

# Management Report

Children's Services Council of Okeechobee  
For the period ended February 28, 2023

Prepared on

**March 7, 2023**

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# Profit and Loss

February 2023

	Total
<b>INCOME</b>	
<b>REVENUES</b>	
Interest income	470.85
<b>Total REVENUES</b>	<b>470.85</b>
<b>Total Income</b>	<b>470.85</b>
<b>COST OF GOODS SOLD</b>	
EXPENDITURES-HUMAN SERVICES	4,297.00
<b>Total Cost of Goods Sold</b>	<b>4,297.00</b>
<b>GROSS PROFIT</b>	<b>-3,826.15</b>
<b>EXPENSES</b>	
<b>EXPENDITURES-ADMINISTRATION</b>	
Accounting	795.00
Fees-tax collector	207.36
Other Projects/ Expenses	297.60
Other Projects/Expenses	823.62
<b>Total EXPENDITURES-ADMINISTRATION</b>	<b>2,123.58</b>
<b>PROGRAM SERVICES - AGENCIES</b>	
Big Brothers Big Sisters	416.66
Children's Home Society	4,577.67
Hibiscus Center- Com. Mental	1,666.67
HPS -Helping People Succeed	2,500.00
Martha's House	2,083.34
My Aunt's House	833.33
New Horizons of Treasure Coast	2,772.40
Our Village Okeechobee	1,533.33
Real Life Children's Ranch	2,083.00
Tykes and Teens	6,666.67
<b>Total PROGRAM SERVICES - AGENCIES</b>	<b>25,133.07</b>
Special Projects	
Healthy Start Coalition, Inc.	3,960.00
L.O.T. Health Services	3,467.00
LifeBuilders of the Treasure Coast, Inc.	512.04
<b>Total Special Projects</b>	<b>7,939.04</b>
<b>Total Expenses</b>	<b>35,195.69</b>
<b>NET OPERATING INCOME</b>	<b>-39,021.84</b>
<b>NET INCOME</b>	<b>\$ -39,021.84</b>

# Balance Sheet

As of February 28, 2023

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
101 CenterState Checking 4993	2,054,023.99
102 SouthState Bank CD	400,000.00
<b>Total Bank Accounts</b>	<b>2,454,023.99</b>
<b>Other Current Assets</b>	
Refundable Agency Grants	-140.00
<b>Total Other Current Assets</b>	<b>-140.00</b>
<b>Total Current Assets</b>	<b>2,453,883.99</b>
<b>Fixed Assets</b>	
256 Equipment	1,926.00
280 Accumalated depreciation	-664.45
<b>Total Fixed Assets</b>	<b>1,261.55</b>
<b>TOTAL ASSETS</b>	<b>\$2,455,145.54</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
402 Grants payable	7,784.73
<b>Total Accounts Payable</b>	<b>7,784.73</b>
<b>Total Current Liabilities</b>	<b>7,784.73</b>
<b>Total Liabilities</b>	<b>7,784.73</b>
<b>Equity</b>	
3900 Retained Earnings	1,214,247.86
558 Fund balance-restricted	-120.00
559 Fund balance-unrestricted	500,227.73
Net Income	733,005.22
<b>Total Equity</b>	<b>2,447,360.81</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,455,145.54</b>

# Children's Services Council of Okeechobee

## Profit and Loss Detail

February 2023

TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE	DATE
Primary Income/Expenses							
Income							
REVENUES							
Interest income							
Deposit		INTEREST		101 CenterState Checking 4993	470.85	470.85	02/28/2023
Total for Interest income					\$470.85		
Total for REVENUES					\$470.85		
Total for Income					\$470.85		
Cost of Goods Sold							
EXPENDITURES-HUMAN SERVICES							
Check	3971	Cheryl A Sutton	Reimbursement for Post Office Box Fees	101 CenterState Checking 4993	97.00	97.00	02/08/2023
Check	3979	Cheryl A Sutton	February 2023	101 CenterState Checking 4993	2,000.00	2,097.00	02/28/2023
Check	3978	Cathleen J. Blair	February 2023 - Executive Director	101 CenterState Checking 4993	2,200.00	4,297.00	02/28/2023
Total for EXPENDITURES-HUMAN SERVICES					\$4,297.00		
Total for Cost of Goods Sold					\$4,297.00		
Gross Profit					\$ -3,826.15		
Expenses							
EXPENDITURES-ADMINISTRATION							
Accounting							
Check	3983	Wicks, Brown, Williams & Company	Preparation of Forms 1096 and 1099	101 CenterState Checking 4993	795.00	795.00	02/28/2023
Total for Accounting					\$795.00		
Fees-tax collector							
Check	3982	Celeste Watford, Okee Tax Collector	Postage for mailing 2022 tax bills -	101 CenterState Checking 4993	207.36	207.36	02/28/2023
Total for Fees-tax collector					\$207.36		
Other Projects/ Expenses							
Check	3975	Cathleen J. Blair	Office Supplies	101 CenterState Checking 4993	297.60	297.60	02/28/2023
Total for Other Projects/ Expenses					\$297.60		
Other Projects/Expenses							
Check		Harland Clarke	Checks Ordered	101 CenterState Checking 4993	323.62	323.62	02/22/2023
Check	3984	Xenology Solutions Group	February 2023	101 CenterState Checking 4993	500.00	823.62	02/28/2023
Total for Other Projects/Expenses					\$823.62		
Total for EXPENDITURES-ADMINISTRATION					\$2,123.58		
PROGRAM SERVICES - AGENCIES							
Big Brothers Big Sisters							
Check	3972	Big Brothers Big Sisters	January 2023	101 CenterState Checking 4993	416.66	416.66	02/09/2023
Total for Big Brothers Big Sisters					\$416.66		
Children's Home Society							
Check	3965	Children's Home Society CIN/FIN	October - December 2022	101 CenterState Checking 4993	4,577.67	4,577.67	02/08/2023
Total for Children's Home Society					\$4,577.67		
Hibiscus Center- Com. Mental							
Check	3973	Hibiscus Children's Center	January 2023	101 CenterState Checking 4993	1,666.67	1,666.67	02/09/2023
Total for Hibiscus Center- Com. Mental					\$1,666.67		
HPS -Helping People Succeed							
Check	3976	Helping People Succeed	January 2023	101 CenterState Checking 4993	2,500.00	2,500.00	02/28/2023
Total for HPS -Helping People Succeed					\$2,500.00		
Martha's House							
Check	3968	Martha's House, Inc.	January 2023	101 CenterState Checking 4993	2,083.34	2,083.34	02/08/2023
Total for Martha's House					\$2,083.34		
My Aunt's House							
Check	3967	My Aunt's House	January 2023	101 CenterState Checking 4993	833.33	833.33	02/08/2023
Total for My Aunt's House					\$833.33		
New Horizons of Treasure Coast							
Check	3970	New Horizons of the Treasure Coast & Okee	January 2023	101 CenterState Checking 4993	2,772.40	2,772.40	02/08/2023
Total for New Horizons of Treasure Coast					\$2,772.40		
Our Village Okeechobee							
Check	3974	Our Village Okeechobee	January 2023	101 CenterState Checking 4993	1,533.33	1,533.33	02/09/2023
Total for Our Village Okeechobee					\$1,533.33		
Real Life Children's Ranch							
Check	3986	Real Life Children's Ranch, Inc.	February 2023	101 CenterState Checking 4993	2,083.00	2,083.00	02/28/2023
Total for Real Life Children's Ranch					\$2,083.00		
Tykes and Teens							
Check	3969	Tykes and Teens, Inc.	January 2023	101 CenterState Checking 4993	6,666.67	6,666.67	02/08/2023

# Children's Services Council of Okeechobee

## Profit and Loss Detail

February 2023

TRANSACTION	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE	DATE
Total for Tykes and Teens					\$6,666.67		
Total for PROGRAM SERVICES - AGENCIES					\$25,133.07		
Special Projects							
Healthy Start Coalition, Inc.							
Check	3966	Okeechobee Family Health/Healthy Start Coalition	Special Project - Care Coordination - January 1 - 15, 2023	101 CenterState Checking 4993	2,000.00	2,000.00	02/08/2023
Check	3985	Okeechobee Family Health/Healthy Start Coalition	Special Project - Care Coordination - January 2023	101 CenterState Checking 4993	1,960.00	3,960.00	02/28/2023
Total for Healthy Start Coalition, Inc.					\$3,960.00		
L.O.T. Health Services							
Check	3981	L.O.T. Health Services	Special Project February 2023	101 CenterState Checking 4993	3,467.00	3,467.00	02/28/2023
Total for L.O.T. Health Services					\$3,467.00		
LifeBuilders of the Treasure Coast, Inc.							
Check	3977	LifeBuilders of the Treasure Coast, Inc.	Special Project 2022-2023 Early Childhood Court	101 CenterState Checking 4993	512.04	512.04	02/28/2023
Total for LifeBuilders of the Treasure Coast, Inc.					\$512.04		
Total for Special Projects					\$7,939.04		
Total for Expenses					\$35,195.69		
Net Income					\$ -		
					\$39,021.84		

# Children's Services Council of Okeechobee

## Profit and Loss YTD Comparison

February 2022 - February 2023

	TOTAL	
	FEB 2022 - FEB 2023	OCT 2022 - FEB 2023 (YTD)
Income		
REVENUES		
Interest income	4,100.15	2,313.79
Property taxes	1,079,377.65	975,567.43
<b>Total REVENUES</b>	<b>1,083,477.80</b>	<b>977,881.22</b>
<b>Total Income</b>	<b>\$1,083,477.80</b>	<b>\$977,881.22</b>
Cost of Goods Sold		
EXPENDITURES-HUMAN SERVICES	54,697.00	21,097.00
<b>Total Cost of Goods Sold</b>	<b>\$54,697.00</b>	<b>\$21,097.00</b>
<b>GROSS PROFIT</b>	<b>\$1,028,780.80</b>	<b>\$956,784.22</b>
Expenses		
EXPENDITURES-ADMINISTRATION		
Accounting	11,365.00	795.00
Contract services	252.98	
Fees-Property Appraiser	32,439.53	13,530.83
Fees-tax collector	21,639.93	20,112.42
Miscellaneous expense	83.00	83.00
Other Projects/ Expenses	314.10	314.10
Other Projects/Expenses	8,826.88	3,665.31
<b>Total EXPENDITURES-ADMINISTRATION</b>	<b>74,921.42</b>	<b>38,500.66</b>
PROGRAM SERVICES - AGENCIES		
211 Palm Beach/Treasure Coast	2,000.00	2,000.00
Area Agency on Aging	14,175.65	5,076.22
Big Brothers Big Sisters	5,416.65	1,666.64
Children's Home Society	6,104.45	6,104.45
Hibiscus Center- Com. Mental	36,666.65	6,666.68
HPS -Helping People Succeed	10,000.00	10,000.00
IRSC - Expanding Horizons Summe	14,270.88	-4,567.03
Martha's House	34,583.38	11,250.02
My Aunt's House	3,233.32	3,333.32
New Horizons of Treasure Coast	39,389.73	21,419.26
Okee Co.4-H Day Camp (H20)	24,000.00	4,000.00
Okee Cty Ext.-Blast to the Past	20,000.00	
Okee Educational Foundation	15,000.00	
Okee. Ext. - Blast to the Past	0.00	0.00
Okeechobee 4-H Horse Day Camp	0.00	0.00
Okeechobee Ext. - Farm to Plate	3,879.69	0.00
Okeechobee Youth Livestock	20,000.00	
Our Village Okeechobee	4,599.99	4,599.99
Real Life Children's Ranch	33,332.00	10,415.00

# Children's Services Council of Okeechobee

## Profit and Loss YTD Comparison

February 2022 - February 2023

	TOTAL	
	FEB 2022 - FEB 2023	OCT 2022 - FEB 2023 (YTD)
Tykes and Teens	69,666.68	26,666.68
<b>Total PROGRAM SERVICES - AGENCIES</b>	<b>356,319.07</b>	<b>108,631.23</b>
PROGRAM SERVICES - OTHER		
Community Scholarships	30,000.00	
<b>Total PROGRAM SERVICES - OTHER</b>	<b>30,000.00</b>	
PROGRAM SERVICES - Summer Proj	28,088.00	
Boxfit of Okeechobee, LLC	2,124.00	
Chobee Steelers Steel Drum Camp	11,200.00	
Defy Lacrosse, Inc.	8,127.03	
IRSC - Expanding Horizons	18,837.91	4,567.03
Men of Distinction	24,750.00	
New Horizons of the Treasure	-10,274.73	-22,274.73
Okee Ext - Crafting	2,100.00	2,100.00
Okee Wrestling Club	23,500.00	
Okeechobee Sheriff's Office	10,000.00	
Peace Lutheran Summer Camp	10,500.00	
Serious About You Sidewalk Min	2,590.83	-1,753.00
Tykes & Teens	3,500.00	0.00
<b>Total PROGRAM SERVICES - Summer Proj</b>	<b>135,043.04</b>	<b>-17,360.70</b>
Special Projects		
Area Agency of Aging	0.00	
Big Brothers Big Sisters	0.00	0.00
Cherry Lake Publishing	1,994.13	
Children's Home Society	16,080.75	
GFNF	30,742.40	6,183.20
GFNF2	13,049.40	13,049.40
Healthy Start Coalition, Inc.	3,960.00	3,960.00
L.O.T. Health Services	13,868.00	13,868.00
Lake Okeechobee Elite	12,750.00	12,750.00
LifeBuilders of the Treasure Coast, Inc.	1,818.72	1,818.72
My Aunt's House	9,000.00	4,500.00
Okee Ed - Employability Skills	53,683.00	
Okee Ed Foundation	8,100.00	
Okee Educational Foundation	9,000.00	
Okee Family Health & Safety Exp	3,000.00	3,000.00
Okee Healthy Start - Visiting Case Worker	6,370.00	6,370.00
Okeechobee Battlefield Friends	1,000.00	
Okeechobee County Fair	15,000.00	15,000.00
Okeechobee Rodeo	11,045.00	7,545.00
Okeechobee Rodeo Team	0.00	



# Children's Services Council of Okeechobee

## Profit and Loss YTD Comparison

February 2022 - February 2023

	TOTAL	
	FEB 2022 - FEB 2023	OCT 2022 - FEB 2023 (YTD)
Okeechobee Substance Abuse Coai	2,500.00	
Okeechobee Volleyball Academy	10,000.00	
Our Village of Okeechobee	15,963.49	2,963.49
Rotary Club of Okeechobee	3,000.00	3,000.00
<b>Total Special Projects</b>	<b>241,924.89</b>	<b>94,007.81</b>
<b>Total Expenses</b>	<b>\$838,208.42</b>	<b>\$223,779.00</b>
<b>NET OPERATING INCOME</b>	<b>\$190,572.38</b>	<b>\$733,005.22</b>
<b>NET INCOME</b>	<b>\$190,572.38</b>	<b>\$733,005.22</b>