Financing Sources (Uses)				
Transfers In	5,237	5,237	5,237	-
Total Other Financing Sources (Uses)	<u>5,237</u>	<u>5,237</u>	<u>5,237</u>	<u>-</u>
Fund Balances - Beginning of Year	<u>92,982</u>	<u>92,982</u>	<u>172,551</u>	<u>79,569</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,352</u>	<u>\$ 117,352</u>

Notes to Budgetary 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
SCHEDULES OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST 10 FISCAL YEARS ***

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Florida Retirement System (FRS)			
Employer's Proportion of the Net Pension Liability (Asset)	0.001865%	0.001553%	0.000774%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 743,031	\$ 577,811	\$ 58,433
Employer's Covered Payroll	\$ 854,584	\$ 670,705	\$ 330,081
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	86.95%	86.15%	17.70%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.38%	82.89%	96.40%
 Health Insurance Subsidy Program (HIS)			
Employer's Proportion of the Net Pension Liability (Asset)	0.002189%	0.001840%	0.000889%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 347,632	\$ 194,884	\$ 108,990
Employer's Covered Payroll	\$ 854,584	\$ 670,705	\$ 330,081
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	40.68%	29.06%	33.02%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	4.12%	4.81%	3.56%

Notes to Schedules:

The amounts presented for each fiscal year for the FRS and HIS were determined as of the measurement date, which was June 30 of the current fiscal year.

*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
SCHEDULES OF EMPLOYER CONTRIBUTIONS
LAST 10 FISCAL YEARS ***

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Florida Retirement System			
Contractually Required Contribution	\$ 100,517	\$ 68,339	\$ 46,006
Contributions in Relation to the Contractually Required Contribution	<u>(100,517)</u>	<u>(68,339)</u>	<u>(46,006)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 920,275	\$ 738,470	\$ 468,440
Contributions as a Percentage of Covered Payroll	10.92%	9.25%	9.82%
 Health Insurance Subsidy Program			
Contractually Required Contribution	<u>\$ 16,098</u>	<u>\$ 12,259</u>	<u>\$ 7,520</u>
Contributions in Relation to the Contractually Required Contribution	<u>(16,098)</u>	<u>(12,259)</u>	<u>(7,520)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 920,275	\$ 738,470	\$ 468,440
Contributions as a Percentage of Covered Payroll	1.75%	1.66%	1.61%

Notes to Schedules:

*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
LAST 10 FISCAL YEARS *

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Proportionate Share			
Proportion of the Net OPEB Liability	0.31%	0.20%	0.20%
Proportionate Share of the Net OPEB Liability	\$ 100,996	\$ 31,844	\$ 24,922
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	6.79%	12.05%	16.88%
Contributions			
Contractually Required Contribution	\$ 5,479	\$ 3,553	\$ 2,518
Contributions in Relation to the Contractually Required Contribution	5,740	6,398	4,198
Contribution Deficiency (Excess)	<u>\$ (261)</u>	<u>\$ (2,845)</u>	<u>\$ (1,680)</u>

Notes to Schedules

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

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

SUPPLEMENTARY INFORMATION

**CHILDREN'S TRUST OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest and Other Income	\$ -	\$ -	\$ 75,722	\$ 75,722
Total Revenues	<u>-</u>	<u>-</u>	<u>75,722</u>	<u>75,722</u>
Expenditures				
Program - Children's Services:				
Capital Outlay	2,000,000	2,000,000	-	2,000,000
Total Expenditures	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>75,722</u>	<u>2,075,722</u>
Other Financing Sources (Uses)				
Transfers In	1,000,000	1,000,000	1,000,000	-
Total Other Financing Sources (Uses)	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Fund Balances - Beginning of Year	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,055,655</u>	<u>55,655</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,131,377</u>	<u>\$ 2,131,377</u>

Notes to Budgetary 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, 2023, and the related notes to the financial statements, which collectively comprise CTAC's basic financial statements, and have issued our report thereon dated _____.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. As described below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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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**

2023-01

■ **Bank Reconciliations**

Condition - Timely and accurate bank reconciliations are a key component of internal control over multiple financial reporting processes, including cash receipting, cash disbursements, and payroll functions, as one of the means of detecting possible errors or irregularities. Bank reconciliations were not completed on a timely basis for the months of March-September 2023. Additionally, during the audit and upon reconciliation of cash, adjustments were necessary to correct cash balances as of September 30, 2023.

Effect - Lack of timely and accurate bank reconciliations could result in errors or irregularities not being detected on a timely basis. Upon reconciliation of cash by CTAC, adjustments were made to correct cash balances as of September 30, 2023.

Recommendation - We recommend CTAC implement procedures to ensure that all bank accounts are reconciled within the following month, and that any identified discrepancies be promptly investigated and corrected.

2023-02

■ **Financial Close and Reporting**

Condition - At the commencement of final fieldwork, the preliminary working trial balance did not reflect all the required closing entries. As a result, several adjustments were required after we began the audit process, including entries to record compensated absences activity, accrue wages and benefits, correct transfers in, reclass payables, and implement GASB Statement No. 87, *Leases*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

Effect - The lack of an effective financial close and reporting process increases the risk that material misstatements will not be detected in a timely manner. It also results in delays in performing and completing the audit.

Recommendation - We recommend CTAC evaluate its monthly and annual financial close and reporting process to reduce the risk of inaccurate financial information during the year and at year-end.

2023-03

■ **Journal Entries**

Condition - Manual journal entries, including supporting documentation, are created, posted, and approved in CTAC’s accounting software. CTAC’s process is to document review and approval of manual journal entries through the accounting software, which indicates the employee creating the entry and the employee approving the entry. During review, the auditor noted 11 out of 25 manual journal entries sampled for approval testing were shown to be created, posted, and approved by the same employee.

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**

Effect - The lack of a review of manual journal entries could result in erroneous or fraudulent entries that are not prevented or detected and corrected on a timely basis.

Recommendation - We recommend that all manual journal entries be reviewed and approved by someone in management other than the employee who created the entry prior to it being posted to the general ledger.

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*.

CTAC’s Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on CTAC’s response to the findings identified in our audit and disclosed in the accompanying management’s response. CTAC’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

Gainesville, Florida

PURVIS GRAY

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, 2023, and have issued our report thereon dated _____.

Auditor’s Responsibility

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

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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 12.
- b. The total number of independent contractors to whom non-employee compensation was paid in the last month of CTAC's fiscal year as 4.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$923,790.
- d. All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency as \$174,685.
- 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 \$0.

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 0.4612.
- b. The total amount of ad valorem taxes collected by or on behalf of CTAC as \$8,467,352.
- 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.

Gainesville, Florida

PURVIS GRAY

**INDEPENDENT ACCOUNTANT’S REPORT ON COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

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, 2023. 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.

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, 2023.

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.

Gainesville, Florida

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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

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

We have audited the financial statements of the governmental activities and each major fund of the Children's Trust of Alachua County (CTAC) for the year ended September 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.550, *Rules of the Auditor General*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 10, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by CTAC are described in Note 1 to the financial statements. During the year ended September 30, 2023, CTAC adopted new accounting guidance by implementing the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-based Information Technology Arrangements* (SBITAs), as described in Note 1 to the financial statements. The accounting change was implemented as of October 1, 2022. Therefore, there was no impact on prior reported periods. We noted no transactions entered into by CTAC during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the net Other Postemployment Benefits (OPEB) liability for CTAC's OPEB provided to its employees is based on an actuarial valuation performed by a qualified actuary. The net OPEB liability represents the difference between the value of OPEB plan assets and the total OPEB liability, which is measured using various actuarial assumptions. These actuarial assumptions, if changed, could have a significant impact on the recorded amounts.

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- As a participating employer in the Florida Retirement System (FRS), a cost-sharing multiple-employer pension plan, CTAC records its share of the FRS net pension liability and deferred outflows and inflows. These amounts are based on an actuarial valuation performed by a qualified actuary retained by the FRS. The net pension liability represents the difference between the value of pension plan assets and the total pension liability, which is measured using various actuarial assumptions. Further, CTAC’s allocation of the total net pension is based on its contributions for the year as a percentage of total contributions into the plan. If these assumptions were changed, the reported amounts could have a significant impact on the amounts recorded.

We evaluated the key factors and assumptions used to develop the estimates described above in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with CTAC management in performing and completing our audit; however, commencement of the audit was delayed due to timing of receipt of requested audit documentation.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Misstatements detected as a result of audit procedures were corrected by management. See attached Schedule of Audit Adjustments.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated _____.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to CTAC’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as CTAC’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

CTAC Members
Children’s Trust of Alachua County
Gainesville, Florida

The following accounting pronouncements will be applicable in subsequent fiscal years:

- **GASB Statement No. 100, Accounting Changes and Error Corrections** – The GASB has issued GASB Statement No. 100, *Accounting Changes and Error Corrections*, which will be effective for the year ending September 30, 2024. The statement enhances accounting and financial reporting requirements for accounting changes and error corrections. The statement defines accounting changes as: (a) changes in accounting principles, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity, each with its own financial reporting requirements. New principles or methodologies should be preferable to the prior principle or methodology with respect to qualitative characteristics of financial reporting - understandability, reliability, relevance, timeliness, consistency, and comparability. Disclosure requirements include descriptions of accounting changes and error corrections and their quantitative effects on account balances.
- **GASB Statement No. 101, Compensated Absences** – GASB Statement No. 101, effective for the fiscal year ending September 30, 2025, prescribes the accounting and financial reporting for estimation and recognition of liabilities associated with compensated absences, enhances and clarifies current definitions of leave for financial reporting purposes, and amends disclosure requirements in notes to financial statements to provide better consistency in financial reporting across entities.

Other Matters

We applied certain limited procedures to management’s discussion and analysis and the budgetary comparison information, and the required pension schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Capital Projects Fund, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Children's Trust of Alachua County
Year End: September 30, 2023
Audit Adjustments

Number	Date	Name	Account No.	Debit	Credit
PGC-1	9/30/2023	Fund Balance Unassigned Fund Balance	001.271.9900		\$ 4,045.60
PGC-1	9/30/2023	Fund Balance Unassigned Fund Balance	001.271.9900	\$ 14,492.00	
PGC-1	9/30/2023	Fund Balance Unassigned Fund Balance	101.271.9900	1,514.00	
PGC-1	9/30/2023	Executive Salaries Executive Salaries and Wages	001.15.1500.512.11.00		1,202.00
PGC-1	9/30/2023	FICA FICA Taxes	001.15.1500.512.21.00		92.00
PGC-1	9/30/2023	Workers Compensation Workers Comp	001.15.1500.512.24.00		2.00
PGC-1	9/30/2023	Regular Salaries Regular Salaries & Wages	001.15.1500.513.12.00		2,135.00
PGC-1	9/30/2023	Overtime Overtime	001.15.1500.513.14.00		154.00
PGC-1	9/30/2023	FICA FICA Taxes	001.15.1500.513.21.00		164.00
PGC-1	9/30/2023	Workers Compensation Workers Comp	001.15.1500.513.24.00		4.00
PGC-1	9/30/2023	Professional Services Professional Services	001.15.1500.513.31.00		161.00
PGC-1	9/30/2023	Professional Services Property Appr / Tax Collecto	001.15.1500.513.31.80	4,045.60	
PGC-1	9/30/2023	Regular Salaries Regular Salaries & Wages	001.15.1500.569.12.00		9,725.00
PGC-1	9/30/2023	Overtime Overtime	001.15.1500.569.14.00		127.00
PGC-1	9/30/2023	FICA FICA Taxes	001.15.1500.569.21.00		708.00
PGC-1	9/30/2023	Workers Compensation Workers Comp	001.15.1500.569.24.00		18.00
PGC-1	9/30/2023	Regular Salaries Regular Salaries & Wages	101.15.1500.569.12.00		1,403.00
PGC-1	9/30/2023	Overtime Overtime	101.15.1500.569.14.00		6.00
PGC-1	9/30/2023	FICA FICA Taxes	101.15.1500.569.21.00		102.00
PGC-1	9/30/2023	Workers Compensation Workers Comp	101.15.1500.569.24.00		3.00

(PGC AUDIT) To adjust fund equity for prior year AJEs not recorded properly in G/L in prior year

PGC-2	9/30/2023	COMPENSATED ABSENCES COMP ABSENCES SHORT TERM	795.210.1000		10,132.00
PGC-2	9/30/2023	COMPENSATED ABSENCES COMP ABSENCES LONG TERM	795.210.1005		3,376.00
PGC-2	9/30/2023	PERSONAL SERVICES COMPENSATED ABSENCES-ADMIN	795.90.9000.571.10.16	7,879.00	
PGC-2	9/30/2023	PERSONAL SERVICES COMPENSATED ABSENCES-PROGRAM SERV	795.90.9000.571.10.16	5,629.00	

(PGC AUDIT) To record current year compensated absences activity

PGC-3	9/30/2023	Due from Constitutional Officer Due from Tax Coll	001.116.4000	5,742.23	
PGC-3	9/30/2023	Ad Valorem Taxes Current Real & Personal Property	001.15.1500.311.1000		5,574.41
PGC-3	9/30/2023	Ad Valorem Taxes Delinquent Taxes	001.15.1500.311.2000		120.64
PGC-3	9/30/2023	Interest And Other Earnings Int Earn - Tax Collect	001.15.1500.361.1320		47.18

(PGC AUDIT) To record DFOG for taxes and interest collected in September 2023 and paid by Tax Collector in October 2023

PGC-4	9/30/2023	Due to Other Governments Due to Other Govts - Loca	001.208.3000	\$	11,366.99
PGC-4	9/30/2023	Professional Services Property Appr / Tax Collecto	001.15.1500.513.31.80	\$	11,366.99

(PGC AUDIT) To record Excess Fees Due Property Appraiser

PGC-5	9/30/2023	Operating Transfer In Operating Transfer In	101.15.1500.381.0000		5,237.00
PGC-5	9/30/2023	Regular Salaries Regular Salaries & Wages	101.15.1500.569.12.00	5,237.00	

(PGC AUDIT) To correct JE 2023-626 transfer in for SRF

PGC-6	9/30/2023	Equity in Pooled Cash Equity in Pooled Cash	001.104.805	5,200.07	
PGC-6	9/30/2023	Equity in Pooled Cash Equity in Pooled Cash	801.104.805		5,200.07
PGC-6	9/30/2023	Equity in Pooled Cash General Fund	805.291.001		5,200.07
PGC-6	9/30/2023	Equity in Pooled Cash Payroll Account	805.291.801	5,200.07	
PGC-6	9/30/2023	Accounts Payable Accounts Payable	001.201.0000		14,173.42
PGC-6	9/30/2023	Payroll Deduction-Benefit Accounts Payable-Expense	001.202.0100	8,973.35	
PGC-6	9/30/2023	Accounts Payable Accounts Payable	801.201.0000	14,173.42	
PGC-6	9/30/2023	Payroll Deduction-Benefit Deductions Payable	801.202.0500	11.91	
PGC-6	9/30/2023	Payroll Deduction-Benefit Health Insurance	801.202.0510	815.52	
PGC-6	9/30/2023	Payroll Deduction-Benefit Dental Insurance	801.202.0520	258.86	
PGC-6	9/30/2023	Payroll Deduction-Benefit Life Insurance	801.202.0530	147.96	
PGC-6	9/30/2023	Payroll Deduction-Benefit 457 Deduction	801.202.0540	85.23	
PGC-6	9/30/2023	Payroll Deduction-Benefit FSA Deduction	801.202.0550	199.31	
PGC-6	9/30/2023	Payroll Deduction Vision Deduction	801.202.0560		2.88
PGC-6	9/30/2023	Payroll Deduction AFLAC	801.202.0570	409.98	
PGC-6	9/30/2023	Payroll Deduction-Benefit FRS Retirement	801.202.0600		10,899.24

(PGC AUDIT) To clear out Fund 801 (Payroll Clearing Fund) at year-end and add to General Fund for FS presentation purposes

PGC-7	9/30/2023	Accrued Wages Payable	001.216.0000		18,881.39
PGC-7	9/30/2023	Accrued Wages Payable	101.216.0000		792.81
PGC-7	9/30/2023	Executive Salaries Executive Salaries and Wages	001.15.1500.512.11.00	2,475.96	
PGC-7	9/30/2023	FICA FICA Taxes	001.15.1500.512.21.00	198.85	
PGC-7	9/30/2023	Workers Compensation Workers Comp	001.15.1500.512.24.00	4.54	
PGC-7	9/30/2023	Travel and Per Diem Local Mileage	001.15.1500.512.40.10	150.00	
PGC-7	9/30/2023	Regular Salaries Regular Salaries & Wages	001.15.1500.513.12.00	5,067.26	
PGC-7	9/30/2023	Overtime Overtime	001.15.1500.513.14.00	95.09	
PGC-7	9/30/2023	FICA FICA Taxes	001.15.1500.513.21.00	378.48	
PGC-7	9/30/2023	Workers Compensation Workers Comp	001.15.1500.513.24.00	8.87	
PGC-7	9/30/2023	Professional Services Professional Services	001.15.1500.513.31.00	166.50	
PGC-7	9/30/2023	Regular Salaries Regular Salaries & Wages	001.15.1500.569.12.00	9,425.97	
PGC-7	9/30/2023	Overtime Overtime	001.15.1500.569.14.00	153.60	
PGC-7	9/30/2023	FICA FICA Taxes	001.15.1500.569.21.00	738.50	

PGC-7	9/30/2023	Workers Compensation Workers Comp	001.15.1500.569.24.00	\$	17.77
PGC-7	9/30/2023	Regular Salaries Regular Salaries & Wages	101.15.1500.569.12.00		691.20
PGC-7	9/30/2023	Overtime Overtime	101.15.1500.569.14.00		101.61

(PGC AUDIT) To record accrued wages at 9/30/23

PGC-8	9/30/2023	Accounts Payable Accounts Payable	001.201.0000		1,012,946.72
PGC-8	9/30/2023	Contracts Payable Grants Payable	001.205.1000	\$	977,253.75
PGC-8	9/30/2023	Due to Other Governments Due to Other Govts - Loca	001.208.3000		35,692.97

(PGC AUDIT) To reclassify accounts payable at year-end

PGC-9	9/30/2023	DEFERRED OUTFLOW OF RESOURCES-PENSION	795.190.3060		667,390.00
PGC-9	9/30/2023	DEFERRED OUTFLOW OF RESOURCES-OPEB	795.190.3075		14,575.00
PGC-9	9/30/2023	COMPENSATED ABSENCES COMP ABSENCES SHORT TERM	795.210.1000		19,960.00
PGC-9	9/30/2023	COMPENSATED ABSENCES COMP ABSENCES LONG TERM	795.210.1005		6,654.00
PGC-9	9/30/2023	NET PENSION LIABILITY NET PENSION LIAB-FRS LGTM	795.237.1010		772,695.00
PGC-9	9/30/2023	NET OPEB LIAB LONG TERM	795.237.1510		31,844.00
PGC-9	9/30/2023	Fund Balance	795.271.0000		136,311.00
PGC-9	9/30/2023	Fund Balance-OPEB	795.271.9000		19,976.00
PGC-9	9/30/2023	Fund Balance-Compensated Absences	795.271.9900		26,614.00
PGC-9	9/30/2023	DEFERRED INFLOW RESOURCES-PENSION	795.290.3060		31,006.00
PGC-9	9/30/2023	DEFERRED INFLOW RESOURCES-OPEB	795.290.3075		2,707.00

(PGC AUDIT) To record prior year ending balances related to Pension, OPEB, and Compensated Absences

PGC-10	9/30/2023	DEFERRED OUTFLOW OF RESOURCES-OPEB	795.190.3075		20,032.00
PGC-10	9/30/2023	NET OPEB LIAB LONG TERM	795.237.1510		69,152.00
PGC-10	9/30/2023	DEFERRED INFLOW RESOURCES-OPEB	795.290.3075		1,896.00
PGC-10	9/30/2023	OPEB EXPENSE-ADMIN	795.00.0000.571.26.10		21,257.00
PGC-10	9/30/2023	OPEB EXPENSE-PROGRAM SERVICES	795.00.0000.571.26.15		29,759.00

(PGC AUDIT) To record current year activity related to OPEB

PGC-11	9/30/2023	DEFERRED OUTFLOW OF RESOURCES-PENSION	795.190.3060		22,033.00
PGC-11	9/30/2023	DEFERRED OUTFLOW OF RESOURCES-PENSION	795.190.3060		972.00
PGC-11	9/30/2023	NET PENSION LIABILITY NET PENSION LIAB-FRS LGTM	795.237.1010		317,968.00
PGC-11	9/30/2023	DEFERRED INFLOW RESOURCES-PENSION	795.290.3060		67.00
PGC-11	9/30/2023	PENSION EXPENSE-ADMIN	795.00.0000.571.26.05		161,861.00
PGC-11	9/30/2023	PENSION EXPENSE-PROGRAM SERVICES	795.00.0000.571.26.06		177,101.00

(PGC-AUDIT) To record change (current year activity) in Pension NPL, DOR, DIR, and Pension Expense

PGC-12	9/30/2023	DEFERRED OUTFLOW OF RESOURCES-PENSION	795.190.3060	\$	34,544.00	
PGC-12	9/30/2023	PENSION EXPENSE-ADMIN	795.00.0000.571.26.05			\$ 16,495.00
PGC-12	9/30/2023	PENSION EXPENSE-PROGRAM SERVICES	795.00.0000.571.26.06			18,049.00

(PGC-AUDIT) To record DOR for pension contributions subsequent to the measurement date

PGC-13	9/30/2023	Deposits Held w/ Others	301.156.000		50,000.00	
PGC-13	9/30/2023	Building Buildings	301.162.9000			50,000.00
PGC-13	9/30/2023	Capital Buildings Capital Outlay - Buildings	301.15.1500.569.62.00		50,000.00	
PGC-13	9/30/2023	Capital Buildings Capital Outlay - Buildings	301.15.1500.569.62.00			50,000.00

(PGC AUDIT) To reverse JE 2023-662 and record earnest money for building purchase as deposit held with others

PGC-14	9/30/2023	Equity in Pooled Cash Equity in Pooled Cash	001.104.805		2,146.77	
PGC-14	9/30/2023	Equity in Pooled Cash Equity in Pooled Cash	001.104.805			2,146.77
PGC-14	9/30/2023	Property Under Capital Leases	795.168.9000		7,958.06	
PGC-14	9/30/2023	Amortization/Accumulated Depreciation - Leases	795.168.9500			1,989.51
PGC-14	9/30/2023	Lease Liability	795.225.9000			7,958.06
PGC-14	9/30/2023	Lease Liability	795.225.9000		1,899.52	
PGC-14	9/30/2023	Capital Lease Proceeds	001.15.1500.383.2000			7,958.06
PGC-14	9/30/2023	Operating Supplies Operating Supplies	001.15.1500.569.52.00			2,146.77
PGC-14	9/30/2023	Capital Outlay Equipment	001.15.1500.569.64.00		7,958.06	
PGC-14	9/30/2023	Principal Expense - Leases	001.15.1500.584.71.00		1,899.52	
PGC-14	9/30/2023	Interest Expense - Leases	001.15.1500.584.72.00		247.25	
PGC-14	9/30/2023	Amortization/Depreciation Expense - Leases/SBITAs	795.15.1500.584.59.00		1,989.51	
PGC-14	9/30/2023	Principal Expense - Leases/SBITAs	795.15.1500.584.71.00			1,899.52

(PGC-AUDIT) To record leasing activity related to GASB 87

PGC-15	9/30/2023	Equity in Pooled Cash Equity in Pooled Cash	001.104.805		16,000.00	
PGC-15	9/30/2023	Equity in Pooled Cash Equity in Pooled Cash	001.104.805			16,000.00
PGC-15	9/30/2023	Property Under SBITAs	795.159.0000		75,249.16	
PGC-15	9/30/2023	Amortization/Accumulated Depreciation - Leases	795.168.9500			18,812.29
PGC-15	9/30/2023	Amortization/Depreciation of SBITAs	795.240.0000			75,249.16
PGC-15	9/30/2023	Amortization/Depreciation of SBITAs	795.240.0000		16,000.00	
PGC-15	9/30/2023	Capital Lease Proceeds	001.15.1500.383.2000			75,249.16
PGC-15	9/30/2023	Operating Supplies Operating Supplies	001.15.1500.569.52.00			16,000.00
PGC-15	9/30/2023	Capital Outlay Equipment	001.15.1500.569.64.00		75,249.16	
PGC-15	9/30/2023	Principal Expense - Leases	001.15.1500.584.71.00		16,000.00	
PGC-15	9/30/2023	Amortization/Depreciation Expense - Leases/SBITAs	795.15.1500.584.59.00		18,812.29	
PGC-15	9/30/2023	Principal Expense - Leases/SBITAs	795.15.1500.584.71.00			16,000.00

(PGC-AUDIT) To record SBITA activity related to GASB 96

PGC-16	9/30/2023	Grants From Local Govt Units City of Archer	102.15.1520.337.205	\$	10,000	
PGC-16	9/30/2023	Due to Other Governments Due To Other Govts - Loca	102.208.3000		\$	10,000

(PGC-AUDIT) To reclassify Opioid Awareness Campaign funds received

File Attachments for Item:

15. Unallocated Funding Plan for FY 2024



Item:

Unallocated Funding Plan for FY 2024

Requested Action:

Approve staff recommendation

Background:

Each fiscal year staff makes funding recommendations to the Board for each goal identified in the strategic plan, that has unallocated funds remaining. Today's presentation will cover available funds and the staff's funding plan for each goal.

Attachments:

Unallocated Funding Plan PowerPoint

Programmatic Impact:

Goal 1: Children and youth are healthy and have nurturing caregivers and relationships.

Goal 2: Children and youth learn what they need to be successful.

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

Fiscal Impact:

See attached attachments

Recommendation:

Approve staff recommendation

CTAC Funding Timeline
FY2023-2024

Item 15.

Strategic Plan Initiatives

Project Tasks	FY23	Jun	Jul	Aug	Sept	FY24	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Renewals																		
Six month contract renewals			✓	✓	✓		✓											
Contract negotiation for mentoring, afterschool, and enrichment programming			✓	✓	✓		✓											
Summer programming renewals (camps and Freedom School)									✓	✓	✓	✓						
TeensWork Alachua Fall and Summer Programming							✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Strategic Plan Initiatives																		
Family Resource Center (Local & Rural Expansion)							✓	✓	✓	✓	✓							
CTAC Sports Scholarships										✓								
Quality Early Care Education & School Readiness Funding							✓	✓	✓	✓								
VPK Outreach & Messaging							✓	✓	✓	✓								
Provider Trainings										✓	✓	✓	✓	✓	✓			
Comprehensive Literacy																		
New Funding Opportunities																		
Maternal & Child Health (MCH) Initiatives RFP															✓	✓	✓	
Enrichment Funding RFP															✓	✓	✓	
Summer Camp RFP																		
Special Needs Programming															✓	✓	✓	

CTAC Funding Timeline
FY2023-2024

Item 15.

Strategic Plan Initiatives

Tutoring for K-8										✓	✓	✓						
Access to Comprehensive Care RFP										✓	✓	✓						





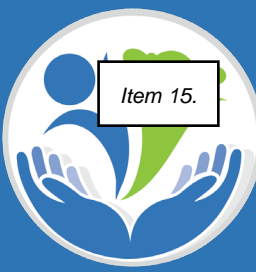
CHILDREN'S TRUST

OF ALACHUA COUNTY

Unallocated Funding Plan FY24

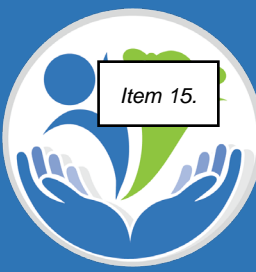
FY2024

Unallocated funding



- Goal 1 - Children & youth are healthy and have nurturing caregivers & relationships
 - **Unallocated funding total - \$809,629**
- Goal 2 - Children & youth learn what they need to be successful
 - **Unallocated funding total - \$180,628**
- Goal 3 - Children & youth live in a safe community
 - **Unallocated funding total – \$615,074**

Goal 1 – Children & youth are healthy and have nurturing caregivers & relationships



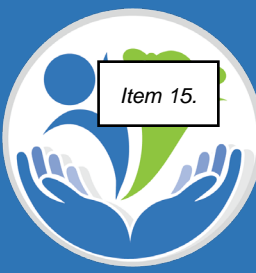
Doula Friendly Hospital Designation - \$16,700

- Collaboration with Dr. Louis-Jacques Lab
- Define roles, expectations, communication, and level of access.
- Development of Impactful doula policy/guidance
- Strive to collaboratively integrate doula care that spotlights the facilities dedication to provide patient-centered care.

Postpartum Doula Supports- \$20,000

- Community Doula Consultant with BEAM Networks
- Community Postpartum Doula Training Initiative
- Training to support maternal mental wellness improvement

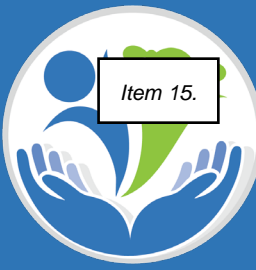
Goal 1 – Children & youth are healthy and have nurturing caregivers & relationships



ACCESS for Interviews, Community Listening Sessions, and Data Analysis: -\$65,000.00

- In collaboration with Dr. Louis-Jacques Lab ACCESS (Assembling Community and Clinical Stakeholders to Empower and Strengthen Families)
- Addressing Social Needs Program
- In depth Interviews with providers, birthing people and their partners/support person residing in Alachua County
- Community listening sessions
- Collect data and written analysis for Maternal Child Health Initiative
- Explore community informed solutions in zip codes with substantial social needs identified with geomapping through community listening sessions.
- Present findings at the Maternal Child Health Initiative board workshop and/or board meeting.

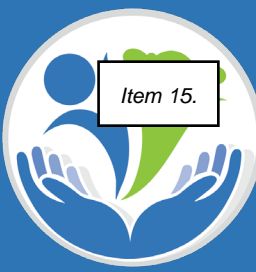
Goal 1 – Children & youth are healthy and have nurturing caregivers & relationships



Maternal Child Health Initiative Consulting and training support: \$5,000

- Maternal Child Health Initiative Consulting and training support Dr. Louis-Jacques (\$250 per hour at a maximum of 20 hours)
- Collaborate with PPD training supports and design

Goal 2 – Children & youth learn what they need to be successful



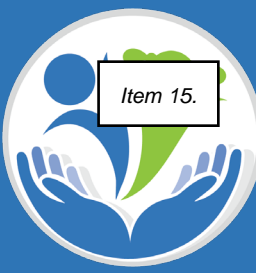
Early Learning Coalition of Alachua County - Childcare Tuition Assistance - \$300,000

- Support, monitor, and process applications coming through the Child Care Tuition Assistance Program funded by CTAC
- Decrease time and timeline for processing new applications for services and redetermination.

Alachua County Amplify - \$7,500

- Amplified student voice coalition, college tours, and CTE exposure
- Student advisory committee, student centered and driven
- Training Alachua County youth on organizing, advocating and amplifying their voices
- Enhancing leaderships skills and communication skills
- Increasing engagement, achievement, and motivation

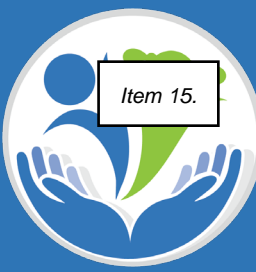
Goal 2 – Children & youth learn what they need to be successful



Junior Achievement (3DE)- \$100,000

- 3DE High School – Eastside Highschool
- National Curriculum
- Case methodology activated through though scenarios that integrate industries, professionals, and post-secondary exploration
- Entrepreneurial thinking, project/problem-based learning, and authentic workplace experiences

Goal 3 – Children & youth live in a safe community



Youth Gun Violence Initiative - \$250,000

- Partnership with the City and County

AMI Kids Gainesville - \$200,000

- Academic success
- Career Exploration
- Experiential Education

YMCA Teen Center - \$150,000

- Youth & teen monthly engagement events
- Expansion to rural in FY25
- Prevention of risky behaviors



CHILDREN'S TRUST

OF ALACHUA COUNTY

Thank you!

File Attachments for Item:

16. FY2025 Tentative Budget



CHILDREN'S TRUST
OF ALACHUA COUNTY

FY 2024-25 PROPOSED BUDGET



TRUST MEMBERS



Lee Pinkoson
Chair
Gubernatorial Appointee



Ken Cornell
Vice Chair
Alachua County Board of
County Commissioners



Cheryl Twombly
Treasurer
Community Development
Administrator Department of
Children & Families



Shane Andrew
Superintendent
Alachua County Public Schools



Tina Certain
School Board Member



Mary Chance
Gubernatorial Appointee



Hon. Denise R. Ferrero
Circuit Judge



Dr. Nancy Hardt
Gubernatorial Appointee



Dr. Maggie Labarta
Gubernatorial Appointee



Marsha Kiner
Executive Director
Board Secretary



June 10, 2024

BOARD MEMBERS

Lee Pinkoson

Chair

Gubernatorial Appointee

Ken Cornell

Vice Chair

County Commissioner

Cheryl Twombly

Treasurer

Department of

Children and Families

Shane Andrew

Superintendent

Alachua County

Public Schools

Tina Certain

School Board Member

Mary Chance

Gubernatorial Appointee

Hon. Denise R. Ferrero

Circuit Judge

Dr. Nancy Hardt

Gubernatorial Appointee

Dr. Maggie Labarta

Gubernatorial Appointee

Marsha Kiner

Executive Director

Honorable Members of the Children’s Trust of Alachua County

Re: Fiscal Year 2025 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 2025.

The FY2025 Budget totals \$16,259,363, a decrease of 12.3% over the FY2024 Amended Budget. The Budget supports the recommendations provided through the Strategic Plan approved by the Board. The Budget reflects the current approved Budget for providers and includes funds for an increase in the Financial Administration and Program Operations departments. The Budget has been developed to link funding with the Trust’s desired goals while remaining flexible enough to respond to changing circumstances.

The FY2025 Budget includes the Trust’s Mission, Vision, and Guiding Principles, population-level results and indicators, a Budget summary by fund, details for each fund, and an organization chart with the proposed new staff positions.

A summary of the major components of the FY2025 Budget is included below.

REVENUES

The Budget continues to fund the Trust’s operations. The Finance Committee discussed and approved the FY2025 millage rate of .4500 mills. This millage rate will generate an additional \$525,250, an increase of 5.8% over the FY2024 Budgeted tax revenue. The Budget includes interest revenue of \$425,000, consistent with prior fiscal years, and does not anticipate any contributions from private sources.



EXPENSES

Grants and Aid

The FY2025 Budget provides \$10,999,391 in funding to support the community and its providers. It includes a 5% cost of living increase to address the inflationary growth impacting our community. The component of the Budget also accounts for \$1,723,758 in commitments from FY2024 Fund Balance and \$825,000 in commitments from the unallocated FY2024 funding plan.

Personnel

The FY2025 Budget increased by 40.3% to \$2,219,490. The increase is reflective of several drivers:

- 5% cost of living increase for all personnel
- 3% increase in the cost of fringe benefits
- Addition of three positions recently approved by the Board
- Addition of three positions requested as a part of the Budget

Operations

The FY2025 Budget to support operations decreased a nominal \$3,084 from the FY2024 Budget.

Reserve for Capital

The FY2025 Budget includes \$250,000 in funding.

Task Forces

The FY2025 Budget includes \$175,000 in funding for a needs assessment to assist in the creation of a comprehensive literacy plan for Alachua County. This needs assessment is included as a program expenditure with shared financial support from the Board of County Commissioners and Alachua County School Board.

According to the Government Finance Officers Association, Budgets that meet the highest standards receive the Distinguished Budget Award and serve as an effective Policy Document, Financial Plan, Operations Guide, and Communications Device. As the Children's Trust of Alachua County continues developing 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

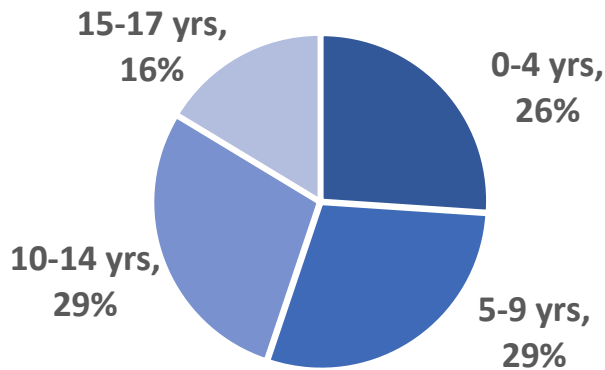


CHILDREN'S TRUST
OF ALACHUA COUNTY

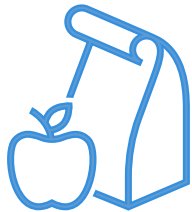
Demographics of Children in Alachua County

49,782

children under age 18 live in Alachua County



17% of children live in households below the federal poverty level



67% of school children are **economically disadvantaged**

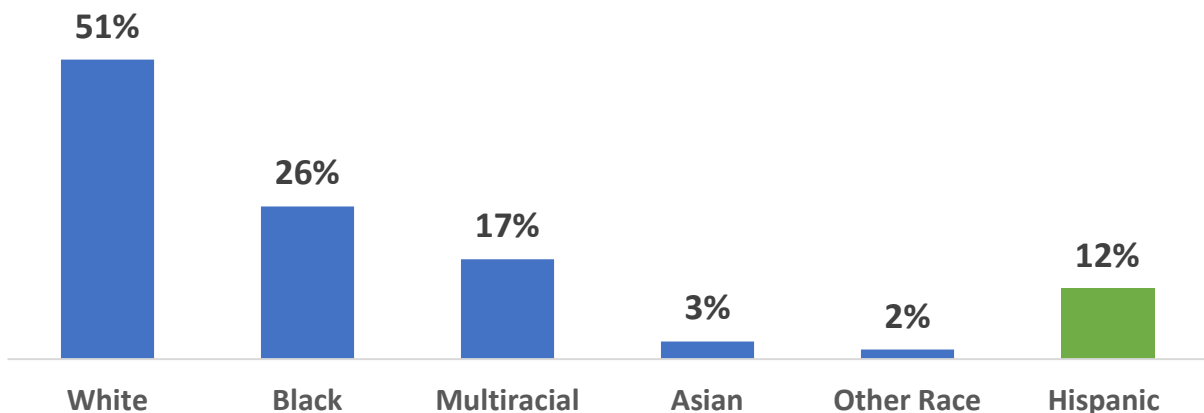


53% of children are ready at **kindergarten entry**



84% of high school students **graduate** within four years.

Alachua County Children by Race and Ethnicity



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) 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.



CHILDREN'S TRUST
OF ALACHUA COUNTY

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:

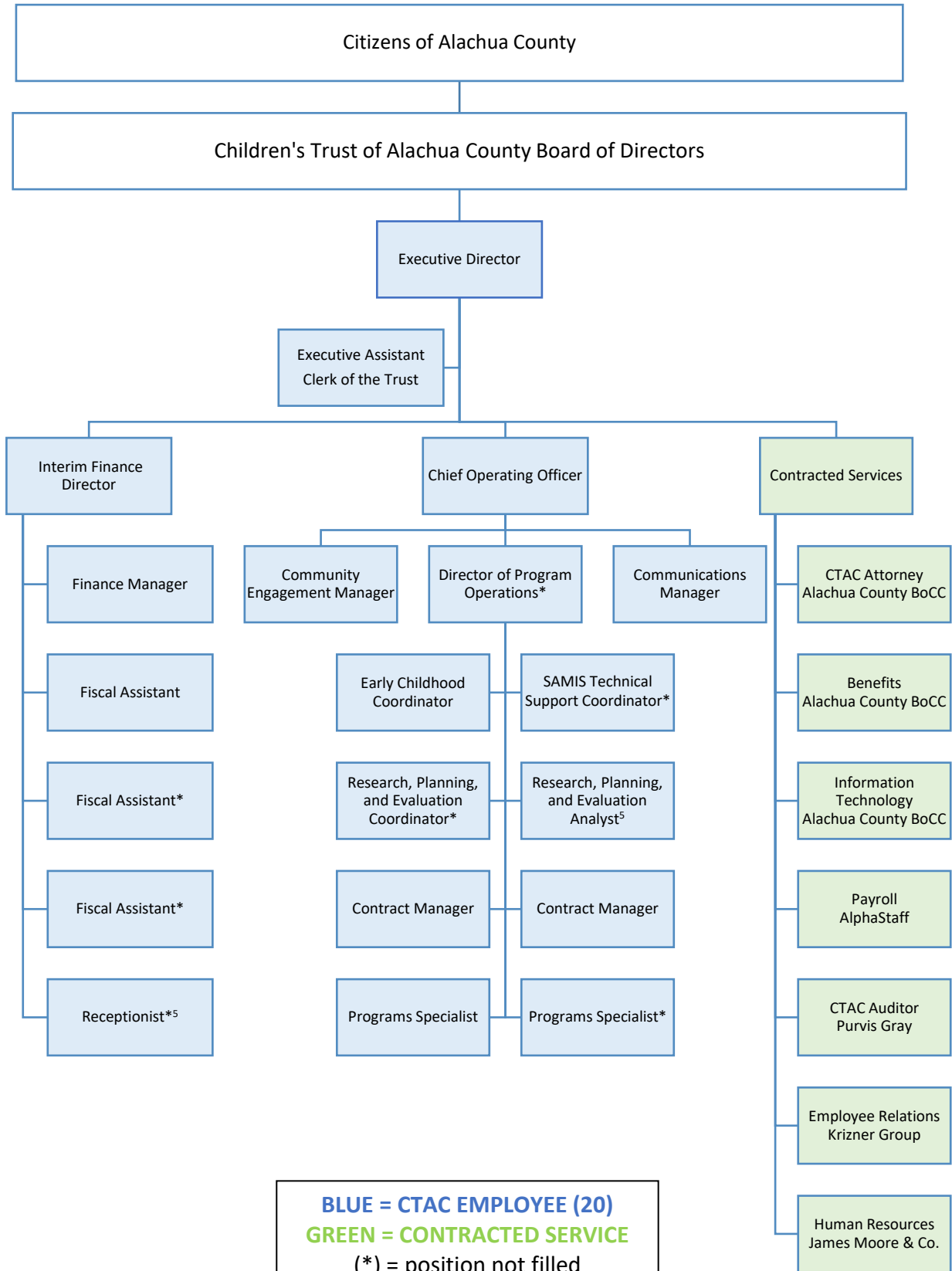
1. Initiatives should ensure accessibility to universal supports for all children 0 to 18 and their families; targeted supports for those who need additional help; and place-based supports for those with the greatest need.
2. Innovative initiatives should be funded that coordinate comprehensive systems 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 and youth, 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, youth, 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 and youth must be the primary consideration.



BRINGING SMILES



ORGANIZATIONAL CHART



BLUE = CTAC EMPLOYEE (20)
GREEN = CONTRACTED SERVICE
 (*) = position not filled
 (5) = position part-time

STRATEGY AND PLANNING PROCESS

The Children’s Trust’s Strategic Plan was finalized and adopted in summer 2023.



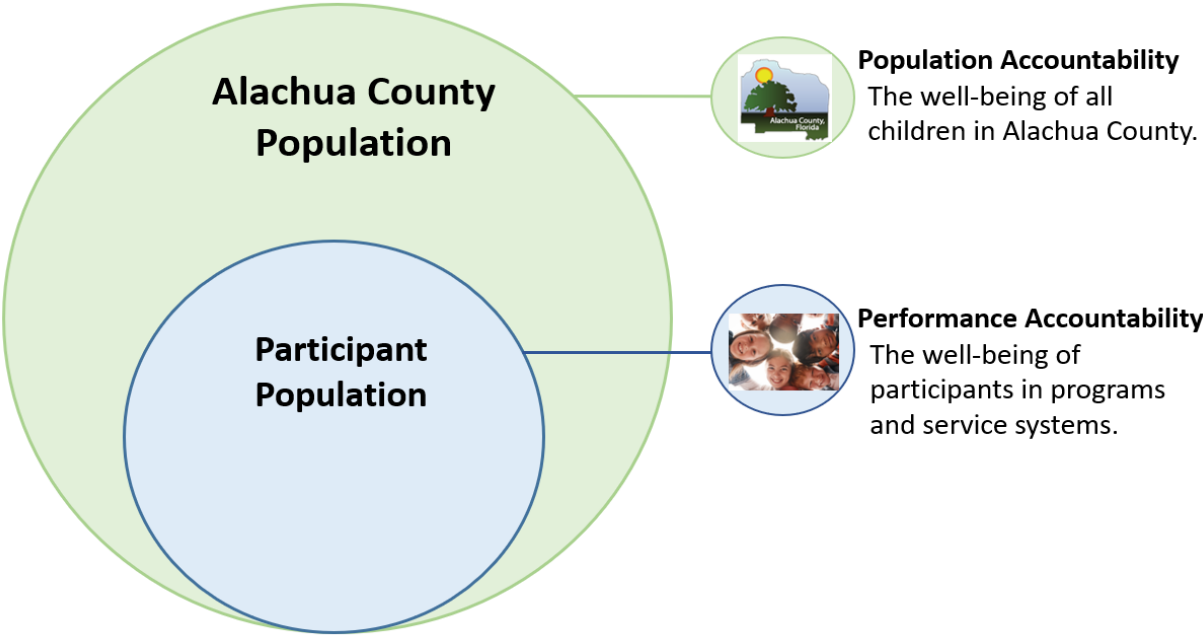
This Strategic Plan prioritizes funding investments and community partnerships for children, youth, and families in Alachua County in the following areas:

Goal 1	Goal 2	Goal 3
Maternal Child Health	Quality Early Care & Education	Mentoring & Character Building
Access to Comprehensive Care	VPK Outreach & Messaging	Out of School Time Activities
Care Coordination & Service Navigation	Out of School Time Activities	Community Collaboration
Family Resource Centers	Community Advisory Board	
System of Care Building		

Community Capacity Building		
Training Opportunities for Providers & Community	Non-Profit Capacity Building	Mini Grants

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 strategically funding programs and convening partners around key community issues and apply a disciplined approach through defining and measuring key population indicators and performance measures connected 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 monitors community level indicators selected by the Strategic Planning Steering Committee. 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.

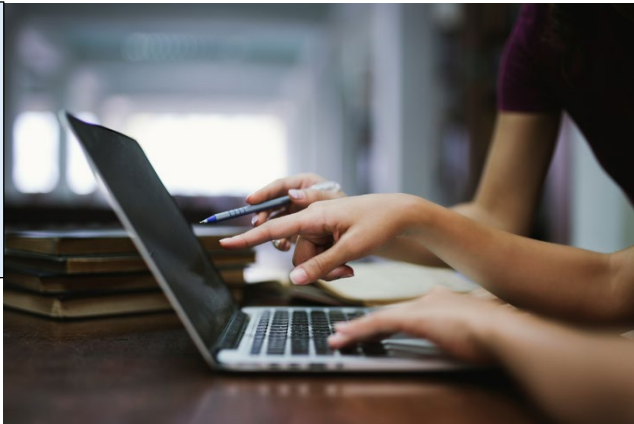
Alachua County Population Indicators & Programs Performance Measures



In collaboration with Trust evaluation staff, each funded program develops and monitors performance measures to assess whether services were delivered as intended, with quality, and determine outcomes or benefits from the program. 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. Evaluation and contract management staff meet with and review reporting regularly from our funded programs.

SAMIS
An online portal for the Children’s Trust of Alachua County and its providers to manage and track our work together more efficiently.



In October 2023, the Trust launched SAMIS with providers. To date, we have on-boarded:

53	74	175
Agencies	Programs	Provider Staff

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. SAMIS facilitates the integration and management of several different business processes:

- Grants/Applications
- Budget/Fiscal
- Contract Management
- Programmatic/Evaluation
- Learning Management





IN THE COMMUNITY



FY2025 Estimated Ad Valorem Revenue

2024 Estimated Property Tax Values

The estimated adjusted property values received from the Alachua County Property Appraiser increased by 5.8% from the prior year.

2024 Adjusted Gross Taxable Value	\$22,696,937,539
2023 Final Gross Taxable Value	<u>\$21,450,493,863</u>
Total Increase/(Decrease)	\$1,246,443,676

CTAC’s proposed millage rate of .4500 would generate increased tax revenue of \$524,250, an increase of 5.8% over the FY2024 budgeted tax revenue.

Millage Rate		Gross Revenue	Uncollectable	Net Revenue
.5000	Maximum	\$11,650,000	\$582,500	\$11,067,500
.4500	Proposed	\$10,485,000	\$524,250	\$9,960,750
.4365	Roll-Back	\$10,170,450	\$508,523	\$9,661,927

Note: The TRIM process requires an assumption of 95% collection rate.

CTAC’s trended tax revenue is consistent with the growing number of coordinated community services that allows all youth and their families to thrive.

Fiscal Year	Status	Millage Rate	Budget	% Change
FY2020	Adopted	0.5000	\$7,238,758	
FY2021	Adopted	0.5000	\$7,742,236	7.0%
FY2022	Adopted	0.5000	\$8,249,047	6.5%
FY2023	Adopted	0.4612	\$8,858,643	7.4%
FY2024	Adopted	0.4612	\$9,412,041	6.2%
FY2025	Proposed	0.4500	\$9,960,750	5.8%

**Children's Trust of Alachua County
FY2025 Budget by Fund Report
Revenue Summary**

	FY2024 Adopted Budget	FY2024 Amended Budget	FY2025 Tentative Budget
Fund: 001 General Fund			
<u>31 - TAXES</u>			
311 1000 - Ad Valorem Taxes Current Real & Personal Property	\$9,412,041.00	\$9,412,041.00	\$9,960,750.00
31 - TAXES Totals	\$9,412,041.00	\$9,412,041.00	\$9,960,750.00
<u>36 - Miscellaneous Revenue</u>			
361 1410 - Interest And Other Earnings General Government	\$425,000.00	\$425,000.00	\$425,000.00
36 - Miscellaneous Revenue Totals	\$425,000.00	\$425,000.00	\$425,000.00
<u>38 - Other Sources</u>			
389 9100 - Non-Operating Sources Beginning Fund Balance	\$6,753,270.00	\$6,857,467.83	\$7,612,371.00
389 9200 - Non-Operating Sources Ending Fund Balance	(\$1,366,312.00)	(\$1,366,312.00)	(\$2,163,758.00)
38 - Other Sources Totals	\$5,386,958.00	\$5,491,155.83	\$5,448,613.00
General Fund Totals	\$15,223,999.00	\$15,328,196.83	\$15,834,363.00
Fund: 101 Grants and Awards			
38 - Other Sources Totals	\$106,709.00	\$106,709.00	\$0.00
Grants and Awards Totals	\$106,709.00	\$106,709.00	\$0.00
Fund: 102 Collaborative Task Forces			
33 - Intergovernmental Revenue Totals	\$55,000.00	\$55,000.00	\$110,000.00
381 0000 - Operating Transfer In Operating Transfer In	\$40,000.00	\$40,000.00	\$65,000.00
Collaborative Task Forces Totals	\$95,000.00	\$95,000.00	\$175,000.00
Fund: 301 Capital Project Fund			
38 - Other Sources Totals	\$3,000,000.00	\$3,000,000.00	\$250,000.00
Capital Project Fund Totals	\$3,000,000.00	\$3,000,000.00	\$250,000.00
Net Grand Total	\$18,425,708.00	\$18,529,905.83	\$16,259,363.00

**Children's Trust of Alachua County
FY2025 Budget by Fund Report
Expenditures Detail**

	FY2024 Adopted Budget	FY2024 Amended Budget	FY2025 Tentative Budget
Fund: 001 General Fund			
10 - Personnel Services	\$1,477,015.00	\$1,581,212.83	\$2,219,490.00
20 - Operating Expenses	\$1,556,267.00	\$1,556,267.00	\$1,553,183.00
50 - Grants and Aid	\$10,273,302.00	\$10,273,302.00	\$10,999,391.00
60 - Other Uses	\$1,917,415.00	\$1,917,415.00	\$1,062,299.00
General Fund Total	(\$15,223,999.00)	(\$15,328,196.83)	(\$15,834,363.00)
Fund: 101 Grants and Awards			
50 - Grants and Aid	\$106,709.00	\$106,709.00	\$0.00
Grants and Awards Total	(\$106,709.00)	(\$106,709.00)	\$0.00
Fund: 102 Collaborative Task Forces			
20 - Operating Expenses	\$95,000.00	\$95,000.00	\$175,000.00
Collaborative Task Forces Total	(\$95,000.00)	(\$95,000.00)	(\$175,000.00)
Fund: 301 Capital Project Fund			
20 - Operating Expenses	\$0.00	\$37,000.00	\$0.00
30 - Capital Outlay	\$3,000,000.00	\$2,963,000.00	\$250,000.00
60 - Other Uses	\$0.00	\$0.00	\$0.00
Capital Project Fund Total	(\$3,000,000.00)	(\$3,000,000.00)	(\$250,000.00)
Net Grand Totals	(\$18,425,708.00)	(\$18,529,905.83)	(\$16,259,363.00)

**FY2025 Tentative Budget
Personnel Detail**

Employee / Position
Executive
Marsha Kiner - Executive Director
Administration & Finance
Ashley Morgan-Daniel - Executive Assistant
Scott Sumner - Interim Finance Director
Nicole Odom - Finance Manager
Tara Major - Fiscal Assistant (AR & Payroll)
Vacant Position - Fiscal Assistant (AP)
New Position - Fiscal Assistant (AP)
Vacant Position - Reception (part-time)
Operations
Kristy Goldwire - Chief Operating Officer
New - Director Program Operations
Belita James - Contract Manager
Max De Zutter - Contract Manager
Vacant - Programs Specialist
Demetrica Tyson - Programs Specialist
Mia Jones - Early Childhood Coordinator
Vacant - RP&E Coordinator
New - Bonnie Wagner - RP&E Analyst (part-time)
Vacant - SAMIS Technical Support Specialist
Elizabeth Cayson - Community Engagement Manager
Kirsten Rabin - Communications Manager
Board Approved
Proposed

**FY2025 Tentative Budget
Grants and Aid Summary**

Initial Program Funding Allocation

GOAL 1: CHILDREN AND YOUTH ARE HEALTHY AND HAVE NUTURING CAREGIVERS AND RELATIONSHIPS	Contracted Amounts	COLA Adjustment	2025 Budget
Funding Allocation			\$5,136,651
Funding Commitments	-\$3,624,332	-\$93,030	-\$3,717,362
Balance			\$1,419,289
GOAL 2: CHILDREN AND YOUTH CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL	Contracted Amounts	COLA Adjustment	2025 Budget
Funding Allocation			\$3,595,656
Funding Commitments	-\$5,574,518	-\$127,326	-\$5,701,844
Balance			-\$2,106,188
GOAL 3: CHILDREN AND YOUTH LIVE IN A SAFE COMMUNITY	Contracted Amounts	COLA Adjustment	2025 Budget
Funding Allocation			\$1,027,330
Funding Commitments	-\$1,009,700	-\$20,485	-\$1,030,185
Balance			-\$2,855
CAPACITY BUILDING & INNOVATION GRANTS	Contracted Amounts	COLA Adjustment	2025 Budget
Funding Allocation			\$513,665
Funding Commitments	-\$390,000	\$0	-\$390,000
Balance			\$123,665
TOTAL PROGRAMS FUNDING	Contracted Amounts	COLA Adjustment	2025 Budget
Funding Allocation			\$10,273,302
Funding Commitments	-\$10,598,550	-\$240,841	-\$10,839,392
Balance			-\$566,090
EMERGENT NEEDS & SPONSORSHIPS	Budget Amount	COLA Adjustment	2025 Budget
Funding Allocation			\$160,000
Funding Commitments	-\$160,000	\$0	-\$160,000
Balance			\$0
TOTAL			2025 Budget
Funding Allocation			\$10,273,302
Funding Commitments	-\$10,758,550	-\$240,841	-\$10,999,392
Balance			-\$726,090

**FY2025 Tentative Budget
Program Funding**

Initial Program Funding Allocation
FY2024 Fund Balance Commitments
FY2024 Unallocated Budget Commitments

GOAL 1: CHILDREN AND YOUTH ARE HEALTHY AND HAVE NUTURING CAREGIVERS AND RELATIONSHIPS		Contracted Amounts	COLA Adjustment	2025 Contracted Budget
PROGRAM	AGENCY			\$5,136,651
NEWBORN HOME VISITING PROGRAM	Healthy Start of North Central Florida	-\$442,624	-\$22,131	-\$464,755
MATERNAL CHILD HEALTH	TBD	-\$518,724	\$0	-\$518,724
REACH COMMUNITY COUNSELING SERVICES FOR ADOLESCENT GIRLS	PACE Center for Girls	-\$108,992	-\$5,450	-\$114,442
PARTNERS IN ADOLESCENT LIFESTYLE SUPPORT (PALS) THRIVE	UF Health Shands	-\$108,992	-\$5,450	-\$114,442
REDUCING TRAUMA THERAPY PROGRAM	Child Advocacy Center	-\$150,000	-\$7,500	-\$157,500
YOUTH HEALTH RFP	TBD	-\$600,000	\$0	-\$600,000
FAMILY RESOURCE CENTERS COMMUNITY NAVIGATORS	Partnership for Strong Families	-\$581,407	-\$29,070	-\$610,477
FAMILY RESOURCE CENTERS CONSULTANT CONTRACT	Partnership for Strong Families	-\$168,593	-\$8,430	-\$177,023
FAMILY RESOURCE CENTER 1	Willie Mae Stokes Community Center	-\$150,000	-\$7,500	-\$157,500
FAMILY RESOURCE CENTER 2	One Community Health & Wellness Resource Center	-\$150,000	-\$7,500	-\$157,500
FAMILY RESOURCE CENTER 3	TBD	-\$150,000	\$0	-\$150,000
FAMILY RESOURCE CENTER 4	TBD	-\$150,000	\$0	-\$150,000
HELP ME GROW	TBD	-\$220,000	\$0	-\$220,000
SOCIAL EMOTIONAL LEARNING	TBD	-\$125,000	\$0	-\$125,000
GOAL 1 COMMITMENTS		-\$3,624,332	-\$93,030	-\$3,717,362
GOAL 1 BALANCE				\$1,419,289

**FY2025 Tentative Budget
Program Funding**

Initial Program Funding Allocation
FY2024 Fund Balance Commitments
FY2024 Unallocated Budget Commitments

GOAL 2: CHILDREN AND YOUTH CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL		Contracted Amounts	COLA Adjustment	2025 Contracted Budget
PROGRAM	AGENCY			\$3,595,656
EARLY LEARNING PROGRAMMING				
V'LOCITY MASTER CLASS SERIES & ACCREDITATION ACADEMY	Business Leadership Institute for Early Learning	\$0	\$0	\$0
CHILD CARE TUITION ASSISTANCE PROGRAM	Early Learning Coalition of Alachua County	-\$353,000	\$0	-\$353,000
SUMMER BRIDGE FOR HEAD START	Episcopal	-\$218,341	-\$10,917	-\$229,258
SUMMER CAMP PROGRAMMING				
SUMMER CAMP RFP	TBD	-\$2,000,000	\$0	-\$2,000,000
ENRICHMENT PROGRAMMING				
ENRICHMENT PROGRAMMING RFP	TBD	-\$250,000	\$0	-\$250,000
AFTER-SCHOOL PROGRAMMING				
AFTER-SCHOOL PROGRAMMING (RFP 2023-01)	Boys and Girls Clubs of Alachua County	-\$185,406	-\$9,270	-\$194,676
	Deeper Purpose Community Church	-\$114,965	-\$5,748	-\$120,713
	Gainesville Area Tennis Association Aces in Motion	-\$259,584	-\$12,979	-\$272,563
	Gainesville Circus Center	-\$141,617	-\$7,081	-\$148,698
	Girls Place	-\$127,933	-\$6,397	-\$134,330
	Kids Count in Alachua County	-\$188,118	-\$9,406	-\$197,524
	Willie Mae Stokes Community Center	-\$156,555	-\$7,828	-\$164,382
OTHER PROGRAMS				
SUMMER PROGRAMMING (2021-2024)	Freedom School	-\$114,000	-\$5,700	-\$119,700
DOLLY PARTON IMAGINATION LIBRARY	Gainesville Thrive	-\$30,000	-\$1,500	-\$31,500
PEAK LITERACY PROGRAM EXPANSION	Gainesville BRDIGE	-\$110,000	-\$5,500	-\$115,500
TEENSWORK ALACHUA OPERATIONS & PAYROLL	Goodwill Industries of North Florida	-\$900,000	-\$45,000	-\$945,000
YOUTH SPORTS	TBD	-\$200,000	\$0	-\$200,000
	Junior Achievement	-\$100,000	\$0	-\$100,000
	Alachua County Amplify	-\$125,000	\$0	-\$125,000
GOAL 2 COMMITMENTS		-\$5,574,518	-\$127,326	-\$5,701,844
GOAL 2 BALANCE				-\$2,106,188

**FY2025 Tentative Budget
Program Funding**

Initial Program Funding Allocation
FY2024 Fund Balance Commitments
FY2024 Unallocated Budget Commitments

GOAL 3: CHILDREN AND YOUTH LIVE IN A SAFE COMMUNITY		Contracted Amounts	COLA Adjustment	2025 Contracted Budget
PROGRAM	AGENCY			\$1,027,330
MIDNIGHT BASKETBALL	City of Gainesville	-\$19,918	-\$996	-\$20,914
MENTORING & CHARACTER BUILDING				
MENTORING PROGRAMS	Big Brothers Big Sisters	-\$75,000	-\$3,750	-\$78,750
	Community Impact	-\$40,954	-\$2,048	-\$43,002
	Education Foundation	-\$75,000	-\$3,750	-\$78,750
	IGB Education Corporation	-\$64,500	-\$3,225	-\$67,725
	Made For More	-\$63,681	-\$3,184	-\$66,865
	MOTIV8U of North Central Florida	-\$70,647	-\$3,532	-\$74,179
YOUTH SAFETY PROGRAMMING				
YOUTH SAFETY INITIATIVES	AMI Kids	-\$200,000	\$0	-\$200,000
	Gun Violence Initiative	-\$250,000	\$0	-\$250,000
	YMCA - Teen Center and Youth Engagement	-\$150,000	\$0	-\$150,000
GOAL 3 TOTAL COMMITMENTS		-\$1,009,700	-\$20,485	-\$1,030,185
GOAL 3 BALANCE				-\$2,855

COMMUNITY CAPACITY BUILDING & INNOVATION GRANTS		Contracted Amounts	COLA Adjustment	2025 Contracted Budget
PROGRAM	AGENCY			\$513,665
CENTER FOR NON-PROFIT EXCELLENCE (3 Years)	Community Foundation of NCF	-\$130,000	\$0	-\$130,000
My Sidewalk (3 Years)	Community Foundation of NCF	-\$15,000	\$0	-\$15,000
YOUTH DEVELOPMENT CAPACITY BUILDING COLLABORATIVE - TRAININGS	Multiple Providers	-\$20,000	\$0	-\$20,000
LANGUAGE LINE	Language Line	-\$25,000	\$0	-\$25,000
INNOVATION GRANTS	TBD	-\$200,000	\$0	-\$200,000
CAPACITY BUILDING & MINI GRANTS TOTAL COMMITMENTS		-\$390,000	\$0	-\$390,000
CAPACITY BUILDING & MINI GRANTS BALANCE				\$123,665

PROVIDER CONTRACT SUMMARY		Contracted Amounts	COLA Adjustment	2025 Contracted Budget
FUNDING				\$10,273,302
COMMITMENTS		-\$10,598,550	-\$240,841	-\$10,839,392
BALANCE				-\$566,090

**FY2025 Tentative Budget
Program Funding**

Initial Program Funding Allocation
FY2024 Fund Balance Commitments
FY2024 Unallocated Budget Commitments

EMERGENT NEEDS & SPONSORSHIPS		Budget Amount	COLA Adjustment	2025 Budget
PROGRAM	AGENCY			\$160,000
EMERGENT NEEDS	TBD	-\$100,000	\$0	-\$100,000
SPONSORSHIPS	TBD	-\$60,000	\$0	-\$60,000
TOTAL COMMITMENTS		-\$160,000	\$0	-\$160,000
BALANCE		\$0	\$0	\$0

TOTALS		Budget Amount	COLA Adjustment	2025 Budget
FUNDING				\$10,273,302
COMMITMENTS		-\$10,758,550	-\$240,841	-\$10,999,392
BALANCE				-\$726,090

FY2024 Fund Balance Commitments			-\$1,723,758
FY2024 Unallocated Budget Commitments			-\$825,000
	Total		-\$2,548,758

DATE	RESPONSIBILITY	ACTION
Friday, September 20	Communications Manager	<i>Preliminary adopted budget posted on the authority's official website at least two days before the final budget hearing.</i>
Monday, September 23	Board of the Trust	<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>
Tuesday, September 24	Alachua County Board of County Commissioners	<i>Alachua County Board of County Commissioners second public budget hearing.</i>
Wednesday, September 25	Alachua County Library District	<i>Alachua County Library District second public budget hearing.</i>
Wednesday, September 25	Finance Department	<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>
Friday, October 18	Clerk of the Trust Finance Department	<i>Within 30 days of the final hearing, each taxing authority must complete and submit the following forms to the Florida Department of Revenue:</i> <ol style="list-style-type: none"> <i>1) Certification of Compliance (Form DR-487)</i> <ol style="list-style-type: none"> <i>a) Provide proof of publication for all newspaper advertisements.</i> <i>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.</i> <i>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.</i> <i>2) Vote Record for Final Adoption of Millage Levy (Form DR-487V)</i> <i>3) A copy of the Certification of Final Taxable Value (Form DR-422)</i>
Friday, October 18	Communications Manager	<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>
Monday, October 21	Clerk of the Trust	<i>Return original copy of the complete Certification of Final Taxable Value (Form DR-422) to the Alachua County Property Appraiser.</i>
October - December	Executive Director	<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>

DATE	RESPONSIBILITY	ACTION
Wednesday, February 21	<i>Finance Department</i>	<i>Send out email to all staff stating that budget requests are due by March 8, 2024.</i>
Saturday, June 1	<i>Alachua County Property Appraiser</i>	<i>Delivery of the total assessed value of non-exempt property in Alachua County.</i>
Monday, June 10	<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 2025.</i>
Monday, July 1	<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>
Monday, July 1	<i>Executive Director</i>	<i>Submission of a tentative annual budget to the Alachua County Board of County Commissioners.</i>
Thursday, August 1	<i>School Board of Alachua County</i>	<i>School Board of Alachua County first public budget hearing.</i>
Friday, August 2	<i>Executive Director</i>	<i>No later than August 4, 2024, (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>
Friday, August 23	<i>Alachua County Property Appraiser</i>	<i>No later than August 24, 2024, (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>
Tuesday, September 3	<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>
Monday, September 9	<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>
Tuesday, September 10	<i>Alachua County Board of County Commissioners</i>	<i>Alachua County Board of County Commissioners first public budget hearing.</i>
Wednesday, September 11	<i>Alachua County Library District</i>	<i>Alachua County Library District first public budget hearing.</i>
Wednesday, September 11	<i>School Board of Alachua County</i>	<i>School Board of Alachua County second public budget hearing.</i>
Friday, September 20	<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>



NOTES



CHILDREN'S TRUST
OF ALACHUA COUNTY

4010 NW 25th Place
Gainesville, FL 32606
(352) 374-1830
ChildrensTrustOfAlachuaCounty.us

File Attachments for Item:

17. Resolution 2024-06 Proposed Millage Rate

RESOLUTION 2024-06
A RESOLUTION OF THE CHILDREN'S
TRUST OF ALACHUA COUNTY;
ESTABLISHING A PROPOSED MILLAGE
RATE FOR FISCAL YEAR 2024/2025;
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, 2024, is required to establish a Proposed Fiscal Year 2024/2025 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 \$16,259,363.00; and

WHEREAS, the Children's Trust of Alachua County, will hold a public hearing on September 9, 2024, 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 23, 2024, 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 Fiscal Year 2024/2025 operating millage rate necessary to fund the Children’s Trust of Alachua County is 0.4500 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, 2024.

DULY ADOPTED in regular session, this 10th day of June, A.D., 2024.

Presiding Officer

Attest

Lee Pinkoson, Chair
Children’s Trust of Alachua County

Marsha Kiner, Secretary
Children’s Trust of Alachua County

File Attachments for Item:

18. Resolution 2024-07 Tentative Budget

RESOLUTION 2024-07
A RESOLUTION OF THE CHILDREN'S
TRUST OF ALACHUA COUNTY;
ESTABLISHING A PROPOSED BUDGET FOR
FISCAL YEAR 2024/2025; 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, 2024, for the Fiscal Year 2024/2025 as required by Florida Statute 125.901; and

WHEREAS, the Children's Trust of Alachua County, will hold a public hearing on September 9, 2024, 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 23, 2024, 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 2024/2025 in the amount of \$16,259,363.00.
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, 2024.

DULY ADOPTED in regular session, this 10th day of June, A.D., 2024.

Presiding Officer

Attest

Lee Pinkoson, Chair
Children’s Trust of Alachua County

Marsha Kiner, Secretary
Children’s Trust of Alachua County

File Attachments for Item:

19. Implementation of the Child Care Tuition Assistance Program Update (Mia Jones)

**Item:**

Implementation of the Child Care Tuition Assistance Program Update (Mia Jones)

Requested Action:

- 1) The board is asked to receive this update.

Background:

At the April 8, 2024 Children's Trust of Alachua County Board meeting, the board approved \$300,000.00 for investment into the Child Care Tuition Assistance Program that will be administered by the Early Learning of Coalition of Alachua County (ELCA). The board also approved additional future funding investment to the Child Care Tuition Assistance Program as determined by staff in order to sustain the funding category with ELCA.

This investment fund was intended to create a local funding category for Alachua County families who meet the criteria for ALICE (Asset Limited Income Constrained Employed). By creating the Child Care Tuition Assistance Program that aligns with the ELCA working families (BG8) funding category requirements (except the income limit) and setting the initial eligibility income limit at 200% FPL, ELCA and the Children's Trust create a pathway for families to receive needed support who would otherwise not have qualified.

Although staff at ELCA and the Children's Trust indicated the \$300,000.00 would not be matched by state dollars at that time, public comment indicated there may be misinterpretation of policy on how families are enrolled into school readiness program for continued support after the use of the investment dollars. He suggested that staff reach out to the Division of Early Learning (DEL) again. The following has been done since the April board meeting:

Trust staff met with Dr. Herman Knoph and Dr. Patricia Snyder of the Anita Zucker Center to discuss creating a MOU and a possible contract on developing a funding formula to maximize the childcare match dollars.

Trust staff provided a commitment agreement for the 2024-2025 School Readiness Program Match. The School Readiness Program Match is a 50/50 partnership between the Children's Trust and ELCA and the form is required to draw down match funds from the state for their new fiscal year.

ELCA staff along with other ELC in the state have reached out to the Division of Early Learning (DEL) for guidance and formal protocol.

Trust staff also reached out to FACCT, Florida Association of Children Council and Trust and requested assistance in requesting clear protocol in writing from leadership at the Division of Early Learning.

Trust and ELCA staff are waiting to receive information from DEL and FACCT. After DEL met with all ELC they are reviewing internally and will provide guidance and clear protocol. Waiting on a response from DEL does not prevent funding and the creation Child Care Tuition Assistance Program. However, we do want to ensure families receive the needed support without an unexpected break in funding.

We will present to the Board our findings at another board meeting along with any needed changes to the implementation of the Child Care Tuition Assistance Program and any recommendations regarding funding supports for families enrolled at the Gainesville Empowerment Zone and other Early Learning Centers.

Programmatic Impact:

Goal 2- Children and youth can learn what they need to be successful.

Fiscal Impact:

\$300,000 - Child Care Tuition Assistance Program

Recommendation:

The board is asked to receive the report.