



CHILDREN'S TRUST REGULAR MEETING AGENDA

June 09, 2025 at 4:00 PM

CTAC, 4010 NW 25th Place, Gainesville, FL 32606

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. [5.12.2025 Regular Board Meeting Minutes](#)
3. [5.12.2025 Board Meeting Evaluation - Survey Results](#)
4. [FY 2025 Budget Report \(April\)](#)
5. [FY 2025 Checks and Expenditures Report \(April\)](#)
6. [FY 2025 Programmatic Awards and Expenditures Report \(April\)](#)
7. [CTAC Strategic Plan Professional Services](#)
8. [CTAC Governmental Relations Consulting Services Contract - The Griffin Group](#)

General Public Comments

Chair's Report

Executive Director's Report

9. [Executive Director Report](#)

Presentations

10. [Fiscal Year 2025-2026 Preliminary Budget](#)

Old Business

New Business

11. [Fiscal Year 2024 Audit](#)

General Public Comments

Board Member Comments

For Your Information

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

12. [Partnership For Strong Families - Family Resource Center Child Welfare Data Outcomes](#)
13. [Early Childhood Collaborative](#)
14. [Launching the First Doula Friendly Hospital at UF Health](#)
15. [Alachua County Gun Violence Update](#)
16. [Provider Highlight – Chef Carl Watts](#)

Next Meeting Dates

CTAC Board Planning Retreat - Thursday, July 17, 2025, 9:00 am - 5:00 pm Children's Trust of Alachua County, 4010 NW 25th Place, Gainesville, FL 32606

Regular Board Meeting - Monday, August 11, 2025 @ 4:00 pm Children's Trust of Alachua County, 4010 NW 25th Place, Gainesville, FL 32606

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

2025 Board Member Attendance

Item 1.

Regular Meetings	2/10/2025	3/10/2025	4/7/2025	5/12/2025	6/9/2025	8/11/2025	9/8/2025	10/13/2025	11/10/2025	12/8/2025	
Cornell	P	P	V	P							
Twombly	P	P	P	P							
Labarta	P	P	Absent	Absent							
Certain	P	P	P	P							
Chance	P	P	P	P							
Hardt	P	P	V	V							
Patton	P	P	P	V							
Pinkoson	P	P	P	P							
Wilson Bullard	P	P	P	P							
Special Meetings	Joint Board Meeting with BOCC - 4/21/2025										
Cornell	P		V = Virtual Attendance								
Twombly	V		P = Physical Attendance								
Labarta	Absent										
Certain	P										
Chance	P										
Hardt	Absent										
Patton	P										
Pinkoson	P										
Wilson Bullard	Absent										

File Attachments for Item:

2. 5.12.2025 Regular Board Meeting Minutes



CHILDREN'S TRUST REGULAR MEETING MINUTES

May 12, 2025, at 4:00 PM

CTAC, 4010 NW 25th Place, Gainesville, FL 32606

Call to Order – Chair Cornell called the meeting to order at 4:00 pm

Roll Call

Board Members Present: Ken Cornell – Board Chair, Cheryl Twombly – Vice Chair, Tina Certain – Member, Mary Chance – Member, Lee Pinkoson – Member, Hon. Susanne Wilson Bullard – Member

Board Members Attending Virtually: Dr. Nancy Hardt – Member, Dr. Kamela Patton - Member

A quorum of the Board was physically present. Member Pinkoson moved to allow Dr. Patton to participate virtually due to extraordinary circumstances; seconded by Member Certain. The motion passed by unanimous voice vote.

Agenda Review, Revision, and Approval

Member Pinkoson moved for approval of the agenda with modification of section 10 to read “Community Development Block Grant Cares Act (CDBG-CV) funding.” Motion was seconded by Member Chance and passed by unanimous voice vote.

Consent Agenda

1. Board Attendance YTD
2. 4.7.2025 Regular Board Meeting Minutes
3. 4.7.2025 Board Meeting Evaluation - Survey Results
4. FY 2025 Budget Report (March)
5. FY 2025 Checks and Expenditures Report (March)
6. FY 2025 Programmatic Awards and Expenditures Report (March)
7. FY 2025 2nd Quarter Financial Report
8. FY 2025 2nd Qtr Financial Report to the BOCC
9. Sponsorship Applications
10. City of Gainesville Community Development Block Grant & Lutheran Services Florida (LSF) Agreement

General Public Comments

Chair's Report

Chair Cornell and Vice Chair Twombly attended a Sunshine Meeting with Alachua County Commissioner Alford

on Thursday, May 8, 2025, to discuss the development of a 24-hour childcare center and workforce development pilot program for first responders and essential public workers. The proposed program would be designed to provide reliable childcare, wraparound support services, and workforce training opportunities in early childhood education and related career fields. Member Pinkoson moved CTAC staff engage with county staff on this issue. The motion was seconded by Member Certain and passed unanimously.

Chair Cornell attended Children's Week with CTAC staff at the Capitol on April 15-16, 2025, and met with lobbyist Tom Griffin. Chair Cornell requests staff be approved to engage his services. Member Pinkoson moved to approve the Chair's request. Member Certain seconded the motion, which passed unanimously.

Executive Director's Report

Executive Director Kiner recapped Children's Week events, visits with elected officials in Tallahassee, and potential changes surrounding property and ad valorem taxes.

Committee Updates

Presentations

12. Dr. Herman Knopf, Anita Zucker Center, provided a demonstration on [The Sunshine State Early Childhood Information Portal](#) to the Board, focusing on the website's childcare access tools and metrics.

Public comment was given by Soorya Lindberg, the parent of a four year-old in Alachua County. She shared insight on her family's experience with VPK. Sherry Kitchens asked how the personnel who conducted VPK classroom observations were selected.

13. Mini Grant Award Review

Chief Operating Officer Kristy Goldwire provided a review of the newly titled - Innovation for Impact Mini Grant Pilot Program the Board previously approved. Staff requested the Board make it official and add policies, procedures, and funding up to \$200,000.00 for the total allocation. Member Pinkoson moved the Board approve policies and procedures for this Special Funding opportunity – Innovation for Impact Grant (Policy 6.80), to be included in the FY 2025-2026 budget. Vice Chair Twombly seconded the motion, which passed unanimously.

Old Business

14. Comprehensive Literacy Plan Update

ED Kiner provided updates on the literacy plan. She highlighted the joint meeting with BoCC and the county's approval of \$250,000 for literacy. The BoCC asked their staff to work with CTAC and the Center for Nonprofit Excellence under the Community Foundation to coordinate a plan. Staff requested more time to bring back information on plan development. ED Kiner shared that there is a planned convening of all the partners tentatively set for July. The projected timeline would be to get moving with the plan and some implementation by Fall.

Member Pinkoson moved the Board:

- Allow staff up to 90 days to work with the Community Foundation along with the Center for Non-Profit Excellence to coordinate the next steps in the creation of the comprehensive literacy plan and activities as recommended during the joint meeting with the BoCC.
- Commit \$550,000.00 per year for three years as an initial investment for the comprehensive literacy initiative.

Member Certain seconded the motion; motion passed unanimously.

New Business

15. Funding/Performance Improvement Plan Updates and Recommendations

Program Operations Director Belita James and Research Coordinator Bonnie Wagner shared the results of the program provider performance and fiscal monitoring process.

Member Pinkoson moved the Board:

- Approve the implementation of the recommended Youth Mentoring Plan.
- Authorize staff to reduce contract award amounts, terminate contracts and increase funding to providers deemed by Trust staff as having capacity to expand their services.

The motion was seconded by Member Certain. Public comments: Aldreka Everett (Aces in Motion) shared the barriers skilled mentors have shared with her (transportation, time, etc.). Sherry Kitchens (Childhood Advocacy Center) spoke about bringing programs together for collaborative professional development. After public comments, the motion passed unanimously.

General Public Comments

Patrick Dodds (Bread of the Mighty Food Bank) requested ways to partner to address food insecurity with a focus on funding school pantries at the middle and high school levels.

Jennifer Reeves (UFLI) introduced herself as the new community outreach coordinator and requested to be included on the literacy plan developments.

Board Member Comments

Member Certain requested TRIM dates.

ED Kiner announced the departure of CFO Scott Sumner. Board members expressed their deep gratitude for his impact at CTAC and wishes for his future endeavors.

For Your Information

Items included for informational purposes:

Provider Highlight – DJ Elo

Maternal Health Contracted Community Partner Updates from Doula Friendly Initiative and Newborn RN Home visiting Program

Final Summer Camp Contract List

Next Meeting Dates

Finance Committee Meeting – May 22, 2025

CTAC Board Workshop on FY26 Budget - Monday, June 9, 2025 @ 2:00 pm

Regular Board Meeting - Monday, June 9, 2025 @ 4:00 pm

CTAC Board Retreat – July 17, 2025

Adjournment

Chair Cornell adjourned the meeting at 5:58 pm.

From: [Children's Trust of Alachua County Florida](#)
To: [Ashley Morgan-Daniel](#)
Subject: Form submission from: Virtual Comment Card
Date: Monday, April 7, 2025 3:35:31 PM

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

Submitted on Monday, April 7, 2025 - 3:35pm

Submitted by anonymous user: [99.39.41.192](#)

Submitted values are:

Name Jennifer McClure
Email jen@travelingartcamp.com
Phone 8586927303
Address 3819 SW 91st Drive, Gainesville, FL 32608
Representing Traveling Art Camp
Meeting Date Mon, 04/07/2025

Comments

The families in our community reached out to us to let us know how deeply thankful they are for your support in providing a safe, fun, and engaging summer camp for their children, as it gives them an opportunity they otherwise couldn't afford. CTAC truly helps our community thrive. We are so grateful for everything you do!

The results of this submission may be viewed at:

<https://www.childrenstrustofalachuacounty.us/node/5728/submission/1141>



CHILDREN'S TRUST REGULAR MEETING AGENDA

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9. Sponsorship Applications
10. City of Gainesville Community Development Block Grant & Lutheran Services Florida (LSF) Agreement

Please ensure that the agenda is updated to indicate Community Development Block Grant Cares Act (CDBG-CV) funding. This funding is distinct from Community Development Block Grant (CDBG).

Let me know if you have questions or need additional information.

Thanks so much!

Vian

F. Vian C. Guinyard | HCD Supervisor - Block Grant
Housing & Community Development Department | City of Gainesville
desk 352-393-8864 | fax 352-334-3166
email cockerhamfv@gainesvillefl.gov
Note: Under Florida law, e-mail addresses are public records.



Children's Trust Board Meeting

Sign - In Sheet

5/12/2025 from 4pm-6pm

Name	Organization	Email
Heaven Kumpf	UF	h.kumpf@ufl.edu
Bos Swain	CAO	B.Swain@alachua.org
Mary Chance	CTAC Bd Mbr	marylchance3@gmail.com
Joy Cullinan	CDS	Joy-Cullinan@cdsfl.org
Jennifer Reeves	UF	jreeves@cop.ufl.edu
Matthew J. Traum	UF	mtraum@ufl.edu
Soorya Lindberg	Citizen	soorya.lindberg@gmail.com
Alison Franklin	County Attorney's Office	afranklin@alachuacounty.us
CHRISTI ARMINGTON	GIORGIO PLACE	
Patrick Dadds	Band of the Mighty	pdadds@bandofthemighty.org
Sherry Kitchens	CAC	sherry@cacgainesville.org
Aldrick Everett	Aces in Motion	aldricka@acesinmotion.org

File Attachments for Item:

3. 5.12.2025 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 make the best use of 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 12th, 2025
<u>Completion Rate:</u>	77% of Board members completed (7 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*.” Board members provided “excellent” ratings for Materials Provided, Meeting Facilitation, and CTAC Staff, and “excellent” and “good” ratings for Presentations. The Board meeting included a presentation on The Sunshine State Early Childhood Information Portal, and updates on mini grants, a Comprehensive Literacy Plan, and a Provider Funding/Performance plan.

Meeting Component				
Date of Meeting	Materials Provided	Meeting Facilitation	CTAC Staff	Presentations
May 12, 2025	4.00 ↑	4.00 ↑	4.00 ↑	3.71 ↓
Average Rating (Cumulative to Date)	3.77	3.84	3.88	3.79

¹ Eight Board members attended in-person or virtually on 5/12/2025. Board member Maggie Labarta was not in attendance. Seven of the eight Board members in attendance completed a survey.

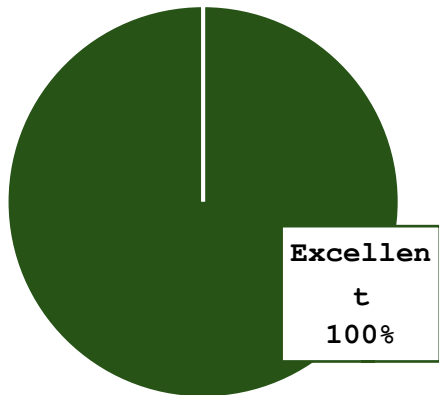
Materials Provided: The Board packet was received in a timely fashion and provided the information needed to prepare for the meeting.

Member Name	Rating	Average Rating	
Patton		4.00	
Certain	4		
Chance	4		
Cornell	4		
Bullard	4		
Hardt	4		
Labarta			
Pinkoson	4		
Twombly	4		

Comments:

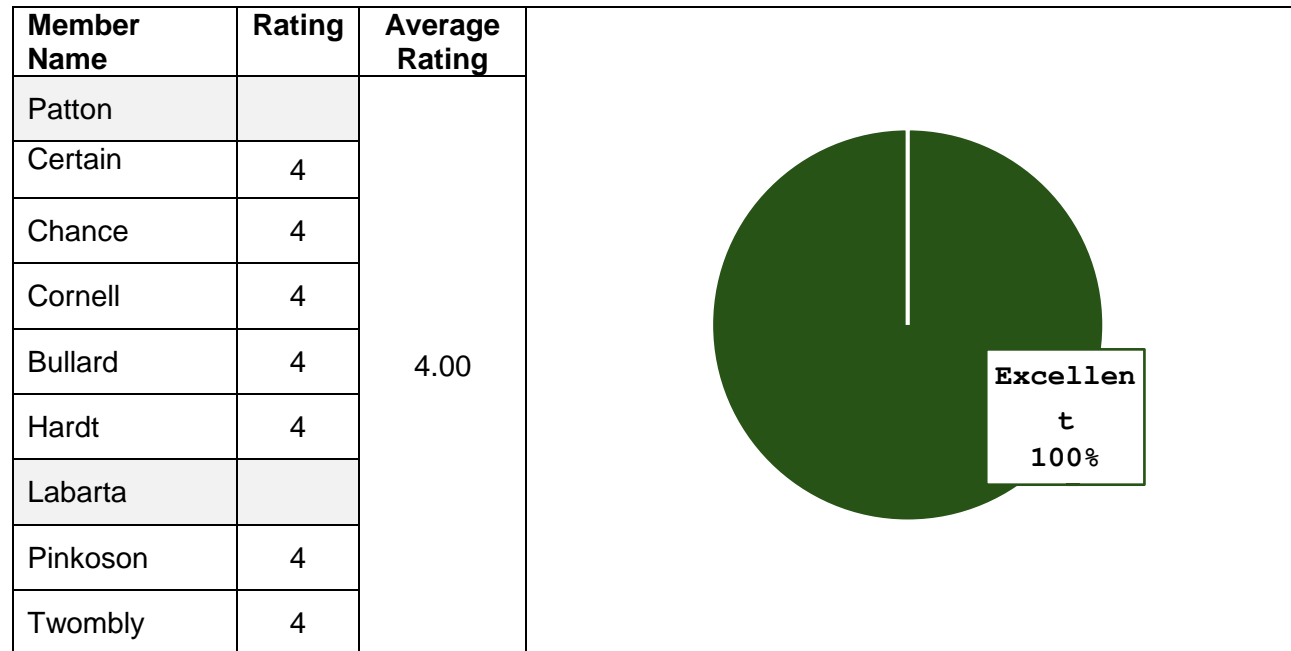
- The information portal should be extremely valuable to the Trust. (Pinkoson)

Meeting Facilitation: The Chair ensured Board members and members of the public who wanted to speak had the opportunity to be heard.

Member Name	Rating	Average Rating	
Patton		4.00	
Certain	4		
Chance	4		
Cornell	4		
Bullard	4		
Hardt	4		
Labarta			
Pinkoson	4		
Twombly	4		

Comments:

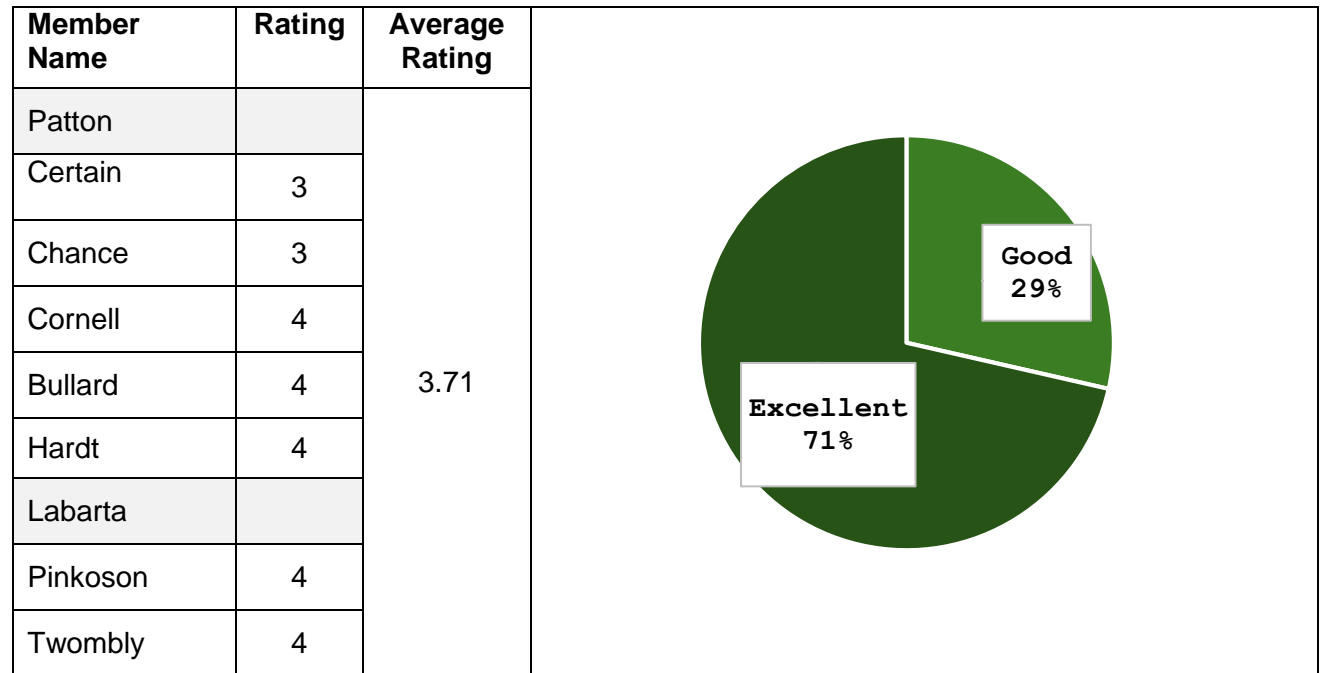
CTAC Staff: CTAC staff were knowledgeable on their agenda items and prepared to address questions or provide a plan for follow-up.



Comments:

- The literacy discussion and staff recommendation showed tremendous leadership for our community! Thank you! (Cornell)
- Props to Bonnie for her presentation on mentoring which required a pause and consideration of changes to the program. It shows the value of her team and their work. It shows the board is willing to hear that not everything is perfect. After all, the nature of our work is that continuous quality improvement will always be required to achieve the outcomes we desire. (Hardt)

Presentations: Presentations were helpful in providing information on programs and policies to guide decision-making and allow for input and transparency.



Comments:

- Loved the Sunshine Portal presentation- So much rich data for us to consider with future early learning investments. (Chance)

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:

- We will miss Scott's expertise and passion for this work. You brought such a high level of integrity to our team and for our providers. Thank you! (Twombly)

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

(none)

File Attachments for Item:

4. FY 2025 Budget Report (April)

**Item:**

FY 2025 Budget Report (April)

Requested Action:

The Trust is asked to receive the April Budget Report

Background

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

Attachments

Income Statement
Balance Sheet

Programmatic Impact:

NA

Fiscal Impact:

NA

Recommendation:

Receive the Report

CHILDREN'S TRUST OF ALACHUA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FY 2025 Transactions Through April 30, 2025

	All Funds FY 24-25 Budget A	General Fund 001 B	Special Revenue Fund 101 C	Collaborative Task Force Fund 102 D	Capital Projects Fund 301 E	Capital Assets Fund 900	FY 2025 YTD Actuals All Funds F = B+C+D+E
Revenues							
Ad Valorem Taxes	10,029,054.00	9,732,103.98	-	-	-	-	9,732,103.98
Miscellaneous Revenue	-	362,500.00	-	-	-	-	362,500.00
Grants and Awards	305,000.00	-	360,000.00	-	-	-	360,000.00
Interest	425,000.00	182,373.59	1,116.94	-	22,369.95	-	205,860.48
Rent	62,496.00	46,872.00	-	-	-	-	46,872.00
Use of Fund Balance	6,384,884.00	-	-	-	-	-	-
Intergovernmental Revenue	175,000.00	-	-	62,500.00	-	-	62,500.00
Capital Transfer In	250,000.00	-	-	-	250,000.00	-	250,000.00
Capital Non Operating Begin Balance	-	-	-	-	-	-	-
Total Revenues	17,631,434.00	10,323,849.57	361,116.94	62,500.00	272,369.95	-	11,019,836.46
Expenditures							
Personnel Services	2,060,257.00	1,005,522.31	-	-	-	-	1,005,522.31
Operating	1,665,956.00	819,310.84	-	6,000.00	-	-	825,310.84
Grant & Aid (Programs)	12,027,891.00	2,246,569.76	-	-	-	-	2,246,569.76
Grants & Awards (Special Revenue Fund)	305,000.00	-	153,781.27	-	-	-	153,781.27
Task Forces	175,000.00	-	-	-	-	-	-
Capital Expense	200,000.00	-	-	-	147,868.00	-	147,868.00
Depreciation Expense	50,000.00	-	-	-	-	20,958.43	20,958.43
Sub-Total Expenditures	16,484,104.00	4,071,402.91	153,781.27	6,000.00	147,868.00	20,958.43	4,400,010.61
							2,859,880.33
Other Financing Sources (Uses)							
Transfers Out	312,500.00	250,000.00	-	-	-	-	250,000.00
Appropriated Reserve	834,830.00	-	-	-	-	-	-
Total Transfers	1,147,330.00	250,000.00	-	-	-	-	250,000.00
Total Expenditures	17,631,434.00	4,321,402.91	153,781.27	6,000.00	147,868.00	20,958.43	4,650,010.61
Net Income (Expense)	-	6,002,446.66	207,335.67	56,500.00	124,501.95	(20,958.43)	6,369,825.85

CHILDREN'S TRUST OF ALACHUA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
FY 2025 Transactions Through April 30, 2025

	General <u>Fund</u> 001	Special Revenue <u>Fund</u> 101	Collaborative Task Force <u>Fund</u> 102	Capital Projects <u>Fund</u> 301	Payroll <u>Fund</u> 801	Capital Assets <u>Fund</u> 900	General Long Term Debt <u>Fund</u> 950	Total Governmental <u>Funds</u>
Assets								
Cash & Cash Equivalents	16,473,325.36	284,434.91	76,500.00	1,224,197.09	(13,837.10)	-	-	18,044,620.26
Prepaid Items	-	-	-	-	-	-	715,480.00	715,480.00
Capital Leases	-	-	-	-	-	-	62,405.42	62,405.42
Land	-	-	-	-	-	476,780.00	-	476,780.00
Building	-	-	-	50,000.00	-	1,460,986.75	-	1,510,986.75
Building Renovation	-	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	(56,933.55)	-	(56,933.55)
Total Assets	16,473,325.36	284,434.91	76,500.00	1,274,197.09	(13,837.10)	1,880,833.20	777,885.42	20,753,338.88
Liabilities								
Accounts Payable	105,976.59	(11,729.64)	-	-	-	-	-	94,246.95
Accrued Wages Payable	30,485.47	-	-	-	(13,837.10)	-	-	16,648.37
Contracts Payable	-	-	-	-	-	-	-	-
Due to Other Governments / Other Funds	-	-	20,000.00	-	-	-	1,297,088.70	1,317,088.70
Total Liabilities	136,462.06	(11,729.64)	20,000.00	-	(13,837.10)	-	1,297,088.70	1,427,984.02
Equity								
Fund Equity	16,336,863.30	296,164.55	56,500.00	1,274,197.09	-	1,880,833.20	(519,203.28)	19,325,354.86
Total Equity	16,336,863.30	296,164.55	56,500.00	1,274,197.09	-	1,880,833.20	(519,203.28)	19,325,354.86
Total Liabilities and Equity	16,473,325.36	284,434.91	76,500.00	1,274,197.09	(13,837.10)	1,880,833.20	777,885.42	20,753,338.88

File Attachments for Item:

5. FY 2025 Checks and Expenditures Report (April)

**Item:**

FY 2025 Checks and Expenditures Report (April)

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

FY 2025 Bank Account Activity Report (April)

Programmatic Impact:

NA

Fiscal Impact:

NA

Recommendation:

Receive the Report

Children's Trust of Ala Cty LIVE

Open Payment Report

Report As Of Date: 4/30/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
Deposit - Concentration Account									
<u>EFT</u>									
81	02/28/2025	Open			Accounts Payable	MISSION SQUARE RETIREMENT	\$652.62		
84	04/25/2025	Open			Accounts Payable	MISSION SQUARE RETIREMENT	\$652.41		
Type EFT Totals:							\$1,305.03		
Deposit - Concentration Account Totals									

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	0	\$0.00	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	0	\$0.00	\$0.00

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	2	\$1,305.03	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	2	\$1,305.03	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	2	\$1,305.03	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	2	\$1,305.03	\$0.00

ZBA AP - ZBA Accounts Payable

Check

12261	02/21/2025	Open	Accounts Payable	Brookside Partners, Ltd	\$500.00			
12300	03/21/2025	Open	Accounts Payable	North Florida Council Boy Scouts of America 087	\$2,500.00			
12308	03/28/2025	Open	Accounts Payable	Bhaktivedanta Academy of North America, INC	\$1,500.00			
12315	03/28/2025	Open	Accounts Payable	High Class Educated Role Models Academy, Shawndria	\$1,500.00			
12317	03/28/2025	Open	Accounts Payable	Little Warriors Day School LLC	\$1,500.00	\$1,500.00		\$0.00
12330	03/29/2025	Open	Accounts Payable	Jackson's Turkey & More	\$1,440.00			
12341	04/04/2025	Open	Accounts Payable	Childrens Home Society of FL	\$7,293.04	\$7,293.04		\$0.00
12344	04/04/2025	Open	Accounts Payable	Hutchinson, Constance	\$1,500.00			
12353	04/10/2025	Open	Accounts Payable	Patrick, Chelsea	\$200.00			
12356	04/11/2025	Open	Accounts Payable	Childrens Home Society of FL	\$7,296.01			
12364	04/11/2025	Open	Accounts Payable	University of Florida	\$743.00	\$743.00		\$0.00
12369	04/18/2025	Open	Accounts Payable	Goldwire, Kristy	\$53.41	\$53.41		\$0.00
12380	04/25/2025	Open	Accounts Payable	City of Gainesville - Police Dept	\$1,080.00	\$1,080.00		\$0.00
12381	04/25/2025	Open	Accounts Payable	Frankel Media Group LLC, Ryan, Frankel	\$14,747.50	\$14,747.50		\$0.00
12383	04/25/2025	Open	Accounts Payable	Information Management Solutions LLC	\$45.00	\$45.00		\$0.00
Type Check Totals:					15 Transactions	\$41,897.96	\$25,461.95	\$0.00

Children's Trust of Ala Cty LIVE

Open Payment Report

Report As Of Date: 4/30/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
<u>EFT</u>									
1441	04/25/2025	Open			Accounts Payable	MISSION SQUARE RETIREMENT	\$652.41		
1442	01/03/2025	Open			Accounts Payable	Florida Retirement System	\$19,245.46		
1481	03/31/2025	Open			Accounts Payable	BANK OF AMERICA	\$5,289.22		
1491	04/25/2025	Open			Accounts Payable	AlphaStaff Inc.	\$50,022.47		
Type EFT Totals:							\$75,209.56		
ZBA AP - ZBA Accounts Payable Totals									

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	15	\$41,897.96	\$25,461.95
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	15	\$41,897.96	\$25,461.95

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	4	\$75,209.56	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	4	\$75,209.56	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	19	\$117,107.52	\$25,461.95
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	19	\$117,107.52	\$25,461.95

Grand Totals:

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	15	\$41,897.96	\$25,461.95
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	15	\$41,897.96	\$25,461.95

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	6	\$76,514.59	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	6	\$76,514.59	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	21	\$118,412.55	\$25,461.95
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	21	\$118,412.55	\$25,461.95

Children's Trust of Ala Cty LIVE
Bank Account Activity Report
 Reconciled & Un-Reconciled
 From Date: 04/01/2025 - To Date: 04/30/2025

Bank	Bank Account						
.							
Bank of America	Concentration Account						
Deposits:	Date	Type	Deposit Information		Description	Department	Amount
.							
	04/08/2025	Collection			Check	0700 - Clerk Finance and Accounting	1,500.00
	04/09/2025	Collection			Check	0700 - Clerk Finance and Accounting	5,208.00
	04/09/2025	Collection			Check	0700 - Clerk Finance and Accounting	5,208.00
	04/21/2025	Collection			Other	0700 - Clerk Finance and Accounting	424,009.00
	04/24/2025	Collection			Cash	0700 - Clerk Finance and Accounting	(132.07)
	04/30/2025	Collection			Check	0700 - Clerk Finance and Accounting	5,208.00
	04/30/2025	Collection			Other	0700 - Clerk Finance and Accounting	454.97
							\$441,455.90
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
.							
	Reconciled	82	04/11/2025	04/23/2025	Accounts Payable	MISSION SQUARE RETIREMENT	763.67
	Open	84	04/25/2025		Accounts Payable	MISSION SQUARE RETIREMENT	652.41
							\$1,416.08
Returned Checks:	Date	Payer	Check Number				Amount
.							
	No Transactions Exist						
Wire Transfers:	Type	Date	Vendor	Description		Internal Account	Amount
.							
	Wire Transfer Out	04/01/2025		04.01.25 transfer to 0940		ZBA Accounts Payable	(2,470.80)
	Wire Transfer Out	04/02/2025		04.02.25 transfer to 0940		ZBA Accounts Payable	(15,389.94)
	Wire Transfer Out	04/03/2025		04.03.25 transfer to 0940		ZBA Accounts Payable	(11.00)
	Wire Transfer Out	04/04/2025		04.04.25 transfer to 0940		ZBA Accounts Payable	(19,310.20)
	Wire Transfer Out	04/07/2025		04.07.25 transfer to 0940		ZBA Accounts Payable	(26,704.77)
	Wire Transfer Out	04/08/2025		04.08.25 transfer to 0940		ZBA Accounts Payable	(193,942.08)
	Wire Transfer Out	04/09/2025		04.09.25 transfer to 0940		ZBA Accounts Payable	(53,643.88)
	Wire Transfer Out	04/10/2025		04.10.25 transfer to 0940		ZBA Accounts Payable	(26,286.00)
	Wire Transfer Out	04/11/2025		04.11.25 transfer to 0940		ZBA Accounts Payable	(46,128.29)
	Wire Transfer Out	04/14/2025		04.14.25 transfer to 0940		ZBA Accounts Payable	(5,800.00)
	Wire Transfer Out	04/15/2025		04.15.25 transfer to 0940		ZBA Accounts Payable	(191.38)

Deposits:	Date	Type	Deposit Information	Description	Department	Amount
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No Transactions Exist

Checks:	Status	Check Number	Payment Date	Reconciled	Source	Payee Name	Amount
	Reconciled	12335	04/04/2025	04/30/2025	Accounts Payable	A Brighter Beginning Day Care, LLC	1,500.00
	Reconciled	12336	04/04/2025	04/08/2025	Accounts Payable	ALACHUA COUNTY BOCC	22,915.93
	Reconciled	12337	04/04/2025	04/08/2025	Accounts Payable	ALACHUA COUNTY BOCC	498.36
	Reconciled	12338	04/04/2025	04/08/2025	Accounts Payable	BDO USA, P.C.	15,714.00
	Reconciled	12339	04/04/2025	04/08/2025	Accounts Payable	Blossoming Butterfly 1 Inc	500.00
	Reconciled	12340	04/04/2025	04/15/2025	Accounts Payable	Business Leaders Institute for Early Learning	27,104.27
	Open	12341	04/04/2025	05/31/2025	Accounts Payable	Childrens Home Society of FL	7,293.04
	Reconciled	12342	04/04/2025	04/30/2025	Accounts Payable	Education Foundation of Alachua County	6,573.40
	Reconciled	12343	04/04/2025	04/30/2025	Accounts Payable	Health Equity Inc	75.00
	Open	12344	04/04/2025		Accounts Payable	Hutchinson, Constance	1,500.00
	Reconciled	12345	04/04/2025	04/15/2025	Accounts Payable	Manhood Youth Development Foundation	2,500.00
	Reconciled	12346	04/04/2025	04/08/2025	Accounts Payable	Miller, Adrian, SR	1,440.00
	Reconciled	12347	04/04/2025	04/08/2025	Accounts Payable	Scoates Russell	1,000.00
	Reconciled	12348	04/04/2025	04/08/2025	Accounts Payable	Sherman Dietra H.	1,000.00
	Reconciled	12349	04/04/2025	04/08/2025	Accounts Payable	Sky Palm Studios LLC	1,375.00
	Reconciled	12350	04/04/2025	04/08/2025	Accounts Payable	Waste Pro of Florida Inc. DBA Waste Pro - 104	181.34
	Reconciled	12351	04/04/2025	04/08/2025	Accounts Payable	Welch, Katrina	74.27
	Reconciled	12352	04/04/2025	04/08/2025	Accounts Payable	Jackson, Ramona	500.00
	Open	12353	04/10/2025		Accounts Payable	Patrick, Chelsea	200.00
	Reconciled	12354	04/10/2025	04/30/2025	Accounts Payable	Hawthorne Youth Sports, Inc	1,200.00
	Reconciled	12355	04/11/2025	04/15/2025	Accounts Payable	Atkins Warren Chapter of NOBLE	800.00
	Open	12356	04/11/2025		Accounts Payable	Childrens Home Society of FL	7,296.01
	Reconciled	12357	04/11/2025	04/30/2025	Accounts Payable	Education Foundation of Alachua County	6,304.04
	Reconciled	12358	04/11/2025	04/30/2025	Accounts Payable	Howard Industries Inc d.b.a. Howard Technologies	761.00
	Reconciled	12359	04/11/2025	04/30/2025	Accounts Payable	James Moore & Co P. L.	3,000.00
	Reconciled	12360	04/11/2025	04/30/2025	Accounts Payable	Language Line Services Inc.	163.41
	Reconciled	12361	04/11/2025	04/30/2025	Accounts Payable	Lawn Enforcement Agency Inc.	937.00
	Reconciled	12362	04/11/2025	04/30/2025	Accounts Payable	Pleasant Street Civil Rights & Cultural Center	10,494.77
	Reconciled	12363	04/11/2025	04/15/2025	Accounts Payable	The Historic Camelliaettes Club of Gainesville	2,000.00
	Open	12364	04/11/2025	05/31/2025	Accounts Payable	University of Florida	743.00
	Reconciled	12365	04/11/2025	04/08/2025	Accounts Payable	Osmanthus Group LLC.	6,000.00
	Reconciled	12366	04/18/2025	04/30/2025	Accounts Payable	ALACHUA COUNTY PROPERTY APPRAISER	47,892.00
	Reconciled	12367	04/18/2025	04/30/2025	Accounts Payable	Fun 4 Gator Kids	2,500.00
	Reconciled	12368	04/18/2025	04/30/2025	Accounts Payable	GAINESVILLE REGIONAL UTILITIES	1,248.73
	Open	12369	04/18/2025	05/31/2025	Accounts Payable	Goldwire, Kristy	53.41
	Reconciled	12370	04/18/2025	04/30/2025	Accounts Payable	Information Management Solutions LLC	45.00
	Reconciled	12371	04/18/2025	04/30/2025	Accounts Payable	Saudia Amalie Bethune	140.10
	Reconciled	12372	04/18/2025	04/30/2025	Accounts Payable	SwampBots, Inc	5,000.00
	Reconciled	12373	04/18/2025	04/30/2025	Accounts Payable	THE KRIZNER GROUP	3,950.00
	Reconciled	12374	04/18/2025	04/30/2025	Accounts Payable	Tu Fiesta Radio LLC	2,000.00
	Reconciled	12375	04/25/2025	04/30/2025	Accounts Payable	ALACHUA COUNTY BOCC	5,710.25
	Reconciled	12376	04/25/2025	04/30/2025	Accounts Payable	ALACHUA COUNTY BOCC	5,906.74
	Reconciled	12377	04/25/2025	04/30/2025	Accounts Payable	ALACHUA COUNTY BOCC	5,909.91
	Reconciled	12378	04/25/2025	04/30/2025	Accounts Payable	Center for Independent Living of NCF	180.00
	Reconciled	12379	04/25/2025	04/30/2025	Accounts Payable	City of Gainesville	235,150.00
	Open	12380	04/25/2025	05/31/2025	Accounts Payable	City of Gainesville - Police Dept	1,080.00
	Open	12381	04/25/2025	05/31/2025	Accounts Payable	Frankel Media Group LLC, Ryan Frankel	14,747.50
	Reconciled	12382	04/25/2025	04/30/2025	Accounts Payable	GAINESVILLE REGIONAL UTILITIES	700.00
	Open	12383	04/25/2025	05/31/2025	Accounts Payable	Information Management Solutions LLC	45.00

EFTs:

Status	EFT Number	Payment Date	Reconciled	Source	Payee Name	Amount
Reconciled	1384	04/03/2025	04/04/2025	Accounts Payable	Florida Retirement System	19,127.33
Reconciled	1385	04/04/2025	04/16/2025	Accounts Payable	AFLAC	365.78
Reconciled	1386	04/04/2025	04/16/2025	Accounts Payable	BOYS & GIRLS CLUBS OF NE FL, INC	12,040.38
Reconciled	1387	04/04/2025	04/16/2025	Accounts Payable	CE's Underground Kitchen	14,531.67
Reconciled	1388	04/04/2025	04/16/2025	Accounts Payable	CFX OFFICE TECHNOLOGY	167.30
Reconciled	1389	04/04/2025	04/16/2025	Accounts Payable	Community Foundation of North Central Florida	15,000.00
Reconciled	1390	04/04/2025	04/16/2025	Accounts Payable	Deeper Purpose Community Church Inc	9,594.88
Reconciled	1391	04/04/2025	04/16/2025	Accounts Payable	Goodwill Industries of North Florida	16,950.91
Reconciled	1392	04/04/2025	04/16/2025	Accounts Payable	IGB Education Corp	13,275.12
Reconciled	1393	04/04/2025	04/16/2025	Accounts Payable	Karisma Welcome DBA Infinite Dream Builders Corp.	3,260.48
Reconciled	1394	04/04/2025	04/16/2025	Accounts Payable	KIDS COUNT IN ALACHUA COUNTY, INC.	14,943.80
Reconciled	1395	04/04/2025	04/16/2025	Accounts Payable	Motiv8U of North Central Florida Inc	11,900.00
Reconciled	1396	04/04/2025	04/16/2025	Accounts Payable	North Central Florida YMCA	12,500.00
Reconciled	1397	04/04/2025	04/16/2025	Accounts Payable	OFFICE DEPOT BUSINESS	153.36
Reconciled	1398	04/04/2025	04/16/2025	Accounts Payable	PACE CENTER FOR GIRLS INC	1,843.96
Reconciled	1399	04/04/2025	04/16/2025	Accounts Payable	Partnership for Strong Families	48,760.40
Reconciled	1400	04/04/2025	04/16/2025	Accounts Payable	University of Florida Board of Trustees	10,212.61
Reconciled	1401	04/04/2025	04/16/2025	Accounts Payable	Webauthor.com LLC	2,000.00
Reconciled	1426	04/07/2025	04/30/2025	Accounts Payable	Health Equity Inc	111.43
Reconciled	1403	04/11/2025	04/16/2025	Accounts Payable	A&A Doula Consulting	4,099.75
Reconciled	1404	04/11/2025	04/16/2025	Accounts Payable	BIG BROTHERS BIG SISTERS OF TAMPA BAY, INC.	4,981.74
Reconciled	1405	04/11/2025	04/16/2025	Accounts Payable	Brittany K. Fadiora dba BEAM Birth Network LLC	5,000.00
Reconciled	1406	04/11/2025	04/16/2025	Accounts Payable	GAINESVILLE AREA COMMUNITY TENNIS ASSOCIATION	34,075.31
Reconciled	1407	04/11/2025	04/16/2025	Accounts Payable	Gainesville for All Inc.	11,155.00
Reconciled	1408	04/11/2025	04/16/2025	Accounts Payable	HEALTHY START OF NORTH CENTRAL FL	35,470.93
Reconciled	1409	04/11/2025	04/16/2025	Accounts Payable	Made for More Foundation Inc.	2,605.30
Reconciled	1410	04/11/2025	04/16/2025	Accounts Payable	PACE CENTER FOR GIRLS INC	3,687.23
Reconciled	1411	04/11/2025	04/16/2025	Accounts Payable	Shands Teaching Hospital and Clinics, Inc.	8,790.93
Reconciled	1480	04/11/2025	04/30/2025	Accounts Payable	AlphaStaff Inc.	52,022.54
Reconciled	1427	04/14/2025	04/30/2025	Accounts Payable	Health Equity Inc	191.38
Reconciled	1413	04/18/2025	04/30/2025	Accounts Payable	CULTURAL ARTS COALITION INC.	3,987.50
Reconciled	1414	04/18/2025	04/30/2025	Accounts Payable	GIRLS PLACE, INC.	13,865.43
Reconciled	1415	04/18/2025	04/30/2025	Accounts Payable	KIDS COUNT IN ALACHUA COUNTY, INC.	12,289.49
Reconciled	1416	04/18/2025	04/30/2025	Accounts Payable	OFFICE DEPOT BUSINESS	1,555.82
Reconciled	1428	04/21/2025	04/30/2025	Accounts Payable	Health Equity Inc	75.00
Open	1441	04/25/2025		Accounts Payable	MISSION SQUARE RETIREMENT	652.41
Open	1491	04/25/2025		Accounts Payable	AlphaStaff Inc.	50,022.47
Reconciled	1417	04/25/2025	04/30/2025	Accounts Payable	Child Advocacy Center Inc.	350.00
Reconciled	1418	04/25/2025	04/30/2025	Accounts Payable	Express Services Inc.	2,693.40
Reconciled	1419	04/25/2025	04/30/2025	Accounts Payable	Gainesville Bridge Inc. dba PEAK Literacy	9,884.81
Reconciled	1420	04/25/2025	04/30/2025	Accounts Payable	Lee's Preschool Center Inc.	9,265.50
Reconciled	1421	04/25/2025	04/30/2025	Accounts Payable	Partnership for Strong Families	45,389.25
Reconciled	1422	04/25/2025	04/30/2025	Accounts Payable	STAR CENTER CHILDRENS THEATRE, INC.	1,000.00
Reconciled	1423	04/25/2025	04/30/2025	Accounts Payable	Target Copy of Gainesville, Inc. DBA Renaissance	426.77
Reconciled	1424	04/25/2025	04/30/2025	Accounts Payable	University of Florida Board of Trustees	2,560.00
Reconciled	1425	04/25/2025	04/30/2025	Accounts Payable	Eric Lopez DBA DJ Elo Global	1,840.61
Reconciled	1429	04/28/2025	04/30/2025	Accounts Payable	Health Equity Inc	615.29

Returned Checks:	Date	Payer	Check Number	Amount
No Transactions Exist				

Wire Transfers:	Type	Date	Vendor	Description	Internal Account	Amount
	Wire Transfer In	04/01/2025		04.01.25 transfer to 0940	Concentration Account	2,470.80
	Wire Transfer In	04/02/2025		04.02.25 transfer to 0940	Concentration Account	15,389.94
	Wire Transfer In	04/03/2025		04.03.25 transfer to 0940	Concentration Account	11.00
	Wire Transfer In	04/04/2025		04.04.25 transfer to 0940	Concentration Account	19,310.20
	Wire Transfer In	04/07/2025		04.07.25 transfer to 0940	Concentration Account	26,704.77
	Wire Transfer In	04/08/2025		04.08.25 transfer to 0940	Concentration Account	193,942.08
	Wire Transfer In	04/09/2025		04.09.25 transfer to 0940	Concentration Account	53,643.88
	Wire Transfer In	04/10/2025		04.10.25 transfer to 0940	Concentration Account	26,286.00
	Wire Transfer In	04/11/2025		04.11.25 transfer to 0940	Concentration Account	46,128.29
	Wire Transfer In	04/14/2025		04.14.25 transfer to 0940	Concentration Account	5,800.00
	Wire Transfer In	04/15/2025		04.15.25 transfer to 0940	Concentration Account	191.38
	Wire Transfer In	04/16/2025		04.16.25 transfer to 0940	Concentration Account	140,470.46
	Wire Transfer In	04/18/2025		04.18.25 transfer to 0940	Concentration Account	6,620.07
	Wire Transfer In	04/21/2025		04.21.25 transfer to 0940	Concentration Account	12,795.18
	Wire Transfer In	04/22/2025		04.22.25 transfer to 0940	Concentration Account	67,577.45
	Wire Transfer In	04/23/2025		04.23.25 transfer to 0940	Concentration Account	54,532.20
	Wire Transfer In	04/24/2025		04.24.25 transfer to 0940	Concentration Account	2,000.00
	Wire Transfer In	04/25/2025		04.25.25 transfer to 0940	Concentration Account	47,892.00
	Wire Transfer In	04/28/2025		04.28.25 transfer to 0940	Concentration Account	309,475.33
	Wire Transfer In	04/29/2025		04.29.25 transfer to 0940	Concentration Account	27,317.73
						\$1,058,558.76

Adjustments:	Type	Date	Description	Amount
No Transactions Exist				

File Attachments for Item:

6. FY 2025 Programmatic Awards and Expenditures Report (April)

**Item:**

FY 2025 Programmatic Awards and Expenditures Report (April)

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

FY 2025 Programmatic Awards and Expenditures Report (April)

Programmatic Impact:

NA

Fiscal Impact:

NA

Recommendation:

Receive the Report

FY 2025 Programmatic Awards & Expenditures Report
April 30, 2025

GOALS / PROGRAM	AGENCIES	BUDGETED FUNDING	COMMITTED FUNDING	EXPENSED	REMAINING BUDGET	% Expensed	Invoice Status
GOAL 1: ALL CHILDREN AND YOUTH ARE HEALTHY AND HAVE NUTURING CAREGIVERS AND RELATIONSHIPS 001.15.1500.569.83.10							
Family Resource Centers/Community Navigators	Partnership for Strong Families	\$177,023.00	\$177,023.00	\$16,776.92	\$160,246.08	9.48%	4 month lag
Family Resource Centers/Community Navigators/Help Me Grow	Partnership for Strong Families	\$610,477.00	\$863,477.00	\$77,372.73	\$786,104.27	8.96%	4 month lag
Family Resource Centers/Community Navigators	Willie Mae Stokes Community Center	\$157,500.00	\$157,500.00	\$38,659.99	\$118,840.01	24.55%	1 month lag
Family Resource Centers/Community Navigators	Pleasant Street Civil Rights & Cultural Center	\$157,500.00	\$157,500.00	\$51,600.21	\$105,899.79	32.76%	Current
Family Resource Centers/Community Navigators	City of Hawthorne	\$150,000.00	\$78,500.00	\$0.00	\$78,500.00	0.00%	Contracting
NewboRN Home Visiting Program	Healthy Start of North Central Florida, Inc.	\$464,755.00	\$471,883.00	\$138,737.50	\$333,145.50	29.40%	3 month lag
ACCESS Program	UF Health	\$85,659.84	\$0.00	\$0.00	\$0.00	0.00%	Contracting
Doula Friendly Designation	A&A Doula Consulting	\$49,197.00	\$49,197.00	\$24,598.50	\$24,598.50	50.00%	Current
Flourish Alachua	Britany Fadiora dba BEAM Birth Network LLC	\$60,000.00	\$60,000.00	\$30,000.00	\$30,000.00	50.00%	Current
Partners in Adolescent Lifestyle Support (PALS) THRIVE	UF Health Shands	\$114,442.00	\$114,441.95	\$43,248.16	\$71,193.79	37.79%	1 monhth lag
Reach Community Counseling Services for Adolescent Girls	PACE Center for Girls Inc.	\$114,442.00	\$114,442.00	\$25,139.49	\$89,302.51	21.97%	Current
Reducing Trauma to Abused Children Therapy Program	Child Advocacy Center	\$75,000.00	\$75,000.00	\$34,200.00	\$40,800.00	45.60%	Current
Saving Smiles (Year 1/3)	UF College of Dentistry	\$344,921.00	\$344,921.00	\$10,212.61	\$334,708.39	2.96%	5 month lag
Wellness Healthcare Navigation (Year 1/3)	Children's Home Society of Florida	\$253,242.97	\$252,627.29	\$14,589.05	\$238,038.24	5.77%	4 month lag
Social & Emotional Learning	TBD	\$125,000.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Unallocated		\$778,202.19			\$778,202.19		
TOTAL GOAL 1 General Fund		\$3,717,362.00	\$2,916,512.24	\$505,135.16	\$3,189,579.27	17.32%	
GOAL 1: Special Revenue Fund 101.15.1500.569.82.70							
Pritzker Doula Mini Grant		\$7,365.61	\$7,365.61	\$3,135.40	\$4,230.21	42.57%	
TOTAL GOAL 1 Special Revenue Funding Agreements		\$7,365.61	\$7,365.61	\$3,135.40	\$4,230.21	42.57%	

FY 2025 Programmatic Awards & Expenditures Report
April 30, 2025

GOALS / PROGRAM	AGENCIES	BUDGETED FUNDING	COMMITTED FUNDING	EXPENSED	REMAINING BUDGET	% Expensed	Invoice Status
GOAL 2: ALL CHILDREN CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL 001.15.1500.569.83.20							
SUMMER:							
SUMMER BRIDGE FOR HEAD START	Episcopal Children Services	\$229,258.00	\$0.00	\$0.00	\$0.00	0.00%	Budget
SUMMER PROGRAMMING	Freedom School	\$160,000.00	\$0.00	\$0.00	\$0.00	0.00%	Budget
TOTAL GOAL 2 Summer Programs Other		\$389,258.00	\$0.00	\$0.00	\$0.00	0.00%	
SUMMER CAMP RFP 2025-01 (Year 1 of 3):							
TOTAL GOAL 2 Summer RFP		\$2,000,000.00	\$0.00	\$0.00	\$0.00	0.00%	
ENRICHMENT (Year 1 of 2):							
ENRICHMENT PROGRAMMING (2025-2026)	All Well Health Services	\$4,403.46	\$4,403.46	\$2,917.63	\$1,485.83	66.26%	Current
ENRICHMENT PROGRAMMING (2025-2026)	CE's Underground Kitchen	\$129,065.00	\$129,065.00	\$77,236.27	\$51,828.73	59.84%	Current
ENRICHMENT PROGRAMMING (2025-2026)	Crafty Gemini Youth Development	\$75,000.00	\$75,000.00	\$6,000.00	\$69,000.00	8.00%	Current
ENRICHMENT PROGRAMMING (2025-2026)	Cultural Arts Coalition	\$33,498.00	\$33,498.00	\$15,950.00	\$17,548.00	47.61%	Current
ENRICHMENT PROGRAMMING (2025-2026)	DJ Elo Global LLC	\$36,810.00	\$36,810.00	\$11,043.00	\$25,767.00	30.00%	Current
ENRICHMENT PROGRAMMING (2025-2026)	Dream On Purpose	\$17,672.00	\$17,672.00	\$1,051.34	\$16,620.66	5.95%	Current
ENRICHMENT PROGRAMMING (2025-2026)	Gator Junior Golf	\$18,750.00	\$18,750.00	\$267.86	\$18,482.14	1.43%	2 month lag
ENRICHMENT PROGRAMMING (2025-2026)	Grace to Overcome Inc.	\$48,555.80	\$48,555.80	\$12,000.00	\$36,555.80	0.00%	Not started
ENRICHMENT PROGRAMMING (2025-2026)	IGB Education Group	\$24,452.76	\$24,452.76	\$22,414.92	\$2,037.84	91.67%	Current
ENRICHMENT PROGRAMMING (2025-2026)	Infinite Dream Builders Corp	\$14,264.85	\$14,264.85	\$13,039.79	\$1,225.06	91.41%	Current
ENRICHMENT PROGRAMMING (2025-2026)	Lee's Preschool Center	\$88,022.50	\$88,022.50	\$18,531.00	\$69,491.50	21.05%	3 month lag
ENRICHMENT PROGRAMMING (2025-2026)	Motiv8U of North Central Florida Inc.	\$157,500.00	\$157,500.00	\$58,450.00	\$99,050.00	37.11%	Current
ENRICHMENT PROGRAMMING (2025-2026)	Music & Arts Program for Youth Inc.	\$60,355.72	\$60,355.72	\$20,630.40	\$39,725.32	34.18%	Current
ENRICHMENT PROGRAMMING (2025-2026)	Santa Fe College	\$91,302.20	\$91,209.20	\$0.00	\$91,209.20	0.00%	Current
ENRICHMENT PROGRAMMING (2025-2026)	University of Florida Natural History Museum	\$56,158.50	\$56,158.50	\$11,040.00	\$45,118.50	19.66%	1 month lag
ENRICHMENT PROGRAMMING (2025-2026)	University of Florida Upward Bound	\$39,825.00	\$39,825.00	\$0.00	\$39,825.00	0.00%	Not started
TOTAL GOAL 2 Enrichment		\$895,635.79	\$895,542.79	\$270,572.21	\$624,970.58	30.21%	
AFTERSCHOOL (Year 2 of 2):							
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Boys and Girls Club of Alachua County*	\$194,676.00	\$194,676.00	\$34,336.88	\$160,339.12	17.64%	1 month lag
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Deeper Purpose Community Church, Inc.*	\$120,713.00	\$120,713.00	\$63,432.07	\$57,280.93	52.55%	Current
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Gainesville Area Tennis Association (Aces in Motion)*	\$272,563.00	\$272,563.00	\$182,990.78	\$89,572.22	67.14%	1 month lag
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Gainesville Circus Center*	\$148,698.00	\$148,698.00	\$75,228.38	\$73,469.62	50.59%	1 month lag
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Girls Place, Inc.*	\$134,330.00	\$134,330.00	\$38,348.48	\$95,981.52	28.55%	5 month lag
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Kids Count in Alachua County, Inc.*	\$197,524.00	\$197,524.00	\$62,531.53	\$134,992.47	31.66%	3 month lag
AFTERSCHOOL PROGRAMMING (RFP 2021-06)	Willie Mae Stokes Community Center, Inc.	\$164,382.00	\$164,381.91	\$41,043.68	\$123,338.23	24.97%	4 month lag
TOTAL GOAL 2 After School		\$1,232,886.00	\$1,232,885.91	\$497,911.80	\$734,974.11	40.39%	

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GOALS / PROGRAM	AGENCIES	BUDGETED FUNDING	COMMITTED FUNDING	EXPENSED	REMAINING BUDGET	% Expensed	Invoice Status
GOAL 2 OTHER:							
DOLLY PARTON IMAGINATION LIBRARY	Gainesville Thrives	\$60,000.00	\$60,000.00	\$15,000.00	\$45,000.00	25.00%	3 month lag
THE BRIDGE COMMUNITY CENTER LITERACY PROGRAM	PEAK Literacy	\$115,500.00	\$115,500.00	\$57,581.95	\$57,918.05	49.85%	1 month lag
NEIGHBORHOOD EMPOWERMENT (Year 1 of 1)	Gainesville For All Inc.	\$125,000.00	\$125,000.00	\$45,229.50	\$79,770.50	36.18%	2 month lag
Childcare Tuition Assistance	Early Learning Coalition	\$358,920.70	\$358,901.31	\$89,725.33	\$269,175.98	25.00%	4 month lag
3DE Program	Junior Achievement	\$100,000.00	\$100,000.00	\$0.00	\$100,000.00	0.00%	6 month lag
TOTAL GOAL 2 Other		\$759,420.70	\$759,401.31	\$207,536.78	\$551,864.53	27.33%	
GOAL 2 TEENS:							
TEENSWORK ALACHUA YOUTH	GOODWILL INDUSTRIES OF NORTH FLORIDA	\$945,000.00	\$944,999.41	\$134,785.22	\$810,214.19	14.26%	1 month lag
TOTAL GOAL 2 Teens		\$945,000.00	\$944,999.41	\$134,785.22	\$810,214.19	14.26%	
Unallocated		\$258,143.51			\$258,143.51		
TOTAL GOAL 2 General Fund		\$6,480,344.00	\$3,832,829.42	\$1,110,806.01	\$2,980,166.92	28.98%	
TOTAL GOAL 2 Special Revenue Funds 101.15.569.83.91-94							
Accreditation Academy / Master Class Series	Business Leadership Institute	\$294,025.00	\$294,025.00	\$167,772.52	\$126,252.48	57.06%	Current
Accreditation Academy / Master Class Series	Accreditation program supplies	\$975.00	\$975.00	\$91.69	\$883.31	9.40%	Current
Participant Stipend	Multiple	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Business Stipend	Multiple	\$30,000.00	\$30,000.00	\$20,500.00	\$9,500.00	68.33%	Current
Goal Seal Incentive	Multiple	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
TOTAL GOAL 2 Special Revenue Funding Agreements		\$325,000.00	\$325,000.00	\$188,364.21	\$136,635.79	57.96%	

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GOALS / PROGRAM	AGENCIES	BUDGETED FUNDING	COMMITTED FUNDING	EXPENSED	REMAINING BUDGET	% Expensed	Invoice Status
GOAL 3: ALL CHILDREN LIVE IN A SAFE COMMUNITY 001.15.1500.569.83.30							
AMI Kids	AMI Kids	\$153,824.41	\$173,045.40	\$0.00	\$173,045.40	0.00%	5 month lag
MENTORING & CHARACTER BUILDING	Big Brothers Big Sisters	\$78,750.00	\$78,750.00	\$13,060.90	\$65,689.10	16.59%	1 month lag
MENTORING & CHARACTER BUILDING	Community Impact	\$43,002.00	\$43,001.56	\$10,750.39	\$32,251.17	25.00%	4 month lag
MENTORING & CHARACTER BUILDING	IGB Education Group	\$67,725.00	\$67,725.00	\$36,297.82	\$31,427.18	53.60%	Current
MENTORING & CHARACTER BUILDING	Made for More Foundation Inc.	\$66,685.00	\$66,685.00	\$10,823.23	\$55,861.77	16.23%	4 month lag
MENTORING & CHARACTER BUILDING	The Education Foundation of Alachua County	\$78,750.00	\$78,157.93	\$38,707.45	\$39,450.48	49.52%	1 month lag
Teen Center and Youth Engagement	North Central Florida YMCA	\$150,000.00	\$150,000.00	\$87,500.00	\$62,500.00	58.33%	1 month lag
Gun Violence		\$500,000.00	\$433,150.00	\$235,150.00	\$198,000.00	100.00%	Not started
Unallocated		\$141,448.59			\$141,448.59		
TOTAL GOAL 3		\$1,280,185.00	\$1,090,514.89	\$432,289.79	\$799,673.69	39.64%	
	Budget Check	\$1,280,185.00					
Capacity Building and Mini Grants: 001.15.1500.569.83.50							
YOUTH DEVELOPMENT CAPACITY BUILDING COLLABORATIVE:							
Center for Non-Profit Excellence	Community Foundation	\$130,000.00	\$100,000.00	\$80,160.00	\$19,840.00	80.16%	
My Side-walk	Community Foundation	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	100.00%	
Trauma Informed Training	Child Advocacy Center	\$1,000.00	\$700.00	\$350.00	\$350.00	50.00%	
Language Line	Interpreter Services	\$25,000.00	\$10,000.00	\$481.59	\$9,518.41	4.82%	
Florida Afterschool Network Membership	Children Forum	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	0.00%	
Restorative Practices Training x2	River Phoenix Center for Peace Building	\$11,000.00	\$11,000.00	\$5,000.00	\$6,000.00	100.00%	
Youth Conflict and Resolution Program	River Phoenix Center for Peace Building	\$9,200.00	\$9,200.00	\$0.00	\$9,200.00	0.00%	
Trauma Informed Training	Genesis Family Enrichment Center	\$7,500.00	\$7,500.00	\$6,000.00	\$1,500.00	80.00%	
Girl's Place	Florida Afterschool Conference	\$0.00	\$719.70	\$719.70	\$0.00	100.00%	
Unallocated		-\$13,700.00			-\$13,700.00		
Innovation Grants:	Swampbots Robotics	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	100.00%	
	Dance Alive	\$15,000.00	\$15,000.00	\$5,086.48	\$9,913.52	33.91%	
Unallocated		\$115,000.00			\$115,000.00		
TOTAL CAPACITY BUILDING & INNOVATION GRANTS		\$390,000.00	\$194,119.70	\$132,797.77	\$162,621.93	68.41%	

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GOALS / PROGRAM	AGENCIES	BUDGETED FUNDING	COMMITTED FUNDING	EXPENSED	REMAINING BUDGET	% Expensed	Invoice Status
COMMUNITY ENGAGEMENT 001.15.1500.569.83.60							
SPONSORSHIPS	American Foundation for Suicide Prevention (vNov)		\$1,000.00	\$1,000.00			
	Archer Cultural Progressive Organization		\$2,000.00	\$2,000.00			
	Blossoming Butterfly - Pinkfest		\$500.00	\$500.00			
	Balance 180 (vJan)		\$2,500.00	\$2,500.00			
	Brookside Partners - Youth Empowerment Day 25		\$500.00	\$500.00			
	Children Beyond Our Borders - Tiny Hero's Event		\$2,500.00	\$2,500.00			
	City of Waldo - Fall Festival		\$1,500.00	\$1,500.00			
	Deeper Purpose - Easter Spring Carnival		\$1,500.00	\$1,500.00			
	Delta Sigma Zeta Chapter - Orange you empowered		\$1,800.00	\$1,800.00			
	Early Learning Coalition - Storybook Village		\$500.00	\$500.00			
	Education Equalizers Foundation - FAFSA workshop		\$1,800.00	\$1,800.00			
	Free Canaan UMC - Family Fun Day		\$500.00	\$500.00			
	Gainesville Circus Center - Sensory Circus Event		\$1,500.00	\$1,500.00			
	Hawthorne Quarterback Club - Empowerment Day		\$1,000.00	\$1,000.00			
	Hawthorne Youth Sports - HYS Community Build		\$1,200.00	\$1,200.00			
	Manhood - 2025 Spring Break Roadtrip		\$2,500.00	\$2,500.00			
	RWF/ Just between friends - Safe Kids Day		\$1,000.00	\$1,000.00			
	Atkins Warren Chapter of NOBLE - Easter Egg Hunt		\$800.00	\$800.00			
	Historic Camelliaettes Club - Mr Wonderful		\$2,000.00	\$2,000.00			
	Trinity's Day Spa - Kidpreenuer Popup		\$1,500.00	\$1,500.00			
	United Way -ALICE (vNov)		\$1,000.00	\$1,000.00			
	UF Celebrate the Child		\$743.00	\$743.00			
	UF - Stomp in the Swamp for Autism		\$1,000.00	\$1,000.00			
	Wishful Thinking - Renascence Beautilon		\$1,200.00	\$1,200.00			
	Writer Alliance - Sunshine State Book Festival		\$1,000.00	\$1,000.00			
TOTAL COMMUNITY ENGAGEMENT		\$60,000.00	\$33,043.00	\$33,043.00	\$26,957.00	55.07%	
EMERGENT NEEDS 001.15.1500.569.83.70							
EMERGENT NEEDS	Little Sprouts LLC		\$10,937.98	\$10,937.98	\$0.00	100.00%	
	Xavier House Unlimited		\$20,000.00	\$20,000.00			
TOTAL EMERGENT NEEDS		\$100,000.00	\$30,937.98	\$30,937.98	\$69,062.02	30.94%	
FY24-25 PROGRAM FUNDING GENERAL FUND TOTAL		\$12,027,891.00	\$8,097,957.23	\$2,245,009.71	\$7,228,060.83	18.67%	
FY24-25 PROGRAM FUNDING SPECIAL REVENUE FUND TOTAL		\$332,365.61	\$332,365.61	\$191,499.61	\$140,866.00	57.6%	
FY24-25 PROGRAM FUNDING ALL FUNDS		\$12,360,256.61	\$8,430,322.84	\$2,436,509.32	\$7,368,926.83	19.71%	

File Attachments for Item:

7. CTAC Strategic Plan Professional Services

**Item:**

Strategic Plan Professional Services

Requested Action:

The Trust is asked to approve the professional services of Robinson Associates, Inc. for its facilitation of the Trust Board Retreat on July 17, 2025, for \$15,000.

Background:

The Trust Strategic Plan was approved in June 2023 at the completion of its Listening Project. The Plan was initially approved for three years (2023 – 2026) and the Board is scheduled to review it and may revise it if needed. Robinson Associates, Inc. will interview the Trust Board, staff, and selected partners. They will review the current Strategic Plan, conduct SWOT analysis, facilitate a strategic planning workshop, and draft an updated Plan for approval.

Attachments:

The Robinson Associates, Inc. Consultancy Services Proposal

Programmatic Impact:

None

Fiscal Impact:

\$15,000

Recommendation:

Approve the proposal.

May 2025

Consultancy Services Proposal: Assisting with the Strategic Plan Update for the Children's Trust of Alachua County

ABOUT OUR FIRM

C Robinson Associates, Inc. (CRA) is a performance improvement firm with offices in Florida, Georgia, and Ohio. We specialize in developing and delivering customized consulting services in Strategic Planning, Organizational Assessment, Program Development, Individual and Organizational Effectiveness, Program Management, and Transformational Leadership.

People and processes are our business.

CRA's record of success and reputation is around strong and effective partnerships with our clients. We work with a diverse set of clients to assess all aspects of their operations. Our integrated practices and effective delivery model result in seamless execution and performance excellence. We understand that successful strategic planning is at the core of optimum performance and growth. Our ability to consistently drive project success, achieve prominent levels of client satisfaction and earn repeat client engagement stems from our organizational philosophy. The model allows us to access a dynamic pool of expert resources, which are selected and assigned based on the specific needs of each client.

The CRA Team is committed to being your partner of choice by maintaining an elevated level of focus, diligence, and a purposeful approach to deliver high-quality results. This document outlines our proposed approach for collaborating with the Children Trust of Alachua County's (Children's Trust) leadership and its board members to conduct a thorough assessment of the current strategic plan. This includes evaluating progress toward existing goals, determining the continued relevance of those goals and identifying necessary adjustments based on evolving organizational priorities and external conditions. Based on findings, we will facilitate the development of an updated strategic plan that is responsive to current realities and positions the organization for future success.

SCOPE OF SERVICES

Our team will collaborate with the Children's Trust to update the current Strategic Plan, considering the goals, objective elements, and sample measurements of success. The updated plan will derive through the facilitation of a Board Workshop on Thursday, July 17, 2025. In preparation for the Workshop, a customized working session curriculum based on information and feedback received from the leadership of the Children's Trust, its staff, and its Board Members will be developed. Feedback from Board Members and staff will be gained through an interview process with specifically designed questions that allow expressions on direction, priority issues, funding, resources and more. The start of a SWOT analysis will derive from information received through this process and will expand upon during the planning session.

PROJECT APPROACH

The following is the preliminary vision of the project activities which we believe will yield maximum impact for the Children's Trust and their stakeholders:

- Communication with the Children's Trust CEO, Board Chair, and appropriate staff to share the proposed process and gain needed input.
- Collaborate with the leadership to ensure all Board member participants understand the purpose, goals, and objectives of the project.
- Review pertinent information related to current plans and objectives to better understand current policies and practices.
- In collaboration with the Children's Trust Leadership, develop an interview guide and participant list for member interviews.
- Schedule a telephone or virtual interview with each Board Member.
- Conduct interviews with all member representatives, and any other identified interviewees critical a successful process.
- Compile, Synthesize and analyze the results of the interview data.
- Incorporate interview feedback to develop a customized curriculum framework to guide the facilitated work session, focused discussion, and related activities.
- Facilitate strategic planning discussions and activities during the scheduled Board Workshop.
- Synthesize the data and output from the Workshop to prepare a draft updated Strategic Plan.
- Review and clarify initial findings with the Children's Trust CEO and Board Chair, as appropriate.
- Collaborate with Leadership to fine-tune the content and develop the final updated Strategic Plan for approval.

PROFESSIONAL SERVICES FEE & INVOICING SCHEDULE

The total Professional Services fee for the project is \$15,000 which covers all planning and coordination activities, participant interviews, curriculum design, retreat materials, printing, and supplies. All travel-related expenses are included in this fixed fee. Any additional services will be provided at \$180.00/hour.

The Children's Trust of Alachua County will provide a workshop/meeting space, refreshments and all audio-visual equipment and support.

Upon acceptance of this agreement, \$7,500 will be invoiced for payment and the final invoice of \$7,500 will be invoiced at project completion.

File Attachments for Item:

8. CTAC Governmental Relations Consulting Services Contract - The Griffin Group

**Item:**

Government Relations Consulting Services

Requested Action:

The Trust is asked to approve the engagement with The Griffin Group (TGG) for Government Relations Consulting Services for \$60,000.

Background:

The Trust at times may need assistance with Board Appointments, potential appropriation requests, and Children Services and Trusts legislative priorities. Ensuring The Trust has a voice advocating on its behalf in Tallahassee is essential when policies and legislation impact and affect funding.

Attachments:

The Griffin Group Consulting Services Proposal

Programmatic Impact:

None

Fiscal Impact:

\$60,000

Recommendation:

Approve the proposal.



Marsha Kiner, Executive Director
Children's Trust of Alachua County
4010 NW 25th Place
Gainesville, FL 32606

Re: Government Relations Consulting Services

Dear Marsha:

Thank you for considering retaining The Griffin Group ("TGG") to represent the Children's Trust of Alachua County ("Children's Trust"). Our engagement will involve working with Florida's elected officials, and the Florida Office of the Governor in support of your priorities throughout the 2025-2026 legislative year. We think you will find that TGG offers the quality of service and type of approach that will make for a strong partnership with your organization.

The TGG team represented by Tom Griffin, Keaton Alexander Griffin, Robyn Metcalf Blank, and Brian Jogerst, has been providing clients with effective representation in the state capital for decades. Our accomplishments have been featured in various publications throughout the state, including being named "Rising Stars" in *FloridaPolitics*, featured in the *Tampa Bay Times*, *Tallahassee Democrat*, *Sarasota Herald Tribune*, *Influence Magazine*, and named "a political power duo" in Peter Schorsch's *Sunburn*. Representing clients across sectors, TGG focuses on client results first, along with a broader vision of making Florida a better place for our families, our businesses, and our communities.

Our firm is uniquely situated to represent Children's Trust in the State of Florida. TGG has an extensive and effective practice with deep roots throughout the state. The team has established strong professional relationships with the North Central Florida Legislative Delegation, Governor Ron Desantis, his Appointment's Office, his executive staff, as well as with all members of the Florida Cabinet who may be helpful to Children's Trust's needs. In addition, we have strong personal and professional relationships with the members and staff of the Florida Senate and House of Representatives, including Senate President Ben Albritton, and House Speaker Daniel Perez.

TGG proposes an executive and legislative strategy to assist Children's Trust with needs for the upcoming year. Maintaining strong working relationships with Governor Ron Desantis' administration is critical to the governance and operations of Children's Trust. TGG will draw on its relationships with the Governor's senior staff and Appointment's Director to assist Children's Trust with board appointments and other executive needs

throughout the year. Additionally, TGG will work with the Children's Trust to craft appropriation and policy requests for the 2025-2026 legislative year. The TGG team will identify and secure House and Senate sponsors for any Children's Trust initiatives, and work with your organization to accomplish any of these goals during our engagement.

TGG puts a heavy importance on developing long-term relationships with clients. We work to ensure that we deliver year-over-year results for our clients resulting in multi-year relationships. To that end, TGG proposes a fee of \$5,000 per month for a one-year term beginning June 1st, 2025. We would also request that you reimburse us for any out-of-pocket and travel expenses incurred on your behalf. Should you like more information about The Griffin Group, please visit our website at www.thegriffingroup.com. Our goal is to build long-term relationships with our clients by providing demonstrable results.

We look forward to working with you and to establishing a mutually satisfactory relationship. We look forward to the opportunity to partner with you in Florida.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tom Griffin', with a stylized, sweeping flourish extending to the right.

Tom Griffin

File Attachments for Item:

9. Executive Director Report



EXECUTIVE DIRECTOR REPORT

May 1, 2025 - June 1, 2025

SUMMARY

1. CTAC Trainings - SAMIS, Summer Kick-Off, and Summer Professional Development Training
2. Staff Retreat - Highlights

MEETINGS AND EVENTS FOR PLANNING, COORDINATION, AND COMMUNITY ENGAGEMENT		
DATE	MEETING / EVENT	SUMMARY
May 1, 2025	National Day of Prayer Breakfast	ED Kiner attended the Prayer Breakfast.
May 5, 2025	TeensWork Alachua - SAMIS Data Training	B. Wagner provided training to 9 program staff on performance measures, data reporting, survey & assessment tools, and SAMIS entry and review processes.
May 5, 2025	Greater Duval Summer Camp Performance Measure and Schedule meeting	A. Wagner and M. De Zutter met with program leaders at Greater Duval to discuss summer camp performance measures, camp schedule, and enrollment procedures.
May 5, 2025	UFH Doula Friendly Designation Planning Meeting	M. Jones and K. Goldwire attended this planning meeting for the launch.
May 5, 2025	Children's Week Post Meeting	M. Jones, K. Goldwire, and ED Kiner attended this post debrief meeting about Children's Week with ELC staff.
May 6, 2025	Kids Count - Afterschool Site Visit at Rawlings Elementary	B. Wagner and M. De Zutter completed a site monitoring visit and program check-in.
May 6, 2025	Boys & Girls Club - Afterschool Site Visit at Northwest	B. Wagner and M. De Zutter completed a site monitoring visit and program check-in.
May 6, 2025	ElevatED Program Webinar with WELS and Children's Trust of Miami	M. Jones attended this webinar to learn about the Early Childhood Educator program called ElevatED designed by and for Children's Trust of Miami with WELS

May 6, 2025	Literacy Discussion with Center for Nonprofit Excellence	M. Jones, K. Goldwire, and ED Kiner meet with Theresa Beachy from the Center of Nonprofit Excellence to discuss the comprehensive literacy recommendations made at the CTAC/BOCC joint meeting and the pending recommendation for the CTAC board meeting in May.
May 7, 2025	Willie Mae Stokes – Family Resource Center – Performance Review	B. Wagner, B. James, K. Goldwire met with Bishop Stokes and LaKedra Hall to review program performance data and discuss improvement opportunities.
May 7, 2025	Tu Fiesta CTAC Morning Show Highlighting Summer Camps	ED Kiner highlighted the upcoming summer camps for youth. She spotlighted Limitless Adventures, Inc.
May 8, 2025	Literacy and Campaign for Grade Level Reading Discussion with United Way of North Central Florida	M. Jones and ED Kiner meet with Amber Miller and Madelyn Fleming from the United Way of North Central Florida to discuss the comprehensive literacy recommendations and next steps for Campaign for Grade Level Reading.
May 8, 2025	ACCESS Taskforce Meeting	M. Jones attended the UF Maternal Health ACCESS Taskforce meeting.
May 8, 2025	BOCC/CTAC Special Meeting- Discussion Between Commissioner Mary Alford, Commissioner and CTAC Chair, Ken Cornell, and CTAC Board Member, Cheryl Twombly	M. Jones, B. James, K. Goldwire, and ED Kiner attended the BOCC/CTAC Special meeting to discuss 24 hour childcare.
May 8, 2025	Meeting with Micanopy Town Administrator	ED Kiner met with Town Administrator Sara Samario to discuss opportunities for partnerships.

May 8, 2025	Community Impact Corporation Performance Measure and Expenditure review	A. Wagner, M. De Zutter, and J. Seider met with program leaders to review performance measures and expenditures.
May 8, 2025	Irving Publishing	K. Goldwire met with Shane Irving owner of Irving publishing and Giggle Magazine to discuss our current publications and ways to collaborate.
May 9, 2025	The Learning Alliance	M.Jones, K. Goldwire, and United Way of North Central Florida meet with Marie O'Brien from the Learning Alliance to learn more about their county wide literacy initiative and Campaign Grade Level Reading.
May 13, 2025	HIPPY Program in Alachua County	M. Jones, K. Golwire, and ED Kiner meet with Dr. Tracey Payne with USF and Nannette Dell and Stacey Hill with SBAC to learn more about HIPPY and how CTAC can support it in Alachua County to reach more families.
May 13, 2025	SPARC352 Meeting	ED Kiner met with Center for Arts, Migration, and Entrepreneurship (CAMA) Director to discuss funding opportunities from the Trust and processes for funding.
May 13, 2025	5th Avenue Neighborhood Association Meeting	ED Kiner attended and shared information about the Playbook and the Programs Guide.
May 13, 2025	Historical Douglass Society	K. Goldwire met with the Executive Committee to discuss and brainstorm summer programming for children residing in the Catherine Taylor neighborhood.

May 14, 2025	Main Street Daily News 5th Anniversary Celebration	Attended by K. Goldwire
May 15, 2025	Help Me Grow STAR data system administration meeting	B. Wagner and Christen Lancaster met with Ashley Houk from Help Me Grow Florida for administrative reporting training utilizing the STAR data system.
May 15, 2025	Junior Achievement's 3DE Culminating Program at Eastside High School	ED Kiner and COO Goldwire attended the event with presentations by the 3DE students on DELTA's Case Study.
May 15, 2025	Mirror Image Leadership Academy Gala	CTAC attended the event.
May 16, 2025	Summer Camp Provider - SAMIS Data Training	CTAC staff facilitated training for summer camp providers on program data collection and how to enter data in SAMIS.
May 19, 2025	Anita Zucker Center	M.Jones, K.Goldwire, B. James, and ED Kiner meet with Dr. Pat Synder and Dr. Maureen Connor from the Anita Zucker Center for feedback regarding next steps for the Literacy plan and the upcoming Early Childhood Learning Collaborative.
May 19, 2025	Partnership for Strong Families - Family Resource Center & Help Me Grow - Performance Review Meeting	B. Wagner and B. James met with Stacy Merritt, Pebbles Edelman, Christen Lancaster to review program performance data and discuss improvement opportunities.
May 19, 2025	Boys & Girls Clubs – Afterschool Site Visit at Woodland Park	B. Wagner and M. De Zutter completed a site monitoring visit and program check-in

May 20, 2025	SAMIS S3 Collaboration Meeting	D. Tyson and B. Wagner attended a SAMIS user collaborative meeting with CSCs statewide to discuss system functionality and enhancements.
May 20, 2025	Junior Achievement Meeting	ED Kinerand COO Goldwire met with JA VP of District Development to discuss 3DE expansion to another local high school and the co-sponsoring of BIZTown.
May 21, 2025	YMCA – Level Up Teen Nights – Performance Review & Leadership Team Meeting	<p>B. Wagner and M. De Zutter met with John Rollins and EJ Soft to review the status of their performance measures, provide an overview of data requirements, and how to enter the data in SAMIS.</p> <p>ED Kiner, COO Goldwire, and DOP James also met with the Board Chair , Mr. Rollins, and Mr. Soft to discuss the recent changes at the YMCA, plans for the immediate future, and how the Trust can support and partner with the Community Center moving forward.</p>
May 21, 2025	Follow-up meeting with Economic Development Director for the County	M. Jones, K.Goldwire, B. James, and ED Kiner meet with Jessica Hurov with the Tourist and Economic Development office for the County as follow up to the BOCC/CTAC Special meeting on 24-hour Childcare.
May 21, 2025	Reach out and Read Introduction	M.Jones, K.Goldwire, B.James, and ED Kiner meet with Josue Rodreiguez and Lisa Blair with Reach Out and Read to learn more about the program and how CTAC can support it in Alachua County to reach more families.
May 21, 2025	ELC Board Meeting	ED Kiner attended the ELC Board of Directors’ Meeting.

May 22, 2025	Follow-up meeting with Community Support Services Assistant Director and staff.	M.Jones, K.Goldwire, B.James, and ED Kiner meet with Candie Nixon, Satori Days, and Trelany Pennington as follow up to the BOCC/CTAC joint meeting on the Comprehensive Literacy recommendation.
May 22, 2025	CTAC Finance Committee Meeting	CTAC CFO and staff met with the Finance Committee.
May 23, 2025	Mainstreet Daily News - Summer Programming article	K. Goldwire, N. Volcy, and A. Bethune shared summer camp programming, funding, data, etc, with mainstreet Daily News for an upcoming article.
May 23, 2025	HIPPY Advisory Meeting	M.Jones attended the HIPPY advisory end of the year meeting.
May 27th and 29th	Summer Provider Professional Development Training	CTAC staff facilitated training for summer camp providers on best practices for summer camp staff training. A representative from UF CARD (Center for Autism and Related Disabilities) also presented on serving campers with special needs.
May 27, 2025	Comprehensive Literacy Planning Meeting	CTAC staff met with Dr. Theresa Beachy, Organizational Strategist, Center for Nonprofit Excellence and Community Support Services Assistant Director and staff (Candie Nixon, Satori Days, and Trelany Pennington) to discuss literacy planning, opportunities for community, and the creation of an advisory committee.
May 27, 2025	Alachua BoCC Regular Meeting	ED Kiner attended the BoCC Meeting to hear their selection of nominees to fill the CTAC Board of Directors' seat held by Dr. Nancy Hardt.

May 27, 2025	Children's Home Society Meeting	ED Kiner and COO Goldwire met with CHS ED Tiffany Martin and Senior Director Shawn Smith to discuss the Community Partnership schools planning and wellness coordinators' work.
May 28, 2025	ACPS Citizen of the Year Awards	ED Kiner attended the Awards Ceremony to congratulate the students.
May 29, 2025	Executive Connect Meeting	ED Kiner attended the monthly luncheon to discuss Breaking Boxes with Betsy Pepine.
May 29, 2025	ACPS Amplified Student Voice Coalition Celebration	ED Kiner attended the end of year event for area high school students who participated in the Amplified program this year.
May 30, 2025	CTAC Staff Retreat	Retreat for CTAC staff at Lake Wauburg.

PROGRAMS CALENDAR

May	
May 5, 2025	UFH Doula Friendly Designation Planning Meeting
May 5, 2025	Children's Week Post Meeting with ELC
May 5, 2025	Florida Chamber Foundation Meeting
May 5, 2025	TeensWork Alachua - SAMIS Data Training
May 6, 2025	ElevatED Program Webinar with WELS and CT of Miami
May 6, 2025	Literacy Discussion with Center for Nonprofit Excellence
May 6, 2025	Site Visit: Boys and Girls Club Northwest - After School Program
May 6, 2025	Site Visit: Kids Count - Rawlings Elementary - After School Program
May 7, 2025	Willie Mae Stokes - Family Resource Center - Performance Review Meeting
May 8, 2025	ACCESS Task Force Meeting
May 8, 2025	Literacy and Grade Level Reading Discussion with United Way of North Central Florida.
May 8, 2025	ACCESS Taskforce Meeting
May 8, 2025	Florida Association of Children's Councils and Trust (FACCT) Policy Affinity Group
May 8, 2025	BOCC/CTAC Special Meeting
May 9, 2025	Flourish Alachua Planning and Check In Meeting
May 9, 2025	Literacy Discussion with the Learning Alliance
May 13, 2025	UF Maternal Health Contract Discussion
May 13, 2025	HIPPY and CTAC Introduction
May 15, 2025	Help Me Grow STAR Data System Admin Meeting


May 16, 2025	Summer Camp Provider - SAMIS and Data Collection Training
May 19, 2025	Literacy and Early Childhood Learning Collaborative Discussion with Anita Zucker Center
May 19, 2025	Literacy Presentation meeting with UF Lastinger and Florida Campaign for Grade Level Reading
May 19, 2025	Partnership for Strong Families - Family Resource Center & Help Me Grow - Performance Review Meeting
May 19, 2025	Site Visit: Boys and Girls Club Woodland Park - After School Program
May 20, 2025	Funding Discussion with ELC of Alachua County
May 20, 2025	SAMIS S3 Collaboration Meeting
May 21, 2025	Follow-up meeting with Economic Development Director for the County
May 21, 2025	YMCA - Level Up Teen Nights - Performance Review Meeting
May 21, 2025	Reach out and Read Introduction
May 22, 2025	Follow-up meeting with Community Support Services Assistant Director and staff.
May 22, 2025	Follow-up meeting with Gainesville Empowerment Zone
May 23, 2025	HIPPY Advisory End of Year Meeting
May 23, 2025	Flourish Alachua Check In Meeting
May 27, 2025	Literacy Townhall Planning Meeting
May 27, 2025	ELC Health and Safety Professional Development Training
May 27th and 29th, 2025	Summer Provider Professional Development Training
May 28, 2025	From Policy to Practice: Language Access in a Shifting Federal Landscape

May 29, 2025	Webinar: Elevating Fatherhood in Louisiana's Prenatal-to-Three Systems
June	
June 2, 2025	UFH Doula Friendly Designation Planning Meeting
June 2, 2025	Flourish Alachua Follow up Meeting
June 3, 2025	Future Project: Early Educator Workforce Working Group Meeting
June 3, 2025	Florida Chamber Foundation + CTAC Gap Map Tool Discussion
June 3, 2025	Comprehensive Literacy Assessment at School Board of Alachua County
June 3, 2025	FACCT Program Affinity Group Meetings
June 4, 2025	HIPPY Literacy Graduation
June 5, 2025	Alachua County Campaign for Grade Level Reading
June 6, 2025	Healthy Communities Quarterly
June 7, 2025	North Central Florida Association for Educating Young Children Chapter Board Retreat
June 7-8, 2025	Flourish Alachua Cohort 2 Begins
June 10, 2025	ELC Quarter 2 Contract Meeting
June 10, 2025	NCIT Steering Committee Meeting
June 10, 2025	Neighborhood Innovation Grant Re-Development Meeting
June 11, 2025	Maternal Health Discussion
June 11, 2025	Literacy Townhall Planning Meeting
June 11, 2025	One Voice Advocacy Coalition
June 12, 2025	Early Childhood Collaborative Meeting
June 16, 2025	UFH Doula Friendly Designation Planning Meeting
June 16, 2025	Future Project: Quarter 3 Co-Chairs Meeting

June 16, 2025	PSF FRC Performance Review - Follow-Up
June 17, 2025	SAMIS S3 Collaboration Meeting
June 18, 2025	NHVP Quarter 2 Monitoring Meeting
June 18, 2025	NOrth Central CRT Meeting
June 18, 2025	FACCT IT Affinity Group
June 21, 2025	Flourish Alachua Session Building REsources and Local PPD Q & A
June 24, 2025	Florida Chamber of Commerce Learners to Earners Summit
June 26, 2025	HSNCF Annual Meeting
June 30, 2025	Community Conversation on Childcare Planning Meeting

INITIATIVE

Thanks to funding from the Children's Trust of Alachua County, UF Health Hospital in Gainesville, Florida, will be recognized as the nation's first Doula Friendly® designated hospital tentatively on June 17, 2025 in the Harrell Medical Education Building, Rm 135. This milestone represents significant advancement in perinatal healthcare standards and acknowledges UF Health's dedicated collaboration with nurses, administration, obstetricians, midwives, and local doulas.




Please join us as we celebrate
UF Health's Doula Friendly® Designation!

UF Health is a Doula Friendly® hospital, supporting doulas as valued members of your care team.


Tuesday, June 17 | 5:30-8 p.m.




Harrell Medical Education Building
1104 Newell Drive, Gainesville, FL 32601

Guest parking will be validated.



This initiative has been fully funded by the
Children's Trust of Alachua County.



PLANNING, RESEARCH, AND EVALUATION

FY2025 Summer Camp

- Presented data collection and SAMIS use information at Summer Provider Kickoff Training.
- Developed site profiles and data collection portals in SAMIS for all 23 summer camps.
- Planned and facilitated required training for providers on SAMIS use and data collection; presentation included “how-to” videos for provider future reference.
- Planned and facilitated Provider Professional Development Training for summer camp leaders, which included a presentation from UF CARD (Center for Autism and Related Disabilities).
- Developed a survey to be administered to summer camp families at the conclusion of the summer. Survey will measure parent perspectives on summer camp activities, learning, safety, and more.
- Reviewed and revised summer camp site monitoring tool to evaluate camper engagement and camp environment.

Performance Measure Reviews and Data Support

- Meeting and communication with providers to offer support in data collection and review performance measures. Providers supported include:
 - Head Start Summer Bridge
 - UF ACCESS maternal health navigator
 - Greater Duval Summer Camp
 - Community Impact Corporation
 - Willie Mae Stokes Community Center: Family Resource Center
 - Gainesville Empowerment Zone
 - Partnership for Strong Families: Family Resource Center & Help Me Grow
 - YMCA Level Up Teen Nights

After School Site Visits

- Implemented Afterschool CQI and Site Monitoring tool within SAMIS
- Collaborated with Contract Managers to assess program performance, contract compliance, and outcomes. Providers participating in site visits this month:
 - Kids Count (Rawlings Elementary site)
 - Boys and Girls Club (Northwest and Woodland Park sites)

Evaluation Internship at the Trust

We welcomed our new Research, Planning, and Evaluation intern, Tram Lai. She is currently a graduate student pursuing a master’s degree in Research, Evaluation, and Methodology from the University of Florida.

FINANCE AND ADMINISTRATION

1. FY 2024 Audit

- Preliminary audit represented to CTAC Finance Committee on May 22nd
- Management representation letter and management response to findings submitted May 27 and May 28 respectively.
- Audit is complete and will be presented at the June 9th Board meeting.
- CTAC will engage Heather Donovan from PurvisGray from June through July to complete open reconciliations and to educate CTAC staff on NewWorld journal entries and account structures.

2. FY 2025 April financial reports

- Formal month-end closing procedures are completed, and financial reports will be completed by Monday, June 2nd.

3. Summer Camp & Freedom School RFP

- Issued 23 purchase orders for and 12 advanced funding requests in eight business days.

4. FY 2026 Budget Development

- 3rd iteration of budget completed for presentation at the June 9th Board workshop and Board meeting.

COMMUNICATIONS

Social Media- Key Points

- Gained 17 net followers on Facebook and 14 net followers on Instagram.
- Facebook views were 10k and we reached 1.8k views on Instagram, most views were from our posts. The most viewed content on our accounts this month were the posts from when Marsha visited Tu Fiesta Radio with one of our summer camp providers, Limitless Adventures, and the Mental Health Awareness Week post.
- We collaborated with Crafty Gemini on a reel on Facebook that has amassed 5.8k views so far.

In the News

- <https://www.mainstreetdailynews.com/education/23-summer-camps-in-june>

BOARD MOTIONS AND REQUESTS

DATE	MOTION / REQUEST	STATUS
3.25.2024	Vice Chair Twombly suggested a presentation by a Medicaid outreach provider to discuss the full range of Medicaid's services. ED Kiner suggested this be incorporated into staff's professional development and into the training offered to providers.	Scheduling in progress
8.12.2024	Member Chance mentioned that programmatic dashboards showing awarded amounts and actual invoiced/funded amounts for each program area would be helpful and useful for staff to create or distribute.	Draft in progress
9.9.2024	Chair Pinkoson requested to have a discussion for future RFPs about the maximum amount of funding a provider can request of the total allocation.	Strategic Planning Retreat Discussion
11.4.2024	The Board discussed the need for affordable housing for families with children, with a focus on those living in cars or motels. Member Hardt suggested contacting Anne Ray from the Shimberg Center to give a presentation on local issues and potential solutions.	Scheduling In progress
11.4.2024	The Board requested a joint meeting with the Alachua County Library Board.	In progress
2.10.2025	Member Hardt requested the Board invite Theresa Beachy to discuss affordable housing, ALICE report, and the work she's doing with the chamber. Would also like to discuss housing challenges in Gainesville, particularly among our "heroes" - teachers, law enforcement, fire rescue, and nurses.	Scheduling In progress
3.10.2025	Member Chance suggested checking with other CSC's and considering listing funded organizations under priorities on the website for accountability.	In progress
3.10.2025	Dr. Labarta requested a follow-up to the community needs listing.	In progress (Researching)
3.10.2025	Dr. Hardt requested a follow-up report on future agenda from Partnership for Strong Families.	June Packet - For Your Information
4.7.2025	Member Chance requested more information about national and state campaigns for grade-level reading that have/are successful in increasing 3rd grade reading scores. (Backbone organizations and their models).	In progress

4.7.2025	Member Chance expressed interest in learning whether other Trusts prioritize zip codes with identified gaps in funding decisions (FL Chamber Gap Map)	In progress
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SUCCESS STORIES

University of Florida School of Dentistry – Saving Smiles Program

During the Saving Smiles clinic at the Archer Community Center, we met a 7-year-old boy for a dental exam accompanied by his parents. The child had four baby teeth with such severe decay that only the roots remained. We discussed the need for tooth removal with his parents and strategized behavioral support techniques to ensure a positive experience. We provided noise-canceling headphones and a weighted blanket for the child, who sang songs from his favorite movie, "The Lion King," and applauded his bravery throughout the appointment. At the end of the visit, he selected a prize from our toy box and received a toothbrush goodie bag. They will return next month for continued care.

Below is a photo that shows examples of the behavioral supports we utilize in our program, including a weighted blanket, headphones, and a chairside stand for a child to watch a video on a phone or tablet.



File Attachments for Item:

10. Fiscal Year 2025-2026 Preliminary Budget



CHILDREN'S TRUST
OF ALACHUA COUNTY

FY 2025-26

Item 10.

PROPOSED BUDGET





CHILDREN'S TRUST
OF ALACHUA COUNTY



Ken Cornell
Chair
Alachua County Board of
County Commissioners



Cheryl Twombly
Vice Chair
Community Development
Administrator, Department of
Children & Families



Dr. Maggie Labarta
Treasurer
Gubernatorial Appointee



Tina Certain
School Board Member



Mary Chance
Gubernatorial Appointee



Dr. Nancy Hardt
Gubernatorial Appointee



Dr. Kamela Patton
Superintendent
Alachua County
Public Schools



Lee Pinkoson
Gubernatorial Appointee



Hon. Susanne Wilson Bullard
Circuit Judge



Marsha Kiner
Executive Director
Board Secretary



June 9, 2025

BOARD MEMBERS

Ken Cornell

Chair

County Commissioner

Cheryl Twombly

Vice Chair

*Department of
Children and Families*

Dr. Maggie Labarta

Treasurer

Gubernatorial Appointee

Hon. Susanne

Wilson Bullard

Circuit Judge

Tina Certain

School Board Member

Mary Chance

Gubernatorial Appointee

Dr. Nancy Hardt

Gubernatorial Appointee

Dr. Kamela Patton

Interim Superintendent

Alachua County

Public Schools

Lee Pinkoson

Gubernatorial Appointee

Marsha Kiner

Executive Director

Honorable Members of the Children's Trust of Alachua County

Re: Fiscal Year 2026 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 Tentative Millage and Proposed Budget for Fiscal Year 2026.

The FY2026 Budget totals \$18,987,418, an increase of 5.4% over the FY2025 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 FY2026 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 FY2026 Budget is included below.

REVENUES

The Budget continues to fund the Trust's operations. The Finance Committee discussed and approved of the FY2026 millage rate of .4500 mills. This millage rate will generate an additional \$692,646, an increase of 6.9% over the FY2025 Budgeted tax revenue. The Budget includes interest revenue of \$525,000, consistent with prior fiscal years, and does not anticipate any contributions from private sources.



EXPENSES

Grants and Aid

The FY2026 Budget provides \$13,644,450 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 \$1,811,871 in commitments from FY2024 Fund Balance and \$770,000 in commitments from the unallocated FY2024 funding plan.

Personnel

The FY2026 Budget increased by 10.9% to \$2,285,085. The increase is reflective of several drivers:

- 2.9% cost of living increase for all personnel
- 3.1% merit increase for personnel
- 2% increase in the cost of fringe benefits
- Addition of one full-time and one part-time position

Operations

The FY2026 Budget to support operations decreased a nominal \$32,294 from the FY2025 Budget.

Reserve for Capital

The FY2026 Budget includes \$200,000 in funding.

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.

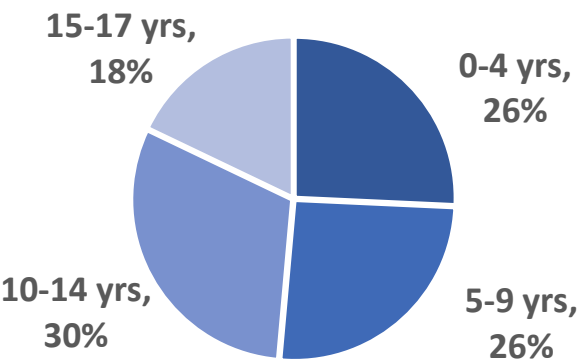
Sincerely,

Marsha Kiner

Executive Director

Demographics of Children in Alachua County

50,729 children under age 18 live in Alachua County



15% of children live in households below the federal poverty level



49% of school children are **economically disadvantaged**

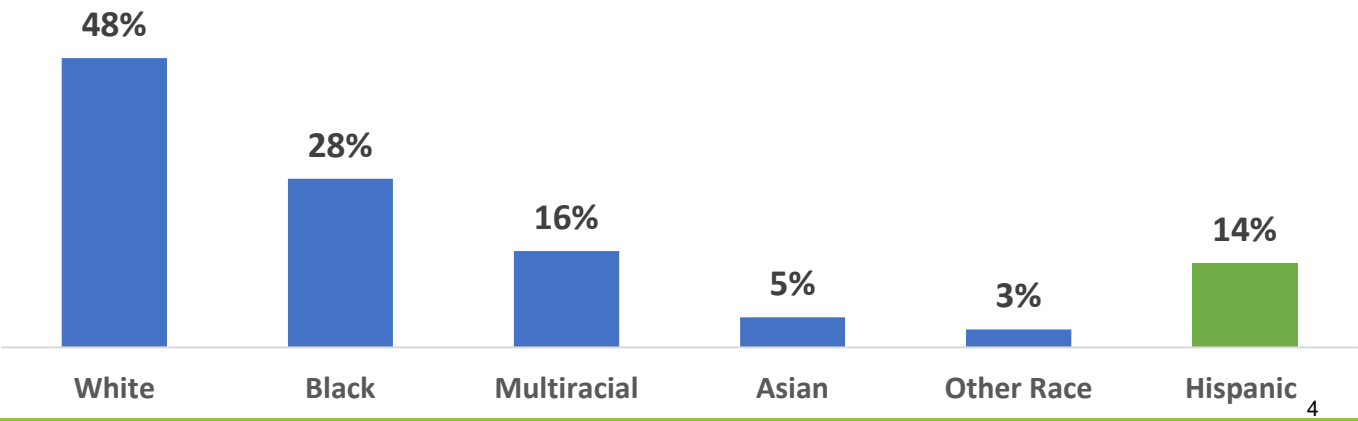


53% of children are ready at **kindergarten entry**



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.



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:

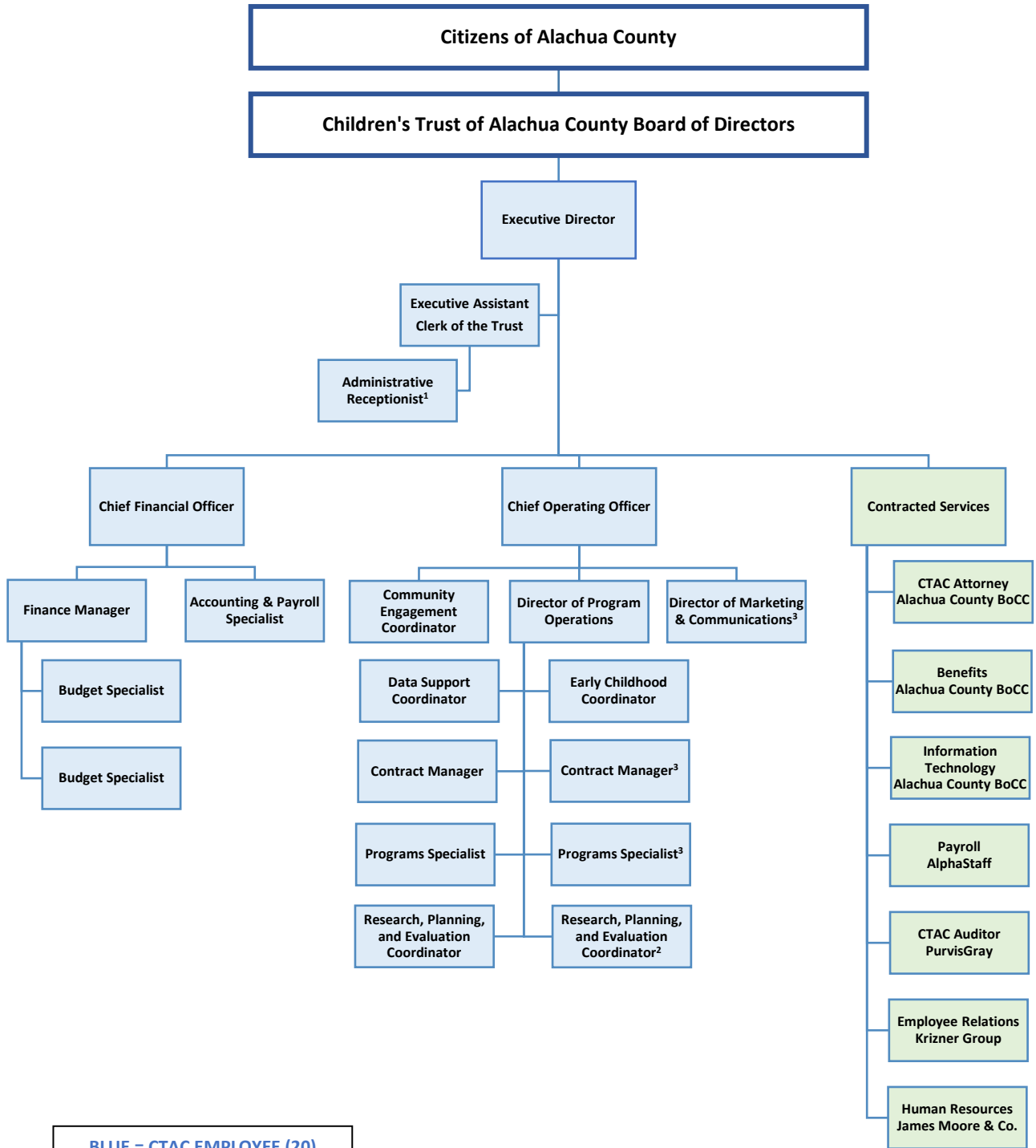
1. Initiatives should ensure accessibility to universal supports for all children 0 to 18 and their families; targeted supports for those who need additional help; and place-based supports for those with the greatest need.
2. Innovative initiatives should be funded that coordinate comprehensive systems 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 (June 2025)



BLUE = CTAC EMPLOYEE (20)
GREEN = CONTRACTED SERVICE
(1) = indirect to CFO
(2) = part-time
(3) = vacant

STRATEGY AND PLANNING PROCESS

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



Star Center Theatre



Business and Leadership
Institute for Early Learning

Impact Framework



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

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

Goal 3
Children and youth live in a safe community

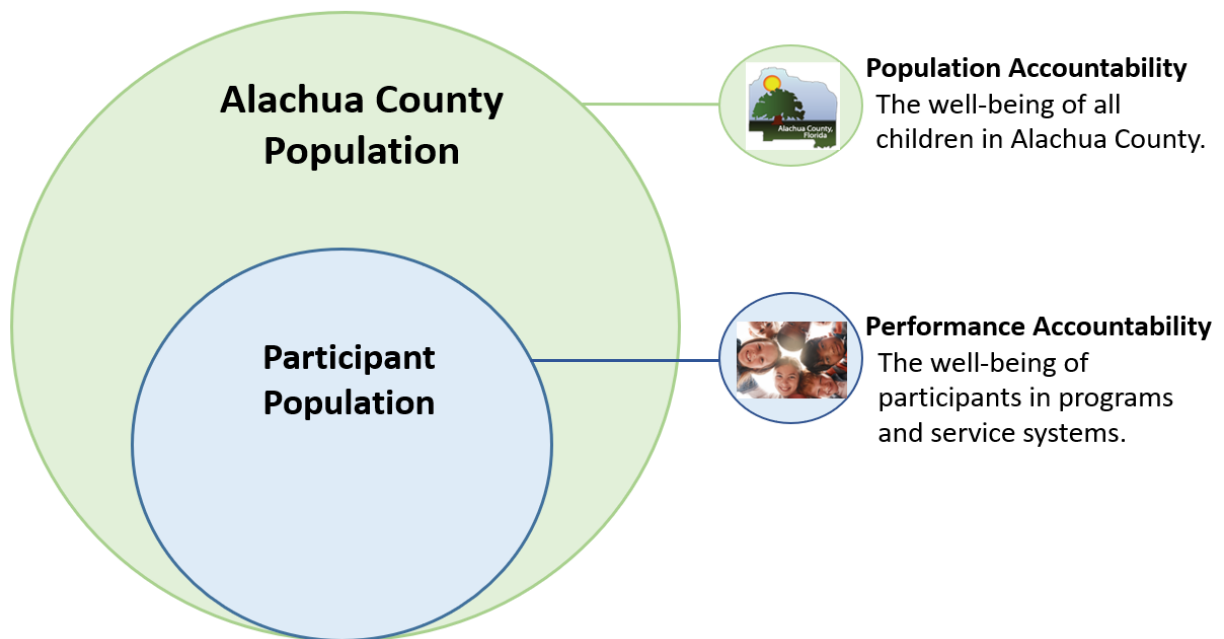
This Strategic Plan prioritizes funding investments and community partnerships in the following areas, benefiting children and families in Alachua County:

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	Innovation for Impact 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. We apply a disciplined approach to 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 are delivered as intended, with quality, and to determine outcomes and benefits of programs. The Trust utilizes a Continuous Quality Improvement (CQI) process, as well as mid-year review meetings, to formally discuss with providers program data and progress toward meeting performance targets. These




meetings are used together with ongoing data monitoring and discussion to collaboratively reflect and plan for program success.

SAMIS

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

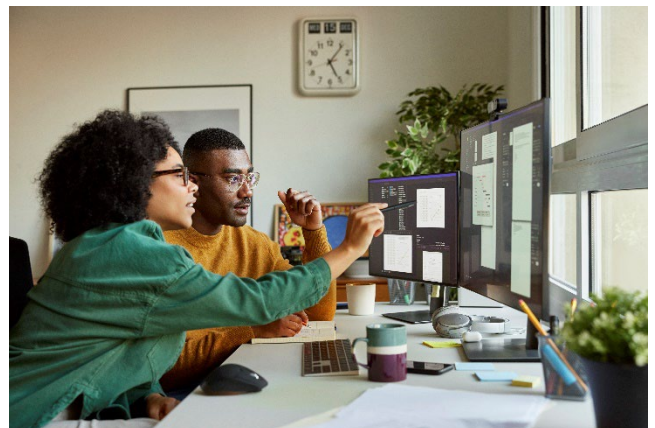


In October 2023, the Trust launched SAMIS with providers. To date, we have on-boarded:

73	87	515
		
Agencies	Programs	Provider Staff

On-going shared measurement, tracking, and collaboration are cornerstones of RBA and CQI. SAMIS provides infrastructure that enables 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

Item 10.



FY 2026 Estimated Ad Valorem Revenue

2026 Estimated Property Tax Values

The estimated adjusted property values received from the Alachua County Property Appraiser increased by 4.7% from the prior year.

2025 Adjusted Gross Taxable Value	\$24,571,600,000
2024 Final Gross Taxable Value	<u>\$23,459,775,335</u>
Total Increase/(Decrease)	\$1,111,824,665

CTAC's proposed millage rate of .4500 would generate increased tax revenue of \$692,646, an increase of 6.9% over the FY2025 budgeted tax revenue.

Millage Rate		Gross Revenue	Uncollectable	Net Revenue
.5000	Maximum	\$12,540,000	\$627,000	\$11,913,000
.4500	Proposed	\$11,286,000	\$564,300	\$10,721,700
.4082	Roll-Back	\$10,237,656	\$511,883	\$9,725,773

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
FY20	Adopted	0.5000	\$7,238,758	
FY21	Adopted	0.5000	\$7,742,236	7.0%
FY22	Adopted	0.5000	\$8,249,047	6.5%
FY23	Adopted	0.4612	\$8,858,643	7.4%
FY24	Adopted	0.4612	\$9,412,041	6.2%
FY25	Adopted	0.4500	\$10,029,054	6.6%
FY26	Tentative	0.4500	\$10,721,700	6.9%

**Children's Trust of Alachua County
FY 2025 Budget by Fund Report
Revenue Summary**

	FY2025 Adopted Budget	FY2025 Amended Budget	FY2026 Proposed Budget
Fund: 001 General Fund			
<u>31 - TAXES</u>			
311 1000 - Ad Valorem Taxes Current Real & Personal Property	\$10,029,054.00	\$10,029,054.00	\$10,721,700.00
31 - TAXES Totals	\$10,029,054.00	\$10,029,054.00	\$10,721,700.00
<u>36 - Miscellaneous Revenue</u>			
361 1410 - Interest And Other Earnings General Government	\$487,496.00	\$487,496.00	\$587,496.00
36 - Miscellaneous Revenue Totals	\$487,496.00	\$487,496.00	\$587,496.00
<u>38 - Other Sources</u>			
389 9100 - Non-Operating Sources Beginning Fund Balance	\$7,612,371.00	\$7,612,371.00	\$8,187,910.00
389 9200 - Non-Operating Sources Ending Fund Balance	-\$1,227,487.00	-\$1,227,487.00	-\$772,188.00
38 - Other Sources Totals	\$6,384,884.00	\$6,384,884.00	\$7,415,722.00
General Fund Totals	\$16,901,434.00	\$16,901,434.00	\$18,724,918.00
Fund: 101 Grants and Awards			
<u>36 - Miscellaneous Revenue</u>			
366 0000 - Private Contributions and Donations Private Contr and	\$0.00	\$382,145.61	\$0.00
38 - Other Sources Totals	\$305,000.00	\$305,000.00	\$0.00
Grants and Awards Totals	\$305,000.00	\$687,145.61	\$0.00
Fund: 102 Collaborative Task Forces			
33 - Intergovernmental Revenue Totals	\$112,500.00	\$112,500.00	\$0.00
381 0000 - Operating Transfer In Operating Transfer In	\$62,500.00	\$62,500.00	\$62,500.00
Collaborative Task Forces Totals	\$175,000.00	\$175,000.00	\$62,500.00
Fund: 301 Capital Project Fund			
38 - Other Sources Totals	\$250,000.00	\$250,000.00	\$200,000.00
Capital Project Fund Totals	\$250,000.00	\$250,000.00	\$200,000.00
Net Grand Total	\$17,631,434.00	\$18,013,579.61	\$18,987,418.00

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

	FY2025 Adopted Budget	FY2025 Amended Budget	FY2026 Proposed Budget
Fund: 001 General Fund			
10 - Personnel Services	\$2,060,257.00	\$2,060,257.00	\$2,285,085.00
20 - Operating Expenses	\$1,665,956.00	\$1,665,956.00	\$1,633,662.00
50 - Grants and Aid	\$12,027,891.00	\$12,027,891.00	\$13,594,450.00
60 - Other Uses	\$1,147,330.00	\$1,147,330.00	\$1,211,721.00
General Fund Total	(\$16,901,434.00)	(\$16,901,434.00)	(\$18,724,918.00)
Fund: 101 Grants and Awards			
50 - Grants and Aid	\$305,000.00	\$687,145.61	\$0.00
Grants and Awards Total	(\$305,000.00)	(\$687,145.61)	\$0.00
Fund: 102 Collaborative Task Forces			
20 - Operating Expenses	\$175,000.00	\$175,000.00	\$62,500.00
Collaborative Task Forces Total	(\$175,000.00)	(\$175,000.00)	(\$62,500.00)
Fund: 301 Capital Project Fund			
20 - Operating Expenses	\$0.00	\$0.00	\$0.00
30 - Capital Outlay	\$200,000.00	\$200,000.00	\$200,000.00
60 - Other Uses	\$0.00	\$0.00	\$0.00
Capital Project Fund Total	(\$200,000.00)	(\$200,000.00)	(\$200,000.00)
Net Grand Totals	(\$17,581,434.00)	(\$17,963,579.61)	(\$18,987,418.00)

**FY2026 Tentative Budget
Personnel Detail**

Employee Name
Executive
Marsha Kiner
Administration & Finance
Keturah Bailey Acevedo - Executive Assistant & Clerk of the Trust
Scott Sumner - Chief Financial Officer
Nicole Odom - Finance Manager
Tara Major - Accounting & Payroll Specialist
Jeannine Seider - Budget Specialist
Thomas Hill - Budget Specialist
New Position - Administrative Receptionist
Operations
Kristy Goldwire - Chief Operating Officer
Belita James - Director Program Operations
Max De Zutter - Contract Manager
Vacant - Contract Manager
Amalie Bethune - Programs Specialist
Vacant - Programs Specialist
Mia Jones - Early Childhood Coordinator
Amy Wagner - Research, Planning & Evaluation Coordinator
Bonnie Wagner - Research, Planning & Evaluation Coordinator
Demetrica Tyson - Data Support Coordinator
Vacant - Community Engagement Manager
Vacant - Communications Manager
New Position - Communication Specialist (Part-time)

**FY2026 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	2026 Proposed Budget
Funding Allocation			\$5,136,651
Funding Commitments	\$3,407,513	\$127,916	\$3,535,429
Balance			\$1,601,222
GOAL 2: CHILDREN AND YOUTH CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL	Contracted Amounts	COLA Adjustment	2026 Proposed Budget
Funding Allocation			\$3,595,656
Funding Commitments	\$7,810,735	\$293,287	\$8,104,021
Balance			-\$4,508,365
GOAL 3: CHILDREN AND YOUTH LIVE IN A SAFE COMMUNITY	Contracted Amounts	COLA Adjustment	2026 Proposed Budget
Funding Allocation			\$1,027,330
Funding Commitments	\$1,110,000	\$10,000	\$1,120,000
Balance			-\$92,670
CAPACITY BUILDING & INNOVATION GRANTS	Contracted Amounts	COLA Adjustment	2026 Proposed Budget
Funding Allocation			\$513,665
Funding Commitments	\$725,000	\$0	\$725,000
Balance			-\$211,335
TOTAL PROGRAMS FUNDING	Contracted Amounts	COLA Adjustment	2026 Proposed Budget
Funding Allocation			\$10,273,302
Funding Commitments	\$13,053,247	\$431,203	\$13,484,450
Balance			-\$3,211,148
EMERGENT NEEDS & SPONSORSHIPS	Budget Amount	COLA Adjustment	2026 Proposed Budget
Funding Allocation			\$160,000
Funding Commitments	\$160,000	\$0	\$160,000
Balance			\$0
TOTAL			2026 Proposed Budget
Funding Allocation			\$10,273,302
Funding Commitments	\$13,213,247	\$431,203	\$13,644,450
Balance			-\$3,371,148

**FY 2026 Proposed 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	2026 Proposed Contracted Budget
PROGRAM	AGENCY			\$5,280,850
NewbORn Home Visiting Program	Healthy Start of North Central Florida	\$471,883	\$23,594	\$495,477
ACCESS Program (MCH)	UF Health	\$70,000	\$0	\$70,000
Doula Friendly Initiative (MCH)	A&A Doula	\$49,197	\$0	\$49,197
Flourish Alachua (MCH)	BEAM Birth Network, LLC	\$60,000	\$0	\$60,000
REACH Community Counseling Services for Adolescent Girls	PACE Center for Girls	\$114,442	\$5,722	\$120,164
Partners in Adolescent Lifestyle Support (PALS)	UF Health Shands	\$114,442	\$5,722	\$120,164
Reducing Trauma to Abused Children Therapy Program	Child Advocacy Center	\$157,500	\$7,875	\$165,375
Family Resource Centers	Partnership for Strong Families Community Navigators	\$610,477	\$30,524	\$641,001
	Partnership for Strong Families Consultant Contract	\$177,023	\$8,851	\$185,874
	Willie Mae Stokes Community Center	\$157,500	\$7,875	\$165,375
	One Community Health & Wellness Resource Center	\$157,500	\$7,875	\$165,375
	City of Hawthorne	\$150,000	\$0	\$150,000
	TBD	\$150,000	\$0	\$150,000
	TBD	\$150,000	\$0	\$150,000
Help Me Grow	TBD	\$220,000	\$0	\$220,000
Saving Smiles	UF College of Dentistry	\$344,921	\$17,246	\$362,167
Wellness Healthcare Navigator	Children's Home Society of Florida	\$252,628	\$12,631	\$265,259
GOAL 1 COMMITMENTS		\$3,407,513	\$127,916	\$3,535,429
GOAL 1 BALANCE				\$1,745,421

**FY 2026 Proposed 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	2026 Proposed Contracted Budget
PROGRAM	AGENCY			\$3,696,595
EARLY LEARNING PROGRAMMING				
V'Locity Master Class Series & Accreditation	Business Leadership Institute for Early Learning	\$360,000	\$0	\$360,000
Childcare Tuition Assistance Program	Early Learning Coalition of Alachua County	\$450,000	\$0	\$450,000
Summer Bridge for Head Start	Episcopal Childrens' Services	\$229,258	\$11,463	\$240,721
SUMMER CAMP PROGRAMMING				
SUMMER CAMP	Traveling Art Camp	\$291,946	\$14,597	\$306,543
	Behavior Bricks	\$159,626	\$7,981	\$167,607
	UF CROP Full Steam	\$35,000	\$1,750	\$36,750
	Limitless Adventures	\$50,785	\$2,539	\$53,325
	UF Veterinary Medicine	\$8,750	\$437	\$9,187
	Mirror Image Education and Leadership	\$62,400	\$3,120	\$65,520
	Star Center Children's Theatre	\$76,440	\$3,822	\$80,262
	Hagios Early Learning Center	\$26,002	\$1,300	\$27,302
	Williams Temple	\$8,040	\$402	\$8,442
	Greater Duval Neighborhood Association	\$42,000	\$2,100	\$44,100
	I Am Stem	\$180,096	\$9,005	\$189,100
	Gainesville Circus Center	\$24,874	\$1,244	\$26,118
	Girls Place	\$134,199	\$6,710	\$140,909
	Community Impact Corporation	\$129,158	\$6,458	\$135,616
	Boys and Girls Clubs of Alachua County	\$105,002	\$5,250	\$110,252
	Deeper Purpose Community Church	\$179,999	\$9,000	\$188,999
	Camp Makerie	\$122,500	\$6,125	\$128,625
	IGB Education	\$105,240	\$5,262	\$110,502
	Kids Count in Alachua County	\$39,933	\$1,997	\$41,929
	The Concrete Rose Foundation	\$35,980	\$1,799	\$37,779
	Dance Alive	\$7,000	\$350	\$7,350
	Gainesville Area Tennis Association Aces in Motion	\$56,700	\$2,835	\$59,535
	Just For Us Education	\$119,560	\$5,978	\$125,538

**FY 2026 Proposed 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	2026 Proposed Contracted Budget
PROGRAM	AGENCY			\$3,696,595
ENRICHMENT PROGRAMMING				
Enrichment Programming	All Well Health Services	\$4,403	\$220	\$4,624
	CE's Underground Kitchen	\$129,065	\$6,453	\$135,518
	Crafty Gemini Youth Development	\$75,000	\$3,750	\$78,750
	Cultural Arts Coalition	\$33,498	\$1,675	\$35,173
	DJ ELO Global	\$36,810	\$1,841	\$38,651
	Dream on Purpose	\$17,672	\$884	\$18,556
	Gator Junior Golf	\$18,750	\$938	\$19,688
	IGB Education	\$24,453	\$1,223	\$25,675
	Inifinite Dream Builders	\$14,265	\$713	\$14,978
	Lee's Preschool Center	\$88,023	\$4,401	\$92,424
	Motiv8U of North Central Florida	\$157,500	\$7,875	\$165,375
	Music & Arts Program for Youth	\$60,356	\$3,018	\$63,374
	Santa Fe College	\$91,209	\$4,560	\$95,770
	UF Musuem of Natural History	\$56,159	\$2,808	\$58,966
AFTER-SCHOOL PROGRAMMING				
Afterschool Programming	Boys and Girls Clubs of Alachua County	\$194,676	\$9,734	\$204,410
	Deeper Purpose Community Church	\$120,713	\$6,036	\$126,749
	Gainesville Area Tennis Association Aces in Motion	\$272,563	\$13,628	\$286,191
	Gainesville Circus Center	\$148,698	\$7,435	\$156,133
	Girls Place	\$134,330	\$6,717	\$141,047
	Kids Count in Alachua County	\$197,524	\$9,876	\$207,400
	Willie Mae Stokes Community Center	\$164,382	\$8,219	\$172,601

**FY 2026 Proposed 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	2026 Proposed Contracted Budget
PROGRAM	AGENCY			\$3,696,595
OTHER PROGRAMS				
Summer Programming	Freedom School - Gainesville	\$119,700	\$5,985	\$125,685
	Freedom School - Hawthorne	\$80,000	\$4,000	\$84,000
Neighborhood Empowerment	TBD	\$125,000	\$0	\$125,000
Dolly Parton Imagination Library	Gainesville Thrive	\$60,000	\$3,000	\$63,000
Peak Literacy Program Expansion	Gainesville BRDIGE	\$115,500	\$5,775	\$121,275
TeensWork Alachua (TWA)	Goodwill Industries of North Florida	\$945,000	\$47,250	\$992,250
Youth Sports	TBD	\$200,000	\$0	\$200,000
Junior Achievement	3DE Program (Eastside HS)	\$150,000	\$7,500	\$157,500
	3DE Program (Site 2)	\$150,000	\$0	\$150,000
	BizTown	\$50,000	\$0	\$50,000
Literacy Community Supports	TBD	\$550,000	\$0	\$550,000
	Reach Out & Read	\$60,000	\$0	\$60,000
	Alachua County Amplify	\$125,000	\$6,250	\$131,250
GOAL 2 COMMITMENTS		\$7,810,735	\$293,287	\$8,104,021
GOAL 2 BALANCE				-\$4,407,426

**FY 2026 Proposed 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	2026 Proposed Contracted Budget
PROGRAM	AGENCY			\$1,056,170
MENTORING & CHARACTER BUILDING				
Mentoring Programs	Provider engagement, training, and capacity building	\$200,000	\$0	\$200,000
YOUTH SAFETY PROGRAMMING				
YOUTH SAFETY INITIATIVES	AMI Kids	\$200,000	\$10,000	\$210,000
	Gun Violence Initiative	\$500,000	\$0	\$500,000
	Youth Engagement	\$150,000	\$0	\$150,000
	Alachua County Sherrif's Office - Cops & Burgers	\$60,000	\$0	\$60,000
GOAL 3 TOTAL COMMITMENTS		\$1,110,000	\$10,000	\$1,120,000
GOAL 3 BALANCE				-\$63,830
COMMUNITY CAPACITY BUILDING & INNOVATION GRANTS		Contracted Amounts	COLA Adjustment	2026 Proposed Contracted Budget
PROGRAM	AGENCY			\$528,085
Center for Non-Profit Excellence (3 Years)	Community Foundation of NCF	\$200,000	\$0	\$200,000
My Sidewalk (3 Years)	Community Foundation of NCF	\$15,000	\$0	\$15,000
Interpreter Services	Language Line	\$10,000	\$0	\$10,000
Youth Development Capacity Building Collaborative & Training	Multiple Providers	\$90,000	\$0	\$90,000
	Florida Afterschool Network Membership Childrens' Forum			
	Florida Afterschool Annual Conference Multiple Providers			
	Trauma Informed Training Multiple Providers			
	Early Childhood Learning Supports			
Provider Memberships & Training, Finance & Administration Infrastructure	Multiple Providers	\$210,000	\$0	\$210,000
INNOVATION GRANTS	TBD	\$200,000	\$0	\$200,000
CAPACITY BUILDING & MINI GRANTS TOTAL COMMITMENTS		\$725,000	\$0	\$725,000
CAPACITY BUILDING & MINI GRANTS BALANCE				-\$196,915

**FY 2026 Proposed Budget
Program Funding**

Initial Program Funding Allocation				
FY2024 Fund Balance Commitments				
FY2024 Unallocated Budget Commitments				
PROVIDER CONTRACT SUMMARY		Contracted Amounts	COLA Adjustment	2026 Proposed Contracted Budget
FUNDING				\$10,561,700
COMMITMENTS		\$13,053,247	\$431,203	\$13,484,450
BALANCE				-\$2,922,750
EMERGENT NEEDS & SPONSORSHIPS		Budget Amount	COLA Adjustment	2026 Proposed 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	2026 Proposed Budget
FUNDING				\$10,721,700
COMMITMENTS		\$13,213,247	\$431,203	\$13,644,450
BALANCE				-\$2,922,750
FY2024 Fund Balance Commitments				\$1,811,871
FY2024 Unallocated Budget Commitments				\$770,000
			Total	\$2,581,871

DATE	RESPONSIBILITY	ACTION
Wednesday, March 11	<i>Finance Department</i>	<i>Send out email to all staff stating that budget requests are in development.</i>
Sunday, 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 9	<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 2026.</i>
Tuesday, 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>
Tuesday, July 1	<i>Executive Director</i>	<i>Submission of a tentative annual budget to the Alachua County Board of County Commissioners.</i>
Thursday, July 31	<i>School Board of Alachua County</i>	<i>School Board of Alachua County first public budget hearing.</i>
Friday, August 1	<i>Executive Director</i>	<i>No later than August 4, 2025, (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 22	<i>Alachua County Property Appraiser</i>	<i>No later than August 24, 2025, (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>
Wednesday, 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 8	<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 9	<i>School Board of Alachua County</i>	<i>School Board of Alachua County second public budget hearing.</i>
Wednesday, September 10	<i>Alachua County Library District</i>	<i>Alachua County Library District first public budget hearing.</i>
Tuesday, September 16	<i>Alachua County Board of County Commissioners</i>	<i>Alachua County Board of County Commissioners first public budget hearing.</i>
Wednesday, September 17	<i>Clerk of the Trust</i>	<i>Advertisement of final hearing posted two to five days before the final hearing. Notice of Proposed Tax Increase <u>OR</u> Notice of Budget Hearing <u>AND</u> Budget Summary.</i>

DATE	RESPONSIBILITY	ACTION
Wednesday, September 17	<i>Communications Manager</i>	<i>Preliminary adopted budget posted on the authority's official website at least two days before the final budget hearing.</i>
Monday, September 22	<i>Board of the Trust</i>	<i>Second public hearing of the final millage rate and the final adopted budget. This must be held within 15 days following the first hearing.</i>
Tuesday, September 23	<i>Alachua County Board of County Commissioners</i>	<i>Alachua County Board of County Commissioners second public budget hearing.</i>
Wednesday, September 24	<i>Alachua County Library District</i>	<i>Alachua County Library District second public budget hearing.</i>
Wednesday, September 24	<i>Finance Department</i>	<i>The taxing authority must forward the resolution adopting the final millage rate to the Alachua County Property Appraiser, the Alachua County Tax Collector, and the Florida Department of Revenue within three days of the final hearing. Receipt of the resolution is the official notification of the final millage rate.</i>
Friday, October 17	<i>Clerk of the Trust Finance Department</i>	<i>Within 30 days of the final hearing, each taxing authority must complete and submit the following forms to the Florida Department of Revenue: 1) Certification of Compliance (Form DR-487) a) Provide proof of publication for all newspaper advertisements. b) Provide the entire page from each newspaper advertisement including the Budget Summary advertisement and the Notice of Proposed Tax Increase or Budget Hearing Advertisement. c) Submit the authority's resolution adopting the final millage rate, with percent change of rolled-back rate shown and the resolution adopting the final budget, indicating order of adoption. 2) Vote Record for Final Adoption of Millage Levy (Form DR-487V) 3) A copy of the Certification of Final Taxable Value (Form DR-422)</i>
Friday, October 17	<i>Communications Manager</i>	<i>The final adopted budget must be posted on the authority's official website within 30 days after the adoption and must remain on the website for at least two years.</i>
Monday, October 20	<i>Clerk of the Trust</i>	<i>Return original copy of the complete Certification of Final Taxable Value (Form DR-422) to the Alachua County Property Appraiser.</i>
October - December	<i>Executive Director</i>	<i>The governing body of the authority, pursuant to F.S. 189.016(6) citing F.S. 200.065, dictates that any budget amendment that increases or decreases the overall budget after 60 days of the passing of the final budget, must be passed by resolution, posted on the website within 5 days and remain there for two years.</i>

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THANK YOU

Item 10.

RESIDENTS OF ALACHUA COUNTY!



CHILDREN'S TRUST
OF ALACHUA COUNTY

4010 NW 25th Place
Gainesville, FL 32606
352-374-1830

ChildrensTrustOfAlachuaCounty.us

RESOLUTION 2025-07
A RESOLUTION OF THE CHILDREN'S
TRUST OF ALACHUA COUNTY;
ESTABLISHING A PROPOSED BUDGET FOR
FISCAL YEAR 2025/2026; 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, 2025, for the Fiscal Year 2025/2026 as required by Florida Statute 125.901; and

WHEREAS, the Children's Trust of Alachua County, will hold a public hearing on September 8, 2025, 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 22, 2025, 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 2025/2026 in the amount of \$18,987,418.
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, 2025.

DULY ADOPTED in regular session, this 9th day of June, A.D., 2025.

Presiding Officer

Attest

 Ken Cornell, Chair
 Children's Trust of Alachua County

 Marsha Kiner, Secretary
 Children's Trust of Alachua County

	AYE	NAY	ABSENT	NOT VOTING	
Cornell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Twombly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Labarta	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Certain	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Chance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Hardt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Patton	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Pinkoson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Wilson Bullard	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
VACANT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Ken Cornell, Chair		Marsha Kiner, Secretary			
Children's Trust of Alachua County		Children's Trust of Alachua County			

RESOLUTION 2025-06
A RESOLUTION OF THE CHILDREN'S
TRUST OF ALACHUA COUNTY;
ESTABLISHING A PROPOSED MILLAGE
RATE FOR FISCAL YEAR 2025/2026;
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, 2025, is required to establish a Proposed Fiscal Year 2025/2026 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 \$18,987,418.00; and

WHEREAS, the Children's Trust of Alachua County, will hold a public hearing on September 8, 2025, 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 22, 2025, 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 2025/2026 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, 2025.

DULY ADOPTED in regular session, this 9th day of June, A.D., 2025.

Presiding Officer

Attest

 Ken Cornell, Chair
 Children's Trust of Alachua County

 Marsha Kiner, Secretary
 Children's Trust of Alachua County

	AYE	NAY	ABSENT	NOT VOTING	
Cornell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Twombly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Labarta	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Certain	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Chance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Hardt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Patton	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Pinkoson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Wilson Bullard	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
VACANT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Ken Cornell, Chair		Marsha Kiner, Secretary			
Children's Trust of Alachua County		Children's Trust of Alachua County			

File Attachments for Item:

11. Fiscal Year 2024 Audit

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, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, 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 June 26, 2024. 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. No new accounting policies were adopted, and the application of existing policies was not changed during 2024. 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 depreciation and accumulated depreciation of fixed assets, which are based on useful lives determined by asset type.
- 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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Gainesville, Florida

- 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.
- Management's estimate of compensated absences, which is based on payroll data as of year-end, including employees' current rate of pay and accrued hours for paid time off.

We evaluated the methods, assumptions, and data 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, delays in the audit process occurred due to timing of receipt of the trial balance and related correcting and closing journal entries.

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 May 22, 2025.

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.

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

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.

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

- **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 accompanies the financial statements but is 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.

Purvis Gray

May 22, 2025
Gainesville, Florida

Children's Trust of Alachua County
Year End: September 30, 2024
Audit Adjustments

Number	Date	Name	Account No	Debit	Credit
PGC-1	9/30/2024	Deferred Outflow Resources Deferred Outflow - FRS	950.190.3060 950		34,544.00
PGC-1	9/30/2024	Deferred Outflow Resources Deferred Outflow - FRS	950.190.3060 950		39,592.00
PGC-1	9/30/2024	Other Postemployment Benefits (OPEB) Net Pension L	950.237.1010 950		46,243.00
PGC-1	9/30/2024	Deferred Inflow Resources Deferred Inflow - FRS	950.290.3060 950		63,402.00
PGC-1	9/30/2024	Postemployment Benefit Pension Expense - Administ	950.00.0000.510.26.05 950	93,723.00	
PGC-1	9/30/2024	Postemployment Benefit Pension Expense - Programs	950.00.0000.510.26.10 950	90,058.00	
(PGC-AUDIT ASSISTANCE) To record change (current year activity) in Pension NPL, DOR, DIR, and Pension Expense					
PGC-2	9/30/2024	Deferred Outflow Resources Deferred Outflow - FRS	950.190.3060 950	38,786.00	
PGC-2	9/30/2024	Postemployment Benefit Pension Expense - Administ	950.00.0000.510.26.05 950		19,780.00
PGC-2	9/30/2024	Postemployment Benefit Pension Expense - Programs	950.00.0000.510.26.10 950		19,006.00
(PGC-AUDIT ASSISTANCE) To record DOR for pension contributions subsequent to the measurement date					
PGC-3	9/30/2024	Deferred Outflow Resources Deferred Outflow - OPEB	950.190.3075 950		1,229.00
PGC-3	9/30/2024	Other Postemployment Benefits (OPEB) Net OPEB Liab	950.237.1510 950	11,679.00	
PGC-3	9/30/2024	Deferred Inflow Resources Deferred Inflow - OPEB	950.290.3075 950		12,522.00
PGC-3	9/30/2024	Postemployment Benefit OPEB Expense - Admin	950.00.0000.510.26.15 950	967.00	
PGC-3	9/30/2024	Postemployment Benefit OPEB Expense - Programs	950.00.0000.510.26.20 950	1,105.00	
(PGC-AUDIT ASSISTANCE) To record current year activity related to OPEB					
PGC-4	9/30/2024	Compensated Absences Compensated Absences Short Term	950.210.1000 950		9,493.00
PGC-4	9/30/2024	Compensated Absences Compensate Absences - Long Term	950.210.1005 950		3,164.00
PGC-4	9/30/2024	Personnel Services Compensate Absences	950.90.9000.510.10.16 950	5,907.00	
PGC-4	9/30/2024	PERSONAL SERVICES COMPENSATED ABSENCES-PROGAM SERV	950.90.9000.510.10.26 950	6,750.00	
(PGC-AUDIT) To record current year compensated absences activity					
PGC-5	9/30/2024	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001	32,000.00	
PGC-5	9/30/2024	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001		32,000.00
PGC-5	9/30/2024	Amortization/Accumulated Depreciation-Lease/SBITAs	950.168.9500 950		25,083.05
PGC-5	9/30/2024	SBITAs Liability	950.240.0000 950	28,859.79	
PGC-5	9/30/2024	Operating Supplies Operating Supplies	001.15.1500.569.52.00 001		32,000.00
PGC-5	9/30/2024	Principal Expense - Leases/SBITAs	001.15.1500.584.71.00 001	28,859.79	
PGC-5	9/30/2024	Interest Expense - Leases/SBITAs	001.15.1500.584.72.00 001	3,140.21	
PGC-5	9/30/2024	Amortization/Depreciation Expense - Leases/SBITAs	950.15.1500.584.59.00 950	25,083.05	
PGC-5	9/30/2024	Principal Expense - Leases/SBITAs	950.15.1500.584.71.00 950		28,859.79
(PGC-AUDIT) To record SBITA activity related to GASB 96					
PGC-6	9/30/2024	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001	2,862.36	
PGC-6	9/30/2024	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001		2,862.36
PGC-6	9/30/2024	Amortization/Accumulated Depreciation-Lease/SBITAs	950.168.9500 950		2,652.69
PGC-6	9/30/2024	Lease Liability	950.225.9000 950	2,603.91	
PGC-6	9/30/2024	Operating Supplies Operating Supplies	001.15.1500.569.52.00 001		2,862.36
PGC-6	9/30/2024	Principal Expense - Leases/SBITAs	001.15.1500.584.71.00 001	2,603.91	
PGC-6	9/30/2024	Interest Expense - Leases/SBITAs	001.15.1500.584.72.00 001	258.45	
PGC-6	9/30/2024	Amortization/Depreciation Expense - Leases/SBITAs	950.15.1500.584.59.00 950	2,652.69	
PGC-6	9/30/2024	Principal Expense - Leases/SBITAs	950.15.1500.584.71.00 950		2,603.91
(PGC-AUDIT) To record leasing activity related to GASB 87					

Children's Trust of Alachua County
Year End: September 30, 2024
Audit Adjustments

Number	Date	Name	Account No	Debit	Credit
PGC-7	9/30/2024	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001	0.40	
PGC-7	9/30/2024	Equity in Pooled Cash Equity in Pooled Cash	102.104.805 102	10,000.00	
PGC-7	9/30/2024	Equity in Pooled Cash Equity in Pooled Cash	801.104.805 801		982.08
PGC-7	9/30/2024	Equity in Pooled Cash General Fund	805.291.001 805		0.40
PGC-7	9/30/2024	Equity in Pooled Cash Collaborative Task Force	805.291.102 805		10,000.00
PGC-7	9/30/2024	Equity in Pooled Cash Payroll Account	805.291.801 805	982.08	
PGC-7	9/30/2024	Due to Other Governments Due to Other Govts - Loca	102.208.3000 102		10,000.00
PGC-7	9/30/2024	Payroll Deduction-Benefit 457 Deduction	801.202.0540 801	982.08	
PGC-7	9/30/2024	Cash Cash	805.101.0100 805	10,000.00	
PGC-7	9/30/2024	Cash Cash	805.101.0100 805		982.08
PGC-7	9/30/2024	Cash Cash	805.101.0100 805	0.40	
PGC-7	9/30/2024	Ad Valorem Taxes Current Real & Personal Property	001.15.1500.311.1000 001		0.40

(PGC-AUDIT) CLIENT DO NOT POST To record corrections made through bank reconciliation module to agree WTB to client WTB.

PGC-8	9/30/2024	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001	408.36	
PGC-8	9/30/2024	Equity in Pooled Cash Equity in Pooled Cash	801.104.805 801		408.86
PGC-8	9/30/2024	Equity in Pooled Cash General Fund	805.291.001 805		408.36
PGC-8	9/30/2024	Equity in Pooled Cash Payroll Account	805.291.801 805	408.86	
PGC-8	9/30/2024	Payroll Deduction Accounts Payable-Expense	001.202.0100 001		408.36
PGC-8	9/30/2024	Payroll Deduction-Benefit Health Insurance	801.202.0510 801	1,390.44	
PGC-8	9/30/2024	Payroll Deduction-Benefit 457 Deduction	801.202.0540 801		982.08

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

PGC-9	9/30/2024	Equity in Pooled Cash Equity in Pooled Cash	102.104.805 102		20,000.00
PGC-9	9/30/2024	Equity in Pooled Cash Collaborative Task Force	805.291.102 805	20,000.00	
PGC-9	9/30/2024	Due to Other Governments Due to Other Govts - Loca	102.208.3000 102	20,000.00	
PGC-9	9/30/2024	Cash Cash	805.101.0100 805		20,000.00

(PGC-AUDIT) To remove balances in Fund 102 Collaborative Task Force as Opioid Awareness Funds were returned to the respective City in FY24

PGC-10	9/30/2024	Due to Other Governments Due to Other Govts - Loca	001.208.3000 001		16,110.19
PGC-10	9/30/2024	Professional Services Property Appr / Tax Collecto	001.15.1500.513.31.80 001	16,110.19	

(PGC AUDIT) To record Excess Fees Due Property Appraiser

PGC-11	9/30/2024	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001	4,000.00	
PGC-11	9/30/2024	Equity in Pooled Cash General Fund	805.291.001 805		4,000.00
PGC-11	9/30/2024	Cash Cash	805.101.0100 805		58,952.46
PGC-11	9/30/2024	Interest And Other Earnings General Government Int	001.15.1500.361.1410 001		4,000.00
PGC-11	9/30/2024	Interest And Other Earnings General Government Int	805.00.0000.361.1410 805	4,000.00	
PGC-11	9/30/2024	Interest And Other Earnings General Government Int	805.00.0000.361.1410 805	58,952.46	

(PGC-AUDIT) To correct and record interest allocation for January and September 2024.

PGC-12	9/30/2024	Cash Cash	001.101.0100 001		3,975.00
PGC-12	9/30/2024	Other Misc Revenue Other Miscellaneous Revenue	001.15.1500.369.0000 001	5,575.00	
PGC-12	9/30/2024	Rental and Leases Rental and Leases	001.15.1500.513.44.00 001		5,575.00
PGC-12	9/30/2024	Rental and Leases Rental and Leases	001.15.1500.513.44.00 001	3,975.00	

(PGC-AUDIT) To correct JE 2024-719 recording receipt of refund of prepaid deposit for rent and to correct JE 2024-764 prepaid account reconciliation

PGC-13	9/30/2024	Ad Valorem Taxes Current Real & Personal Property	001.15.1500.311.1000 001	2,671.52	
PGC-13	9/30/2024	Interest And Other Earnings Int Earn - Tax Collect	001.15.1500.361.1320 001		2,671.52

(PGC-AUDIT) To reclassify 1st quarter Tax Collector interest

Children's Trust of Alachua County
Year End: September 30, 2024
Audit Adjustments

Number	Date	Name	Account No	Debit	Credit
PGC-14	9/30/2024	Building Improvements-Renovations	900.162.9050 900	56,029.50	
PGC-14	9/30/2024	Building Improvements-Renovations	900.162.9050 900	28,094.00	
PGC-14	9/30/2024	Capital Asset Reclass Account Reclass Gov Capital	900.15.1500.500.69.99 900		56,029.50
PGC-14	9/30/2024	Capital Asset Reclass Account Reclass Gov Capital	900.15.1500.500.69.99 900		28,094.00
(PGC-AUDIT) To record the Building Improvement assets (Roof & Painting)					
PGC-15	9/30/2024	Accumulated Depreciation Allowance For Deprc Bldg	900.163.9000 900	155.61	
PGC-15	9/30/2024	Accumulated Depreciation Allow For Deprc of Bldg	900.163.9050 900		155.61
(PGC-AUDIT) To reclassify accumulated depreciation between categories					
PGC-16	9/30/2024	Building Buildings	301.162.9000 301		50,000.00
PGC-16	9/30/2024	Capital Buildings Capital Outlay - Buildings	301.15.1500.569.62.00 301	50,000.00	
(PGC-AUDIT) To recognize earnest money deposit for building upon purchase of building.					
PGC-17	9/30/2024	Operating Supplies Operating Supplies	301.15.1500.569.52.00 301		200.00
PGC-17	9/30/2024	Capital Buildings Capital Outlay - Buildings	301.15.1500.569.62.00 301	200.00	
(PGC-AUDIT) To recalssify expenses to capital outlay per client request					
PGC-18	9/30/2024	Construction in Progress	900.169.9000 900	38,519.52	
PGC-18	9/30/2024	Capital Asset Reclass Account Reclass Gov Capital	900.15.1500.500.69.99 900		38,519.52
(PGC-AUDIT) To record CIP for building renovations as capital asset					
PGC-19	9/30/2024	Accounts Payable Accounts Payable	001.201.0000 001	36,503.14	
PGC-19	9/30/2024	Accounts Payable Accounts Payable	001.201.0000 001	447,512.31	
PGC-19	9/30/2024	Contracts Payable Grants Payable	001.205.1000 001		447,512.31
PGC-19	9/30/2024	Due to Other Governments Due to Other Govts - Loca	001.208.3000 001		36,503.14
PGC-19	9/30/2024	Accounts Payable Accounts Payable	101.201.0000 101	53,625.46	
PGC-19	9/30/2024	Contracts Payable Grants Payable	101.205.1000 101		53,625.46
(PGC-AUDIT) To reclassify Accounts Payable, Contracts/Grants Payable, & DTOG for FS purposes.					
PGC-20	9/30/2024	Retainage Payable	301.205.6000 301		3,851.93
PGC-20	9/30/2024	Capital Buildings Capital Outlay - Buildings	301.15.1500.569.62.00 301	3,851.93	
(PGC-AUDIT) to record retainage payable for building renovation					

2024

Children's Trust of Alachua County

Financial Statements and
Independent Auditor's Report

September 30, 2024

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT
CHILDREN'S TRUST OF ALACHUA COUNTY
SEPTEMBER 30, 2024**

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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, 2024, 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, 2024, 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.

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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 May 22, 2025, 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.

Purvis Gray

May 22, 2025
 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, 2024. 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, 2024, by \$12,811,193, the net position. Of this amount, \$10,697,103 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- CTAC increased net position by \$506,116 over the prior fiscal year. Net position primarily increased due to Ad Valorem Taxes and other general revenue exceeding total program expenses. CTAC continues developing strategies to commit fund balance over a three-year horizon in support of its strategic goals.

Fund Statements

- At September 30, 2024, CTAC's governmental funds reported a combined ending fund balance of \$11,497,501, a decrease of \$1,362,322 from the prior fiscal year.
- At September 30, 2024, the total fund balance for the General Fund was \$10,312,829. CTAC's General Fund assigned ending fund balance totaled \$4,124,919; with \$3,247,504 assigned for grants outstanding and carried over to fiscal year 2025; \$877,415 assigned for subsequent year's reserves.
- At September 30, 2024, the total fund balance for the Special Revenue Fund was \$88,829, which is all restricted externally by the contributors. The total fund balance for the Capital Projects Fund was \$1,095,843, of which \$1,095,843 is assigned for the new building.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

- The Statement of Net Position presents financial information on all of CTAC's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the CTAC is strengthening or weakening.
- The Statement of Activities presents information showing how the government's net position changed during fiscal year 2024. All changes in net position are reported as soon as the event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused paid time off).

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements

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

Governmental Funds

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

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

CTAC adopts an annual budget for all funds. Budgetary comparison schedules have been provided to demonstrate budgetary compliance, which is in the Required Supplementary Information on pages 34-35 and Supplementary Information on page 39 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 16-33 of this report.

Other Information

Required pension fund information is shown on pages 36-37 and required OPEB information is shown on page 38.

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 \$12,811,193 as of September 30, 2024.

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.

	NET POSITION		
	Governmental Activity	Governmental Activity	Change
September 30	2023	2024	
Assets			
Current Assets	\$ 14,025,000	\$ 13,963,341	\$ (61,659)
Non-Current Assets	62,405	2,059,103	1,996,698
Total Assets	14,087,405	16,022,444	1,935,039
 Deferred Outflows of Resources	 715,480	 678,901	 (36,579)
 Liabilities			
Current Liabilities	1,226,733	2,538,559	1,311,826
Long-Term Liabilities	1,235,533	1,240,127	4,594
Total Liabilities	2,462,266	3,778,686	1,316,420
 Deferred Inflows of Resources	 35,542	 111,466	 75,924
 Net Position			
Invested in Capital Assets	-	2,024,435	2,024,435
Net Invested in Right-to-Use Assets	(2,902)	826	3,728
Restricted:			
Special Revenue Fund	117,352	88,829	(28,523)
Unrestricted	12,190,627	10,697,103	(1,493,524)
 Total Net Position	 \$ 12,305,077	 \$ 12,811,193	 \$ 506,116

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 decreased by \$1,493,524 over the prior fiscal year. Unrestricted net position primarily decreased due to the building purchase, which created invested in capital assets of \$2,024,435. Total net position increased by \$506,116 over the prior fiscal year primarily due to Ad Valorem tax revenue and other general revenue exceeding total program expenses. CTAC continues developing strategies to commit fund balance over a three-year horizon in support of its strategic goals.

The Special Revenue Fund ended the year with \$88,829 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 2023	Governmental Activity 2024	Change
Program Expenses			
Program - Children's Services	\$ 6,771,696	\$ 8,577,773	27%
Administration	1,471,925	1,572,838	7%
Interest Expense	247	3,399	1276%
Unallocated - Amortization Expense	20,802	27,736	33%
Total Program Expenses	8,264,670	10,181,746	23%
Program Revenues			
Operating Grants and Contributions	86,834	371,759	328%
Total Program Revenues	86,834	371,759	328%
Net Program (Expense) Revenue	(8,177,836)	(9,809,987)	20%
General Revenues			
Ad Valorem Taxes	8,467,352	9,478,822	12%
Interest and Other Income	755,910	837,281	11%
Total General Revenues	9,223,262	10,316,103	12%
Change in Net Position	1,045,426	506,116	-52%
Net Position - Beginning of Year	11,259,651	12,305,077	9%
Net Position - End of Year	\$ 12,305,077	\$ 12,811,193	4%

Governmental Activities

Program Revenues – CTAC recognized a private grant award in fiscal year 2024 in the amount of \$371,759.

General Revenues – CTAC's primary operating revenue source is property taxes and for the year ended September 30, 2024, CTAC collected \$9,478,822 in taxes. CTAC earned \$837,281 in interest earnings on investment of surplus funds and other sources of income. Interest and other income increased by \$81,371 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 \$12,811,193. CTAC's net position by \$506,116 over the prior fiscal year. Net position primarily increased due to Ad Valorem Taxes and other general revenue exceeding total program expenses. CTAC continues developing strategies to commit fund balance over a three-year horizon in support of its strategic goals.

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	\$ 10,312,829	\$ 88,829	\$ 1,095,843
Less Classified Fund Balance			
Restricted:			
Pritzker Grant	-	87,640	-
Early Learning Coalition Grant	-	1,189	-
Assigned For:			
Grants Carryover to Fiscal Year 2025	3,247,504	-	-
Subsequent Year's Reserve	877,415	-	-
Building	-	-	1,095,843
Unassigned Fund Balance	<u>\$ 6,187,910</u>	<u>\$ -</u>	<u>\$ -</u>

As of the end of fiscal year 2024, CTAC's governmental fund reported an ending fund balance of \$11,497,501, a decrease of \$1,362,322 over the 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, 2024.

The General Fund is the chief operating fund of CTAC. The total fund balance at September 30, 2024, is \$10,312,829. For the fiscal year, the General Fund had a net decrease in fund balance of \$298,265. This net decrease was primarily due to transfer to capital projects fund for investment in capital assets. As a measure of the General Fund's liquidity, it is useful to compare total fund balance to total fund revenues. For fiscal year 2024, the ending fund balance represents 100.3% of total General Fund operating revenue.

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The total Special Revenue Fund Balance at September 30, 2024, is \$88,829. For the fiscal year, the Special Revenue Fund had a net decrease in fund balance of \$28,523. This decrease was 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, 2024, is \$1,095,843. For the fiscal year, the Capital Projects Fund had a net decrease in fund balance of \$1,035,534. This decrease was primarily due to \$2,070,509 in capital outlay expenditures, primarily for the purchase of the building and related improvements.

General Fund Budgetary Highlights

The General Fund's total final budget (see schedule on page 34) reflects all amendments approved during the fiscal year.

Overall actual revenues varied from final budgeted revenues positively by \$441,505. This positive variance is primarily due to interest income coming in higher than budgeted. Actual expenditures were less than final budgeted expenditures by \$4,711,388 (positive variance).

Economic Factors and Next Year's Budgets and Rates

- Total taxable assessed value of residential properties increased 12.1% for fiscal year 2024.
- Population increased by approximately 1.12% from the prior calendar year to an estimated 296,313.

The ad valorem tax rate for the General Fund for the upcoming 2025 fiscal year budget is 0.45 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, 2024

Assets

Current Assets:

Cash and Cash Equivalents	\$ 13,959,812
Due from Other Governments	3,529
Total Current Assets	13,963,341

Non-Current Assets:

Capital Assets, Net	2,024,435
Right-to-Use Assets, Net	34,668
Total Non-Current Assets	2,059,103

Total Assets

	16,022,444
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Deferred Outflows of Resources

Pension Related	645,523
OPEB Related	33,378

Total Deferred Outflows of Resources

	678,901
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Liabilities

Current Liabilities:

Accounts Payable and Accrued Liabilities	68,637
Construction Contract Payable	34,667
Retainage Payable	3,852
Grants Payable	2,306,071
Due to Other Governments	52,613
Current Portion of Long-Term Debt:	
Accrued Compensated Absences	39,585
Leases	2,745
Subscription-Based Information Technology Arrangement	30,389

Total Current Liabilities

	2,538,559
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Non-Current Liabilities:

Accrued Compensated Absences	13,194
Leases	710
Net Pension Liability	1,136,906
Net OPEB Liability	89,317
Total Non-Current Liabilities	1,240,127

Total Liabilities

	3,778,686
--	------------------

Deferred Inflows of Resources

Pension Related	94,341
OPEB Related	17,125

Total Deferred Inflows of Resources

	111,466
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Net Position

Invested in Capital Assets	2,024,435
Net Invested in Right-to-Use Assets	826
Restricted:	
Special Revenue Fund	88,829
Unrestricted	10,697,103

Total Net Position

	\$ 12,811,193
--	----------------------

See accompanying notes.

**CHILDREN'S TRUST OF ALACHUA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Program Expenses	
Program - Children's Services	\$ 8,577,773
Administration	1,572,838
Interest Expense	3,399
Unallocated - Amortization Expense	27,736
Total Program Expenses	<u>10,181,746</u>
Program Revenues	
Operating Grants and Contributions	371,759
Total Program Revenues	<u>371,759</u>
Net Program (Expense) Revenue	<u>(9,809,987)</u>
General Revenues	
Ad Valorem Taxes	9,478,822
Interest and Other Income	837,281
Total General Revenues	<u>10,316,103</u>
Change in Net Position	506,116
Net Position - Beginning of Year	<u>12,305,077</u>
Net Position - End of Year	<u>\$ 12,811,193</u>

See accompanying notes.

**CHILDREN'S TRUST OF ALACHUA COUNTY
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 12,682,995	\$ 142,454	\$ 1,134,362	\$ 13,959,811
Due from Other Governments	3,529	-	-	3,529
Total Assets	<u>12,686,524</u>	<u>142,454</u>	<u>1,134,362</u>	<u>13,963,340</u>
Liabilities				
Accounts Payable and Accrued Liabilities	68,637	-	-	68,637
Construction Contract Payable	-	-	34,667	34,667
Retainage Payable	-	-	3,852	3,852
Grants Payable	2,252,445	53,625	-	2,306,070
Due to Other Governments	52,613	-	-	52,613
Total Liabilities	<u>2,373,695</u>	<u>53,625</u>	<u>38,519</u>	<u>2,465,839</u>
Fund Balances				
Restricted:				
Pritzker Grant	-	87,640	-	87,640
Early Learning Coalition Grant	-	1,189	-	1,189
Assigned:				
Grants Outstanding and Carryover to Fiscal Year 2025	3,247,504	-	-	3,247,504
Subsequent Year's Reserves	877,415	-	-	877,415
Building	-	-	1,095,843	1,095,843
Unassigned	6,187,910	-	-	6,187,910
Total Fund Balances	<u>10,312,829</u>	<u>88,829</u>	<u>1,095,843</u>	<u>11,497,501</u>
Total Liabilities and Fund Balances	<u>\$ 12,686,524</u>	<u>\$ 142,454</u>	<u>\$ 1,134,362</u>	<u>\$ 13,963,340</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, 2024**

Fund Balances - Total Governmental Funds \$ 11,497,501

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

Capital Assets used in governmental activities are not financial resources and,
therefore, are not reported in the governmental funds:

Capital Assets	\$ 2,060,410	
(Accumulated Depreciation)	(35,975)	2,024,435

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)	(48,539)	34,668

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	645,523	
Deferred Outflows Related to OPEB	33,378	
Deferred Inflows Related to Pensions	(94,341)	
Deferred Inflows Related to OPEB	(17,125)	567,435

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	(52,779)	
Leases	(3,455)	
Subscription-Based Information Technology Arrangement	(30,389)	
Net Pension Liability	(1,136,906)	
Net OPEB Liability	(89,317)	(1,312,846)

Net Position of Governmental Activities \$ 12,811,193

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, 2024**

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
Revenues				
Ad Valorem Taxes	\$ 9,478,822	\$ -	\$ -	\$ 9,478,822
Contributions From Private Sources	-	371,759	-	371,759
Interest and Other Income	799,722	2,583	34,975	837,280
Total Revenues	<u>10,278,544</u>	<u>374,342</u>	<u>34,975</u>	<u>10,687,861</u>
Expenditures				
Program - Children's Services:				
Operating	1,040,921	53,128	-	1,094,049
Capital Outlay	-	-	2,070,509	2,070,509
Grant Awards	7,025,798	349,737	-	7,375,535
Total Program - Children's Services	<u>8,066,719</u>	<u>402,865</u>	<u>2,070,509</u>	<u>10,540,093</u>
Administration:				
Operating	1,475,227	-	-	1,475,227
Total Administration	<u>1,475,227</u>	<u>-</u>	<u>-</u>	<u>1,475,227</u>
Debt Service:				
Principal	31,464	-	-	31,464
Interest	3,399	-	-	3,399
Total Debt Service	<u>34,863</u>	<u>-</u>	<u>-</u>	<u>34,863</u>
Total Expenditures	<u>9,576,809</u>	<u>402,865</u>	<u>2,070,509</u>	<u>12,050,183</u>
Other Financing Sources (Uses)				
Transfers In	-	-	1,000,000	1,000,000
Transfers Out	(1,000,000)	-	-	(1,000,000)
Total Other Financing Sources (Uses)	<u>(1,000,000)</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>
Net Change in Fund Balance	(298,265)	(28,523)	(1,035,534)	(1,362,322)
Fund Balances - Beginning of Year	<u>10,611,094</u>	<u>117,352</u>	<u>2,131,377</u>	<u>12,859,823</u>
Fund Balances - End of Year	<u>\$ 10,312,829</u>	<u>\$ 88,829</u>	<u>\$ 1,095,843</u>	<u>\$ 11,497,501</u>

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, 2024**

Net Change in Fund Balances - Total Governmental Funds \$ (1,362,322)

Amounts Reported for Governmental Activities in the Statement of

Activities are Different Because:

Governmental funds 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. (27,736)

Governmental funds report capital outlay as an expenditure. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation (\$35,975) was less than capital additions of \$2,060,410 in the current period.

Capital Additions	2,060,410	
Depreciation Expense	<u>(35,975)</u>	2,024,435

The repayment of long-term debt expends current financial resources in governmental funds, while it has no effect on the Statement of Activities. 31,464

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	(46,243)	
Change in Deferred Outflows	(35,350)	
Change in Deferred Inflows	<u>(63,402)</u>	(144,995)

The changes in the net OPEB liability and OPEB 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	11,679	
Change in Deferred Outflows	(1,229)	
Change in Deferred Inflows	<u>(12,522)</u>	(2,072)

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. (12,658)

Change in Net Position of Governmental Activities \$ 506,116

See accompanying notes.

CHILDREN'S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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 meets 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
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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, 2023 through September 30, 2024, utilizing generally accepted accounting principles. Throughout the year, there were CTAC approved budget transfers and budget amendments.

Cash and Cash Equivalents

Cash and cash equivalents, which are cash and short-term investments with maturities of three months or less, include cash on hand and in banks, 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 CTAC policy and include items of a non-consumable nature with an 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

CHILDREN'S TRUST OF ALACHUA COUNTY
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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 ranging from 5-40 years, as defined by CTAC policy.

Right-to-Use Assets

CTAC has right-to-use lease and subscription-based information technology arrangement (SBITA) assets as a result 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.

**CHILDREN'S TRUST OF ALACHUA COUNTY
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Deferred Outflows/Inflows of Resources

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

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

Property Taxes

Property taxes for the current year were assessed and collected by the Alachua County Tax Collector and subsequently remitted to CTAC. Property taxes are assessed as of January 1 each year and are first billed (levied) and due the following November 1. Under Florida law, the assessment of all properties and the collection of all county, municipal, school board, and special district property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws for the state regulating tax assessments are also designed to assure a consistent property valuation method statewide. State statutes permit Children's Trusts to levy property taxes at a rate of up to .5 mills (\$.50 per \$1,000 of assessed taxable valuation). The millage rate assessed by CTAC for the year ended September 30, 2024, 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, 2024.

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, 2024, represents cost reimbursement requests submitted by grantees for costs incurred prior to September 30, 2024. 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 December 15, 2024.

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Use of Estimates

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

Governmental Fund Balance

CTAC adopted a Fund Balance Policy to comply with GASB Statement 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.

Future Accounting Pronouncements

GASB Statement 101, *Compensated Absences* – The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This statement requires that liabilities for compensated absences be recognized for: (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or non-cash means, with an exception of certain types of compensated absences such as parental leave, military leave, and jury duty, that should not be recognized until the leave is used. This statement establishes guidance for measuring a liability for leave that has not been used, for leave that has been used but not yet paid or settled, and certain salary-related payments that are directly and incrementally associated with payments for leave. CTAC is due to implement this guidance beginning October 1, 2024, and is currently evaluating the impact that adoption of this statement will have on its financial statements.

**CHILDREN'S TRUST OF ALACHUA COUNTY
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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, 2024, CTAC's bank balance was \$1,841,554 and the carrying value was \$1,776,978.

The pooled cash balance of CTAC also included \$12,182,833 at September 30, 2024, in Florida Prime, which is reported at amortized costs. Florida Prime is rated AAAM by Standard and Poor's, and had a weighted average days to maturity of 39 days at September 30, 2024.

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
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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, 2024, 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, 2024, 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, 2024, consisted of the following:

Due From Other Governments - Tax Collector	\$	3,529
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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 the related renovation expenses.

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ -	\$ 1,000,000
Capital Projects Fund	1,000,000	-
Total	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

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Note 5 - Long-Term Liabilities

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

	Balance October 1, 2023	Additions	(Deletions)	Balance September 30, 2024	Due Within One Year
Compensated Absences	\$ 40,122	\$ 42,629	\$ (29,972)	\$ 52,779	\$ 39,585
Leases	6,059	-	(2,604)	3,455	2,745
Subscription-Based IT Arrangement	59,249	-	(28,860)	30,389	30,389
Net OPEB Liability	100,996	-	(11,679)	89,317	-
Net Pension Liability	1,090,663	46,243	-	1,136,906	-
Total	\$ 1,297,089	\$ 88,872	\$ (73,115)	\$ 1,312,846	\$ 72,719

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' 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.

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The benefits under the HIS program are described in Section 112.363, Florida Statutes. In general, an eligible retiree is entitled to a benefit of \$7.50 per month per year of service, with a minimum benefit of \$45 per month and maximum benefit of \$225 per month. The retiree must apply for and provide certification of health insurance coverage to be eligible for the subsidy.

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, 2024, were as follows:

Class	Year Ended June 30, 2024		Year Ended June 30, 2025	
	Percent of Gross Salary		Percent of Gross Salary	
	Employee	Employer (2)	Employee	Employer (2)
FRS, Regular	3.00	11.51	3.00	13.63
FRS, Elected County Officers	3.00	56.62	3.00	58.68
FRS, Senior Management Service	3.00	32.46	3.00	34.52
DROP – Applicable to Members From All of the Above Classes	0.00	19.13	0.00	21.13
FRS, Reemployed Retiree	(1)	(1)	(1)	(1)

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 2.00% for the Plan fiscal year-end 2024, 2.00% for the Plan fiscal year-end 2025, 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, 2024, were \$119,644 to the FRS Pension Plan and \$19,861 to the HIS Program.

Pension Liabilities and Pension Expense

In its financial statements for the year ended September 30, 2024, CTAC reported a liability for its proportionate share of the net pension liabilities. The net pension liabilities were measured as of June 30, 2024. The total pension liabilities of the FRS Pension Plan and HIS Program were determined by actuarial valuations dated July 1, 2024. CTAC's proportions of the net pension liabilities were based on its share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

	FRS	HIS
Net Pension Liability	\$ 790,502	\$ 346,404
Proportion at:		
Current Measurement Date	0.002043%	0.002309%
Prior Measurement Date	0.001865%	0.002189%
Increase in Proportionate Share	0.000178%	0.000120%
Pension Expense	\$ 228,589	\$ 55,912

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Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2024, CTAC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 79,862	\$ -	\$ 3,345	\$ (665)
Changes of Assumptions	108,346	-	6,131	(41,010)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(52,541)	-	(125)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	270,647	-	138,406	-
Employer Contributions Subsequent to the Measurement Date	33,353	-	5,433	-
Total	\$ 492,208	\$ (52,541)	\$ 153,315	\$ (41,800)

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, 2025.

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

<u>Year Ending September 30,</u>	FRS	HIS
2025	\$ 96,737	\$ 36,562
2026	226,579	35,335
2027	56,409	23,128
2028	16,201	9,637
2029	10,388	1,468
Thereafter	-	(48)
Total	\$ 406,314	\$ 106,082

Actuarial Assumptions

The total pension liability for each of the defined benefit plans was measured as of June 30, 2024, and determined by actuarial valuations dated July 1, 2024 for FRS and July 1, 2024 for HIS. Both plans use the individual entry age normal actuarial cost method and the following significant actuarial assumptions:

	FRS	HIS
Inflation	2.40%	2.40%
Payroll Growth, Including Inflation	3.50%	3.50%
Investment Rate of Return	6.70%	N/A
Discount Rate	6.70%	3.93%

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Mortality assumptions for both plans were based on the PUB-2010 base tables projected generationally with Scale MP-2021.

For both plans, the actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

The following changes in key actuarial assumptions occurred in 2024:

FRS

- There were no changes in key actuarial assumptions in 2024.

HIS

- The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.65% to 3.93%.

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:

Asset Class	Annual Target Allocation	Annual Arithmetic Return	Geometric Return	Standard Deviation
Cash	1.0%	3.3%	3.3%	1.1%
Fixed Income	29.0%	5.7%	5.6%	3.9%
Global Equity	45.0%	8.6%	7.0%	18.2%
Real Estate	12.0%	8.1%	6.8%	16.6%
Private Equity	11.0%	12.4%	8.8%	28.4%
Strategic Investments	2.0%	6.6%	6.2%	8.7%
Total	100%			

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 3.93% 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.

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Sensitivity Analysis

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

	FRS			HIS		
	1% Decrease (5.70%)	Current Discount Rate (6.70%)	1% Increase (7.70%)	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Employer's Proportionate Share of the Net Pension Liability	\$ 1,390,465	\$ 790,502	\$ 287,905	\$ 394,336	\$ 346,404	\$ 306,612

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, 2024, totaled \$44,133.

Note 7 - Postemployment Benefits Other Than Pensions (OPEB)

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

Benefits Provided - The OPEB Plan provides postemployment life insurance benefits, as well as, both an explicit and implicit health insurance subsidy for retirees and eligible dependents of 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 \$7.50 a month for each year of service. The minimum monthly subsidy is \$45 and the maximum monthly subsidy is \$225 for employees that retire with 30 or more years of service.

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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, 2024, was \$11,558. Actual contributions to the OPEB Plan from CTAC were \$8,718 for the year ended September 30, 2024. CTAC retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions of \$757.42 per month for retiree-only coverage, \$1,810.56 per month for retiree and spouse coverage and \$2,552.48 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, 2024, CTAC reported a liability of \$89,317 for its proportionate share of the net OPEB liability. The net OPEB liability was determined by a simplified actuarial valuation as of September 30, 2024. CTAC's proportion of the net OPEB liability was based on employee headcount. At the measurement date, September 30, 2024, CTAC's proportion of net OPEB liability was 0.31%, which was the same proportion as the prior year.

For the year ended September 30, 2024, CTAC recognized OPEB expense of \$10,791. At September 30, 2024, CTAC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 20,934	\$ (515)
Changes of Assumptions or Other Inputs	12,444	(15,777)
Net Difference Between Projected and Actual Investments	-	(833)
Total	\$ 33,378	\$ (17,125)

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

Year Ending September 30,	Amount
2025	\$ 1,808
2026	1,998
2027	1,745
2028	1,786
2029	2,024
Thereafter	6,892
Total	\$ 16,253

CHILDREN'S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Actuarial Methods and Assumptions - The total OPEB liability in the September 30, 2024 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	6.98%, 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%	2.82%
Cash (T-Bill)	-0.70%	0.00%
Total	100.00%	

Discount Rate - The discount rate used to measure the total OPEB liability was 6.98%. 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 (5.98%) or 1 percent point higher (7.98%) than the current discount rate:

	1% Decrease (5.98%)	Current Discount Rate (6.98%)	1% Increase (7.98%)
Net OPEB Liability	\$ 101,494	\$ 89,317	\$ 79,329

CHILDREN'S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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 3.00%)	Current Discount Rate (6.75%) Decreasing to 4.00%)	1% Increase (7.75%) Decreasing to 5.00%)
Net OPEB Liability	\$ 85,538	\$ 89,317	\$ 94,234

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 - Capital Assets

Capital asset activity for the year ended September 30, 2024, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ -	\$ 476,780	\$ -	\$ 476,780
Construction in Progress	-	38,520	-	38,520
Total Not Being Depreciated	-	515,300	-	515,300
Capital Assets Being Depreciated				
Building	-	1,460,987	-	1,460,987
Building Improvements-Renovations	-	84,123	-	84,123
Total Being Depreciated	-	1,545,110	-	1,545,110
Less Accumulated Depreciation for				
Building	-	(33,481)	-	(33,481)
Building Improvements-Renovations	-	(2,494)	-	(2,494)
Total Accumulated Depreciation	-	(35,975)	-	(35,975)
Total Being Depreciated, Net	-	1,509,135	-	1,509,135
Capital Assets, Net	\$ -	\$ 2,024,435	\$ -	\$ 2,024,435

Depreciation expense was charged to functions as follows:

Program - Children's Services	\$ 19,185
Administration	16,790
Total Depreciation Expense	<u>\$ 35,975</u>

CHILDREN'S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 9 - Right-to-Use Assets

Right-to-use assets include leases and SBITAs. Right-to-use asset activity for the fiscal year ended September 30, 2024, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Leased Assets Being Amortized				
Copier	\$ 7,958	\$ -	\$ -	\$ 7,958
Less Accumulated Amortization	(1,990)	(2,653)	-	(4,643)
Total Leased Assets Being Amortized, Net	5,968	(2,653)	-	3,315
SBITA Assets Being Amortized				
Software	75,249	-	-	75,249
Less Accumulated Amortization	(18,812)	(25,084)	-	(43,896)
Total SBITA Assets Being Amortized, Net	56,437	(25,084)	-	31,353
Total Right-to-Use Assets Being Amortized, Net	<u>\$ 62,405</u>	<u>\$ (27,737)</u>	<u>\$ -</u>	<u>\$ 34,668</u>

Note 10 - 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, 2024, the lease payments for operating leases totaled \$29,940.

CTAC entered into a lease agreement for the use of a copier for 36 months in fiscal year 2023. 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, 2024. Principal and interest components of future minimum lease payments are as follows:

Year Ending September 30,	Principal	Interest
2025	\$ 2,745	\$ 117
2026	710	6
Total	<u>\$ 3,455</u>	<u>\$ 123</u>

Note 11 - Subscription-Based Information Technology Arrangements

CTAC entered into a SBITA for the use of software for tracking program funding for 33 months in fiscal year 2023. 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, 2024. Principal and interest components of future minimum SBITA payments are as follows:

Year Ending September 30,	Principal	Interest
2025	\$ 30,389	\$ 1,611

**CHILDREN'S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

Note 12 - 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 13 - Commitments and Contingencies

At September 30, 2024, CTAC had tentatively approved funding for next year's programs in the amount of \$12,027,891.

Note 14 - Grants

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

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

As of September 30, 2024, \$3,247,504 of \$10,273,302 that CTAC awarded for grants in the 2024 budget has not been expended.

Total Program Grants Awarded as of September 30, 2024	\$ 10,273,302
Total Expended Through September 30, 2024	<u>(7,025,798)</u>
Grants Outstanding at September 30, 2024	<u>\$ 3,247,504</u>

Note 15 - Board-Assigned Fund Balance

CTAC has assigned fund balance as follows as of September 30, 2024:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Assigned – Grants Outstanding and Carryover to Fiscal Year 2025	\$ 3,247,504	\$ -	\$ 3,247,504
Assigned – Subsequent Year's Reserves	877,415	-	877,415
Assigned – Building	<u>-</u>	<u>1,095,843</u>	<u>1,095,843</u>
Total Assigned	<u>\$ 4,124,919</u>	<u>\$ 1,095,843</u>	<u>\$ 5,220,762</u>

Note 16 - 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 agreement on November 16, 2023, for the provision of the following services for period October 1, 2023 through September 30, 2024:

**CHILDREN'S TRUST OF ALACHUA COUNTY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

- 1) The County to provide New World Technical Support, Risk Management, IT, 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 17 - Subsequent Event

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

REQUIRED SUPPLEMENTARY INFORMATION

CHILDREN'S TRUST OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
Revenues				
Ad Valorem Taxes	\$ 9,412,041	\$ 9,412,041	\$ 9,478,822	\$ 66,781
Interest and Other Income	425,000	425,000	799,722	374,722
Total Revenues	<u>9,837,041</u>	<u>9,837,041</u>	<u>10,278,544</u>	<u>441,503</u>
Expenditures				
Program - Children's Services:				
Personal Services	1,134,636	1,213,436	817,592	395,844
Operating	333,279	333,279	223,329	109,950
Grant Awards	10,273,302	10,273,302	7,025,798	3,247,504
Total Program	<u>11,741,217</u>	<u>11,820,017</u>	<u>8,066,719</u>	<u>3,753,298</u>
Administration:				
Personal Services	342,379	367,777	604,000	(236,223)
Operating	1,222,988	1,222,988	871,227	351,761
Reserve for Contingencies	877,415	877,415	-	877,415
Total Administration	<u>2,442,782</u>	<u>2,468,180</u>	<u>1,475,227</u>	<u>992,953</u>
Debt Service:				
Principal	-	-	31,464	(31,464)
Interest	-	-	3,399	(3,399)
Total Debt Service	<u>-</u>	<u>-</u>	<u>34,863</u>	<u>(34,863)</u>
Total Expenditures	<u>14,183,999</u>	<u>14,288,197</u>	<u>9,576,809</u>	<u>4,711,388</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,346,958)</u>	<u>(4,451,156)</u>	<u>701,735</u>	<u>5,152,891</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(1,040,000)</u>	<u>(1,040,000)</u>	<u>(1,000,000)</u>	<u>40,000</u>
Total Other Financing Sources (Uses)	<u>(1,040,000)</u>	<u>(1,040,000)</u>	<u>(1,000,000)</u>	<u>40,000</u>
Fund Balances - Beginning of Year	<u>10,500,000</u>	<u>10,500,000</u>	<u>10,611,094</u>	<u>111,094</u>
Fund Balances - End of Year	<u>\$ 5,113,042</u>	<u>\$ 5,008,844</u>	<u>\$ 10,312,829</u>	<u>\$ 5,303,985</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
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
Revenues				
Contributions from Private Sources	\$ -	\$ 350,926	\$ 371,759	\$ 20,833
Intergovernmental Revenues	55,000	55,000	-	(55,000)
Interest and Other Income	-	-	2,583	2,583
Total Revenues	<u>55,000</u>	<u>405,926</u>	<u>374,342</u>	<u>(31,584)</u>
Expenditures				
Program - Children's Services:				
Operating	95,000	95,000	53,128	41,872
Grant Awards	106,709	426,800	349,737	77,063
Total Expenditures	<u>201,709</u>	<u>521,800</u>	<u>402,865</u>	<u>118,935</u>
Excess of Revenues Over (Under) Expenditures	<u>(146,709)</u>	<u>(115,874)</u>	<u>(28,523)</u>	<u>87,351</u>
Other Financing Sources (Uses)				
Transfers In	40,000	40,000	-	(40,000)
Total Other Financing Sources (Uses)	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>
Fund Balances - Beginning of Year	<u>106,709</u>	<u>75,874</u>	<u>117,352</u>	<u>41,478</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,829</u>	<u>\$ 88,829</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
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST 10 FISCAL YEARS *

Florida Retirement System (FRS)	2024	2023	2022	2021
Employer's Proportion of the Net Pension Liability (Asset)	0.002043%	0.001865%	0.001553%	0.000774%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 790,502	\$ 743,031	\$ 577,811	\$ 58,433
Employer's Covered Payroll	\$ 989,674	\$ 854,584	\$ 670,705	\$ 330,081
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	79.87%	86.95%	86.15%	17.70%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.70%	82.38%	82.89%	96.40%
 Health Insurance Subsidy Program (HIS)	 2024	 2023	 2022	 2021
Employer's Proportion of the Net Pension Liability (Asset)	0.002309%	0.002189%	0.001840%	0.000889%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 346,404	\$ 347,632	\$ 194,884	\$ 108,990
Employer's Covered Payroll	\$ 989,674	\$ 854,584	\$ 670,705	\$ 330,081
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	35.00%	40.68%	29.06%	33.02%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	4.80%	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
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST 10 FISCAL YEARS *

Florida Retirement System	2024	2023	2022	2021
Contractually Required Contribution	\$ 119,644	\$ 100,517	\$ 68,339	\$ 46,006
Contributions in Relation to the Contractually Required Contribution	(119,644)	(100,517)	(68,339)	(46,006)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Employer's Covered Payroll	\$ 1,038,913	\$ 920,275	\$ 738,470	\$ 468,440
Contributions as a Percentage of Covered Payroll	11.52%	10.92%	9.25%	9.82%
Health Insurance Subsidy Program	2024	2023	2022	2021
Contractually Required Contribution	\$ 19,861	\$ 16,098	\$ 12,259	\$ 7,520
Contributions in Relation to the Contractually Required Contribution	(19,861)	(16,098)	(12,259)	(7,520)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Employer's Covered Payroll	\$ 1,038,913	\$ 920,275	\$ 738,470	\$ 468,440
Contributions as a Percentage of Covered Payroll	1.91%	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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Proportionate Share				
Proportion of the Net OPEB Liability	0.31%	0.31%	0.20%	0.20%
Proportionate Share of the				
Net OPEB Liability	\$ 89,317	\$ 100,996	\$ 31,844	\$ 24,922
Plan Fiduciary Net Position as a Percentage				
of the Total OPEB Liability	9.01%	6.79%	12.05%	16.88%
Contributions				
Contractually Required Contribution	\$ 11,558	\$ 5,479	\$ 3,553	\$ 2,518
Contributions in Relation to the				
Contractually Required Contribution	8,718	5,740	6,398	4,198
Contribution Deficiency (Excess)	<u>\$ 2,840</u>	<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, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
Revenues				
Interest and Other Income	\$ -	\$ -	\$ 34,975	\$ 34,975
Total Revenues	-	-	34,975	34,975
Expenditures				
Program - Children's Services:				
Operating	-	37,000	-	37,000
Capital Outlay	3,000,000	2,963,000	2,070,509	892,491
Total Expenditures	3,000,000	3,000,000	2,070,509	929,491
Excess of Revenues Over (Under) Expenditures	(3,000,000)	(3,000,000)	(2,035,534)	964,466
Other Financing Sources (Uses)				
Transfers In	1,000,000	1,000,000	1,000,000	-
Total Other Financing Sources (Uses)	1,000,000	1,000,000	1,000,000	-
Fund Balances - Beginning of Year	2,000,000	2,000,000	2,131,377	131,377
Fund Balances - End of Year	\$ -	\$ -	\$ 1,095,843	\$ 1,095,843

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, 2024, and the related notes to the financial statements, which collectively comprise CTAC's basic financial statements, and have issued our report thereon dated May 22, 2025.

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.

CERTIFIED PUBLIC ACCOUNTANTS

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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**

2024-01

■ **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 throughout the fiscal year. Additionally, during the audit and upon reconciliation of cash, adjustments were necessary to correct cash balances and an unreconciled variance of \$40,709 remained between the bank balance and general ledger as of September 30, 2024.

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 and an unreconciled variance of \$40,709 remained between the bank balance and general ledger as of September 30, 2024.

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.

2024-02

■ **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, reclass and record payables, record lease and SBITA activity, correct and record interest, and record capital assets.

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.

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*.

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**

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.

Purvis Gray

May 22, 2025
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, 2024, and have issued our report thereon dated May 22, 2025.

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 May 22, 2025, 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 determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial report.

Tabulation of Uncorrected Findings		
Current Year Finding #	2022-23 FY Finding #	2021-22 FY Finding #
2024-1	2023-1	N/A
2024-2	2023-2	N/A
N/A	2023-3	N/A

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.

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

MANAGEMENT LETTER

Financial Condition and Management

Sections 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.

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.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., *Rules of the Auditor General*, CTAC is required to include a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did/did not operate within CTAC's geographical boundaries during the fiscal year under audit. CTAC has not authorized the operation of a PACE program, and management is not aware of the operation of any such program, within its geographical boundaries

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)7, *Rules of the Auditor General*, CTAC reported:

UNAUDITED

- a. The total number of CTAC employees compensated in the last pay period of CTAC's fiscal year as 16.
- b. The total number of independent contractors to whom non-employee compensation was paid in the last month of CTAC's fiscal year as 7.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$1,107,148.
- d. All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency as \$650,622.

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

MANAGEMENT LETTER

- 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 \$194,124 for CTAC Building Renovations.
- 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)8, *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 \$9,478,822.
- c. The total amount of outstanding bonds issued by CTAC and the terms of such bonds as \$0.

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.

Purvis Gray

May 22, 2025
 Gainesville, Florida

PURVIS GRAY

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

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

We have examined the Children's Trust of Alachua County's (CTAC) compliance with Section 218.415, Florida Statutes during the year ended September 30, 2024. CTAC management is responsible for CTAC's compliance with those requirements. Our responsibility is to express an opinion on CTAC's compliance based on our examination.

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

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

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

In our opinion, CTAC complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

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

Purvis Gray

May 22, 2025
Gainesville, Florida

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May 22, 2025

Purvis, Gray & Company, LLP
222 NE 1st Street
Gainesville, FL 32601

RE: Management Response to Findings, FY 2024 Independent Financial Audit

This correspondence is Management's formal response to PurvisGray's Report on Internal Control Over Financial Reporting identifying certain areas of deficiency considered to be material weaknesses. The Children's Trust of Alachua County (CTAC) takes seriously the importance of strong financial controls to prevent losses due to errors or fraud. Strong financial controls help identify potential risks, inform management decisions on resource allocation, and promote financial stability.

The following outline specifies the areas of deficiency from the financial audit, detailing the condition, effect, and recommendation.

2024-01 | 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 throughout the fiscal year. Additionally, during the audit and upon reconciliation of cash, adjustments were necessary to correct cash balances and an unreconciled variance of \$40,709 remained between the bank balance and general ledger as of September 30, 2024.

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 and an unreconciled variance of \$40,709 remained between the bank balance and general ledger as of September 30, 2024.

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.

2024-02 | 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, reclass and record payables, record lease and SBITA activity, correct and record interest, and record capital assets.

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 evaluates its monthly and annual financial close and reporting process to reduce the risk of inaccurate financial information during the year and at year-end.

The combination of deficiencies identified in the financial audit creates a reasonable possibility of a material misstatement in CTAC's financial statements. Management understands internal controls are designed to provide reasonable assurance about the achievement of our business objectives by ensuring reliable financial reports, effective and efficient operations, and compliance with applicable laws and regulations. CTAC has formulated the following action plan to correct the material weaknesses identified in the financial audit to ensure an effective control environment.

2024-01 | Bank Reconciliations

Management will implement bank reconciliation procedures to prevent errors, omissions, and fraud while ensuring the prompt detection and investigation of any discrepancies. The procedures will compare data from bank statements, ledgers, invoices, and receipts to identify any inconsistencies. The procedures will include an emphasis on timely intervention. Each monthly bank reconciliation will be completed by the 15th calendar day in the following month.

Employee knowledge and training is an important component of effective internal controls. Management will educate and train employees on the bank reconciliation procedures, ensuring they understand the impact on their regular routines and the importance of completing their work timely and correctly.


2024-02 | Financial Close and Reporting

Management will implement a monthly financial close and reporting process that includes a checklist identifying task descriptions, prioritization, preparers, and reviewers. The month-end closing process will ensure errors are proactively identified and corrected, resulting in improved reporting of financial results. The financial close and reporting process will be completed within the following month.

Solid reconciliation procedures help prevent errors, omissions, and fraud while enabling prompt detection of any discrepancies. Management will conduct periodic reviews of CTAC's reconciliation process to ensure continuous improvement in identifying potential vulnerabilities and provide regular reports to the Finance Committee.

Management is committed to implementing the action plan that corrects the material weaknesses identified in the FY2024 Independent Financial Audit. We have taken immediate action to move the action plan forward with the goal of having the full plan implemented no later than September 30, 2025. The CTAC Finance Committee and Board will receive monthly updates on the progress of implementation.

Respectfully submitted,



Marsha Kiner, MS, CAE
Executive Director

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File Attachments for Item:

12. Partnership For Strong Families - Family Resource Center Child Welfare Data Outcomes



Summarized Key Findings: Child Welfare Outcomes and Data Findings

Partnership for Strong Families

Community Collaborations to Strengthen and Preserve Families Grant Project Period: October 1, 2019 – September 29, 2024

Introduction

This summary presents key findings from the Child Welfare System Outcomes report, which evaluates the impact of Family Resource Centers (FRCs) operated by Partnership for Strong Families (PSF) in Gainesville and Lake City, Florida. The primary goal was to assess how FRC engagement influences child welfare outcomes, including verified maltreatment, out-of-home placements, and other indicators of child welfare involvement. Key findings from qualitative data collected is also highlighted

Child Welfare Outcomes: Types of Analysis Conducted

A mixed-methods approach was employed to evaluate the impact of FRCs on child welfare outcomes, including the following types of analysis:

- **Verified Maltreatment Trends:**
 - Examined the rates of verified child maltreatment per 1,000 children using data from the Florida Safe Families Network (FSFN) and U.S. Census Bureau.
 - Analysis compared FRC-served areas to non-FRC areas over the study period.
- **Out-of-Home Placement Trends:**
 - Assessed rates of out-of-home placements per 1,000 children, also using FSFN and Census Bureau data.
 - Comparison included pre- and post-engagement evaluations for patrons who received FRC services.



- Individual Patron Analysis:
 - Data from 169 consenting patrons who authorized the evaluation team to examine their previous child welfare system involvement was reviewed.
 - Detailed records were available for 76 of these patrons, enabling comprehensive analysis of their interactions with the child welfare system.
 - Analysis focused on changes in child welfare involvement before and after engagement with FRCs.
- Statistical Analysis:
 - Paired sample t-tests were conducted to compare pre- and post-engagement outcomes for patrons receiving FRC services.
 - Statistical significance was measured at $p < .001$ for various metrics, highlighting meaningful and statistically significant reductions in child welfare system involvement.

Time Frames of Analysis

The analysis conducted for this report covered child welfare history spanning a period from 2006 to 2024. This 18-year timeframe was selected to provide a comprehensive view of trends and outcomes related to verified maltreatment, out-of-home placements, and other child welfare system indicators. The timeframe also allowed for comparisons between pre- and post-engagement outcomes for patrons receiving FRC services, as well as regional comparisons (2015-2023) between areas served by FRCs and non-FRC areas.

Key Outcomes

The analysis yielded statistically significant reductions across multiple child welfare system metrics, including:

- Abuse Hotline Calls:
 - Reduced by 50%, from an average of 2.59 calls per patron before FRC engagement to 1.30 calls per patron post-engagement.
- Screened-In Hotline Calls:
 - Reduced by 64%, from 2.18 calls per patron to 0.78 calls per patron post-engagement.



- Children Subject to Investigations:
 - Reduced by 62%, from 4.89 children investigated per patron to 1.88 post-engagement.
- Alleged Maltreatments Investigated:
 - Reduced by 65%, from 7.78 allegations per patron to 2.74 post-engagement.
- Out-of-Home Placements:
 - Reduced by 98.6%, from 0.71 placements per patron to 0.01 post-engagement.
 - Only 1 removal occurred involving 1 child after FRC engagement, compared to 20 patrons with 51 children involved in removals prior to engagement.

Qualitative Research and Findings

The evaluation of the Family Resource Center (FRC) model employed a robust mixed-methods approach, with significant emphasis on qualitative research. The project prioritized Community Based Participatory Research, capturing the lived experiences and insights of families, staff, and partners to ensure the model was responsive, inclusive, and effective. Key qualitative methods included:

- **Strengthening Families Self-Assessment (SFSA) Process-** Each FRC conducted a biannual self-assessment using a standardized tool aligned with the Protective Factors Framework. Teams composed of staff, patrons, and community stakeholders assessed FRC practices, identifying strengths and areas for improvement. This process led to the development of 18 formal action items across sites, reinforcing fidelity and driving continuous quality improvement.
- **Patron Feedback Groups-** Focus groups (rebranded as "Patron Feedback Groups") were held at each FRC to gather detailed insights from randomly selected, consented patrons. Participants provided rich narrative data regarding how FRCs supported their needs, reduced stress, and fostered parenting and child development. Common themes across groups included feeling respected, receiving non-judgmental support, and benefiting from child-focused activities.



- **Informal Patron Input and Feedback Mechanisms-** Staff regularly incorporated informal patron feedback into programmatic adjustments, such as creating culturally relevant events and responding to emerging community needs. Satisfaction surveys and “Getting to Know You” forms further enhanced data collection, allowing patrons to share needs privately and respectfully.

Summary of Qualitative Findings

Highlights from the Strengthening Families Self-Assessment Tool

- **Alignment with Protective Factors:** All FRCs demonstrated varying degrees of fidelity to the five protective factors. The most consistently strong areas included “Concrete Support in Times of Need” and “Social Connections.”
- **Action Plans and Adjustments:**
Across the four FRCs (SWAG, LPRC, CPLRC, NSFRC), a total of 18 action item documents were developed to address identified needs and preserve effective practices. These included:
 - Expansion of co-located services (e.g., behavioral health, food pantry)
 - Engagement with local businesses, schools, and faith-based groups
 - Programs for youth and fathers (e.g., All Pro Dads events)
 - Enhanced cultural responsiveness (e.g., bilingual services, cultural celebrations)
- **Site-Specific Highlights:**
 - **SWAG FRC:** Hosted community safety events and partnered with local providers for mental health and education.
 - **NSFRC:** Built a garden and pantry network, offered computer literacy programs, and collaborated with schools.
 - **LPRC:** Supported youth through homework help and expanded program offerings using feedback loops.
 - **CPLRC:** Launched a community garden initiative and continued patron engagement even after site closure.
- **Ongoing Monitoring and Accountability:**
FRCs provided biannual updates and revisions to action items. Advisory groups such as the RCAC played a key role in co-developing and monitoring changes, ensuring the assessment remained grounded in lived experience and community voice.



The SFSA process not only identified fidelity to evidence-based strategies but also reinforced the model's community-driven nature. Through structured self-reflection and stakeholder input, each FRC was able to sustain effective programming and adjust where needed. This strengthened both the quality and responsiveness of services aimed at promoting family well-being and preventing child maltreatment.

Themes from Patron Feedback Groups

- **Trusted, Welcoming Environment**

Patrons frequently described the FRCs as calming and welcoming spaces:

- "The communication with the staff here is very nice. Everybody [is] calming and relax all the problem."
- "You don't feel pressured, you don't feel looked down upon."

This culture of non-judgmental support made it easier for families to seek help without stigma.

- **Concrete Supports**

Patrons highlighted the value of essential supports like food, diapers, clothing, and help with housing or technology access:

- "I came here to apply for HUD housing... I've been using all the resources that they'll give me, and it's been incredibly helpful."
- "Instead of me stressing about what they [the kids] going to eat, it's already done... the food thing definitely helped my family."

These services alleviated immediate family stressors and promoted stability.

- **Empowerment and Skill Building**

Staff were praised for encouraging autonomy and guiding families to become self-sufficient:

- "They show you how to [get help and help yourself] ... to be your own hero."

This aligns with the Strengthening Families framework's protective factors, especially around parental resilience and social connections.



- **Cultural Responsiveness and Relationship Building**
FRC staff were recognized for forming personal connections and being culturally sensitive. Many patrons noted that staff took time to understand their circumstances and build trust:
 - “She [staff member] is like family to us, she knows who we really are.”
- **Youth & Family Programming**
FRCs offered a variety of child-centered programming such as tutoring, emotional literacy, art, and summer camps. These programs were important for children’s social-emotional development:
 - “We don’t just help with homework; we help children recognize their emotions and learn how to deal with them in a positive manner.

These qualitative findings highlight the pivotal role FRCs play in delivering both tangible supports and emotional guidance to families. Patrons consistently described FRCs as safe, welcoming spaces where they felt respected and supported. Staff were praised for their personalized, compassionate approach and ability to build lasting trust. FRC programs improved parenting skills, reduced stress, and strengthened family functioning, while also fostering child development and resilience. Patrons reported feeling more empowered and confident in accessing resources and overcoming challenges. Partnerships with schools, churches, and service providers further enhanced support, positioning FRCs as trusted community hubs for family well-being.

Conclusion

These findings demonstrate that Family Resource Centers have a substantial impact on reducing child welfare system involvement. Statistically significant reductions in abuse hotline calls, screened-in calls, child investigations, maltreatment allegations, and out-of-home placements were observed. Qualitative findings further support the effectiveness of FRCs in improving family resilience and overall satisfaction with services. Continued monitoring, evaluation, and strategic improvements are recommended to ensure sustained positive outcomes and broader applicability.

Executive Summary: Key Findings on Child Welfare System Outcomes

Community Collaborations to Strengthen and Preserve Families Grant

Item 12.



Project Period: October 1, 2019- September 29, 2024

This evaluation assesses child welfare trends in areas served by the Partnership for Strong Families' Family Resource Centers (FRCs) in Gainesville and Lake City, Florida, focusing on verified maltreatment, out-of-home placements, and outcomes among known FRC patrons.

The population of this study includes families and individuals residing in geographic areas historically associated with high levels of child welfare system involvement—specifically those served by the four Family Resource Centers (FRCs) operated by the Partnership for Strong Families in Gainesville (SWAG, Library Partnership, and Cone Park) and Lake City (NorthStar). Additionally, a targeted sub-group of **245 patrons who received services from these FRCs participated in primary data collection** (March 2021- June 2024), with **169 consenting to a review of their child welfare history** (from 2006- 2024), and **76 of those identified as having past involvement with the Florida Department of Children and Families as alleged perpetrators in maltreatment cases**. The study compared child welfare system involvement before and after each patron's first visit to a FRC. Using the date of initial FRC service and data from the Florida Safe Families Network (FSFN), the evaluation tracked changes over time in key measures—including abuse hotline calls, screened-in investigations, maltreatment allegations, and out-of-home placements—to assess the impact of FRC involvement.

- **Verified Maltreatment Rates:** FRC areas consistently had higher rates of verified maltreatment than non- FRC areas.
- **Out-of-Home Placement Trends:** FRC areas showed higher placement rates compared to non- FRC areas.
- **Child Welfare Outcomes Among Known FRC Patrons-** Among 76 patrons with prior child welfare involvement (with 72 of these 76 having at least one screened in call with at least one investigation involving one child)
 - Significantly statistic reductions were observed post FRC engagement
 - **Abuse hotline calls:** ↓ 50% (2.59 → 1.30 average number of calls per patron)
 - **Screened-in hotline calls:** ↓ 64% (2.18 → 0.78 average number of calls per patron)
 - **Children subject to a maltreatment investigation:** ↓ 62% (4.89 → 1.88 average number of investigations per patron)
 - **Alleged maltreatments investigated (among screened in calls):** ↓ 65% (7.78 → 2.74 average number of allegations per patron)
 - **Out-of-home placements:** ↓ 98.6% (0.71 → 0.01 average removals per patron)
 - Before receiving FRC support, 20 out of 76 patrons had at least one child removal, affecting a total of 51 children.
 - After engaging with FRCs, only 1 patron had a child removed, involving just 1 child.
 - The focus was on how many children had to be removed from their homes in response to a verified safety concern.

Individual-level data collected through this study shows statistically significant and positive impact for patrons engaged with FRCs. These outcomes support the role of FRCs as a promising prevention strategy to strengthen families and reduce future child welfare involvement.



This presentation was funded in part by the Children's Bureau; Administration on Children, Youth, and Families; Administration for Children and Families, U.S. Department of Health and Human Services, under grant # 90CA1868. The contents of this report are solely the responsibility of the authors and do not necessarily represent the official views of the Children's Bureau.

File Attachments for Item:

13. Early Childhood Collaborative

Attention Early Childhood Educators, Professionals, Advocates, Business Owners, and Policy Makers!

**Please Join Us on June 12, 2025 for the Alachua County
Early Childhood Learning Collaborative Meeting**

[Register Here](#)

Florida's Early Learning Roadmap was created by a diverse group of parents of young children, early learning Educators, owners and directors, and advocates from across the state of Florida. They imagine a future when each child in Florida has the early learning opportunities they need to thrive. Using [Florida's Early Learning Roadmap](#) as a guide, the Alachua County Early Childhood Learning Collaborative will create a local strategy to implement the roadmap in our community across three areas:

- Parent/Family Engagement
- Early Learning Educator Workforce and Supports
- System Coordination and Resources

Helping to facilitate this conversation is:

- Dr. Herman Knoph, Anita Zucker Center. He will guide us through the Alachua County Early Childhood Education Landscape using [The Sunshine State Early Childhood Information Portal](#).
- Children's Movement of Florida will facilitate dialogue on Imagining a New Early Learning Future in Alachua County using the recommendations from the Florida Early Learning Roadmap.
- Workshop Co-Leaders for each focus area will dig further into the conversation in breakout sessions.

This is an interactive in-person conversation all about early childhood learning. Food will be provided. Workgroups are being formed to implement a plan. Registration is required. Looking forward to your participation. Please reach out to the number below or this email if you have questions.

[Register Here](#)



EARLY CHILDHOOD LEARNING COLLABORATIVE

Thursday, June 12, 2025 | 5:30 p.m. – 8:30 p.m. | SFC Blount Center

AGENDA

30 Minutes 5:30 PM- 6 PM	<i>Arrival and Serving Dinner</i>	
10 Minutes 6 PM- 6:10PM	Children's Trust of Alachua County	<p><i>Welcome- Marsha Kiner, Executive Director, CTAC</i></p> <p><i>Presentation of Facilitators</i></p> <ul style="list-style-type: none"> • <i>Children's Movement of Florida</i> • <i>Mia Jones, Children's Trust of Alachua County</i> • <i>Dr. Herman Knopf, Anita Zucker Center</i> <p><i>Introduction and Ice Breaker- Meeting Participants</i></p> <p><i>Setting the Stage and Today's Objective- Mia Jones Early Childhood Coordinator, CTAC</i></p>
10 Minutes 6:10 PM- 6:20 PM	Dr. Herman Knopf, Anita Zucker Center	<p><i>Alachua Co. Early Childhood Education Landscape</i></p> <p><i>Link: The Sunshine State Early Childhood Information Portal</i></p> <p><i>The Sunshine Portal was created in partnership with the Florida Division of Early Learning within the Florida Department of Education and is currently being used by local and state level policy makers in Florida to make data-informed decisions to improve supports and services for young children and families.</i></p>
45 Minutes 6:20 PM- 7:05 PM	Children's Movement of Florida	<p><i>Florida's Early Learning Roadmap in Alachua County – Imagining a New Early Learning Future</i></p> <p><i>Discussion of Roadmap recommendations across three key components:</i></p> <ul style="list-style-type: none"> • <i>Thriving Parents</i> • <i>Impactful Learning Experiences and A Respected Workforce</i>

45 Minutes
7:05 PM- 7:50 PM

**Mia Jones, Children's
Trust of Alachua
County**

- *A Coordinated, Resourced & Data Informed System.*
- Dialogue on Alachua County community strengths/opportunities*

- Introduction of co-chairs for workgroups,*
- *Breakout Session*
 - *Schedule 2 follow-up meeting date and time with your group.*
- Wrap up, next meeting, and adjourn*

DRAFT

File Attachments for Item:

14. Launching the First Doula Friendly Hospital at UF Health

**Item:**

Launching the First Doula Friendly Hospital at UF Health (Mia Jones)

Requested Action:

- 1) The board is asked to receive the information

Background:

Developed by A&A Doula Consulting founders Averjill Rookwood Lacey and Angela Daniel, The Doula Friendly® Designation, recognizes hospitals that create inclusive environments where doulas are integral members of the birth team.

The Doula Friendly® Initiative (DFI) is a nationwide framework designed to integrate evidence-based doula care into healthcare facilities. DFI establishes clear guidelines and pathways for hospitals, emphasizing patient-centric care, culturally responsive, and inclusive practices.

Update:

Thanks to funding from the Children's Trust of Alachua County, UF Health Hospital in Gainesville, Florida, will be recognized as the nation's first Doula Friendly® designated hospital tentatively on June 17, 2025. This milestone represents significant advancement in perinatal healthcare standards and acknowledges UF Health's dedicated collaboration with nurses, administration, obstetricians, midwives, and local doulas.

The location for this launch event has not yet been finalized. An invitation will be provided once all details are approved and finalized by UF Health.

Following UF Health Hospital, HCA Florida North Florida Hospital in Gainesville is next in line to receive the Doula Friendly® designation by 2026.

Programmatic Impact:

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

Fiscal Impact:

\$49,197.00

Recommendation:

The board is asked to receive the information.

File Attachments for Item:

15. Alachua County Gun Violence Update

Children’s Trust of Alachua County Gun Violence Prevention Program Funding

Alachua County Report #1 – June 2025

Introduction

The Children’s Trust of Alachua County (CTAC) Gun Violence Funding Proposal, as amended, was developed to support gun violence prevention and intervention initiatives. This report outlines the County’s progress toward implementing the Gun Violence Prevention Program supported by CTAC funding.

To date, CTAC funds have not been expended. The County anticipates utilizing these funds in Fiscal Year 2025–2026. Implementation has been delayed due to ongoing staffing shortages; however, active steps are being taken to move the initiative forward.

Grant Funding Projects

In parallel with the CTAC-funded initiative—and outside of CTAC funding—the County has awarded six small grants to local community organizations. These awards support programming designed to reduce gun violence in high-need areas across Alachua County.

For the CTAC-funded component, County staff have developed a Request for Proposals (RFP) aligned with CTAC’s funding priorities. The RFP is currently undergoing internal review and approval. Once finalized, it will be released to the public. Each grant awarded through this initiative will not exceed \$33,000 and will support evidence-based violence prevention strategies.

Notably, one of the proposed grants will directly support youth participating in the County’s Youth Steering Committees by providing mentorship and mental health services. The County is also in the process of forming an Evaluation Committee to ensure a timely and transparent review process once the RFP is issued.

Youth Steering Committees

County staff have initiated engagement with the City of Gainesville’s Youth Steering Committee, as well as representatives from the City of Alachua, the City of High Springs, and

local law enforcement partners. The County also anticipates meeting with other municipalities to assess needs and discuss the implementation of additional Youth Steering Committees.

Planning is underway to establish two additional Youth Steering Committees—one in the eastern part of the County and another in the west. These committees will complement the existing Gainesville model and are intended to elevate youth voices in the County's broader gun violence prevention strategy.

Conclusion

Alachua County remains fully committed to the successful implementation of the Gun Violence Prevention Program in partnership with the Children's Trust of Alachua County. While early progress has been impacted by staffing challenges, the County is actively advancing key components of the program, including development of the RFP, coordination with community stakeholders, and the formation of youth leadership structures.

Further updates will be provided as the initiative progresses and key milestones are reached.

File Attachments for Item:

16. Provider Highlight – Chef Carl Watts

Chef Carl Watts is Cooking Up Confidence in Alachua County Youth



On April 19th, Underground Kitchen, along with partners Working Food and Greater Duval Neighborhood Association, hosted the Young Chef's Pop-Up Restaurant. The event gave the Greater Duval Cohort, who had been attending Underground Kitchen enrichment sessions all spring, a chance to show their families all that they had learned.

Chef Carl Watts has been a chef for over a decade, but in the past five years has expanded his reach to start having a positive impact on the youth of Alachua County.

The Underground Kitchen Young Chefs program brings both the kitchen and culinary training to youth. As a Children's Trust funded enrichment program, Chef Carl travels to locations across the county with camping stoves and coolers full of ingredients to educate youth about healthy eating while teaching them the integral life skill of cooking.

It is clear to see the impact of this program as you enter the kitchen to see the teens expertly dicing herbs and stirring sauces as Chef Carl walks around instructing them and commending them on their progress.

Many of the teens in this cohort have been a part of the Young Chefs program for years and have developed a close relationship with Chef Carl, sharing inside jokes and stories as they cooked together.

Chef Carl hopes that every teen leaves his program with knowledge of how to take control of what they put in their bodies. In addition to teaching them cooking skills, he also aims to educate his students on the nutritional aspects of cooking and healthy dietary practices.

"Over the years, I've seen how food plays an essential role in youth development & behavior." Chef Carl said, "Our goal is to make sure that we are empowering our youth to eat healthy by not only giving them the knowledge they need to make an informed decision on their eating habits, but also letting them cook and see the process and their results themselves."

If your organization is interested in receiving Underground Kitchen's Young Chefs enrichment sessions, please fill out a request using the form [here](#).

ABOUT THE CHILDREN'S TRUST OF ALACHUA COUNTY

The Children's Trust of Alachua County funds and supports a coordinated system of community services that allows all children, youth and their families to thrive. Its funded programs and partnerships address three main goals: that all children and youth are healthy and have nurturing caregivers, can learn what they need to be successful, and live in a safe community.

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Written by Amalie Bethune, Program Specialist



