

June 2023

Management Report

Children's Services Council of Okeechobee
For the period ended July 13, 2023

Prepared on

July 13, 2023

For management use only

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Profit and Loss

January 1 - July 13, 2023

	Total
INCOME	
REVENUES	
Interest income	2,958.54
Property taxes	111,159.26
Total REVENUES	114,117.80
Total Income	114,117.80
COST OF GOODS SOLD	
EXPENDITURES-HUMAN SERVICES	25,297.00
Total Cost of Goods Sold	25,297.00
GROSS PROFIT	88,820.80
EXPENSES	
EXPENDITURES-ADMINISTRATION	
Accounting	795.00
Fees-Property Appraiser	16,911.20
Fees-tax collector	1,529.95
Other Projects/ Expenses	-672.06
Total EXPENDITURES-ADMINISTRATION	18,564.09
PROGRAM SERVICES - AGENCIES	
211 Palm Beach/Treasure Coast	2,000.00
Area Agency on Aging	7,575.06
Big Brothers Big Sisters	2,083.30
Children's Home Society	11,792.31
GFNF	1,267.40
Healthy Start Coalition	2,500.00
Hibiscus Center- Com. Mental	10,000.02
HPS -Helping People Succeed	17,500.00
Martha's House	12,500.04
My Aunt's House	6,666.64
New Horizons of Treasure Coast	15,252.36
Okeechobee Healthy Start - Dou	4,633.41
Okeechobee Youth Livestock	24,000.00
Our Village Okeechobee	9,706.20
Real Life Children's Ranch	14,581.00
Tykes and Teens	40,000.02
Total PROGRAM SERVICES - AGENCIES	182,057.76
PROGRAM SERVICES - OTHER	
Community Scholarships	50,000.00
Total PROGRAM SERVICES - OTHER	50,000.00
PROGRAM SERVICES - Summer Proj	19,500.01
Chobee Dirtbags	4,333.00
Chobee Nation	3,333.33
Chobee Steelers Steel Drum Camp	4,333.34
Men of Distinction	13,750.00

	Total
Okee Wrestling Club	24,500.00
Okeechobee Healthy Start	1,960.00
Okeechobee Youth Football Leagu	6,000.00
Peace Lutheran Summer Camp	3,750.00
Tykes & Teens	8,084.01
Total PROGRAM SERVICES - Summer Proj	89,543.69
Special Projects	
Chobee Lil Brahmans	25,000.00
GFNF	500.00
GFNF2	7,366.20
Healthy Start Coalition, Inc.	8,428.00
L.O.T. Health Services	20,802.00
Lake Okeechobee Elite	12,750.00
LifeBuilders of the Treasure Coast, Inc.	4,918.92
My Aunt's House	4,500.00
Okee County Ag-Venture, Inc.	4,500.00
Okee Healthy Start - Visiting Case Worker	2,254.00
Okeechobee Battlefield Friends	3,000.00
Okeechobee County Fair	15,000.00
Okeechobee Rodeo	9,000.00
Our Village of Okeechobee	16,002.44
Total Special Projects	134,021.56
Total Expenses	474,187.10
NET OPERATING INCOME	-385,366.30
NET INCOME	\$ -385,366.30

Balance Sheet

As of July 13, 2023

Total

ASSETS

Current Assets

Bank Accounts

101 CenterState Checking 4993 1,800,354.49

102 SouthState Bank CD 400,000.00

Total Bank Accounts 2,200,354.49

Other Current Assets

Refundable Agency Grants -140.00

Total Other Current Assets -140.00

Total Current Assets 2,200,214.49

Fixed Assets

256 Equipment 1,926.00

280 Accumulated depreciation -664.45

Total Fixed Assets 1,261.55

TOTAL ASSETS \$2,201,476.04

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

402 Grants payable 7,784.73

Total Accounts Payable 7,784.73

Total Current Liabilities 7,784.73

Total Liabilities 7,784.73

Equity

3900 Retained Earnings 1,214,127.86

559 Fund balance-unrestricted 500,227.73

Net Income 479,335.72

Total Equity 2,193,691.31

TOTAL LIABILITIES AND EQUITY \$2,201,476.04

Children's Services Council of Okeechobee

Profit and Loss

October 2022 - June 2023

	TOTAL
Income	
REVENUES	
Interest income	4,102.27
Property taxes	1,086,717.99
Total REVENUES	1,090,820.26
Total Income	\$1,090,820.26
Cost of Goods Sold	
EXPENDITURES-HUMAN SERVICES	37,897.00
Total Cost of Goods Sold	\$37,897.00
GROSS PROFIT	\$1,052,923.26
Expenses	
EXPENDITURES-ADMINISTRATION	
Accounting	795.00
Fees-Property Appraiser	30,442.03
Fees-tax collector	21,432.91
Other Projects/ Expenses	1,669.63
Total EXPENDITURES-ADMINISTRATION	54,339.57
PROGRAM SERVICES - AGENCIES	
211 Palm Beach/Treasure Coast	2,000.00
Area Agency on Aging	7,575.06
Big Brothers Big Sisters	2,916.62
Children's Home Society	11,792.31
GFNF	6,950.60
Healthy Start Coalition	2,500.00
Hibiscus Center- Com. Mental	13,333.36
HPS -Helping People Succeed	20,000.00
IRSC - Expanding Horizons Summe	-4,567.03
Martha's House	19,583.38
My Aunt's House	6,666.64
New Horizons of Treasure Coast	31,166.14
Okee Co.4-H Day Camp (H20)	4,000.00
Okee. Ext. - Blast to the Past	0.00
Okeechobee 4-H Horse Day Camp	0.00
Okeechobee Ext. - Farm to Plate	0.00
Okeechobee Healthy Start - Doul	4,633.41
Okeechobee Youth Livestock	24,000.00
Our Village Okeechobee	12,253.02
Real Life Children's Ranch	18,747.00
Tykes and Teens	53,333.36
Total PROGRAM SERVICES - AGENCIES	236,883.87

Children's Services Council of Okeechobee

Profit and Loss

October 2022 - June 2023

	TOTAL
PROGRAM SERVICES - OTHER	50,000.00
Community Scholarships	50,000.00
Total PROGRAM SERVICES - OTHER	50,000.00
PROGRAM SERVICES - Summer Proj	19,500.01
Chobee Dirtbags	4,333.00
Chobee Nation	3,333.33
Chobee Steelers Steel Drum Camp	4,333.34
IRSC - Expanding Horizons	4,567.03
Men of Distinction	13,750.00
New Horizons of the Treasure	-22,274.73
Okee Ext - Crafting	2,100.00
Okee Wrestling Club	24,500.00
Okeechobee Healthy Start	6,174.00
Okeechobee Youth Football Leagu	6,000.00
Peace Lutheran Summer Camp	3,750.00
Serious About You Sidewalk Min	-1,753.00
Tykes & Teens	8,084.01
Total PROGRAM SERVICES - Summer Proj	76,396.99
Special Projects	0.00
Big Brothers Big Sisters	25,000.00
Chobee Lil Brahman	6,183.20
GFNF	7,366.20
GFNF2	8,428.00
Healthy Start Coalition, Inc.	27,736.00
L.O.T. Health Services	12,750.00
Lake Okeechobee Elite	5,400.60
LifeBuilders of the Treasure Coast, Inc.	4,500.00
My Aunt's House	4,500.00
Okee County Ag-Venture, Inc.	3,000.00
Okee Family Health & Safety Exp	2,254.00
Okee Healthy Start - Visiting Case Worker	3,000.00
Okeechobee Battlefield Friends	15,000.00
Okeechobee County Fair	11,430.00
Okeechobee Rodeo	16,419.11
Our Village of Okeechobee	3,000.00
Rotary Club of Okeechobee	155,967.11
Total Special Projects	155,967.11
Total Expenses	\$573,587.54
NET OPERATING INCOME	\$479,335.72
NET INCOME	\$479,335.72

Children's Services Council of Okeechobee

Profit and Loss Detail

October 2022 - July 2023

E	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Ordinary Income/Expenses							
Income							
REVENUES							
Interest income							
10/31/2022	Deposit			Interest	101 CenterState Checking 4993	308.63	308.63
11/01/2022	Deposit			#329 Interest	101 CenterState Checking 4993	0.65	309.28
11/01/2022	Deposit			#335 Delinq Interest	101 CenterState Checking 4993	0.25	309.53
11/30/2022	Deposit	INTEREST			101 CenterState Checking 4993	353.14	662.67
12/30/2022	Deposit	INTEREST			101 CenterState Checking 4993	470.45	1,133.12
12/31/2022	Deposit			127 Delinq Interest	101 CenterState Checking 4993	0.25	1,133.37
12/31/2022	Deposit			Property Tax Interest	101 CenterState Checking 4993	10.36	1,143.73
01/31/2023	Deposit	INTEREST			101 CenterState Checking 4993	594.23	1,737.96
01/31/2023	Deposit				101 CenterState Checking 4993	104.98	1,842.94
02/28/2023	Deposit	INTEREST			101 CenterState Checking 4993	470.85	2,313.79
03/31/2023	Deposit	INTEREST			101 CenterState Checking 4993	476.62	2,790.41
04/11/2023	Deposit			#190 Delinq. Interest	101 CenterState Checking 4993	1.44	2,791.85
04/11/2023	Deposit			#197 Delinq. Taxes	101 CenterState Checking 4993	0.10	2,791.95
04/28/2023	Deposit	INTEREST			101 CenterState Checking 4993	417.42	3,209.37
05/31/2023	Deposit	INTEREST			101 CenterState Checking 4993	472.21	3,681.58
06/30/2023	Deposit			#269 Interest	101 CenterState Checking 4993	1.24	3,682.82
06/30/2023	Deposit			#277 Delinq Interest	101 CenterState Checking 4993	0.35	3,683.17
06/30/2023	Deposit	INTEREST			101 CenterState Checking 4993	420.69	4,103.86
07/31/2023	Deposit	INTEREST			101 CenterState Checking 4993	417.87	4,521.73
Total for Interest income						\$4,521.73	
Property taxes							
10/12/2022	Deposit			Excess Fees	101 CenterState Checking 4993	4,259.10	4,259.10
10/31/2022	Deposit			Delinq Property Taxes	101 CenterState Checking 4993	8.05	4,267.15
10/31/2022	Deposit			#5 Delinq. Property Taxes	101 CenterState Checking 4993	0.62	4,267.77
11/02/2022	Deposit			#19 Property Taxes	101 CenterState Checking 4993	6,437.19	10,704.96
11/06/2022	Deposit			# 27 Property Taxes	101 CenterState Checking 4993	38,013.16	48,718.12
11/06/2022	Deposit				101 CenterState Checking 4993	350.72	49,068.84
11/14/2022	Deposit			#35 Property Taxes	101 CenterState Checking 4993	49,177.34	98,246.18
11/14/2022	Deposit				101 CenterState Checking 4993	211.40	98,457.58
11/21/2022	Deposit			#42 Property Taxes	101 CenterState Checking 4993	77,995.98	176,453.56
11/21/2022	Deposit				101 CenterState Checking 4993	446.74	176,900.30
11/30/2022	Deposit			Property Taxes	101 CenterState Checking 4993	234.89	177,135.19
11/30/2022	Deposit				101 CenterState Checking 4993	71.35	177,206.54
11/30/2022	Deposit			#61 Property Taxes	101 CenterState Checking 4993	43.57	177,250.11
12/13/2022	Deposit			#50 Property Taxes	101 CenterState Checking 4993	687,948.05	865,198.16
12/13/2022	Deposit				101 CenterState Checking 4993	334.13	865,532.29
12/13/2022	Deposit			#80 Property Taxes	101 CenterState Checking 4993	14,979.43	880,511.72
12/13/2022	Deposit				101 CenterState Checking 4993	406.85	880,918.57
12/13/2022	Deposit			#71 Property Taxes	101 CenterState Checking 4993	36,723.42	917,641.99
12/13/2022	Deposit				101 CenterState Checking 4993	460.80	918,102.79
12/13/2022	Deposit			#89 Property Taxes	101 CenterState Checking 4993	8,876.40	926,979.19
12/20/2022	Deposit				101 CenterState Checking 4993	495.88	927,475.07
12/20/2022	Deposit			#104 Delinq. Property Taxes	101 CenterState Checking 4993	32.04	927,507.11
12/31/2022	Deposit			#110 Delinq Taxes	101 CenterState Checking 4993	39.58	927,546.69
12/31/2022	Deposit			#110 Delinq. Property Taxes	101 CenterState Checking 4993	39.58	927,586.27
12/31/2022	Deposit			#110 Delinq Taxes	101 CenterState Checking 4993	39.58	927,625.85
12/31/2022	Deposit				101 CenterState Checking 4993	37.86	927,663.71
12/31/2022	Deposit				101 CenterState Checking 4993	1,059.83	928,723.54
12/31/2022	Deposit			#134 Property Taxes	101 CenterState Checking 4993	28,542.11	957,265.65
12/31/2022	Deposit				101 CenterState Checking 4993	1,230.57	958,496.22
12/31/2022	Deposit			#97 Property Taxes	101 CenterState Checking 4993	17,024.65	975,520.87
12/31/2022	Deposit				101 CenterState Checking 4993	37.86	975,558.73
01/31/2023	Deposit			#140 Delinq Property Taxes	101 CenterState Checking 4993	8.70	975,567.43

**TRIM Guideline
2023-2024**

Step 1: July 1, 2023

Step 2: Within 15 days of 7/15 – adopt Tentative Budget/Approved Millage, Date/Time/Place of Budget Hearing.

July 13, 2023 (Thursday – Regular Meeting)

Step 3: Prior to August 4, 2023 (within 35 days of certification)
Return DR-420
CSC – Advice Property Appraiser
Prior Year Millage Rates
Current year rolled back rate
Date, time and meeting place of Tentative Budget Hearing

Step 4: 1st Public Hearing – Tentative Budget
(No sooner than September 3 – no later than September 18)

Possible Dates: September 5, 2023 (Tuesday)
September 14, 2023 (Thursday – Regular Meeting)

Step 5: Advertisement of Final Budget Hearing:

Possible Dates: September 13, 2023 (Wednesday) if meeting is September 15, 2023 (Friday) or September 18, 2023 (Monday)
September 20, 2023 (Wednesday), if meeting is September 22, 2023

Must hold Final Public Hearing no sooner than 2 days or later than 5 days after advertisement.

Step 6: Final Budget Hearing

If advertised on September 13, 2023 (Wednesday) – Hearing would have to be September 15, 2023 (Friday) or September 18, 2023 (Monday)

If advertised on September 20, 2023 (Wednesday) – Hearing would have to be September 22, 2023 (Friday) or September 25, 2023 (Monday).

Step 7: Within 3 days – forward Resolution, Ordinance and final millage to Property Appraiser and Tax Collector

Step 8: Within 3 days receiving Final Taxable Value – Complete DR-422 and send to Property Appraiser.

Step 9: No later than 30 days – Certify Compliance Form DR-487 to Department of Revenue.

Note:

School Board Budget Meeting – Monday, July 31, 2023, Thursday, September 7, 2023

County Commissioner Budget Meeting – Wednesday, September 6, 2023 & Thursday, September 21, 2023

Children Services Council of Okeechobee Fiscal Year

2023-2024

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE
CHILDREN SERVICES COUNCIL OF OKEECHOBEE COUNTY ARE 1.0%
LESS THAN LAST YEARS TOTAL OPERATING EXPENDITURES**

Millage Per \$1,000				
Projected Tax Roll		\$3,933,341,000		
95% Collections		\$3,736,673,095		
			TOTAL	
ESTIMATED REVENUES:			BUDGET	
Taxes:	\$0.1500			\$560,501.00
Ad Valorum Taxes				
INTEREST INCOME				\$2,000.00
				\$979,564.00
Fund Balances/Reserves/Net Assets				
TOTAL SOURCES				\$1,542,065.00
EXPENDITURES				
AGENCY ALLOCATIONS				\$300,000.00
ANNUAL AUDIT/ACCOUNTING				\$15,000.00
COMMUNITY SCHOLARSHIPS				\$30,000.00
HUMAN SERVICES				\$45,132.00
OTHER PROJECTS/EXPENSES				\$24,442.00
PROPERTY APPRAISER				\$36,507.00
SPECIAL PROJECTS				\$50,000.00
SUMMER PROJECTS				\$50,000.00
TAX COLLECTOR				\$11,420.00
TOTAL EXPENDITURES				\$562,501.00
FUND BALANCE/AND TRANSFER/RESERVES				\$979,564.00
TOTAL APPROPRIATED EXPENDITURES				\$1,542,065.00
TRANSFERS, RESERVES & BALANCES				
THE TENTATIVE, ADOPTED, AND / OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.				

2023-2024

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CHILDREN SERVICES COUNCIL OF OKEECHOBEE COUNTY ARE 7.3% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

Millage Per \$1,000				
Projected Tax Roll		\$3,933,341,000		
95% Collections		\$3,736,673,095		
			TOTAL	
ESTIMATED REVENUES:			BUDGET	
Taxes:	\$0.3000			\$1,121,002.00
				\$80,827.00
Ad Valorum Taxes				
INTEREST INCOME				\$4,000.00
				\$2,000.00
				\$979,564.00
				\$47,928.00
Fund Balances/Reserves/Net Assets				
TOTAL SOURCES				\$2,104,566.00
				\$562,103.00
EXPENDITURES				
AGENCY ALLOCATIONS				\$600,000.00
				\$161,500.00
ANNUAL AUDIT/ACCOUNTING				\$20,000.00
				\$5,000.00
COMMUNITY SCHOLARSHIPS				\$45,000.00
				\$5,000.00
HUMAN SERVICES				\$60,400.00
				\$4,000.00
OTHER PROJECTS/EXPENSES				\$40,059.00
				\$0.00
PROPERTY APPRAISER				\$36,507.00
				\$4,457.00
SPECIAL PROJECTS				\$269,733.00
				\$0.00
SUMMER PROJECTS				\$288,964.00
				\$61,119.00
TAX COLLECTOR				\$22,400.00
				\$1,752.00
TOTAL EXPENDITURES				\$1,383,063.00
				\$319,275.00
FUND BALANCE/AND TRANSFER/RESERVES				\$721,503.00
TOTAL APPROPRIATED EXPENDITURES				\$2,104,566.00
TRANSFERS, RESERVES & BALANCES				
THE TENTATIVE, ADOPTED, AND / OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.				