



Easterseals South Florida

Request for Qualification

For the City of Hollywood

RFQ-337-25-GJ

Adult Day Care Program for Alzheimer's and Dementia

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Executive Summary

Easterseals South Florida's mission is to provide services that address equity and inclusion disparities for individuals with disabilities by enhancing education, advancing health, expanding employment, and elevating community. Our Adult Day Care Services (ADC) program is committed to enhancing the well-being of individuals living with Alzheimer's disease, dementia, and other memory-related conditions. We currently operate three specialized, licensed ADC centers, creating structured safe spaces, which boost cognitive function and social interaction, with the goal of enhancing the quality of life of the senior adults we serve. In addition, to center-based programming, we provide in-home respite services for those older adults that are unable to make it to our center. In-home services allow caregivers to get a needed break, knowing that their loved one is not alone at home and is being cared for by an experienced professional. Finally, for all families, we provide caregiver support, education, and resources to help reduce caregiver stress and enhance the whole family's quality of life.

We are proposing to expand services to the residents of the City of Hollywood through the City of Hollywood's RFQ-337-25-GJ. With over 35 years of experience serving older adults with Alzheimer's, dementia and other memory disorders in South Florida, we have a proven track record of providing high-quality, person-centered care that focuses on the individual needs of our clients while also providing wraparound support to the caregiver. We have a dedicated team of professionals that bring a wealth of experience, dedication, and strong community connections in nursing, social work, senior services, and more. Our Board of Directors is comprised of a diverse group of professionals with expertise in finance, disability services, healthcare, and non-profit administration; they provide the foundation, strategic management, and fiscal oversight for all programs. Finally, as a longstanding disability services provider in the community, we have had the opportunity to partner with many organizations, government agencies, and healthcare providers over the years. Through these partnerships and contracts, we have collaborated and led the design and implementation of programs from the ground up, managed and maintained owned/rented buildings with major construction projects, as well as participated and passed numerous federal, state, and local audits/monitorings. Our proven track record of quality services, along with our dedicated team of experienced professionals and large community network uniquely positions us to lead these expansion efforts in the City of Hollywood.



Provider's Qualification and Experience

Easterseals South Florida (ESSF) has been providing high quality adult day care services in the South Florida community since 1985. As part of its initial designation as Model Day Care by the State of Florida, ESSF, in collaboration with the Department of Elder Affairs and the Alzheimer's Disease Initiative (ADI), designed and implemented a research-based **Model Adult Day Care** for individuals with Alzheimer's disease (AD) and related memory disorders. This model combined the medical and social models of traditional adult day services, tailoring them to meet the individualized needs of older adults with Alzheimer's disease and/or other related memory disorders.

Since then, we have expanded our reach and now operate 3 Specialized Therapeutic Alzheimer's Day Cares (ADC) throughout Miami-Dade County and Broward Counties, serving a total of 200 older adults and their families each year. Our ADC services include facility-based respite care 5 days per week from 7am-6pm, skilled nursing care, medication administration, as well as a range of therapeutic activities that focus on stimulating memory, socialization, and physical activity. In addition, we provide in-home respite services to another 120 clients who are too frail to leave their homes and whose caregivers need short-term relief/respite care. Finally, whether in facility-based ADC or in home respite care, case management and caregiver support services are available to all participating clients and caregivers.

Over the past 40 years, Easterseals has built a strong network of partners, collaborators, and funders who have contributed to the growth and quality of our services. Our continued ability to secure new contracts, open new sites, and grow our program is a direct reflection of our organizational capacity. We have a diverse portfolio of funders and collaborators, including but not limited to federal, state, and local funders. Current funding partners include Alzheimer's Disease Initiative (ADI), United Way of Miami Dade County, Miami Dade County, Medicaid, Medicare GUIDE program, and private donor support. In addition, Easterseals also has a history of funding from OAA as a direct contractor and/or subcontractor since 2000.

On a programmatic and management level, we have a solid administrative and financial team that oversees both the financial aspects and operational functions of the program. Program, leadership and administrative staff have extensive expertise in programming, finance, and quality assurance. ESSF has the infrastructure in place to recruit and retain the necessary staff to provide long-term program resources under the terms of the proposed agreement. More specifically, our finance team has demonstrated effective management of past projects by utilizing funds efficiently in accordance with program objectives. Consistent positive audits, monitoring, and program evaluations from funders/contractors demonstrate our ability to manage multiple funding contracts, grants, and services. In fact, during the new ADI contract year of 2024-2025, our contract was increased by over \$800,000, further confirming our positive impact on individuals with Alzheimer's, dementia, and other memory disorders and demonstrating our ability to manage these programs.



Organizational Profile and Project Team Qualifications

Easterseals has built a solid organizational framework that effectively manages both the financial aspects and operational functions of all programs. Program, leadership and administrative staff have extensive expertise in programming, finance, human resources, and quality assurance. Our policies and procedures document fiscal, programmatic, and administrative procedures regarding drug free work environment, fiscal responsibilities, confidentiality and security, ethics and leadership, health and safety, and human resources, among others. (Please see attached policies and procedures). Led by a diverse group of dedicated professionals in finance, healthcare, and non-profit administration, our Board of Directors leads the strategic planning and financial oversight for the organization. Under their direction, Camila Rocha, President & CEO is responsible for the financial, programmatic and administrative oversight of the agency. Ms. Rocha brings a wealth of experience in the non-profit sector, as a certified mental health professional, non-profit executive, and certified inclusion trainer. She has over 20 years of experience in strategic program advancement and leadership and a proven track record in designing, managing, and securing funding for mission driven programming, grants and contracts.

The attached Organizational Chart details the line of authority on both an organizational and programmatic level. Our Adult Day Care team is led by Easterseals Director of Adult Day Care Services, Jeanette Gonzalez, a Licensed Nurse Practitioner (LPN) with over 20 years of experience and training working with older adults and their families with Alzheimer's disease and related memory disorders/dementia. Ms. Gonzalez oversees all program and fiscal management of our three ADCs and the in-home respite care program. As a licensed Registered Nurse (RN) and former care coordinator, she not only has experience providing direct nursing care as well as case management/care coordination, but she also has significant experience in billing, authorizations, and utilization management. Her wealth of knowledge and network in the community uniquely positions her to lead this proposed project. Ms. Gonzalez will be the designated program manager for the proposed project (See attached resume).

Under Ms. Gonzalez supervision will be a Center Director, who will manage the day-to-day operations of the proposed center. This position has not yet been filled; however, Easterseals' extensive experience opening, managing, and operating Adult Day Center demonstrates our ability to recruit and hire qualified staff for this new site. As described in the attached job description, the Center Director position requires a minimum of one year of supervisory and programmatic experience working with older adults and caregivers with Alzheimer's and dementia. In addition, the Center Director position must hold a bachelor's degree in health, social services, and/or a related field and a current nursing credential (LPN or RN). Non-profit management, social work/service experience, and bilingual preferred. This position will be allocated full time to this project.

Daily activities will be implemented by trained Nursing Assistants (NAs) under the



supervision of the Center Director, who will be LPN or RN. We anticipate hiring some new NAs but will also transfer some current NAs from our other centers to the proposed site to ensure smooth opening, as well as accommodating some employees that live in the City of Hollywood area. Potential candidates must meet strict qualifications, including verification of educational credentials, professional licenses, and health clearances (such as TB tests). NAs must first have a valid nursing assistant license and/or Home Health Aid certificate; experience with the proposed population is preferred but not required. Regardless of experience, all new hires and current employees receive annual training on person centered care and best practices for working with older adults with Alzheimer's and dementia. Easterseals taps into key partners to support these training needs. At a minimum all direct care staff must complete 22 hours of additional training each year. The training schedule is designed by the program director and covers a variety of topics, of which 4 hours are dedicated to Alzheimer's disease and dementia. In addition, all direct care staff must maintain all licensing and continuing education as required by their field. All new hires undergo mandatory background checks, fingerprinting, and drug tests before starting employment. In compliance with federal law, employees must also provide proof of identity and work eligibility, completing the INS Form I-9, which is processed through E-Verify.

In addition to the Center Director and direct care staff (NAs), the proposed site will have a full time Center Assistant/Food Handler who will be tasked with general administrative tasks and food handler tasks. This position will combine the Center Assistant position and Food Handler position of our larger sites and will be dedicated full time to the proposed center. This position requires a high school diploma, and/or equivalent, bilingual and prior experience preferred (See food handler and center assistant job descriptions attached). Finally, Easterseals employs a team of administrative and support staff that are shared between centers. These staff include the case management team, Activities Director, and quality assurance/finance team. Their time is shared between centers, depending on center census. Since they are shared positions, supervisory responsibility lies with the Director of Adult Day Services. Their function is to provide wraparound services (case management), stimulating daily activities (Activities Director), and ensure program quality (contract compliance manager). (See attached job descriptions for Activities Director, Case Manager, and Contract Compliance Manager).

Finally, Easterseals collaborates with a network of community-based organizations, artists, and musicians to bring stimulating therapeutic activities to our center-based clients. Our Activities Director is responsible for recruiting, scheduling, and subcontracting with these individuals and/or organizations for all three centers. We are confident that our current subcontractors will be able to add the proposed Oak Lake Center to their center. Current providers include arts/crafts, Zumba, and music. All subcontractors must provide the appropriate credentials and liability insurance for the service being provided. In addition, they meet with the Activities Director prior to starting for orientation and training related to AD and dementia to ensure appropriate interactions as well as client safety (See Subcontractor Policy attached).



Approach and Methodology

Since its inception, Easterseals has been committed to collaborating with community organizations, government, healthcare providers, and other community partners to create programming that supports our mission. Our approach has always centered on providing high quality care to the individual with disabilities and/or special needs, while also supporting their families and caregivers through case management, therapeutic interventions, and wraparound services. As mentioned above, Easterseals has been providing services to older adults with Alzheimer's and dementia in the South Florida community for over 35 years, enhancing and growing our programs and services to meet the ever-changing needs of our aging population. We have collaborated with state and local organizations, healthcare providers, and universities to develop a high-quality research-based approach that is first and foremost person centered, inclusive, and responsive to the community need.

ESSF proposes replicating its successful Adult Day Services program in the City of Hollywood's Oak Lake Community Center, using a combined specialized target population approach to adult day services that includes daily adult day care services with nursing care and assistance with daily living needs, therapeutic activities that stimulate cognitive and memory skills, physical activities and healthcare management, as well as case management and wraparound support for families and caregivers. Our program's primary outcomes are: 1) To decrease the number/percent of premature or unnecessary institutionalization of individuals diagnosed with Alzheimer's or other related memory disorders living in our community; 2) To enhance participating client's quality of life and decrease social isolation through meaningful therapeutic activities that stimulate their mind, provide social engagement and increase/maintain their independence; 3) To decrease family caregiver burden related to caring for his/her loved one who has been diagnosed with Alzheimer's and or other related memory disorders, as measured by caregiver response on the ZARIT Burden Interview; and 4) to increase family/caregiver's ability to care for his/her loved one who has been diagnosed with Alzheimer's and or other related memory disorders.

Once in operation, ESSF's ADS- Oak Lake Center, will be open Monday through Friday 7am -6pm, and will serve up to 20 clients per day. The Center Director, under the supervision of the Director of Adult Day Services, will be responsible for enrolling clients, giving priority first to residents of the City of Hollywood. Please note that we currently have at least 62 clients at our Pembroke Pines Center that live in the City of Hollywood area; as such, while the Oak Lake Center is being remodeled/under construction, we could offer services to City of Hollywood residents at our Pines location, potentially serving more in the proposed grant period. We have licensed and credential vans and drivers in place to provide transportation to and from Pembroke Pines, if needed. In addition, we work closely with Tops, Broward's special transportation service provider, who can provide transportation, as needed, if eligible.



Easterseals ADC services are open to clients in all stages of dementia, using a level of care assessment system to separate clients based on the degree of assistance necessary to perform basic and instrumental activities of daily living (Basic Activities of Daily Living-ADLs- refer to daily self-care activities such as eating, bathing, dressing, toileting, and continence; Instrumental ADLs refer to activities like grocery shopping, housekeeping, preparing meals, and telephone use). Once enrolled, services benefit both the care recipient(client) and his/her caregiver and will include everything from case management support to medication management to caregiver support groups to daily respite care.

Each family is assigned a case manager who meets with both the client and caregiver to develop a multidisciplinary care plan that assesses client and family/caregiver needs and connects them to appropriate services. Case managers follow up with caregivers at minimum, every 6 months, but more if needed to ensure that client and families' needs are met. We prioritize hiring case managers and staff that are multilingual to ensure effective communication and culturally competent care and services.

Center activities are designed to facilitate participation for individuals in all the varying stages of dementia. Parallel programming allows staff to facilitate person centered purposeful activities that address each person's specific needs, interests, and desires. This is made possible through a high client staff ratio of 1:5 who can implement multiple activities at the same time. Activities are therapeutic and may focus on stimulating memory, socialization, and physical activity. Validation therapy is also used to communicate with clients to help them feel comfortable, acknowledged, and respected in their environment. Easterseals has developed many key partnerships with therapy, arts/cultural, and medical/healthcare community organizations who provide a range of recreational and therapeutic activities at our centers. Our Activities Director collaborates with these organizations to create a stimulating schedule for all our centers, including but not limited to art classes, music therapy, recreational outings, and more! These activities promote social interaction, physical activity, and promote cognitive functioning. Because we have these relationships and activities ongoing at our 3 current centers, we will be able to add the proposed Oak Lake Center to the schedule upon opening.

Past Performance and References

Easterseals has a long history of leadership, collaboration, and advocacy around programs and services related to aging and elder services. From our adult day programs' inception in the mid-1980s, when we were among the first adult day centers designated as a Model Day Care by the State of Florida, Easterseals South Florida has laid the groundwork for best practice care for older adults with Alzheimer's, dementia, and other related memory disorders. Since then, we have collaborated with universities, healthcare providers, businesses and community-based organizations to grow our impact in the community, elevate the quality of care provided, and advocate for this vulnerable population. Our success and impact can be seen through our many long-standing



partnerships and service contracts, history of positive audits and monitorings, and continued positive outcomes for our clients and their families.

As an organization, Easterseals is committed to collaborating and partnering with the community. We understand that success cannot be achieved working alone, but rather alongside the community, the clients, and their families. Our adult day services program has partnered with universities, long term care agencies, local and state government, as well as a variety of community-based organizations that provide funding, referrals, support services, and training opportunities for our staff and clients. These partnerships have helped us to expand services, enhance program components, ultimately meeting the needs of the individuals and families we serve.

Our current university partners include University of Miami, Miami Dade College, and FVI School of Nursing and Technology. These partnerships have allowed us to stay on top of new trends and research in the field so that we can incorporate new models and best practices into our programming. In addition, they have connected our programs with a talented pool of professionals studying health, nursing, and elder care degrees, who have come to our sites for practicum and hands-on training opportunities, enhancing the quality of our services and increasing the number of qualified and trained professionals in our communities. (See University of Miami reference letter attached).

In addition, we have several long-term care contracts with providers such as American Eldercare, Humana, Aetna, Florida Community Care, Little Havana Activities & Nutrition Centers of Dade County, Molina, Mount Sinai-Wein Center, Simply, Sunshine, and United Health Care, who we have partnered with for decades. These partnerships have allowed us to serve a wide range of clients, providing us referrals, trainings and wraparound support, as needed. These longstanding partnerships demonstrate our capacity to consistently and effectively manage and retain a variety of complex contracts and services. In addition, Easterseals continues to be awarded state and local contracts with Alliance for Aging, Miami Dade County, United Way of Miami Dade, and Americorps, among others, who in addition to providing funding, monitor and evaluate program outcomes. Among these contracts and others, we have demonstrated consistent positive audits and monitorings. For example, our Miami Dade County Community Based Organization contract audit demonstrates consistent passing and high scores for the past several years, in both program and fiscal areas. In addition, our annual financial audits consistently show fiscal soundness and appropriate budgeting and use of funds. (See attached vendor reference letter from financial institution).



Finally, and most importantly, our clients' outcomes stand as a powerful testament to the sustained success and meaningful impact of our work. Since 1985, our three successful adult day care centers have served thousands of older adults and their families in Miami Dade and Broward Counties, proving our capacity to design, implement and manage high quality adult day services. Year after year, our clients and their families report increased quality of life, reduced caregiver burden and stress, and an increased ability to care for their loved ones. This past year, for example, we reported 93% of clients showing increased quality of life, as demonstrated by their increased social engagement and decreased isolation. 76 % of caregivers reported reduced burden for caring for their loved one, as measured by results of the Zarit Burden Interview, and 86% of caregivers reported an increased ability to care for their loved ones, essentially meeting and/or exceeding our annual targets. In addition, annual client surveys provide an overall picture of program impact from the perspective of families; this helps us understand what is important to clients and where we can make improvements (See attached 2024-2025 client survey results and analysis). Finally, client testimonials provide a personalized view of our program impact. These success stories, as we call them, document the client impact that is not necessarily measurable but equally important. (See attached caregiver testimonials).

Finally, at the community level, our leadership team participates in several community groups/committees that are working in this area. We are currently participating in the following committees/task forces: National Adult Day Services Association (NADSA), Florida Adult Day Services Association (FADSA), Dementia Care and Cure Initiative (DCCI) Taskforce, and the Miami Dade County Transportation Disadvantage Local Coordinating Board. In addition to serving on these community taskforces, members of the executive leadership meet with members of congress and the Florida legislature on an annual basis to advocate for support on legislation affecting the aging community and those diagnosed with Alzheimer's and dementia and other memory related disorders. Finally, Easterseals works collaboratively with the 4 other Easterseals affiliates in Florida to advocate around elder issues at the state level, as well as with National Easterseals in Chicago at the national level.

Financial Stability

Easterseals Sout Florida has a long history of strong financial performance and stability, having consistently met its obligations to deliver program services as required by the various contracts and grants funding services. Our experienced staff of management, support, and direct service providers ensure consistent quality care and programming for all clients and their families, while also ensuring fiscal responsibility. As mentioned above, we currently operate three adult day care centers and in-home respite services in Miami Dade County (Miami and Kendall) and Broward County (Pembroke Pines) with primary funding through contracts with The Alliance for Aging and the Area Agency on Aging for Broward County (ADRC).



In Broward, ESSF has been providing services for older adults diagnosed with Alzheimer's, dementia and other memory disorders under an agreement with the City of Pembroke Pines since 2009. Primary funding for our Broward location comes through a Federal grant awarded to the City of Pembroke Pines and passed-through to ESSF. These services are delivered at the City's Carl Schecter Southwest Focal Point Community Center(See attached reference letter). Additional funding for these services is sought directly by ESSF on a regular and on-going basis. In 2024, ESSF received funding through The Community Foundation of Broward's 40 in 40 award program in recognition of the quality services provided and the positive impact ESSF has on the community.

Site improvements to operate an adult day care facility at the Oak Lake Community Center have been identified as being provided by the City of Hollywood through a grant the City has received from the ADRC. Based upon preliminary assessments, the grant funding available will be sufficient to fund the needed improvements. Easterseals will seek additional funding through Broward County and the ADRC as well as other funders such as The Community Foundation for Broward and United Way of Broward County should additional funding be required for the final scope of work needed to adapt this facility to this use.

ESSF management, in consultation with the Board of Director's Finance and Investment Committee, prepares an annual operating and capital budget, approved by the Board of Directors each August. ESSF has appropriate policies and procedures in place to mitigate risk, allocate costs, control expenditures, and properly account for the financial activities of the agency. Copies of selected policies are included in this submission (See attachment Financial References).

Key Metrics (as of August 31, 2024)

- Current Ratio 1.74
- Solvency Ratio 82.8%
- Debt to Equity Ratio 7.8%
- Endowment (Northern Trust Wealth Management)-As of June 30, 2025-\$29,766,945

Easterseals is in a strong financial position to ensure the ability to provide the services sought under this RFQ. ESSF maintains a \$2,000,000 line of credit with Northern Trust Wealth Management to address short term funding needs. Additionally, ESSF has an endowment, managed by Northern Trust Wealth Management that currently stands at in excess of \$29,000,000. Between the line of credit and investment portfolio, ESSF is well positioned to ensure continuity of services for the clients served by ESSF.

ATTACHMENTS: SECTION PAST PERFORMANCE AND REFERENCES

Vendor Reference Forms

Support Letters

Client Testimonials

Annual Client Surveys Results & Analysis

VENDOR REFERENCE FORM

City of Hollywood Solicitation #: RFQ-337-25-GJ

Reference for: Easterseals South Florida

Organization/Firm Name providing reference:

Alliance for Aging, Inc.

Organization/Firm Contact

Name:

Barbara Suarez

Email:

suarezb@allianceforaging.org

Title: Director of Program Integrity & Accountability

Phone: 305-670-6500, ext. 11248

Name of Referenced Project: Alzheimer's Disease Initiative, Older Americans Act

Contract No: KZ2592, AA-2592

Date Services were provided:

FY2025/2026, FY 2025

Project

Amount: \$1,691,489 ADI, \$183,000 OAA

Referenced Vendor's role in Project:

☒ Prime Vendor

☐ Subcontractor/
Subconsultant

Would you use the Vendor again?

☐ Yes

☐ No. Please specify in additional comments

Description of services provided by Vendor (provide additional sheet if necessary):

For ADI, ESS provides case management, caregiver training, chore, gerontological counseling, home improvement, homemaker, personal care, in home and facility based respite, Specialized Adult Day Care, and transportation. They are the only Specialized Adult Day Care contracted with the Alliance or any of its providers.

Please rate your experience with the Vendor	Need Improvement	Satisfactory	Excellent	Not Applicable
Vendor's Quality of Service				
a. Responsive	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Accuracy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. Deliverables	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Vendor's Organization:				
a. Staff expertise	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Professionalism	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. Staff turnover	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Timeliness/Cost Control of:				
a. Project	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Deliverables	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Additional Comments (provide additional sheet if necessary):

Its a privilege to partner with Easter Seals, whose commitment to excellence and community impact is consistently evident in their work. They deliver high quality services and have demonstrated a deep understanding of the population they serve.

****THIS SECTION FOR CITY USE ONLY****

Verified via:	Email:	<input type="checkbox"/>	Verbal:	<input type="checkbox"/>	Mail:	<input type="checkbox"/>
Verified by:	Name:				Title:	
	Department:				Date:	

VENDOR REFERENCE FORM

City of Hollywood Solicitation #: RFQ-337-25-GJ

Reference for: Easterseals South Florida

Organization/Firm Name providing reference:

The Carl Shechter Southwest Focal Point Senior Center

Organization/Firm Contact

Name:

Jay Shechter

Title:

Director

Email:

jshechter@ppines.com

Phone: 954-450-6888

Name of Referenced Project:

Adult Daycare/Alzheimer's Services

Contract No:

Date Services were provided:

2009 - present

Project

Amount: \$218,158

Referenced Vendor's role in Project:

☐ Prime Vendor

☒ Subcontractor/
Subconsultant

Would you use the Vendor again?

☒ Yes

☐ No. Please specify in additional comments

Description of services provided by Vendor (provide additional sheet if necessary):

The Carl Shechter Southwest Focal Point Senior Center has a daycare center adjacent to the community center which Easterseals South Florida administers. This subcontract has been in effect since 2009, whereas they rent the location and provide services to dementia and Alzheimer specific clients. Easterseals provides on daily basis 3 meals, cognitive, physical and recreational activities in a safe environment, giving loved ones peace of mind.

Please rate your experience with the Vendor	Need Improvement	Satisfactory	Excellent	Not Applicable
Vendor's Quality of Service				
a. Responsive	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Accuracy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. Deliverables	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Vendor's Organization:				
a. Staff expertise	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Professionalism	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. Staff turnover	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Timeliness/Cost Control of:				
a. Project	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Deliverables	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Additional Comments (provide additional sheet if necessary):

****THIS SECTION FOR CITY USE ONLY****

Verified via:	Email: <input type="checkbox"/>	Verbal: <input type="checkbox"/>	Mail: <input type="checkbox"/>
Verified by:	Name:		Title:
	Department:		Date:

VENDOR REFERENCE FORM

City of Hollywood Solicitation #: RFQ-337-25-GJ

Reference for: Easterseals South Florida

Organization/Firm Name providing reference:

City National Bank of Florida

Organization/Firm Contact

Title:

Name:

Alejandra Gonzalez

VP - Business Banker

Email:

alejandra.gonzalez@citynational.com

Phone:

786-479-1605

Name of Referenced Project:

Contract No:

Date Services were provided:

Project

Amount:

Referenced Vendor's role in Project:

☒ Prime Vendor

☐ Subcontractor/
Subconsultant

Would you use the Vendor again?

☒ Yes

☐ No. Please specify in additional comments

Description of services provided by Vendor (provide additional sheet if necessary):

Easter Seals South Florida, Inc is a top tier client of ours here at City National Bank of Florida.

Please rate your experience with the Vendor	Need Improvement	Satisfactory	Excellent	Not Applicable
Vendor's Quality of Service				
a. Responsive	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Accuracy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. Deliverables	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Vendor's Organization:				
a. Staff expertise	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Professionalism	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. Staff turnover	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Timeliness/Cost Control of:				
a. Project	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Deliverables	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Additional Comments (provide additional sheet if necessary):

******THIS SECTION FOR CITY USE ONLY******

Verified via:	Email:	<input type="checkbox"/>	Verbal:	<input type="checkbox"/>	Mail:	<input type="checkbox"/>
Verified by:	Name:				Title:	
	Department:				Date:	

August 21st, 2025.

RE: Easter Seals South Florida, Inc.

1475 NW 14TH Ave

Miami, FL, 33125-1616.

To Whom it may concern:

This letter is written on behalf of and at the request of our customer Easter Seals South Florida, Inc, who has had a relationship with City National Bank of Florida since October 27th, 2005.

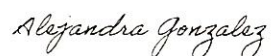
All accounts have been maintained in a satisfactory manner with no derogatory marks recorded.

We value our banking relationship with Easter Seals South Florida, Inc and feel comfortable doing business with them.

This letter is written without any liability to City National Bank of Florida or any of its associates.

If you have any further questions or concerns, please do not hesitate to contact me at your earliest convenience on 786-479-1605.

Sincerely,



Alejandra Gonzalez

VP – Business Banker

786-479-1605.



PEMBROKE PINES CITY
COMMISSION

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954-450-1030
jschwartz@ppines.com

Maria Rodriguez
COMMISSIONER
DISTRICT 3
954-450-1030
mrodriguez@ppines.com

Charles F. Dodge
CITY MANAGER
954-450-1040
cdodge@ppines.com

August 18, 2025

Jay Shechter
City of Pembroke Pines
301 NW 103rd Avenue
Pembroke Pines, FL 33026

Dear Ms. Rogan:

On behalf of the City of Pembroke Pines and Southwest Focal Point Senior Center, it is my pleasure to offer this letter of support to Easter Seals South Florida in conjunction with their request for qualification to the City of Hollywood for Adult Day Care Program for Alzheimer's and Dementia. The City of Pembroke Pines has been operating the Southwest Focal Point Senior Center since 1976. In 2009, we began a partnership with Easterseals South Florida to serve a wider range of aging seniors in Broward. Recognizing the strengths of Easterseals programming and the needs of the Pembroke Pines community, we have rented them space for the past sixteen years to provide dementia specific programming for seniors with Alzheimer's disease and/or other related memory disorders. As both of our programs have continued to grow over the years, together we have come to the realization that some of our clients would benefit from an intermediary program that would address their memory impairment issues and still allow that to remain as independent as possible. We have seen firsthand the benefit of dementia specific programming, and we fully support Easterseals and their new endeavor to increase their capacity to serve more clients Broward.

We are committed to continuing this longstanding partnership and will continue to collaborate with Easterseals as both a landlord, referral source, and community partner. We hope that you will consider their request. If you need any further assistance or information, please feel free to contact me at (954) 450-6888 or jshechter@ppines.com.

Sincerely,

Jay Shechter
Director



Client/Caregiver Name: Abe B.

Abe B. is a Jamaican native who currently lives in Pembroke Pines with his wife Marilyn Bailey. About a few months ago Marilyn was searching for services to assist Abe with socialization, Abe began attending ESSF ADC services under ADI funding in Pembroke Pines. Abe was diagnosed with Dementia in 2019. Despite his condition, Marilyn encourages Abe to stay active and engaged with daily routines. According to Marilyn, she work part time outside of the home and very active in her church, which makes caregiving for Abe a challenge. However, Marilyn shared how she noticed such a beautiful change in his spirit. He looks forward to attending the center, where he is welcomed with compassion and genuine care. Marilyn expressed that she is grateful for the support of ESSF ADC, which allows her to ensure Abe receives care during the workday. Knowing that he is staying active, enjoying social interactions and participating in activities brings her a peace of mind.

Client/Caregiver Name: Laura F.

Laura F is a Cuban native who currently lives in Hollywood with her daughter Lisette Di Sciascio. A few months ago, Lisette started searching for a supportive community social engagement for her mother. Laura started attending ESSF ADC services under ADI funding in Pembroke Pines. Lisette has been struggling with caretaking for Laura as she suffers from Dementia and has declined in her ADL's. Despite the challenges her condition brings, Laura enjoys engaging in activities at the center, which helps her maintain her mobility and independence. Lisette has her family, a farm that she takes care of and is the only caregiver for Laura, balancing her demanding workload and caregiving responsibilities has been very difficult. Knowing that her mother is in good hands at the center has brought her some ease. Prior to attending the center Lisette will allow Laura to assist her at the farm, but due to her daily confusion and forgetfulness it has been a safety risk to let her accompany her. Lisette stated she is grateful for the support Laura receives at ESSF ADC knowing Laura can socialize and engage in activities has brought her a source of comfort, as it also allowed Lisette to balance caregiving with her other responsibilities.

Client/Caregiver Name: Corinne B.

Corinne Ball is a Florida native who currently lives in Pembroke Pines with her brother Timothy Dulude, alongside her other brother David Dulude. About a year ago, Corinne fell and broke her hip. After her recovery in inpatient rehab, David started searching for a safe and supportive environment where his sister can stay active and connect with others. Corinne started attending ESSF ADC services under ADI funding in Pembroke Pines. David has been struggling with caregiving for Corinne as she suffers from Dementia and has become very confused and forgetful. David mentions that Corinne husband had passed away a few years ago which she is still grieving and contributes to her dissociation. Aside from Corinne forgetfulness, she enjoys being around peers and



engaging in activities at the center. This also helps her maintain socialization skills and independence. David and Timothy both work full-time outside of the home and supports their individual families, which makes caregiving responsibilities for Corinne very difficult. David mentioned that he loves the staff, and the relationship Corinne has developed with them, he is very satisfied with ESSF ADC services, as it brings him peace knowing Corinne is supervised, safe and happy.



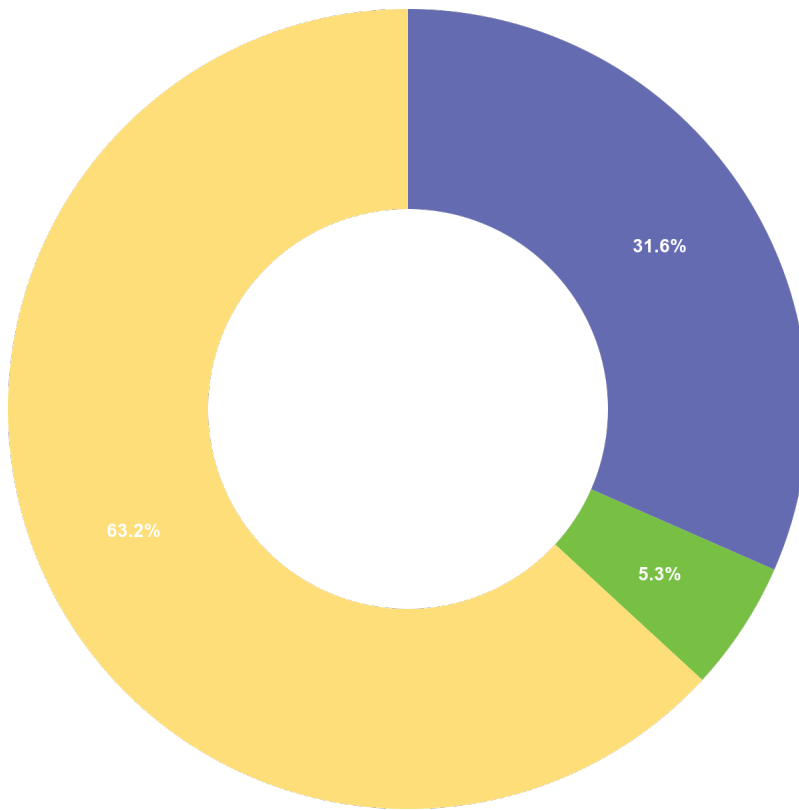
Easter Seals Adult Day Services 2024-2025

Client Satisfaction Survey/ Encuesta de Satisfaccion del Cliente

We are in the continuous of improvement of the services we provide. PLEASE help us by COMPLETING this survey. We appreciate your time and consideration. All the information provided will be kept confidential and only be used to improve our services. Please complete this survey as soon possible.

Nosotros estamos en un proceso continuo de mejorar la calidad de nuestros servicios. POR FAVOR ayúdenos COMPLETANDO esta encuesta. Gracias por su tiempo, consideración y cooperación. Toda la información será confidencial y será usada para mejorar los servicios. Por favor completar esta encuesta lo más pronto posible.

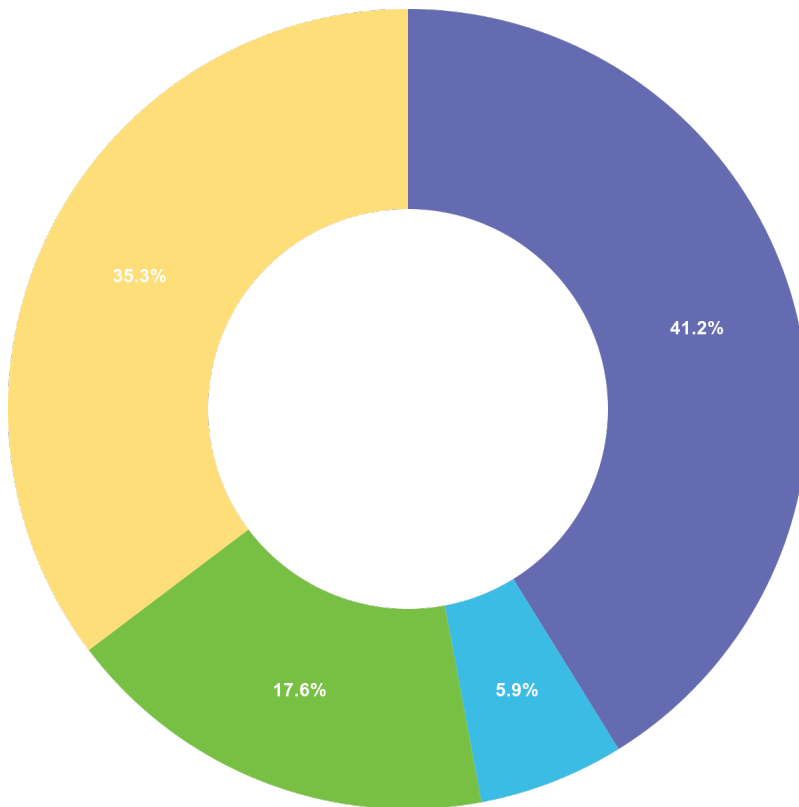
Q1 How long has your loved one been enrolled in the program?/ Cuanto tiempo tiene su ser querido asistiendo al programa?



Answered: 19 Unanswered: 0

Choice	Total
0 month to 3 months / 0 meses a 3 meses	6
3 month to 6 months/ 3 meses a 6 meses	0
6 months to 1 year / 6 meses a 1 ano	1
1 year o more /1 anos o mas	12

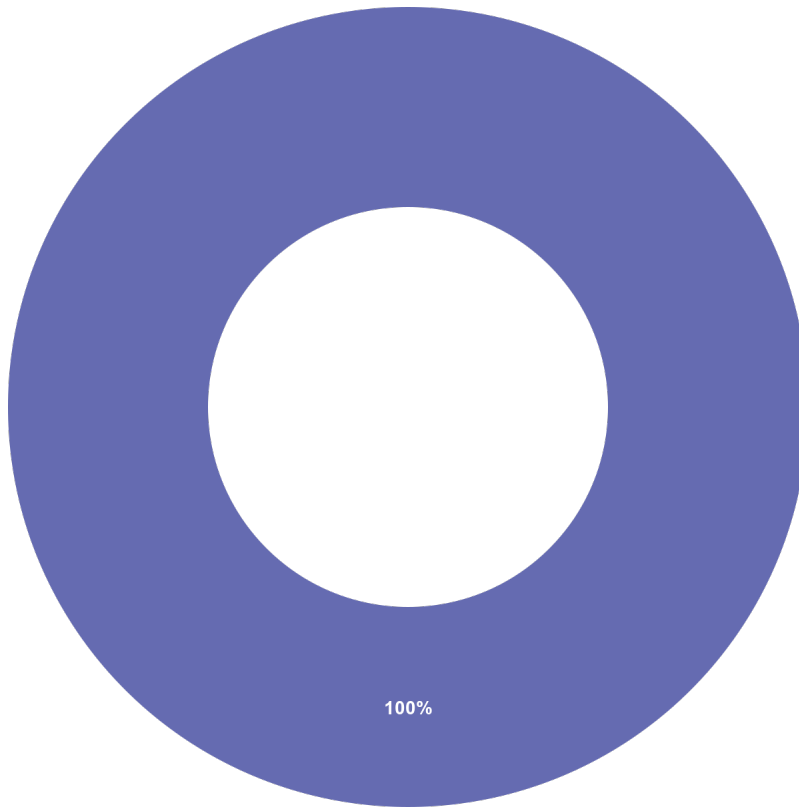
Q2 Select your loved one Funding program?/ Seleccione el programa que su ser querido pertenece?



Answered: 17 Unanswered: 2

Choice	Total
Long term Care- Humana, Sushine, Molina, Florida Community Care, United Health Care, Aetna, Simply	7
ADI	1
Private Care	3
Mount Sinai- Wein Center	6

Q3 Has the program improved your ability to provide care for your loved one?./ El programa ha mejorado su capacidad para cuidar su ser querido?



Answered: 19 Unanswered: 0

Choice		Total
	Yes/ SI	19
	No	0
	Somewhat/Un Poco	0

Q4 What do you like most about the program? / Que es lo que más le gusta del programa? Please type your response / Por favor escriba su respuesta.

Tuesday, April 22, 2025 at 11:47 PM UTC

Excellent adultos care

Tuesday, April 22, 2025 at 10:13 PM UTC

Their program keeps her mind alert and she is happy and likes to go see her friends. They care for her well being and they keep me informed. It's very important to me her welfare

Tuesday, April 22, 2025 at 9:39 PM UTC

La atención que tienen para el adulto mayor es de excelencia los tratan con gran amor y respeto

Tuesday, April 22, 2025 at 5:40 PM UTC

Que esta en cuidado y puedo tener tiempo libre.

Tuesday, April 22, 2025 at 2:56 PM UTC

That the the Associates who are Caring for our Love ones are Kind and Loving and Passionate about the Clients and the Staff is Kind As well.

Answered: 15 **Unanswered:** 4

Q5 Do you or your loved one need additional services beyond those provided (e.g., counseling, Medicaid assistance, incontinence supplies, respite care, mobility equipment, companionship for doctor appointments, etc.)? ¿Usted o su ser querido necesitan algún otro tipo de servicio además de los proporcionados (por ejemplo, consejería, Medicaid, suministros para incontinencia, cuidado de relevo, equipo de movilidad, acompañamiento a citas médicas, etc.)?

Tuesday, April 22, 2025 at 11:47 PM UTC

None at this time

Tuesday, April 22, 2025 at 10:13 PM UTC

Only need incontinence supplies papers she has a bad problem can hold it.

Tuesday, April 22, 2025 at 9:39 PM UTC

Suministros para incontinencia

Tuesday, April 22, 2025 at 5:40 PM UTC

No

Tuesday, April 22, 2025 at 2:56 PM UTC

NO

Answered: 13 **Unanswered:** 6

Q6 What do you think is the most important improvement we need to make to enhance our program? ¿Qué es lo más importante que necesitamos mejorar para optimizar nuestro programa?

Tuesday, April 22, 2025 at 11:47 PM UTC

We are very happy with all of your services.

Tuesday, April 22, 2025 at 10:13 PM UTC

The program doesn't need improvement's they have a lot of celebrations

Tuesday, April 22, 2025 at 9:39 PM UTC

Nada,todo está bien planificado para brindar un gran servicio

Tuesday, April 22, 2025 at 5:40 PM UTC

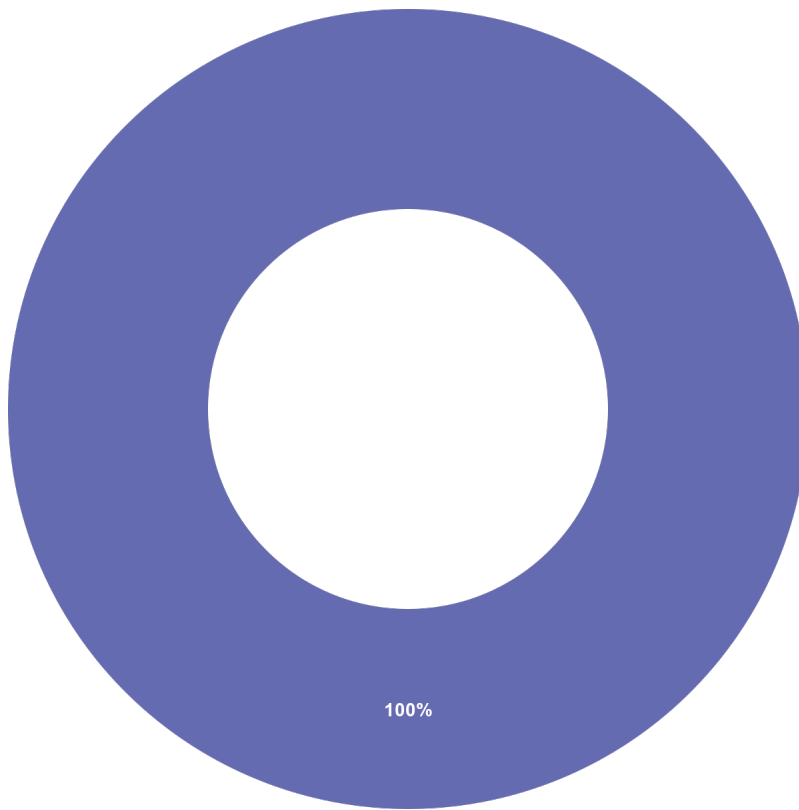
Todo bien.

Tuesday, April 22, 2025 at 2:35 PM UTC

Just a suggestion, but instead of giving papers work/information to client, it should be emailed to caregiver directly.

Answered: 12 Unanswered: 7

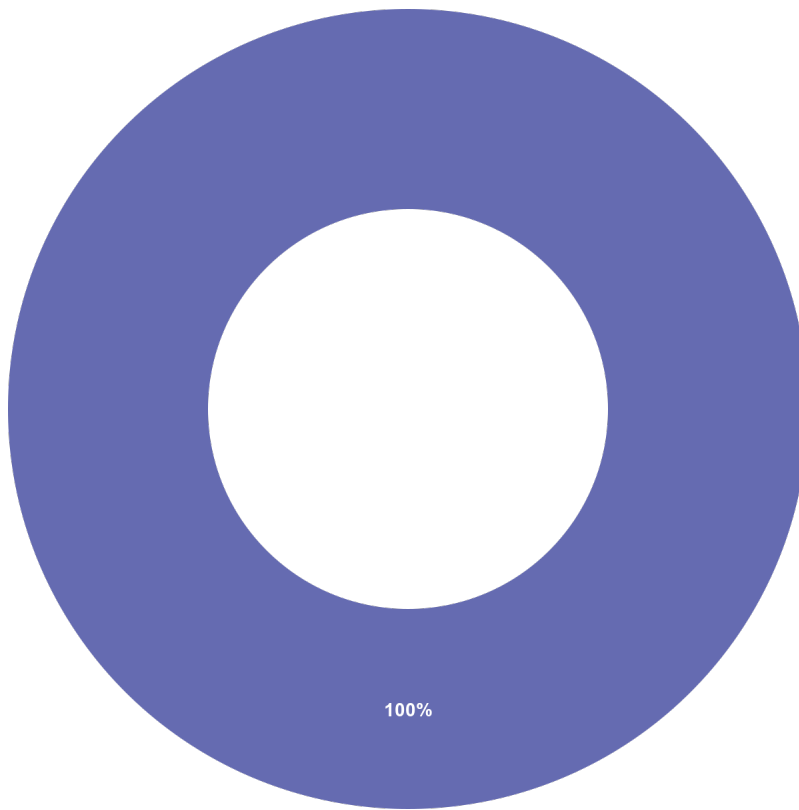
Q7 Does the administrative or nursing staff contact you when an issue arises with your loved one? ¿El personal administrativo o de enfermería se comunica con usted cuando surge un problema con su ser querido?



Answered: 19 Unanswered: 0

Choice		Total
	Yes/si	19
	No	0

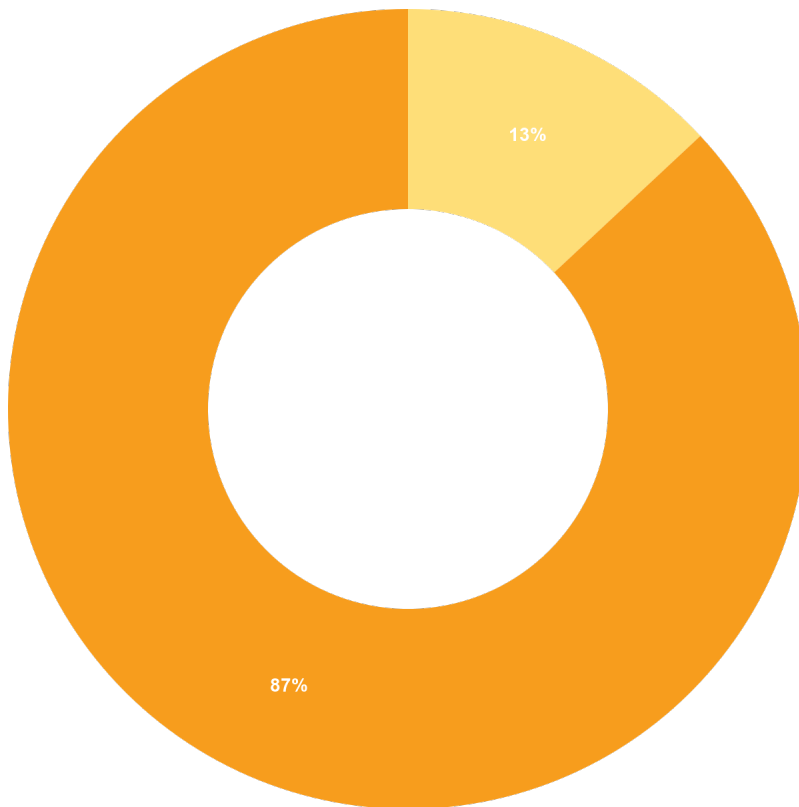
Q8 Do you feel your loved one is safe at the center? Siente uds. que su ser querido está seguro en el centro?



Answered: 19 Unanswered: 0

Choice	Total
 Yes/Si	19
 No	0

Q9 How would you rate the performance of the center's staff in caring for your loved one? ¿Cómo calificaría el desempeño del personal del centro en el cuidado de su ser querido?



Answered: 19 Unanswered: 0 Average Rating: 5 - Excellent

Choice	Total	Rating
1 - Poor	0	0
2 - Below average	0	0
3 - Average	0	0
4 - Above average	3	12
5 - Excellent	16	80

Q10 Overall, how satisfied are you with the services your loved one receives at

Easterseals? ¿En general, qué tan satisfecho está con los servicios que recibe en Easterseals para su ser querido?



Answered: 19 Unanswered: 0 Average Rating: 1 - Very Satisfied/Muy satisfecho(a)

Choice	Total	Rating
1 - Very Satisfied/Muy satisfecho(a)	19	19
2 - Somewhat Satisfied/Algo satisfecho(a)	0	0
4 - Satisfied/ Satisfecho(a)	0	0
6 - Very dissatisfied/Muy Insatisfecho(a)	0	0
7 - Somewhat dissatisfied/Algo Insatisfecho(a)	0	0

Choice	Total	Rating
 8 - Dissatisfied/Insatisfecho(a)	0	0

Q11 What is your Zip Code?./ Cual es su Código postal?

Tuesday, April 22, 2025 at 11:47 PM UTC
33137

Tuesday, April 22, 2025 at 10:13 PM UTC
33154

Tuesday, April 22, 2025 at 9:39 PM UTC
33010

Tuesday, April 22, 2025 at 7:28 PM UTC
33130

Tuesday, April 22, 2025 at 5:40 PM UTC
33125

Answered: 17 **Unanswered:** 2

Q12 Would you like to provide any additional feedback about our services or staff? ¿Le gustaría proporcionarnos algún comentario adicional sobre nuestros servicios o personal?

Tuesday, April 22, 2025 at 11:47 PM UTC

Your services and staff is very outstanding.

Tuesday, April 22, 2025 at 10:13 PM UTC

They are all great!

Tuesday, April 22, 2025 at 9:39 PM UTC

Que les reconozcan el gran servicio que brindan

Tuesday, April 22, 2025 at 5:40 PM UTC

No.

Tuesday, April 22, 2025 at 2:56 PM UTC

No I am well pleased with the Services

Answered: 13 **Unanswered:** 6

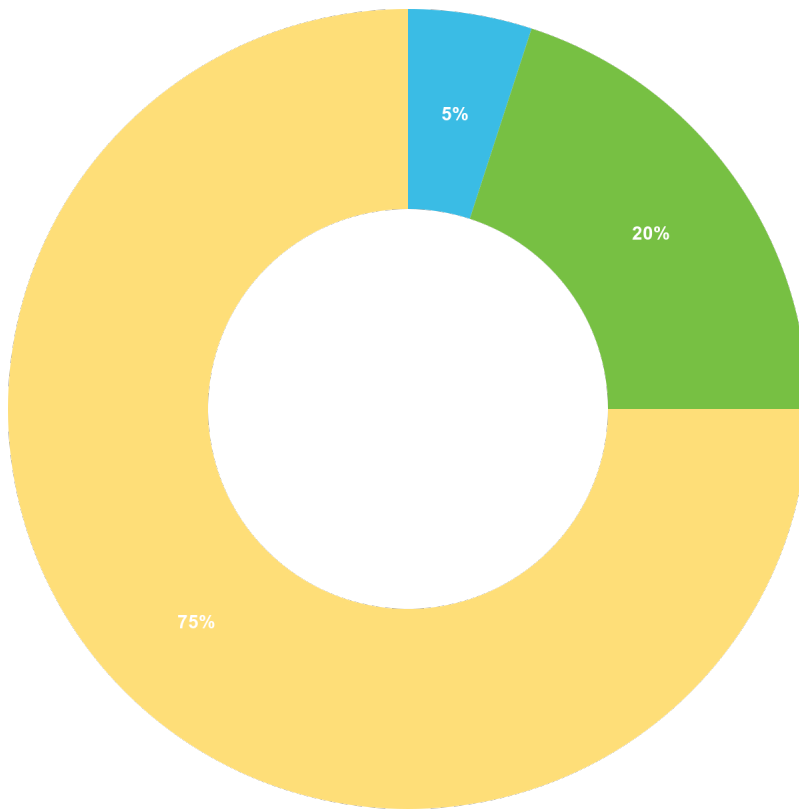


Therapeutic Adult Daycare- Kendall 2024-2025 Adult Day Services Client Satisfaction Survey/ Encuesta de Satisfaccion del Cliente





We are in the continuous of improvement of the services we provide. PLEASE help us by COMPLETING this survey. We appreciate your time and consideration. All the information provided will be kept confidential and only be used to improve our services. Please complete this survey as soon possible.

Nosotros estamos en un proceso continuo de mejorar la calidad de nuestros servicios. POR FAVOR ayúdenos COMPLETANDO esta encuesta. Gracias por su tiempo, consideración y cooperación. Toda la información será confidencial y será usada para mejorar los servicios. Por favor completar esta encuesta lo más pronto posible.

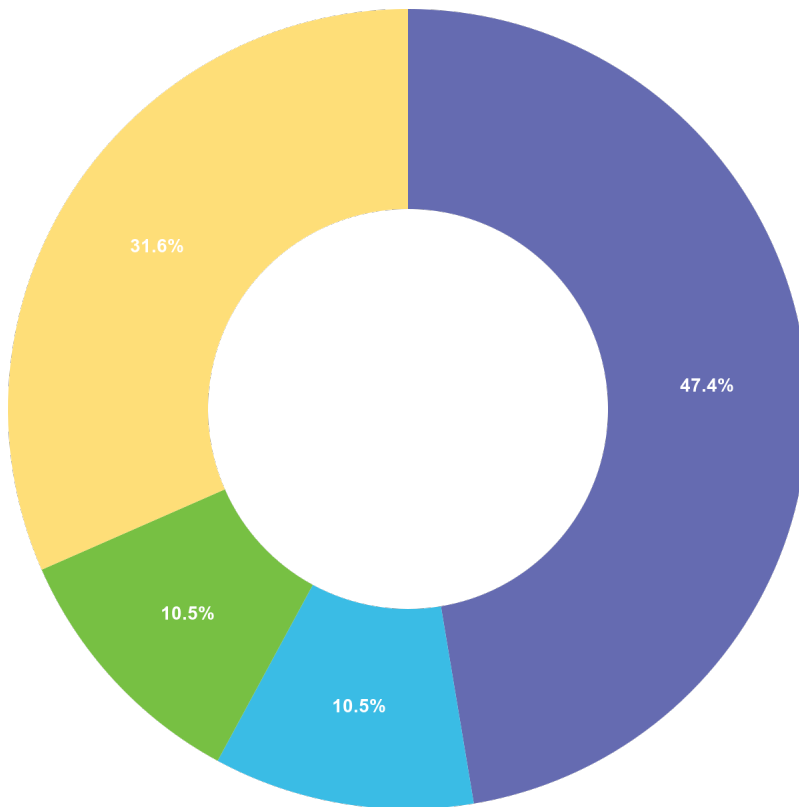
Q1 How long has your loved one been enrolled in the program? Cuánto tiempo tiene su ser querido asistiendo al programa?



Answered: 20 Unanswered: 0

Choice	Total
 0 month to 3 months / 0 meses a 3 meses	0
 3 month to 6 months/ 3 meses a 6 meses	1
 6 months to 1 year / 6 meses a 1 ano	4
 1 year o more /1 anos o mas	15

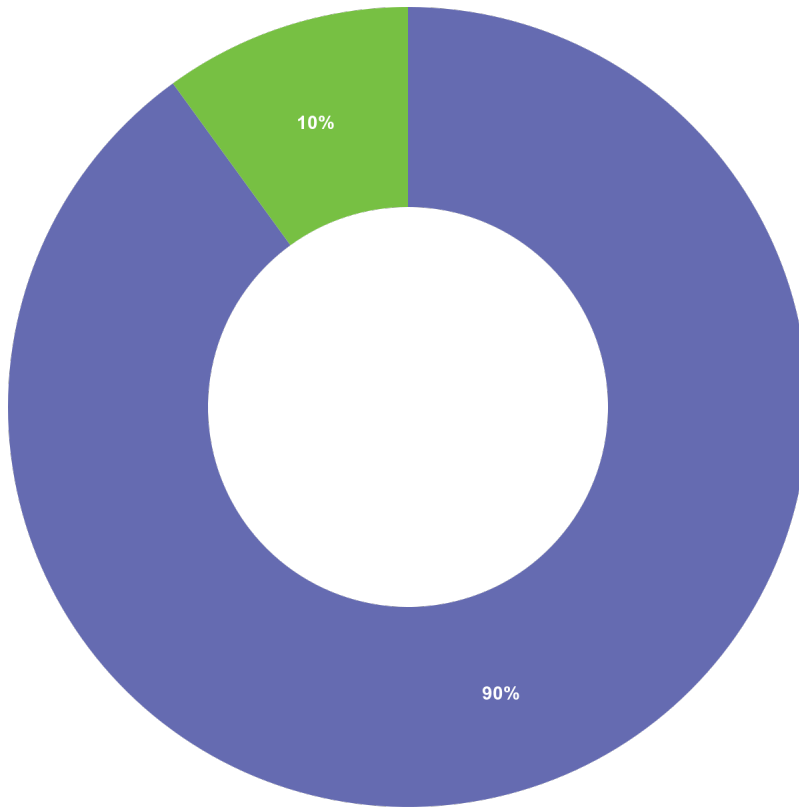
Q2 Which funding program does your loved one belong to? ¿A qué programa de financiamiento pertenece su ser querido?



Answered: 19 Unanswered: 1

Choice	Total
Long term Care- Humana, Sushine, Molina, Florida Community Care, United Health Care, Aetna, Simply	9
ADI	2
Private Care	2
Mount Sinai- Wein Center	6

Q3 Has the program improved your ability to care for your loved one? ¿El programa ha mejorado su capacidad para cuidar a su ser querido?



Answered: 20 Unanswered: 0

Choice		Total
	Yes/Si	18
	No	0
	Somewhat/Un poco	2

Q4 What do you like most about the program? ¿Qué es lo que más le gusta del programa?

Thursday, April 17, 2025 at 7:34 PM UTC

Clarita at the front desk has been a pivotal consistent aspect of the success of this program. Her response is almost immediate, and her personable loving personality set a nurturing environment for my mother and relief for our family. She definitely is incredible and truly does way too much one person can do. I would recommend given the increase of program attendees, she can utilize further personnel support to help at check in and check out as she has multiple responsibilities.

Thursday, April 10, 2025 at 4:48 PM UTC

The excellent care from the program staff. Their kindness and professional attention has noticeably improved my wife's condition, and she likes attending and participating.

Wednesday, April 9, 2025 at 6:12 PM UTC

She is very well cared for by the staff. They make her feel special and welcomed. The magic sauce is definitely the staff.

Wednesday, April 9, 2025 at 5:40 PM UTC

Que hacen manualidades y otras actividades para ayudarles con su salud fisica y mental

Wednesday, April 9, 2025 at 5:19 PM UTC

The workers are wonderful. It's a place where he likes to go

Answered: 19 Unanswered: 1

Q5 Do you or your loved one need additional services beyond those provided (e.g., counseling, Medicaid assistance, incontinence supplies, respite care, mobility equipment, companionship for doctor appointments, etc.)? ¿Usted o su ser querido

necesitan algún otro tipo de servicio además de los proporcionados (por ejemplo, consejería, Medicaid, suministros para incontinencia, cuidado de relevo, equipo de movilidad, acompañamiento a citas médicas, etc.)?

Thursday, April 17, 2025 at 7:34 PM UTC

Eating tray for her recliner when she is ill or having a harder day.

Thursday, April 10, 2025 at 4:48 PM UTC

At this time we are able to manage, as my wife is mobile and I am able to drive and keep house.

Wednesday, April 9, 2025 at 6:12 PM UTC

Not at this time. Thank you so much.

Wednesday, April 9, 2025 at 5:40 PM UTC

Por el momento no

Wednesday, April 9, 2025 at 5:19 PM UTC

Yes

Trying to get Medicaid assistance

Answered: 19 **Unanswered:** 1

Q6 What do you think is the most important improvement we need to make to enhance our program? ¿Qué es lo más importante que necesitamos mejorar para optimizar

nuestro programa?

Thursday, April 17, 2025 at 7:34 PM UTC

Director's management abilities, professionalism and communication needs improvement. Her staff is very kind to attendees however, if the management is not handle properly, the process seems disorganized. Employees do not seem to have cohesiveness and the reporting communication to the families is very minimal and is not personalized care from the director. In my previous years, I had frequent email communication and monthly check ins on how things are going. We have requested to get a communication log that is take home so we can see how their day went, bowel movements, eating report, etc. We haven't been able to see that come to fruition and my mother doesn't have an assigned person that is consistent that can easily report her daily vitals. This is extremely important as many family members do not know or told if anything was different that day. There are also not enough aids per room; one aide seems to have an increased number of attendees per aide which makes it more difficult for them to provide personalized care during the day. There needs to be better management and overall communication for families.

Thursday, April 10, 2025 at 4:48 PM UTC

I wish there could be a facility closer to our home.

Wednesday, April 9, 2025 at 6:12 PM UTC

Offer classes to caregivers dealing with charges with dementia would be wonderful. Also, caregivers groups to help support each other.

Wednesday, April 9, 2025 at 5:40 PM UTC

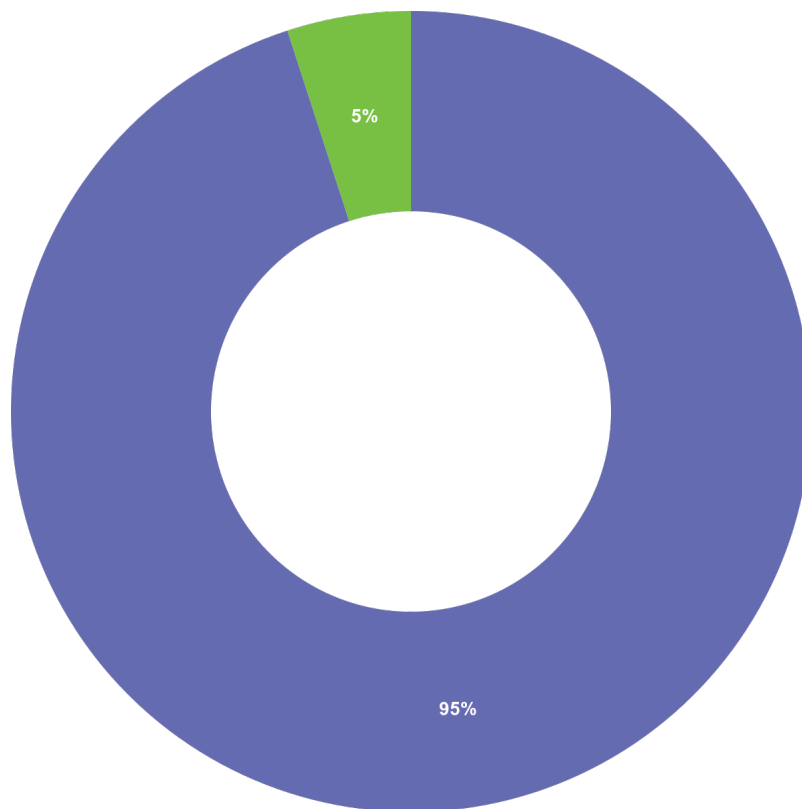
he escuchado que antes tenian actividades dondes los llevaban a otros lugares . Creo despues del Covid ,ya no lo volvieron hacer

Wednesday, April 9, 2025 at 5:19 PM UTC

Open 6-7 days a week. The patient doesn't know what to do with himself on Saturdays and Sundays.

Answered: 19 Unanswered: 1

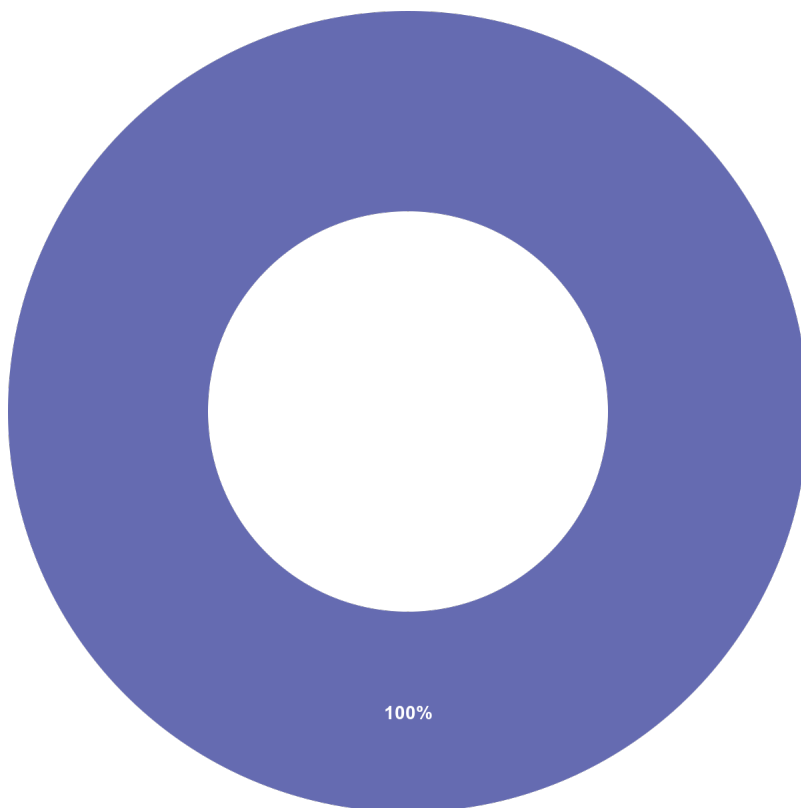
Q7 Does the administrative or nursing staff contact you when an issue arises with your loved one? ¿El personal administrativo o de enfermería se comunica con usted cuando surge un problema con su ser querido?



Answered: 20 Unanswered: 0

Choice	Total
Yes/si	19
No	0
Sometimes/Algunas veces	1

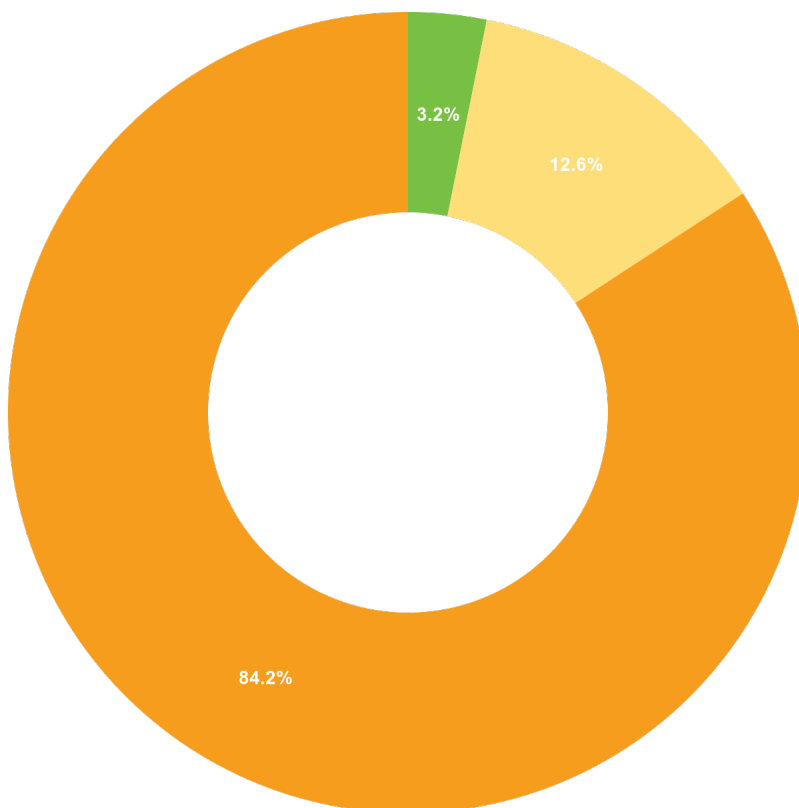
Q8 Do you feel your loved one is safe at the center? Siente uds. que su ser querido está seguro en el centro?



Answered: 20 Unanswered: 0

Choice		Total
●	Yes/Si	20
●	No	0

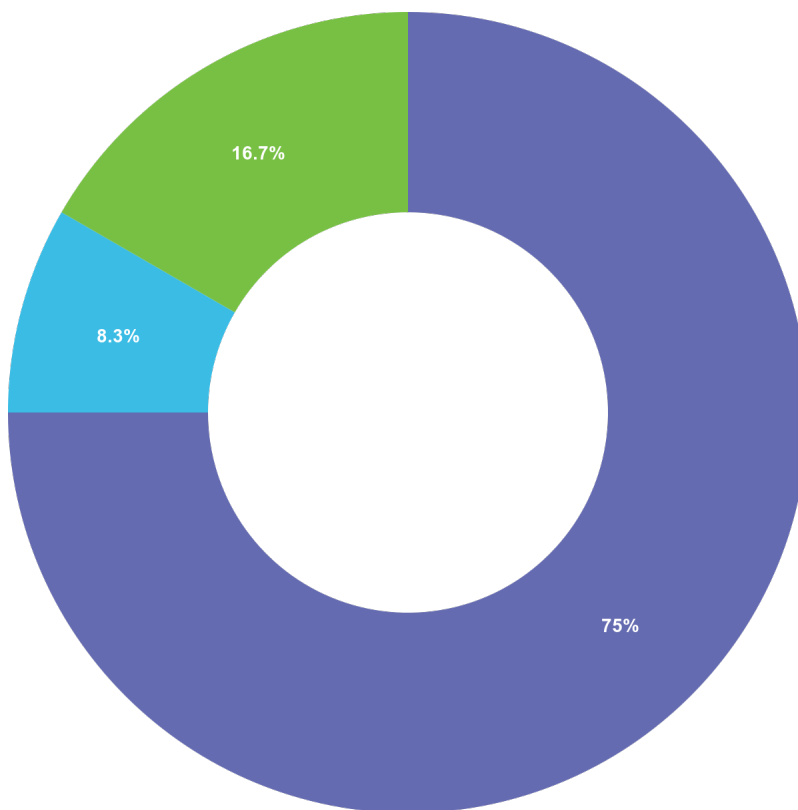
Q9 How would you rate the performance of the center’s staff in caring for your loved one? ¿Cómo calificaría el desempeño del personal del centro en el cuidado de su ser querido?









Answered: 20 Unanswered: 0 Average Rating: 5 - Excellent

Choice	Total	Rating
1 - Poor	0	0
2 - Below average	0	0
3 - Average	1	3
4 - Above average	3	12
5 - Excellent	16	80

Q10 Overall, how satisfied are you with the services your loved one receives at Easterseals? ¿En general, qué tan satisfecho está con los servicios que recibe en Easterseals para su ser querido?



Answered: 20 Unanswered: 0 Average Rating: 1 - Very Satisfied/Muy satisfecho(a)

Choice	Total	Rating
 1 - Very Satisfied/Muy satisfecho(a)	18	18
 2 - Somewhat Satisfied/Algo satisfecho(a)	1	2
 4 - Satisfied/ Satisfecho(a)	1	4
 6 - Very dissatisfied/Muy Insatisfecho(a)	0	0
 7 - Somewhat dissatisfied/Algo Insatisfecho(a)	0	0
 8 - Dissatisfied/Insatisfecho(a)	0	0

Q11 What is your zip code? ¿Cuál es su código postal?

Thursday, April 17, 2025 at 7:34 PM UTC
33176

Thursday, April 10, 2025 at 4:48 PM UTC
33134

Thursday, April 10, 2025 at 12:46 PM UTC
33184

Wednesday, April 9, 2025 at 6:12 PM UTC
33189

Wednesday, April 9, 2025 at 5:40 PM UTC

33177

Answered: 20 **Unanswered:** 0

Q12 Would you like to provide any additional feedback about our services or staff? ¿Le gustaría proporcionarnos algún comentario adicional sobre nuestros servicios o personal?

Thursday, April 17, 2025 at 7:34 PM UTC

I am grateful for the loving staff that have dedicated their time to do this hard work in caring for our family members with diagnosis. The services have allowed our family to try to have some time to breathe during the day knowing that my mom is safe and cared for. I absolutely give enormous kudos so the staff. I encourage ongoing training and support for the existing staff, but highly encourage for evaluation of directors ability to strategically manage staff to truly provide adequate support so they can do their duties successfully so that our family member can continue to receive optimal care that they deserve. We continue to be grateful to these continued services.

Thursday, April 10, 2025 at 4:48 PM UTC

Ms. Antolina Torres is fully dedicated to help. Clarita, the excellent office manager is always kind and helpful. The nurse, Sonia also calls when any issues come up.

Wednesday, April 9, 2025 at 6:12 PM UTC

Thank you! You are wonderful and loving. From the hands-on caregivers and nurse, to the administrative staff...you are ALL wonderful. Our family appreciates you all very much.

Wednesday, April 9, 2025 at 5:40 PM UTC

el personal administrativo y la enfermera del centro son muy agradables y comunicativos .
el personal general del cuidado ,siempre son muy atentos y muestran afecto

Wednesday, April 9, 2025 at 5:19 PM UTC

Clarita Garcia who does most of the administrative things is amazing. So competent and so helpful.
Always available to answer a question or help with a concern.

Answered: 16 **Unanswered:** 4



Southwest Focal Point Senior Center

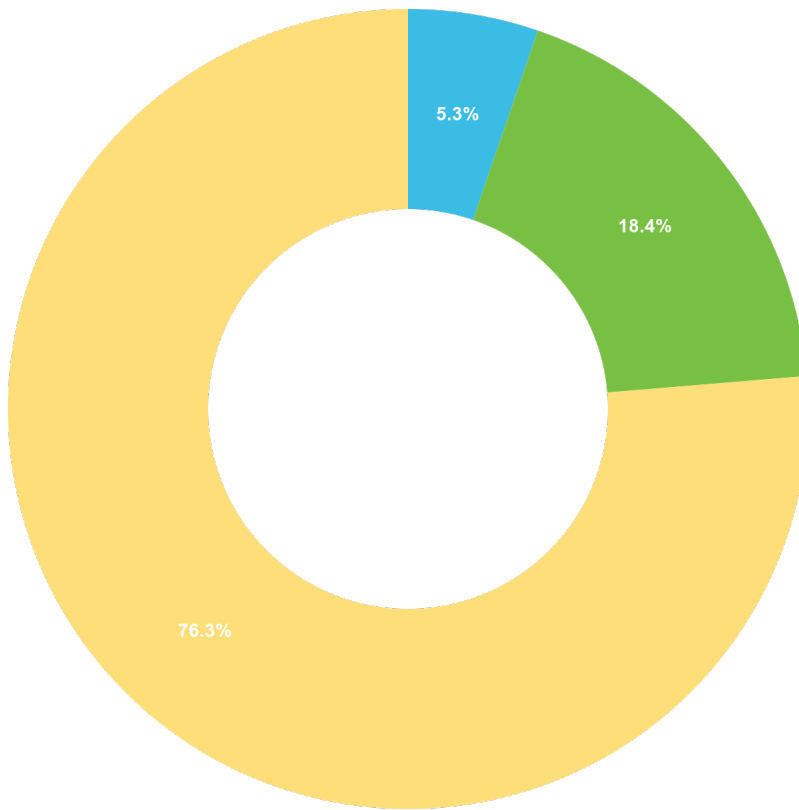
2024-2025 Program Satisfaction Survey/

Encuesta de Satisfaccion del Cliente

We are in the continuous of improvement of the services we provide. PLEASE help us by COMPLETING this survey. We appreciate your time and consideration. All the information provided will be kept confidential and only be used to improve our services. Please complete this survey as soon possible.

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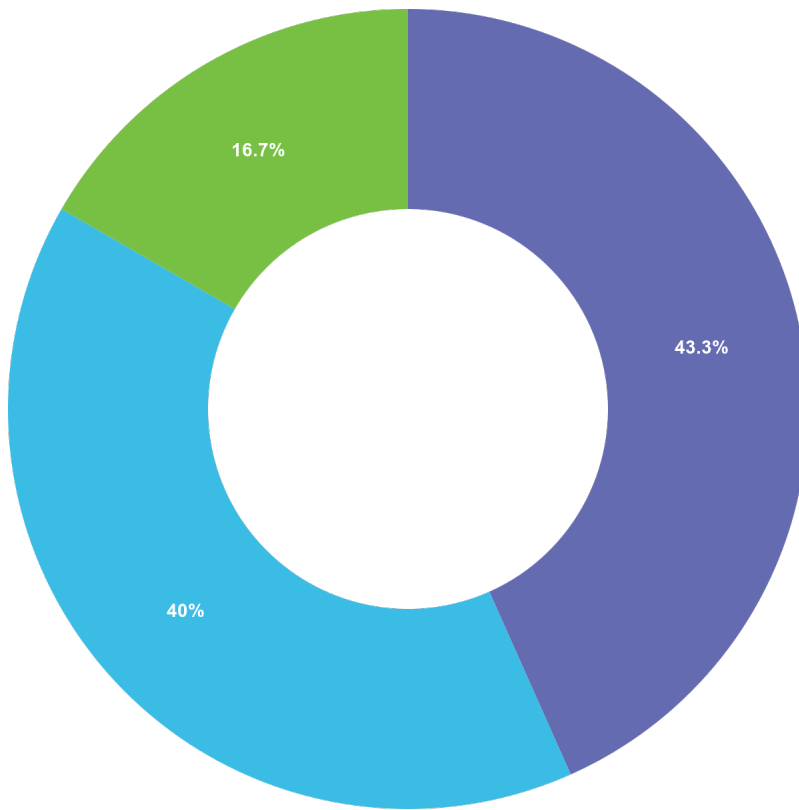
Q1 How long has your loved one been enrolled in the program? Cuánto tiempo tiene su ser querido asistiendo al programa?







Answered: 38 Unanswered: 0

Choice	Total
0 month to 3 months / 0 meses a 3 meses	0
3 month to 6 months/ 3 meses a 6 meses	2
6 months to 1 year / 6 meses a 1 ano	7
1 year o more /1 anos o mas	29

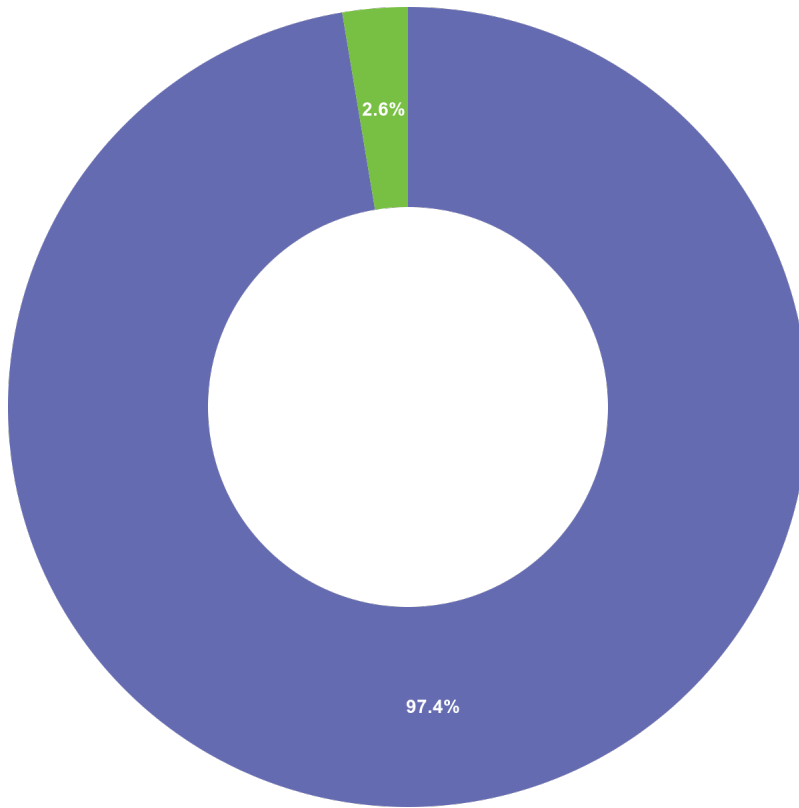
Q2 Which funding program does your loved one belong to? ¿A qué programa de financiamiento pertenece su ser querido?



Answered: 30 Unanswered: 8

Choice	Total
 Long term Care- Humana, Sushine, Florida Community Care, Simply	13
 ADI	12
 Private Care	5
 Mount Sinai- Wein Center	0

Q3 Has the program improved your ability to care for your loved one? ¿El programa ha mejorado su capacidad para cuidar a su ser querido?



Answered: 38 Unanswered: 0

Choice	Total
 Yes/Si	37
 No	0
 Somewhat/Un poco	1

Q4 What do you like most about the program? ¿Qué es lo que más le gusta del programa?

Wednesday, April 23, 2025 at 10:43 AM UTC

Care and activities for the elderly.

Tuesday, April 22, 2025 at 1:35 PM UTC

Being in a positive and supportive environment

Tuesday, April 22, 2025 at 10:50 AM UTC

Que ella está muy feliz por la atención que le dan, tienen la comida para ella y ejercicios para mantener móvil y activa

Monday, April 21, 2025 at 10:37 PM UTC

La atencion y dedicacion a sus
Miembros

Monday, April 21, 2025 at 7:26 PM UTC

The kindness of their personal

Answered: 38 **Unanswered:** 0

Q5 Do you or your loved one need additional services beyond those provided (e.g., counseling, Medicaid assistance, incontinence supplies, respite care, mobility equipment, companionship for doctor appointments, etc.)? ¿Usted o su ser querido necesitan algún otro tipo de servicio además de los proporcionados (por ejemplo, consejería, Medicaid, suministros para incontinencia, cuidado de relevo, equipo de movilidad, acompañamiento a citas médicas, etc.)?

Wednesday, April 23, 2025 at 10:43 AM UTC

Not at this time.

Tuesday, April 22, 2025 at 1:35 PM UTC

Respite care and in home service on occasion

Tuesday, April 22, 2025 at 10:50 AM UTC

A veces es necesario pero lo he manejado bien hasta el momento

Monday, April 21, 2025 at 10:37 PM UTC

Cuidado en casa

Monday, April 21, 2025 at 7:26 PM UTC

No

Answered: 34 **Unanswered:** 4

Q6 What do you think is the most important improvement we need to make to enhance our program? ¿Qué es lo más importante que necesitamos mejorar para optimizar nuestro programa?

Wednesday, April 23, 2025 at 10:43 AM UTC

Nothing I can think of right now.

Tuesday, April 22, 2025 at 1:35 PM UTC

Keep proving existing services

Tuesday, April 22, 2025 at 10:50 AM UTC

Creo que todo está bien

Monday, April 21, 2025 at 10:37 PM UTC

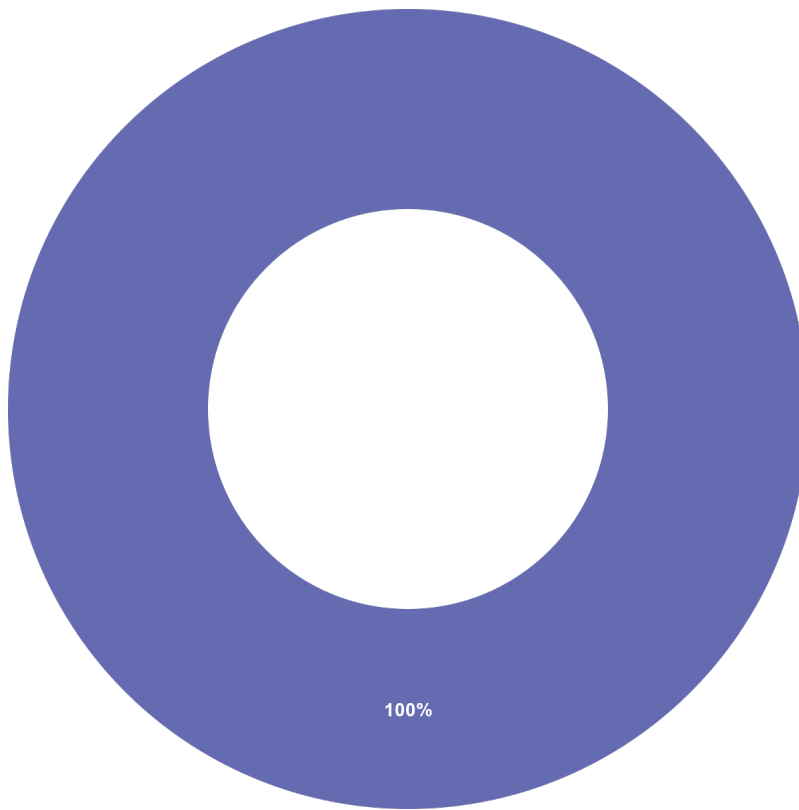
Creo que me sentiria mejor si la comunicacion diaria relacionada con sus comidas y estancia en el centro me llegaran a diario

Monday, April 21, 2025 at 7:26 PM UTC

Include more manual activities and physical therapy

Answered: 35 Unanswered: 3

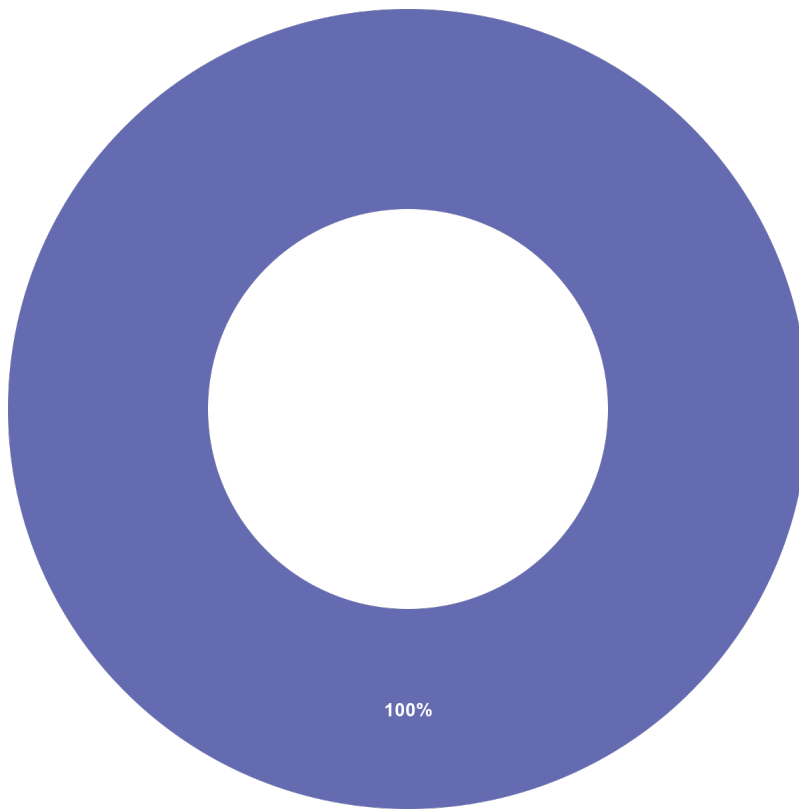
Q7 Does the administrative or nursing staff contact you when an issue arises with your loved one? ¿El personal administrativo o de enfermería se comunica con usted cuando surge un problema con su ser querido?



Answered: 38 Unanswered: 0

Choice		Total
	Yes/si	38
	No	0
	Sometimes/Algunas veces	0

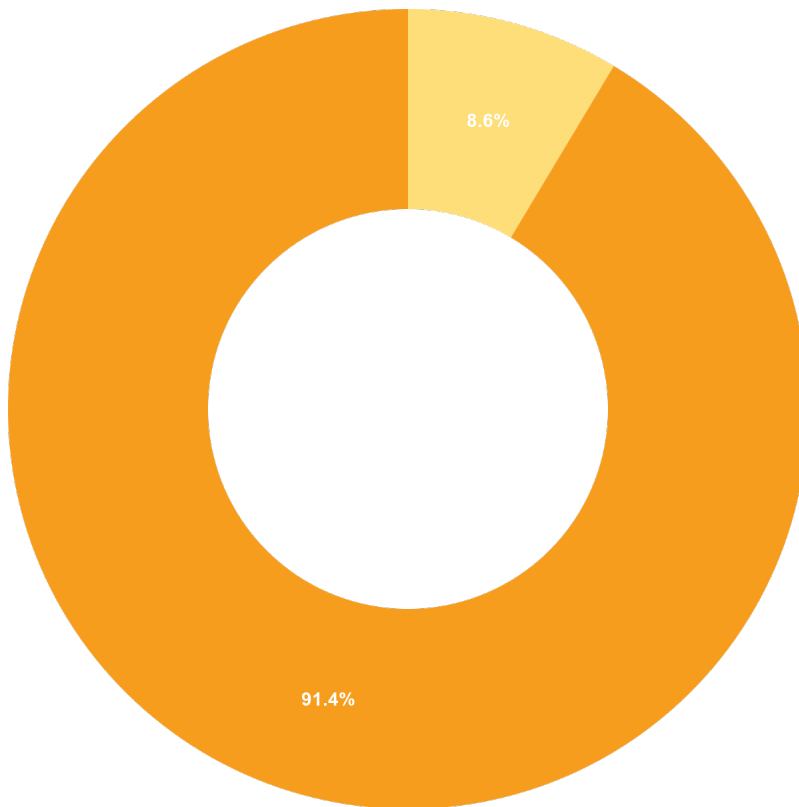
Q8 Do you feel your loved one is safe at the center? Siente uds. que su ser querido está seguro en el centro?



Answered: 38 Unanswered: 0

Choice		Total
	Yes/Si	38
	No	0

Q9 How would you rate the performance of the center's staff in caring for your loved one? ¿Cómo calificaría el desempeño del personal del centro en el cuidado de su ser querido?

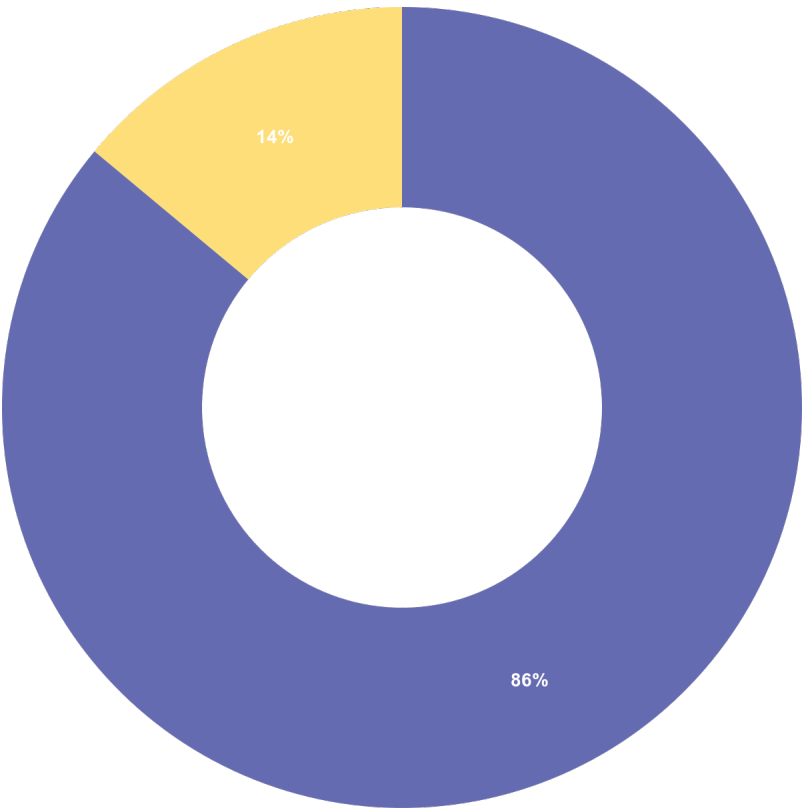


Answered: 38 Unanswered: 0 Average Rating: 5 - Excellent

Choice	Total	Rating
1 - Poor	0	0
2 - Below average	0	0
3 - Average	0	0
4 - Above average	4	16
5 - Excellent	34	170


Q10 Overall, how satisfied are you with the services you receive at Easter Seals for

your love one? / En general, qué tan satisfecho está con los servicios que recibe en Easter Seals para su ser querido?



Answered: 38 Unanswered: 0 Average Rating: 1 - Very Satisfied/Muy satisfecho(a)

Choice	Total	Rating
1 - Very Satisfied/Muy satisfecho(a)	37	37
2 - Somewhat Satisfied/Algo satisfecho(a)	0	0
4 - Satisfied/ Satisfecho(a)	0	0
6 - Very dissatisfied/Muy Insatisfecho(a)	1	6
7 - Somewhat dissatisfied/Algo Insatisfecho(a)	0	0

Choice	Total	Rating
 8 - Dissatisfied/Insatisfecho(a)	0	0

Q11 What is your Zip Code?./ Cual es su Código postal?

Wednesday, April 23, 2025 at 10:43 AM UTC

33331

Tuesday, April 22, 2025 at 1:35 PM UTC

33027

Tuesday, April 22, 2025 at 10:50 AM UTC

33028

Monday, April 21, 2025 at 10:37 PM UTC

33024

Monday, April 21, 2025 at 7:26 PM UTC

33028

Answered: 38 **Unanswered:** 0

Q12 Would you like to provide any additional feedback about our services or staff? ¿Le gustaría proporcionarnos algún comentario adicional sobre nuestros servicios o personal?

Tuesday, April 22, 2025 at 1:35 PM UTC

We are so grateful for the services of Easter Seal. It has been a tremendous help to our family.

Tuesday, April 22, 2025 at 10:50 AM UTC

Excelente servicio, muy atentas y amables en su trato

Monday, April 21, 2025 at 10:37 PM UTC

Gracias por todo lo que hacen

Monday, April 21, 2025 at 6:54 PM UTC

Very much appreciate and depend on the service. It truly adds to my mothers well being and I am confident she is in good hands.

Monday, April 21, 2025 at 6:39 PM UTC

Overall, the service is great and this type of care is very much needed for those who need it.

Answered: 29 Unanswered: 9

ATTACHMENTS: SECTION ORGANIZATIONAL PROFILE AND PROGRAM TEAM QUALIFICATIONS

Organizational Charts- Agency and Program

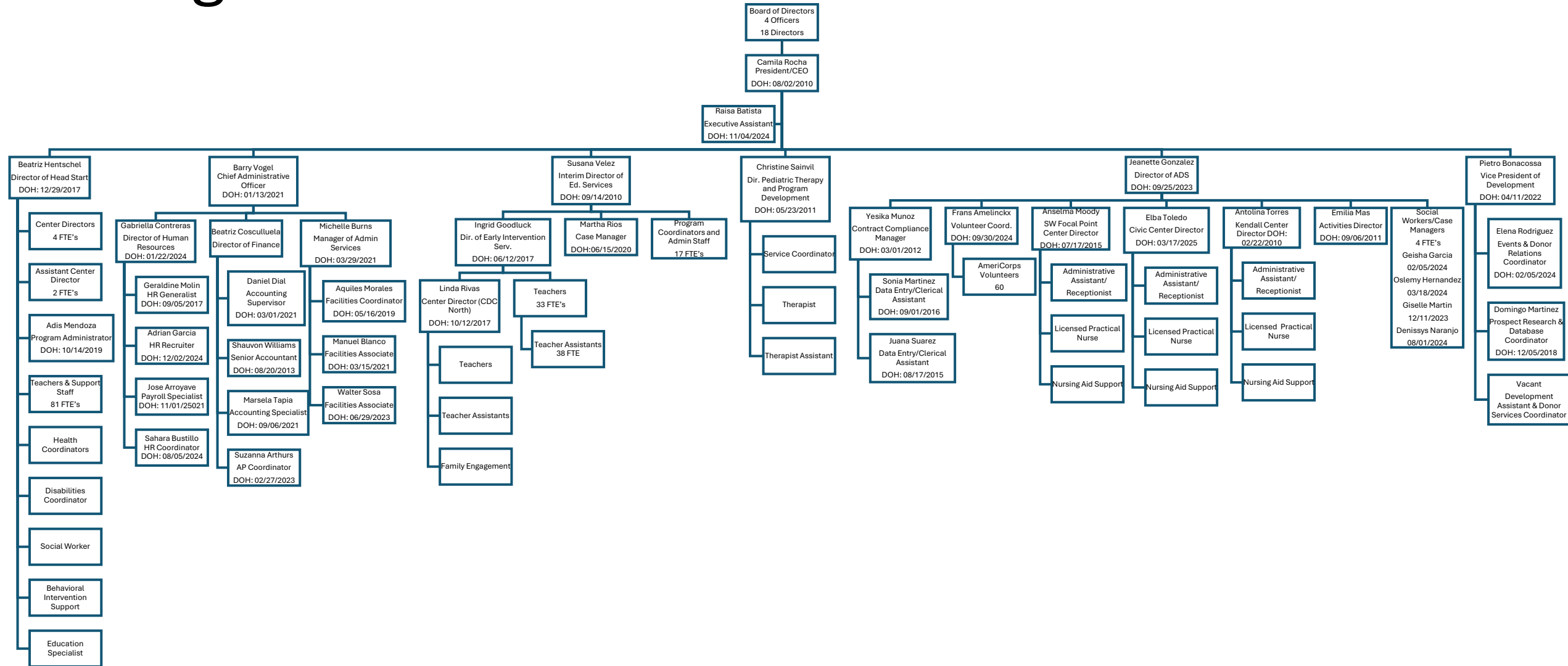
Key Staff Resumes

Key Staff Job Descriptions

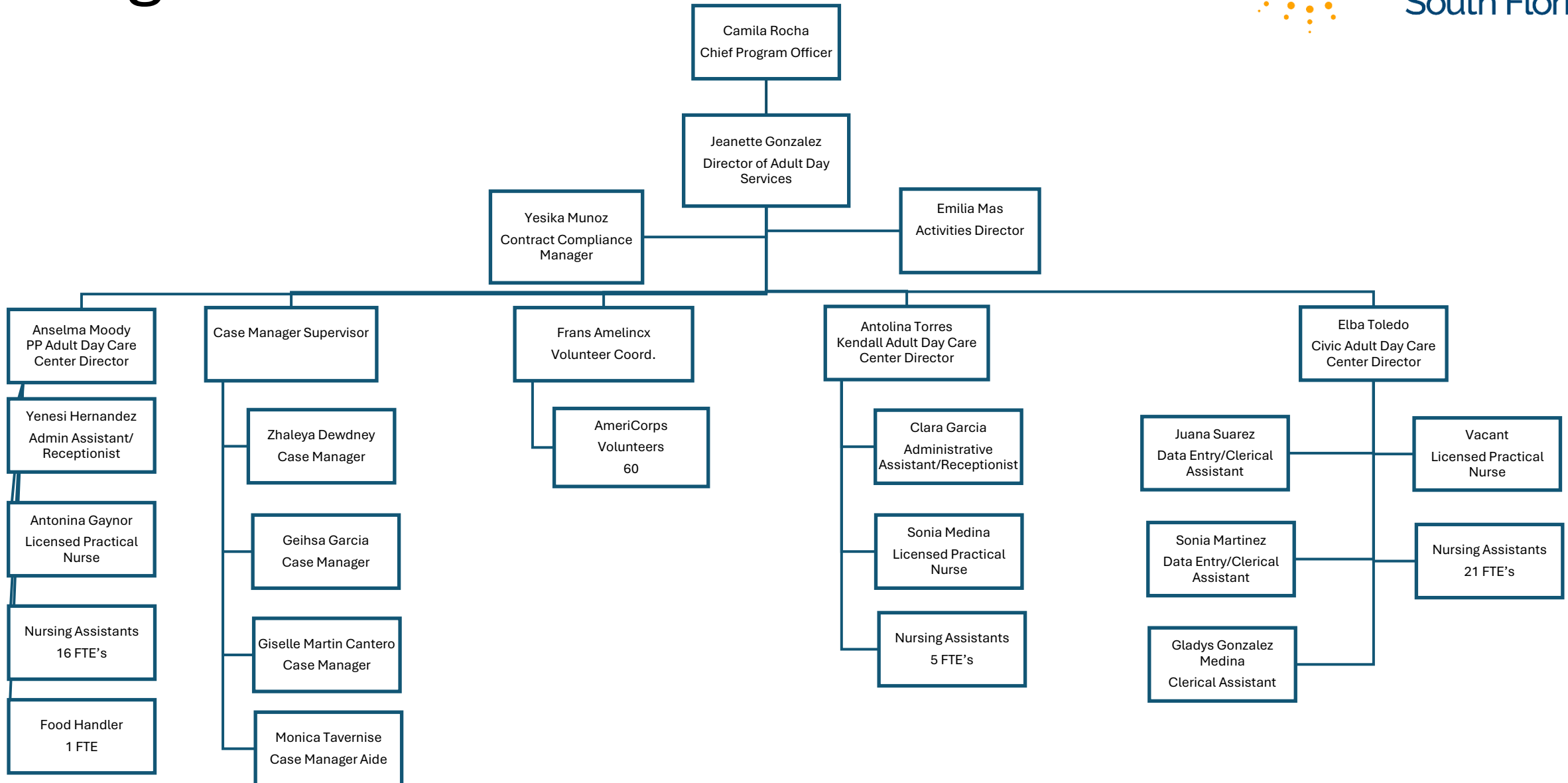
Drug Free Workplace Policy

Subcontractor Monitoring Policy and Procedure

Organization Chart



Organization Chart



CAMILA ROCHA

Non-Profit Executive

786-223-2098



camilarochau@hotmail.com



Cooper City, Florida



SUMMARY

Highly motivated non-profit program executive with over 20 years of experience in strategic program advancement and leadership. Proven track record in securing, managing, and expanding mission-driven grants and contracts. Skilled in cultivating agency partnerships to enhance outreach efforts and improve client outcomes.

EDUCATION

Nova Southeastern University

Master's Degree in Mental Health Counseling
2009 – 2012

Pontificia Universidad Javeriana

Bachelor's Degree in Psychology
1997 – 2002

SUMMARY OF SKILLS

- **Financial Management**
 - Expertise in developing and managing program and department budgets
 - Proficient in increasing program funding and financial oversight
- **Strategic Planning and Execution**
 - Proven ability to execute strategic plans to achieve program goals
- **Contract and Grant Management**
 - Extensive experience with federal, state, county and local contracts
 - Skilled in obtaining, managing and expanding mission-driven grants
- **Operational Excellence**
 - Implementation of best practices across departments
 - Strong detail orientation with the ability to handle multiple tasks simultaneously.

SPECIAL AWARDS

- Program of the Year Award - 2019
The Children's Trust
- Healthcare Champion Advocacy Award-2023.
Florida Hispanic Chamber of Commerce

PROFESSIONAL EXPERIENCE

Easterseals South Florida 2010-Present

President & Chief Executive Officer 2024

| Chief Program Officer 2023

| V.P of Education Services 2019

| Education Services Director 2010

Lead the overall strategic, operational, and financial management of the organization, including budget preparation, fiscal control, short- and long-range planning, fundraising, and program development. Directed all staff functions, including hiring, supervision, performance management, and structural review, while fostering effective communication through staff meetings and board/committee participation. Served as the primary liaison to the Board of Directors, National Easterseals, community partners, and media to advance the mission and public visibility of the organization. Oversaw compliance with health, safety, and emergency protocols to ensure the well-being of clients, staff, volunteers, and visitors. Supervised facilities management, contract and record preparation, and volunteer engagement, while ensuring operational excellence and alignment with the organization's goals and objectives.

Ayuda Inc. 2005-2010

Programs Director

Directed daily operations of government-funded grants, ensuring high-quality service delivery and strict compliance with contracted outcome measures. Completed progress reports and maintained thorough documentation of client progress. Successfully facilitated external program monitoring by various funding agencies with no findings. Trained and empowered sub-contracted agencies to secure direct funding from the primary funder. Developed and executed a psychoeducation program for juvenile first-time offenders and their families, significantly enhancing support and intervention strategies.

Happy Kids Pre-School 2004-2005

Programs Coordinator

As a member of the Family Support Team, developed psychoeducational activities for children, parents, and teachers to help children reach their fullest potential. Identified developmental red flags in enrolled children and facilitated referrals to community services or evaluations as needed. Developed and implemented a social skills curriculum as part of the school-age program, enhancing the social development of participating children.

CAMILA ROCHA

Non-Profit Executive

786-223-2098



camilarochau@hotmail.com



Cooper City, Florida



CERTIFICATIONS

- Certified Inclusion Trainer
- Certified Mental Health Professional
- Certified Non-Violent Crisis Intervention Trainer

REFERENCES

Loreen Chant

☎ 305-216-2755

✉ lchant@hfsf.org

Michael Alessandri

☎ 305-632-4110


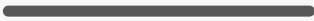
✉ malessandri@miami.edu

Raquel Regalado

☎ 786-306-9180

✉ raquelregaladopa@gmail.com

LANGUAGES

Spanish 
Native
English 
Proficient

PROFESSIONAL EXPERIENCE

Family Central-Temporary placement 2005

Child Facilitator

Served as Child Facilitator for the Nurturing Parenting Program, executing the Best Practices curriculum with children ages 5 to 7 in both Spanish and English. Successfully delivered program components, fostering developmental growth and nurturing parenting skills in a bilingual setting.

Child Psychologist 2002-2003

Private Practice

Provided in-home guidance and executed early intervention activities to enrich the learning and development of children ages 6 to 13 and their parents during after-school hours. Designed and implemented activities to support educational and developmental milestones, fostering a supportive and engaging home environment.

Clinician / Therapist- Clinical Internship 2001-2002

CIAMFA-Colombia

Provided outpatient therapy, developing and managing treatment plans and conducting treatment reviews for seniors. Conducted research and interventions to improve quality of life, addressing issues such as depression, memory loss, insomnia, dysfunctional family dynamics, emotional expression, and grief and mourning.

Clinician / Therapist- Clinical Internship 2001-2000

UNICEF/ Pontificia Universidad Javeriana-Colombia

Developed and reviewed treatment plans, focusing on therapeutic approaches for child maltreatment and triggering behaviors. Conducted research on behavior, sexual abuse, child labor, emotional and cognitive child development, and interpersonal relationships. Designed and implemented activities to support therapeutic goals and improve overall child well-being.

THESIS RESEARCH

Description of at risk behaviors for the effective development of the bond between mother and child during the pre-natal period.

BARRY R. VOGEL, J.D.

1987 NW 171st Avenue • Pembroke Pines, FL 33028
954.401.8226 • barryvogel9@gmail.com

MANAGEMENT LEADERSHIP PROFILE

Administration / Budget & Financial Management / Strategic Planning / Legal & Compliance / Staff Development

- Highly regarded and accomplished senior executive -

- Distinguished career with repeated success -

- Proven experience in fiscal management and analysis, budgeting, contracting, risk management, and staff development -

Dedicated leadership talent, developing and executing strategic and tactical plans aligning efforts with customer service and financial objectives. Demonstrated expertise developing and implementing policies and procedures leading to improved performance, leveraging on strengths, engaging teams, and creating a customer focused environment. Well-versed in human resources, contracts, compliance and legal matters in non-profit and community organizations.

- Strategic Planning
- Policy & Procedure Development
- Facilities Planning & Management
- Budget Planning & Resource Allocation
- Contract Negotiation & Management
- Human Resources Management
- Community Engagement
- Best Practices, Standards & Systems
- Legal & Regulatory Compliance
- Collaborative Administrator

ACHIEVEMENTS

- Developed a collaborative and collegial relationship with senior university leadership resulting in improved student outcomes.
- Improved student retention and graduation rate from an average of 45% to an average of 83% delivering improved financial performance.
- Consistently meet or exceed KPI's related to operating income, program completion and progression, student satisfaction and employee engagement.
- Streamlined processes and cut costs during pandemic, maintaining student enrollments and implementing additional program delivery options while reducing on campus staff from 11 to 3
- Managed all campus resources with \$39M net revenue and \$33M in operating expenses.

PROFESSIONAL EXPERIENCE

EASTERSEALS SOUTH FLOIRDA, Miami, FL, 2021 - present
CHIEF ADMINSTRATIVE OFFICER

Responsible for all aspects of business operations for non-profit agency including Finance, Human Resources, Facilities Management, Government Relations, Legal & Regulatory Compliance, Contract Management, Policy & Procedure Development

SHORELIGHT - FLORIDA INTERNATIONAL UNIVERSITY GLOBAL FIRST YEAR, Miami, FL, 2016 - 2021
MANAGING DIRECTOR

Serve as primary liaison between Shorelight and Florida International University with full responsibility for operation of pathway program partnership serving undergraduate international students. Responsible for building program enrollment, providing strategic and ongoing leadership, managing day-to-day operations with a focus on student success.

Professional Experience Continued***Selected Accomplishments:***

- Appointed as third Managing Director within first year of partnership operation charged with improving relationships with University, reducing student account balances and bad debt, improving student satisfaction and retention, increasing enrollments, and improving staff performance and morale.
- Consistently increased enrollment and student retention/completion rates
- Reduced student past due balances to less than 1% of revenue
- Achieved top rating for staff engagement/satisfaction systemwide

BARRY R. VOGEL, ESQ., Attorney at Law, Pembroke Pines, FL, 2006 - Present

JOHNSON & WALES UNIVERSITY, N. Miami, FL, 1992-2015

Concurrently assumed numerous roles and responsibilities at multi-campus private not for profit college by consistently demonstrating strategic leadership at accredited, private college with over of 16,000 students across four campuses.

DIRECTOR OF ADMINISTRATION

Fulfill VP-level responsibilities, reporting directly to the campus president, leading all facets of business operations: Facilities Management, Budget, Accounting, Auxiliary Services, Information Technology, Human Resources, Procurement, Printing & Mail Services, Accounts Payable, and General Ledger. Coordinate campus efforts in conjunction with Risk Management, General Counsel, Internal Audit and Compliance. Develop / control \$60M annual budget as well as maintain well-run, cost-efficient operations.

Selected accomplishments:

- **Consistently delivered on campus financial commitments**, effectively managing resources to exceed contribution targets.
- **Central leadership role in highly selective university team** to develop and implement strategic university-wide revision to room & board offerings to improve student satisfaction while continuing to achieve financial objectives.

ADJUNCT ASSISTANT PROFESSOR

Courses taught include Food & Beverage Purchasing, Menu Design, Food & Beverage Cost Control, Hospitality Financial Management, Human Resources Management, Accounting I & II, Introduction to Leadership Studies

Prior Roles

NEW ENGLAND CULINARY INSTITUTE, Montpelier and Essex Junction, VT, 1991 - 1992
Assistant to the Vice President/Director of Admissions

Christine's of Cumberland, Cumberland, RI, 1989 - 1991
Managing Partner (full-service restaurant and catering)

Thee Food Service Consultants, Providence, RI, 1984- 1988

CONSULTANT

Full-service restaurants, supermarket food programs, employee dining operations - concept development, menu development, layout & design, operations, training, and management consulting

EDUCATION & CREDENTIALS

Nova Southeastern University

Juris Doctorate (J.D.)

Johnson & Wales University

Master of Science (M.S.) in Managerial Technology (Business)

Bachelor of Science in Foodservice Management

Associate in Science in Culinary Arts

Professional Licenses:

Admitted to the practice of law, State of Florida Bar # 30965

State of Florida Notary Public

Professional Affiliations:

American Bar Association, Florida Bar Association

Community Relations:

Impact Council Volunteer, United Way of Miami Dade * Treasurer, West Broward High School Speech & Debate Team Boosters * Past Board Chair/Director, Greater North Miami Chamber of Commerce (2007 - 2016) * Miami Dade County Public Schools Academy of Finance Advisory Board (2013 - 2015) * City of North Miami Downtown Action Plan Advisory Committee (2014 - 2015) * Cubmaster/Assistant Scoutmaster, Boy Scouts of America, Pack 224, Troops 224 & 160 (2007 - 2018) * Greater Miami Chamber of Commerce * Beacon Council



JEANNETTE GONZALEZ, RN, MHA

Genebrat80@aol.com | C: (786) 374-8582 | 13338 SW 250th Ter., Homestead, FL 33032

Summary

Highly skilled career professional with over 20 years of nursing experience in diverse practice environments including Managed care, MMA/LTC case management, Home Health, Hospice, Transition of Care, Utilization Management and Appeals. Able to make proper decisions for high-quality and cost-effective care.

Skills

- Leadership
- Maintaining quality assurance standards
- Patient-oriented
- Strong verbal and written communication skills
- Ability to plan, organize, schedule, direct, control and monitor multi-functional project activities
- Advanced knowledge of nursing techniques and methods
- Effective and efficient time management skills
- Extremely organized with keen attention to detail
- Proficient in MS Office
- Personal and professional integrity
- Working knowledge of data analysis and performance/operations metrics
- Proficient in English/Spanish

Experience

Easterseals South Florida, Inc.
Director of Adult Day Services
09/2024 – Present

Easterseals South Florida, Inc.
Director of Case Management & Health Services
09/2023 – 08/2024

- Provide strategic direction and leadership to Center Directors across multiple adult day care centers in the Miami-Dade/Broward area that specialize in Alzheimer's Disease, Dementia and other memory related disorders, ensuring compliance with regulatory requirements and quality standards.
- Develop and implement operational policies and procedures to enhance service delivery.
- Supervise and support case management, in-home respite, nursing and administrative teams, ensuring effective coordination and high-quality care that meets the needs of clients and their families.
- Develop and manage budgets for each center, ensuring financial targets are met.
- Monitor expenditure and financial performance, implementing cost-control measures as needed.
- Negotiate and manage contracts with service providers.
- Ensure compliance with contractual obligations and service agreements.
- Monitor and evaluate the quality of care and services provided, implementing improvements as necessary.
- Address and resolve any issues or concerns raised by clients, families, or staff.
- Develop and execute strategic plans to achieve organizational goals and objectives.
- Stay informed about industry trends and best practices to drive continuous improvement.

Florida Community Care | Miami, FL

Case Manager Supervisor

09/2018 – 09/2023

- Directly manage all community outreach staff including, but not limited to, hiring, training, scheduling, monitoring workloads, conflict resolution, conducting performance evaluations, and implementing performance improvement and disciplinary actions, when necessary.
- Oversee workload needs on a concurrent basis including monitoring staff production metrics, auditing assessments and member plans of care according to respective policies and procedures. Daily prioritization of staffing assignments for better impact on department production.
- Monitor the performance of the care management team members and communicating constructive feedback and opportunities for improvement.
- Conduct regular evaluation of the care management program including, but not limited to, review of the member's plan of care with the interdisciplinary team, collaborative review, and reassessment of the members' plan of care as defined and coordination of the member services.
- Maintain strong working relationships with the Care Management Staff and with other internal teams to encourage a cooperative sharing of ideas and support.
- Conduct on-going coaching and counseling to all staff.
- Monitor and track compliance with HIPAA regulations, professional conduct, and ethical practices.
- Give guidance and direction to staff, identify performance issues; recommend/implement necessary steps for improvement; ensure fair corrective action procedures.
- Prepare performance evaluations/reviews; initiate salary increases actions.

Florida Community Care | Miami, FL

Transition of Care Project Manager

02/2020 – 10/2020

- Provided statewide leadership role for the Transition of Care (TOC) Program. Functioned as subject matter expert regarding best practices, contract requirements and department processes that supported successful Nursing Home Transitions (NHT).
- Ensured compliance with all state and federal regulations and guidelines
- Aided in the development of program metrics and implemented workflows to achieve these metrics.
- Monitored statewide performance through weekly scorecard to ensure processes were being followed and goals were being met.
- Conducted periodic data analysis processes to proactively identify areas of opportunity for rebalancing and developing action plans to meet the goals.
- Collaborated with community and skilled nursing facilities (SNF) case managers to ensure that the best practices, contract requirements and department processes were followed to achieve safe and successful transitions across settings.
- Assisted case managers in identifying prospective enrollees for NHT, reviewed status of the NHT process and assessed enrollees to identify any potential risk issues in all areas of enrollee's care and safety issues.
- Worked closely with management to find strategic community providers and stakeholders to establish positive partnerships and innovative approaches to create/expand community capacity to positively influence rebalancing.
- Managed NHT expanded benefits: reviewed all requests with care manager and with VP of Care Management, send to Executive Director and COO for final approval and coordinate purchase and delivery.

Molina Healthcare of Florida | Miami, FL

Care Review Clinician

05/2018 – 09/2018

Transition of Care Coach

05/2017 – 04/2018

- Assessed inpatient services for members to ensure better outcomes, cost effectiveness and compliance with all state and federal regulations and guidelines.
- Analyzed clinical service requests from members or providers against evidence based clinical guidelines (InterQual).
- Identified benefits, eligibility and expected length of stay for requested treatments and/or procedures.
- Referred cases to Medical Directors and presented them in a consistent and efficient manner.
- Completed member referrals to other clinical programs.

United Home Care Services | Doral, FL

Nurse Case Manager

07/2015 - 05/2017

- Visited members weekly at rehabilitation centers and hospitals to follow up on member's health status and discharge planning.
- Followed up with SN/PT/OT/ST treatments and reported to Clinical RN Case Manager and to Medical Director in the weekly Rehabilitation Interdisciplinary Review meeting.
- Worked closely with facility's social workers and/or case managers on discharge planning to better assist member's needs when returning to the community; as well as educated members and/or their families on alternate placement options vs nursing home placement.
- Responsible for a series of activities which included planning, arranging for, and coordinating of community-based services for members, including providing referrals, comprehensive assessments (701B) and monitoring of client's progress to assure the effective delivery of services.
- Coordinated all available resources on behalf of LTC members.

EMP Medical Services | Coral Gables, FL

Utilization Review Case Manager

08/2013 - 09/2014

- Utilization review case manager for Freedom/Optimum HMO - Responsible for ensuring the delivery of high-quality, cost-efficient health care for members along with PCP and appropriate health care providers to ensure quality care to members at home.
- Contacted patients to help with appropriate treatment and timely management of their home health Services.
- Oversee several home health agencies to expedite services and treatment of patients.
- Review documentation provided by home health agencies to monitor those services requested and provided were medically necessary - Adhere to agency policy, procedures, and the professional code of ethics.

Caregiver Services Inc | Miami, FL

Continuous Care Nurse

01/2012 - 08/2016

- Patient care implementing the hospice nursing plan of care with exceptional organizational skills and communication skills, using nursing interventions and teachings skills to maximize patient's comfort and to enhance the quality of life of the patients and their families.
- Delivered compassionate, palliative, supportive, safe, and quality skilled hospice nursing services to adult, and elderly patients with chronic/terminal conditions.
- Documented and communicated patient care needs and assessments with the hospice case manager and with patient's hospice MD.

Nurses PRN | North Miami Beach, FL

Continuous Care Nurse

10/2011 - 01/2012

- One on one patient care, offered family and patients emotional support, followed plan of care for intervention implementation and evaluation.

Andiv Home Health Care | Miami, FL
Medicare Per Diem Field LPN
01/2009 - 03/2012

- Documented patient's response to intervention, medications administered and contacted hospice for any changes in patient's condition.
- Provided teaching to caregiver and/or patient on how to continue with care once continuous care finished to better function at home and be competent with patient's care.
- Visited patients in their homes to provide diabetic management, wound care, hypertension monitoring, medication teaching, Peg tube feeding/care, colostomy care, etc.
- Responsible for communicating any changes in patient's condition and maintain constant communication between physician and case management team and obtain verbal orders from physician for any new treatments.
- Delivered in-home nursing services that included: wound dressing and care, G-tube feeding care, tracheostomy care, colostomy and ileostomy care, glucose monitoring, insulin administration, Foley catheter care, routine straight catheterization with monitoring of input/output, blood pressure monitoring, respiratory treatment, and assessments.

First RN, Inc. | Miami, FL
Case Manager, Intake Nurse, KePRO Specialist, Per Diem LPN
01/2008 - 03/2012

- Coordinated RNs, LPNs, and PT/OT/ST frequencies based on initial evaluations.
- In charge of KePRO Medicaid authorizations request
- Delivered in-home nursing services

Advanced Home Care | Miami, FL
Medicaid/Medicare Case Manager/ KePRO Specialist, Per Diem LPN
05/2003 - 01/2008

- Managed new patients plus 250 long/short term patients.
- Coordinate RNs, LPNs, and Physical therapy frequencies.
- Worked directly with doctors to modify services as needed.
- Reported to DON/ADON and administrator through weekly census report and productivity report.
- In charge of KePRO Medicaid authorization requests, tracking denied requests, and answering and submitting denial reconsideration letters.
- Provided in-home nursing services to assigned clients.

Nurse Care Inc | Hialeah, FL
Case Coordinator/Billing/ Medicaid-OAA Coordinator
03/2000 - 03/2003

- Prior to being promoted to billing and Medicaid/OAA coordinator, oversaw care coordination for patient of different programs such as Channeling, CCE, United Waiver, and other community-based programs.
- Successfully led the OAA (Older American Act) budget of \$200,000 plus per year.
- Admissions, Eligibility check, KePRO, updating Waiting list for OAA, patient assessments and evaluations for OAA, coordinated patient care for OAA patients.
- Responsible for billing of Waiver programs, Medicaid, account receivables, and collections.

Target Stores | Miami, FL
Receptionist/ Cashier
09/1999 - 04/2000

- Answered phones, scheduled appointments, filing, handled money.

Education and Training

University of Phoenix

Masters in Healthcare Administration

Graduation date: 07/2025 – Summa Cum Laude

Antigua College International

Bachelor's in Nursing

Graduation date: 11/2021 – Cum Laude

Antigua College International

Associate of Science in Nursing

Graduated: 07/2020

Robert Morgan Educational Center | Miami, FL

Diploma in Practical Nursing

Graduated: 01/2007

Coral Gables Sr. High School | Coral Gables, FL

Diploma in High School

Graduated: 06/1999

Certifications

NIDA Clinical Trials Network - Good Clinical Practice Certification

JOB DESCRIPTION

Position Title: **Director of Adult Day Services**

Program/Department: **Adult Day Care Services**

Reports to: **President/CEO**

Position Summary:

Position Summary: Oversee functions for ESSF Adult Day centers and in home services; including comprehensive and strategic planning, budgeting, program development, personnel management, operational administration, and compliance.

Responsibilities:

- Oversee and manage all ADC center locations and respite services by ensuring quality programming.
 - Supervise the coordination of services and staffing for clients.
 - Participate in meetings and multidisciplinary team, as needed.
 - Develop and maintain a communication system that assures effective flow of information.
 - Ensure programming is culturally relevant, age appropriate and maximizes independence and consumer choice.
 - Ensure that comprehensive intake and assessment procedures are in place.
 - Ensure that program goals and objectives are met and provide service delivery in a manner consistent with all funding objectives.
 - Meet with family and clients as needed to assist and support their needs.
- Coordinates and supervises the day to day operation of the adult day care center in Miami
- Support and lead the efforts to successfully implement agency/program strategy and operating plan to achieve goals and objectives.
 - Attend management team meetings.
 - Work with others to continually identify areas for improvement. Provide effective evaluation of results. Work continually toward improvement of the program.
- Supervise ADC management team, staff, volunteers and interns in a manner consistent with organizational policies and values.
 - Maintain an employee feedback process to enhance work processes and employee understanding.
 - Responsible for supervision, evaluation, and professional and personal development of staff in a manner consistent with organizational policies and values.
 - Promote the professional and personal development of the staff. Model expected behaviors and serve in a mentoring role.

- Develop and oversee specialized training for staff, participants and/or community, as required by funders and/or other professional or accreditation bodies.
- Monitor program content to ensure compliance with Federal and State regulations, grants, federal and state employment laws, contracts, donor agreements and reporting requirements.
 - Prepare for and oversee all applicable licensing inspections, ensure compliance; develop and implement plan of correction if necessary.
 - Maintain program statistical data and records as required by the National Easter Seals, Miami-Dade County and Area Agency on Aging, Agency for Health Care Administration, and other organizations under contract.
 - Develop and revise policies and procedures to remain in compliance with standards and best practices.
 - Ensure that program goals and objectives are met and provide service delivery in a manner consistent with all funding objectives.
 - Ensure optimal utilization of resources and quality while managing cost.
 - Develop and implement outcome based measurements.
- Develop and maintain effective community relationships by representing Easter Seals at meetings, events, trainings and other relevant activities.
 - Assist in the development of promotional materials for internal and/or external publicity consistent with standards established by the agency.
 - Assist and/or coordinate special events related to adult day services, older adults and/or Alzheimer's disease.
 - Develop community collaborations, linkages and partners to address systemic issues that impact clients served by the programs of the center.
- Facilitate the involvement and ensure the safety of all staff, volunteers, visitors and individuals receiving services at Easter Seals.
 - Act in compliance with Medical and Non-Medical Emergency Procedures.
 - Assist individuals in evacuating building during emergency situations to include but not limited to: fire drills and external disaster drills. Specific duties to be assigned by immediate supervisor.
 - Assume assigned responsibility for non-clinical duties during disaster and/or drills including but not limited to safety of files/office areas, closure of doors.
- Other related duties as necessary to ensure the smooth running and efficiency of Easter Seals South Florida as a whole.

Qualifications:

- Bilingual (English/Spanish).
- Bachelor's degree in health or social services or a related field.
- Minimum of five years supervisory experience in a multidisciplinary setting utilizing treatment and assessment skills, preferably with a geriatric or psychiatric population; as well as experience with program evaluation and administration.
- Clinical skills necessary in running a specialized geriatric program; as well as the ability to integrate case management services and nursing care for clients in an Adult Day Care/Rehabilitation setting.
- Knowledge of the local/state/federal requirements and regulations of external agencies supporting the elderly population (ie. AHCA, DOEA, Alzheimers Association).
- Ability to act quickly and calmly in a stressful or emergency situation.
- Analytical and strategic.

- Excellent leadership skills. Good communicator written and verbally. Ability to communicate well with diverse populations.
- Customer service-oriented, strong organization, time management, attention to detail and follow up skills.
- Health status appropriate for physical and emotional demands of position.

PHYSICAL DEMANDS: Sedentary work and on occasion light to heavy work if needed to assist in client care.

- Sedentary work involves exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently to lift, carry, push, pull, and otherwise move objects. Involves sitting most of the time, but may involve moving about for brief periods of time.
- Light work involves exerting up to 25 pounds of force occasionally to lift, carry, push, pull, and otherwise move objects. Involves bending, squatting, reaching, and moving about most of the time.
- Heavy work involves exerting up to 50 pounds of force occasionally to lift, carry, push, pull, and otherwise move objects. Involves bending, squatting, and reaching, and moving about most of the time.

EQUIPMENT OR MACHINERY REQUIRED TO OPERATE includes, but is not limited to: computer, telephone, copy machine, calculator, fax machine and other standard office equipment. Also, standard equipment used in rehabilitation facilities, including wheelchairs, walkers, etc., if needed to assist in client care.

Reporting to this position:

All Center Staff

I have received, reviewed and fully understand above job description. I further understand that I am responsible for the satisfactory execution of the essential functions described therein, under any and all conditions as described.

Employee Printed Name: _____

Employee Signature: _____ Date: _____

JOB DESCRIPTION

Position Title: **Adult Day Center Director**
Program/Department: **Adult Day Care Services**
Reports to: **Director of Adult Day Services**

Position Summary:

Provide comprehensive and strategic planning, development, administrative decision-making, and implementation of the Adult Day Service program according to the policies and procedures adopted by the Governing Board of Directors. Responsible for efficient and purposeful integration of inter- and intra-agency services, leadership and resource development.

Duties and Responsibilities:

- Provide strategic planning, program development, personnel management, and overall operational administration, including coordination of on-going activities, to meet the established goals and objectives of the program.
- Efficiently manage assigned staff and volunteers in a manner consistent with organizational policies and values. Maintain an employee feedback process to enhance work processes and employee understanding.
- Comply with all grants, federal and state employment laws, contracts, donor agreements and reporting requirements.
- Ensure that program goals and objectives are met and provide service delivery in a manner consistent with all funding objectives.
- Manage contract expenditure.
- Assist with financial analysis and formulation of recommendations to achieve goals and objectives. Identify potential opportunities for resource and funding development.
- Develop and maintain a communication system which assures effective flow of information.
- Develop promotional materials for internal and/or external publicity consistent with standards established by the agency.
- Develop community collaborations, linkages and partners to address systemic issues that impact clients served by the programs of the center. Develop and maintain effective relationships within the community networks.
- Coordinate an effective transportation system for participants with case managers.
- Supervise student placement/clinical from local universities.
- Develop and oversee specialized training for staff, participants or community, as required by funders and/or other professional or accreditation bodies.
- Implement long range plans and incremental goals in conjunction with advisory board or governing board of directors.
- Facilitate the involvement of participants throughout the adult day services program.
- Maintain confidentiality regarding personal information of participants and staff
- The preceding essential functions are not intended to be an exhaustive list of tasks and functions for this position. Other tasks and functions may be assigned as needed to fulfill the mission of the organization

SUPERVISORY RESPONSIBILITIES: This position may supervise any and all of the following positions: Registered Nurse/Licensed Practical Nurse, clerical staff, Program Assistants, students, compliance assistant, case managers and volunteers.

QUALIFICATIONS:

- Education and/or Experience: Master or Bachelor's degree in Health or Social Services or a related field with one-year supervisory experience in a Social or Health Services setting or comparable Human Service training with demonstrated competence and experience managing in a health or human service setting.
- Registered Nurse/Licensed Practical Nurse license highly preferred
- Excellent written and oral language skills in English and Spanish
- Must have ability to develop community awareness, have empathy, patience, and ability to motivate others.
- Ability to lead quality improvement initiatives and to plan and manage the utilization of resources
- Strong customer service skills
- Knowledgeable of the adult day services program being provided to the person served and the state and federal laws related to assigned area
- Ability to understand the needs of aging and disabled adults and their caregivers
- Ability to interact effectively, professionally, and compassionately with disabled adults or elderly participants, families and staff.
- Flexible with schedule.

PHYSICAL DEMANDS: Sedentary work and on occasion light to heavy work if needed to assist in client care.

- Sedentary work involves exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently to lift, carry, push, pull, and otherwise move objects. Involves sitting most of the time, but may involve moving about for brief periods of time.
- Light work involves exerting up to 25 pounds of force occasionally to lift, carry, push, pull, and otherwise move objects. Involves bending, squatting, reaching, and moving about most of the time.
- Heavy work involves exerting up to 50 pounds of force occasionally to lift, carry, push, pull, and otherwise move objects. Involves bending, squatting, and reaching, and moving about most of the time.

EQUIPMENT OR MACHINERY REQUIRED TO OPERATE includes, but is not limited to: computer, telephone, copy machine, calculator, fax machine and other standard office equipment. Also, standard equipment used in rehabilitation facilities, including wheelchairs, walkers, etc., if needed to assist in client care.

Reporting to this position: All Center Staff

I have received, reviewed and fully understand the job description for Center Director. I further understand that I am responsible for the satisfactory execution of the essential functions described therein, under any and all conditions as described.

Employee Printed Name: _____

Employee Signature: _____ Date: _____

Easter Seals South Florida

JOB DESCRIPTION

Position Title: Activities Director
Program/Department: Adult Day Care Services
Reports to: Director of Adult Day Care Services

Responsibilities:

- Assess clients using information from observations, medical records, standardized assessments, health services providers, staff, clients' families, and the clients themselves.
- Develop and implement therapeutic interventions consistent with the clients' needs and interests.
- Develop, disseminate, and implement a monthly program/calendar of social/leisure/therapeutic activities to stimulate peer interaction, promote constructive leisure time and motivate persons served to function at their maximum level of independence.
- Function as an integral member of a multidisciplinary team conducting an activity assessment for each individual enrolling and developing, reviewing and implementing individual client care plans. Ensure activities are purposeful, meaningful, and afford choices to persons served.
- Coordinate with the nurse, and document in client's chart, any significant event, problem or progress concerning the client. Complete activity-related documentation as required.
- Develop, coordinate and monitor an intergenerational program.
- Develop, implement and coordinate a therapeutic recreation internship
- Coordinate internship with the recreation therapy department of the universities
- Plan, coordinate and participate in community outings, including driving the Easter Seals van when necessary. Plan, coordinate and participate in special activities such as holiday parties or other events.
- Prepare, monitor and report on the activity expenses including monthly supplies, petty cash, and managing revenues from special events.
- Create and coordinate distribution of a monthly newsletter encompassing communication from the clients, staff and community.
- Provide oversight of purchase, inventory, and storage of activity supplies.
- Attend meetings as appropriate.
- Respond appropriately to emergency situations.

- Maintain cleanliness and safety of program areas.
- Assist with personal care, including toileting, feeding etc.
- Assist with all other duties as requested.

PHYSICAL DEMANDS:

- May be required to lift, carry, push or pull up to 25 pounds.
- Frequently requires sitting, standing, walking, bending, squatting, kneeling and reaching.
- Occasionally required to drive, assisting individuals in and out of vehicles
- Occasionally transfer individual in/out of wheelchair.

Specialized Skills/Abilities/Knowledge:

- Good writing skills and ability to communicate information effectively to a variety of audiences.
- Ability to create, modify, implement activities, and manage the utilization of resources.
- Ability to take initiative and meet objectives with a high level of analytical, problem solving and interpersonal skill.
- Ability to interact positively and compassionately with participants, caregivers, employees and the community.
- Knowledgeable of the Adult Day Services being provided.
- Ability to maintain confidentiality.
- Exercise sound judgment in making decisions and implement accordingly
- Possess a high level of problem-solving and analytical skills

QUALIFICATIONS:

- Bachelor's degree
- Bilingual Spanish/English required
- Prior experience working with older adults and or people with dementia.
- Prior experience with implementation of therapeutic recreational activities.
- Successful physical examination/TB test required
- Employment contingent upon satisfactory criminal background.

Reporting to this position:

Staff assigned by supervisor.

I have received, reviewed and fully understand the above job description. I further understand that I am responsible for the satisfactory execution of the essential functions described therein, under any and all conditions as described.

Employee Printed Name: _____

Employee Signature: _____ Date: _____

Easter Seals South Florida

JOB DESCRIPTION

Position Title:	Case Manager
Program/Department:	Adult Day Care Services
Reports to:	Case Manager Supervisor

Position Summary:

The case manager provides full case management services on designated cases with clients and family/caregiver(s). All duties are carried out in accordance with the established regulations, protocols, and agency policies and procedures.

Responsibilities:

- Provide full case management services on designated cases with client and family/caregiver(s).
 - Maintain regular contact with family/caregivers concerning the participant and the care they receive at home and at the center.
 - Conduct home visits as necessary.
- Conduct a comprehensive psychosocial assessment (face to face) of new clients and annual reassessments of existing clients.
- Upon receipt of a case, review the entire file and immediately focus on outlining what must be completed.
- Ensure referrals are submitted on a timely basis and ensure appropriate follow up with successful completion.
- Assist caregiver(s) in acquiring the services needed for participants (i.e. Respite services, counseling, and support groups). Assist caregiver(s) in acquiring the services needed for themselves.
- Create individual Care Plans and update as required during regular multidisciplinary staffing
- Prepare participant discharge plans.
- Serve as an advocate and continuous point of contact for the client, family/caregiver(s) and other appropriate parties.
- Coordinate and facilitate family/caregiver(s) support sessions.
- Consult with other professionals involved in the treatment of the client in designated caseload.
- Serve as a liaison between the center staff, participants, families and caregiver(s).
- Maintain necessary records and reports; submit documentation in accordance with agency and contract requirements.
- Maintain integrity of data system with current information at all times.
- Supervise Data maintenance in CIRT and ensure all documentation is completed timely.

- Document changes in participant status in progress notes at a minimum every three months or more often as needed.
- Maintain accurate updated information in participant's files and database including but not limited to the face sheet.
- Prepare monthly reports to monitor participant/caregiver outcomes and CIRT and address any exceptions.
- Send monthly satisfaction survey to all new participants.
- Manage referrals from other agencies.
- Build and maintain effective relationships with internal and external partners (i.e. Alliance for Aging, AHCA, Alzheimer's Association, etc.).
- Participate in monthly Utilization Review Committee.
- Attend in-service training, supervision and meetings as required.
- Aid in outreach and recruitment for Adult Day Services Program.
- Conduct/attend presentations, festivals & community events, as needed, to help promote Program.
- Prepare monthly reports on all outreach activities conducted and referrals received.
- Work a flexible schedule to meet specific program needs; be accessible via appropriate communication means, and respond promptly.
- Ensure the safety of all staff, volunteers, visitors and individuals receiving services at Easter Seals:
 - Act in compliance with Medical and Non-Medical Emergency Procedures.
 - Accompany client to hospital with paramedics until family/caregiver(s) arrive at the hospital.
 - Specifically assist individuals in evacuating building during emergency situations to include but not limited to: fire drills and external disaster drills. Specific duties to be assigned by immediate supervisor.
 - Assume assigned responsibility for non-clinical duties during disaster and/or drills including but not limited to: safety of files/office areas, closure of doors.
- Participate in continuous agency wide quality and performance improvement and comply with all Quality Improvement requirements.
- Other related duties as necessary to ensure the smooth running and efficiency of Easter Seals South Florida as a whole.

Educational & Experiential Requirements:

- Bachelor's Degree in social work, psychology, sociology, nursing, gerontology, or related field required.
- Certification in the DOEA 701B Assessment tool required.
- A minimum of one year of experience working with adult disability population.
- Must be bilingual (English/Spanish).
- Have a valid driver's license.
- Excellent communication skills written and verbal; as well as interpersonal and organization skills.
- Knowledge and skills of integrating patient care, case management services and learning experiences in an Adult Day Services/ Rehabilitation facility.

- Commitment and ability to work closely with diverse populations.

Physical Demands:

- Regular to frequent requirement, and as needed, to lift objects (up to 50 lbs.), including bending, stooping, stretching, walking, squatting, pushing, pulling, and kneeling for an extensive amount of time.
- The work is in an adult day care setting. In order to conduct activities and interact with elders with Alzheimer in a meaningful way, some physical exertion such as the following physical demands are required:
 - Noise level can be moderate to loud.
 - Detecting unsafe situations by sight or sound.
 - Moving quickly to intervene in unsafe situations.

Other:

- Successful completion of background process which includes: Local background check, Level 2 clearance (FBI, FDLE), clear TB test, medical clearance, drug test and reference checks.
- Adhere to the use of Universal Health & Safety Precautions as applicable

Reporting to this position:

No staff

I have received, reviewed and fully understand the job description. I further understand that I am responsible for the satisfactory execution of the essential functions described therein, under any and all conditions as described.

Employee Printed Name: _____

Employee Signature: _____

Date: _____



Easter Seals South Florida

JOB DESCRIPTION

Position Title: Contract and Compliance Manager

Program/Department: Adult Day Care Services

Reports to: Director of Adult Day Services

Position Summary:

The Contract and Compliance Manager establishes and implements an effective compliance program to prevent illegal, unethical, or improper conduct. Responsible for monitoring compliance with state and federal regulations at all Adult Day Care Program sites. Monitor participant files to ensure all applicable documentation is accurate and maintained. Must maintain knowledge and understanding of federal, state and county contracts and grant requirements including, but not limited to Alzheimer's Disease Initiative, Older Americans Act, Adult Care Food Program, AmeriCorps, United Way, CBO, etc. Utilize databases (eCIRTS, CADCare, HHAExchange, OnCorps) to document, track, and compile reports on all services. Attend meetings and training courses as directed. Maintain ongoing communication with Center Directors, Program Coordinators, Case Managers, Administrative Staff, and all service areas. Performs troubleshooting and analysis of problems that require data interpretation. Prepares basic and detailed reports for Board of Directors, Senior Management, Directors, Program Managers, and funders.

Duties and Responsibilities

- Develops, initiates, maintains and revises policies and procedures for the general operation of the compliance program
- Monitors, and as necessary, coordinates compliance activities with other departments (human resources, fiscal, development) to remain informed of the status of all compliance activities and to identify trends.
- Identifies potential areas of compliance vulnerability and risk, develops and implements corrective action plans for resolution of problematic issues, and provides general guidance on how to avoid or deal with similar situations in the future.
- Provides reports on a regular basis and, as directed or requested and keeps the senior management informed of the operation and progress of compliance efforts.
- Responsible for activities involving quality assurance and compliance with applicable regulatory requirements; conducts audits and reviews/analyzes data and documentation on program participants.
- Assists program managers in responding to alleged violations of rules, regulations, policies, procedures, and standards of conduct by evaluating or recommending the initiation of investigative procedures.
- Required to track and monitor all participant's data (initial and on-going) in CADCare and eCIRTS.
- Responsible for monitoring participant's files (initial and on-going); review files and provide reports to all program managers regarding compliance status of their content area and follow-up.

- Conduct audits on new, transferred, and aged-out participant files; identify and gather appropriate documents that staff will need to ensure compliance. Inform corresponding program managers of compliance status.
- Creates appropriate monitoring tools to conduct program and file review.
- Reviews on a regular basis the source documents for billing units.
- Conducts monthly audits of databases to ensure data integrity and follows up on any discrepancy.
- Conducts monthly audits of billed units for all programs.
- In conjunction with the department of human resources monitors personnel files for compliance with required pre-service and in-services
- Conduct regular unannounced and announced review visits at each Adult Day Care Center to ensure adherence to AHCA and the Department of Elder Affairs performance standards.
- Execute necessary tasks including but not limited to file audits, Safe Environment audits, Review and analysis of Satisfaction surveys, Incident, complaints, and grievance logs.
- Completes Annual SLI reports for National Easter Seals.
- Prepare monthly reports related to issues of noncompliance, identifying trends, and submitting them to appropriate staff for review and essential follow-up.
- Conduct and present training to show direct correlation between performance standards/regulations and day-to-day functions to educate Case Managers, Center Directors, and Administrative Staff.
- Perform other duties as assigned or requested.

Knowledge/Skills/Abilities

- Must have proven successful interpersonal relationship skills to maintain effective and satisfactory working relationships with intra-department and inter-department staff, funders, and other stakeholders.
- Ability to follow oral and written instructions with ability to read, interpret, and present information efficiently and effectively.
- Must be able to accurately audit records and ensure compliance with written or oral guidelines.
- Ability to take initiative, multi-task and work well under pressure.
- Must maintain strict confidentiality of extremely sensitive data, records, files, conversations, etc.
- Excellent computer skills and proficient in all Microsoft software essential to the performance of the job duties outlined above, including Microsoft Excel, Word and PowerPoint.
- Advanced organizational skills, efficiency skills and excellent attention to detail with a demonstrated commitment to completing assignments on a timely basis.

Educational & Experiential Requirements:

- Preferred bachelor's degree with 3-5 years of administrative assistant experience. Experience must include the following areas of responsibility: compliance, auditing, monitoring, data input/retrieval, and report compilation.
- Knowledge of the aging network, AHCA adult day care standards, Department of Elder Affairs funding and/or Adult Care Food Program regulations preferred
- Bilingual (Spanish/English) preferred.

Other:

- Work a flexible schedule as required.
- Other related duties as necessary to ensure the smooth running and efficiency of Easter Seals South Florida as a whole.
- Successful completion of background process which includes: Local background check, Level 2

- clearance (FBI, FDLE), clear TB test, medical clearance, drug test and reference checks.
- Adhere to the use of Universal Health & Safety Precautions as applicable

Reporting to this position:

No staff

I have received, reviewed and fully understand the job description for Contract and Compliance Manager. I further understand that I am responsible for the satisfactory execution of the essential functions described therein, under any and all conditions as described.

Employee Printed Name: _____

Employee Signature: _____

Date: _____

Easter Seals South Florida

JOB DESCRIPTION

Position Title: Licensed Practical Nurse (LPN)
Program/Department: Adult Day Care Services
Reports to: Center Director / Nurse Manager

Position Summary:

Provide personal care, administer medication, treatments, maintain vital signs, maintain ongoing health assessments, assist with hygienic upkeep of participants, and lead health maintenance programs.

Duties and Responsibilities

- Administer medications and perform treatments as noted in participant care plans or as directed by Nurse Manager or Center Director.
- Store medical equipment and medications appropriately.
- Assist participants in all areas of toileting and personal care. Assess physically and document assessments.
- Administer an oral hygiene program with those participants designated by the Nurse Manager or Center Director.
- Assist and supervise participants personal hygiene, including changing clothes, providing nail care, and providing hair care as necessary.
- Be familiar with participant health status and report any unusual occurrences to the Nurse Manager and Center Director.
- Attend care plan meetings as scheduled.
- Lead health maintenance programs, assess and assure ongoing hydration program.
- Assist with daily activities.
- Monitor participants special diets, as needed.
- Assist participants with meals and snacks including, but not limited to, assisting with setup, coaching participants, feeding, etc. Routinely assess and document appetite, functioning level of self-feeding, etc.
- Assist in loading and unloading vans.
- Monitor room and walk with wanderers.
- Understand the needs of aging adults and adults with disabilities and their caregivers.
- Document participants progress. Forward care plan goals. Maintain current nursing/progress notes.
- Practice environmental safety and sanitation.
- Attend in-services and other trainings as required
- Other job-related duties as assigned.

- Ensure the safety of all staff, volunteers, visitors and individuals receiving services at Easter Seals.
 - Act in compliance with Medical and Non-Medical Emergency Procedures.
 - Assist individuals in evacuating building during emergency situations to include but not limited to: fire drills and external disaster drills. Specific duties to be assigned by immediate supervisor.
 - Assume assigned responsibility for non-clinical duties during disaster and/or drills including but not limited to safety of files/office areas, closure of doors.
- Work a flexible schedule as required (i.e. month end closing).
- Participate in continuous agency wide quality and performance improvement and comply with all Quality Improvement requirements.

PHYSICAL DEMANDS: Light and occasionally heavy work.

- Light work involves exerting up to 25 pounds of force occasionally to lift, carry, push, pull, and otherwise move objects. Involves bending, squatting, reaching, and moving about most of the time.
- Heavy work involves exerting up to 50 pounds of force occasionally to lift, carry, push, pull, and otherwise move objects. Involves bending, squatting, reaching, and moving about most of the time.

EQUIPMENT OR MACHINERY REQUIRED TO OPERATE includes, but is not limited to:

- Standard medical equipment used within their licensed scope of practice, standard equipment used in rehabilitation facilities, including wheelchairs, walkers, etc.; standard office equipment, including, computer, telephone, fax machine, copy machine, and calculator.

Educational & Experiential Requirements:

- High School Diploma or GED preferred.
- Must possess an active Licensed Practical Nurse licensing.
- Must possess CPR/ First Aid Certification.
- Ability to act quickly and calmly in a stressful and/or emergency situation.
- Ability to effectively communicate verbally with a diverse population.
- Ability to promote teamwork and build effective relationships.
- Ability to take initiative and meet objectives.
- Ability to physically assist participants in care such as pushing and manipulating wheelchairs, bathing assistance, dressing assistance, transferring assistance and during emergency situations
- Ability to maintain confidentiality regarding personal information of participants and staff
- Required competencies: Compassion, Customer Focus, Ethics and Values, Patience, Humor, Composure, Work/Life Balance, Informing, Self-Development, Approachability, Interpersonal Savvy Perseverance and Dealing with Ambiguity.

Other:

- Work a flexible schedule as required.
- Other related duties as necessary to ensure the smooth running and efficiency of Easter Seals South Florida as a whole.
- Successful completion of background process which includes: Local background check, Level 2 clearance (FBI, FDLE), clear TB test, medical clearance, drug test and reference checks.
- Adhere to the use of Universal Health & Safety Precautions as applicable

Reporting to this position:

No staff

I have received, reviewed and fully understand above job description. I further understand that I am responsible for the satisfactory execution of the essential functions described therein, under any and all conditions as described.

Employee Printed Name: _____

Employee Signature: _____ Date: _____

Easter Seals South Florida

JOB DESCRIPTION

Position Title: Nurse Aide
Program/Department: Adult Day Care Services
Reports to: Center Director / Nurse Manager

Position Summary:

The Nurse Aide performs various duties under the direction and supervision of a professional licensed nurse assisting the clients' daily recreational, socialization and feeding functions to secure a pleasant, safe and comfortable environment, among other duties. All duties are carried out in accordance with the established regulations, protocols and policies and procedures.

Duties and Responsibilities

- Assists impaired clients in all activities of daily living; assists with ambulation and seating; assists clients into and off buses.
- Participate in initial client assessment and care planning and periodic review of same.
- Facilitate and/or lead development of the activity plan and activity goal setting for each participant when appropriate.
- Provide ongoing communication regarding progress of person served toward participant goals.
- Assist with or supervise and facilitate plan of care.
- Assist with or design and supervise ability-specific recreational activities for each participant.
- Assist with and/or supervise personal care and other ADL's of clients which may include bathing.
- Assist with meal or snack preparation, feeding and cleanup as needed.
- Assist with ambulation of clients as directed and support physically impaired individuals with good body mechanics.
- Provide support to Licensed Practical Nurse obtaining vital signs.
- Takes temperature, pulse and blood pressure as directed.
- Observe and report changes in participant's condition to Licensed Practical Nurse or Director.
- Ability to assist with toileting which may involve lifting, pushing and manipulating occupied wheelchairs.
- Work and relate well with other staff, volunteers and participants.
- Participate in staff meetings, in-service training and other relevant training.
- Participate in daily record keeping and documentation as assigned.
- Maintain a clean and safe environment
- Respond to the participant's and family's needs
- Assist Recreational Leader with field trips as needed.
- Ensure the safety of all staff, volunteers, visitors and individuals receiving services at Easter Seals.
 - Act in compliance with Medical and Non-Medical Emergency Procedures.
 - Assist individuals in evacuating building during emergency situations to include but not limited to: fire drills and external disaster drills. Specific duties to be assigned by immediate supervisor.
 - Assume assigned responsibility for non-clinical duties during disaster and/or drills including but not limited to safety of files/office areas, closure of doors.
- Work a flexible schedule as required (i.e. month end closing).
- Participate in continuous agency wide quality and performance improvement and comply with all Quality Improvement requirements.

- Other related duties as necessary to ensure the smooth running and efficiency of Easter Seals South Florida as a whole.

Physical Demands:

- Regular to frequent requirement, and as needed, to lift objects (up to 50 lbs.), including bending, stooping, stretching, walking, squatting, pushing, pulling, and kneeling for an extensive amount of time.
- The work is in an adult day care setting. In order to conduct activities and interact with elders with Alzheimer in a meaningful way, some physical exertion such as the following physical demands are required:
 - Noise level can be moderate to loud.
 - Detecting unsafe situations by sight or sound.
 - Moving quickly to intervene in unsafe situations.

Educational & Experiential Requirements:

- High School Diploma or GED preferred; must possess a Nursing Assistant license or Home Health Aide certificate.
- Must possess CPR/ First Aid Certification.
- Ability to act quickly and calmly in a stressful and/or emergency situation.
- Ability to effectively communicate verbally with a diverse population.
- Ability to promote teamwork and build effective relationships.
- Ability to take initiative and meet objectives.
- Ability to maintain confidentiality regarding personal information of participants and staff
- Required competencies: Compassion, Customer Focus, Ethics and Values, Patience, Humor, Composure, Work/Life Balance, Informing, Self-Development, Approachability, Interpersonal Savvy Perseverance and Dealing with Ambiguity.

Other:

- Work a flexible schedule as required.
- Other related duties as necessary to ensure the smooth running and efficiency of Easter Seals South Florida as a whole.
- Successful completion of background process which includes: Local background check, Level 2 clearance (FBI, FDLE), clear TB test, medical clearance, drug test and reference checks.
- Adhere to the use of Universal Health & Safety Precautions as applicable

Reporting to this position:

No staff

I have received, reviewed and fully understand the job description for Nurse Aide. I further understand that I am responsible for the satisfactory execution of the essential functions described therein, under any and all conditions as described.

Employee Printed Name: _____

Employee Signature: _____

Date: _____

Easter Seals South Florida

JOB DESCRIPTION

Position Title:	Food Handler
Program/Department:	Adult Day Care Center
Reports to:	Center Director

Position Summary:

This is a non-exempt that will be responsible for the preparation of catered meals for food service which includes: receiving/storage; production; distribution; clean up and documentation for all meals received and served to participants in accordance with the established guideline.

Responsibilities:

- Serve meals in healthy and safe conditions.
- Serve adequate portions of each meal component as determined by the Adult Care Food Program and printed in the daily menu.
- Serve special diets to meet participants dietary needs as indicated by the Licensed Practical Nurse.
- Operate kitchen equipment as directed
- Maintain an accurate record of menus and number of meals served daily.
- Maintain control of needed supplies in kitchen, including cleaning and disinfecting solutions.
- Clean food preparation and serving areas as instructed.
- Clean serving cart
- Assist with client's feeding under the supervision of Certified Nursing Assistant's and Licensed Practical Nurse.
- Maintain work area in clean and orderly condition.
- Assist in distribution of meals
- Assist in the disposal of garbage
- Set up serving trays
- Disinfect all serving utensils as per Department of Health regulations.
- Follow Environmental maintenance schedule.
- Participate in daily record keeping and documentation as assigned.
- Participate in all required Adult Care Food Program and other related trainings as required.
- Ensure the safety of all staff, volunteers, visitors and individuals receiving services at Easter Seals.
 - Act in compliance with Medical and Non-Medical Emergency Procedures.
 - Assist individuals in evacuating building during emergency situations to include but not limited to: fire drills and external disaster drills. Specific duties to be assigned by immediate supervisor.
 - Assume assigned responsibility for non-clinical duties during disaster and/or drills including but not limited to safety of files/office areas, closure of doors.

- Other related duties as necessary to ensure the smooth running and efficiency of Easter Seals South Florida as a whole.

Physical Demands:

- Work is performed in the kitchen of the child development center and requires physical exertion such as, long periods of standing and lifting moderately heavy items for the purpose of storing, receiving, and cleaning of kitchen. Walking is involved in the distribution of meals and documentation of meal counts.
- Work is performed in kitchen environment and therefore involved moderate risks and discomforts that require special safety precautions. Kitchen equipment such as ovens and carts must be used with special care and attention to maintenance and safety.

Qualifications:

- High school diploma or GED preferred.
- Ability to communicate well with diverse populations.
- Ability to bend, squat, reach, and move about for an extensive amount of the time.
- Ability to Lift, carry, push, pull, and otherwise move objects up to 50 pounds.
- Required competencies: Compassion, Customer Focus, Ethics and Values, Patience, Humor, Managing Diversity, Composure, Work/Life Balance, Peer Relationships, Informing, Self Development, Approachability, Interpersonal Savvy Perseverance, and Dealing with Ambiguity.

Other:

- Work a flexible schedule as required.
- Other related duties as necessary to ensure the smooth running and efficiency of Easter Seals South Florida as a whole.
- Successful completion of background process which includes: Local background check, Level 2 clearance (FBI, FDLE), clear TB test, medical clearance, drug test and reference checks.
- Adhere to the use of Universal Health & Safety Precautions as applicable.

Reporting to this position:

No Staff

I have received, reviewed and fully understand above job description. I further understand that I am responsible for the satisfactory execution of the essential functions described therein, under any and all conditions as described.

Employee Printed Name: _____

Employee Signature: _____ Date: _____

Easter Seals South Florida

JOB DESCRIPTION

Position Title: Center Assistant

Program/Department: Adult Day Care Services

Reports to: Director Adult Day Care Services

Position Summary:

Provide clerical and data entry assistance in the implementation of the Adult Day Care Service program according to the agency and other regulatory bodies standards and policies and procedures.

Duties and Responsibilities:

Responsibilities:

- Enter data into computer databases for effective record keeping:
 - Record client's attendance accurately in designated database.
 - Enter clients' data into CADCare, CIRTs or spreadsheets as appropriate.
 - Follow software techniques and procedures to enter data in a timely manner.
 - Review, correct, change or delete entered information to ensure accuracy.
 - Confer with supervisor regarding incomplete or incorrect information.
 - Verify entered information by reviewing, correcting, deleting, or reentering data.
 - Maintain client's confidentiality by keeping information secured and confidential.
 - Periodically generate reports from the various databases as requested or for internal monitoring.
- Record and maintain accurate information on transportation utilization;
 - Issue transportation vouchers for eligible clients.
 - Record all STS transportation transactions accurately.
 - Collect and file monthly mileage from Miami drivers and Hialeah center.
 - Maintain Van's gasoline and mileage records.
 - Complete transportation attendance reports as required.
- Assist in the management of the Adult Care Food Program;
 - Collect adult care food program applications.
 - File point of service meals count.
 - Prepare weekly meal order based on weekly attendance.
 - Send weekly meal order to the caterer accurately and on a timely basis.
 - Review caterer's meal invoices for accuracy comparing to the meal delivery slips
 - Check and compares meals' delivery slips, orders, and invoices for accuracy and completeness.
 - Maintains accurate records of meals ordered, received, served and invoiced.
- Assist with external and internal communication;
 - Answer, direct and make phone calls in a polite and helpful manner.
 - Check and distribute all internal correspondence.
 - Assist in preparing all external correspondence including labeling envelopes or documents.

- Contact families of absent participants and maintain record of such phone calls.
- Assist in organizing and coordinating support group meetings.
- Record keeping
 - Sort, file and maintain alphabetical, numerical, and subject filing systems on clients' files and other documents for program operation.
 - Organize new clients' files and prepare new client's intake packets.
 - Assist with file review.
 - Request Service Authorizations from the various insurance.
 - Maintain accurate and updated records of Service Authorizations.
 - Scan service authorizations.
- Provide office support to social workers, nurses, activities director and management
 - Photocopy, scan and fax as needed
 - Maintain inventory of office supplies and prepare monthly orders.
- Support and cover the reception desk as needed
- Keep office area neat and tidy
- Maintain a high level of confidentiality.
- Any other task assigned by supervisor.

Education and Experience

- High school diploma or GED preferred. Clerical or related experience required.
- knowledge of relevant software applications including MS Office
- proficient in use of email and internet, accurate keyboard skills.
- knowledge of office management systems and administrative procedures.

Skills

- Time management, ability to prioritize and organize work.
- Data management with attention to detail and accuracy
- Excellent communication skills - verbal and written
- problem-solving, adaptability, team work and customer service orientation

Other

- Ensure the safety of all staff, volunteers, visitors and individuals receiving services at Easter Seals.
 - Act in compliance with Medical and Non-Medical Emergency Procedures.
 - Assist individuals in evacuating building during emergency situations to include but not limited to: fire drills and external disaster drills. Specific duties to be assigned by immediate supervisor.
 - Assume assigned responsibility for non-clinical duties during disaster and/or drills including but not limited to safety of files/office areas, closure of doors.

Reporting to this position:

No staff

I have received, reviewed and fully understand the above job description. I further understand that I am responsible for the satisfactory execution of the essential functions described therein, under any and all conditions as described.

Employee Printed Name: _____

Employee Signature: _____ Date: _____

FLORIDA DRUG-FREE WORKPLACE PROGRAM

1. STATEMENT OF POLICY [08/05/2024] (Revision Date)

EASTERSEALS SOUTH FLORIDA (ESSF) hereby certifies that it will provide a drug-free workplace program as covered by the Drug-Free Workplace Act of 1988.

As part of our commitment to safeguard the wellbeing of our employees and to provide a safe environment for everyone, Easterseals South Florida (ESSF) has established a drug-free workplace policy.

The ultimate goal of this policy is to balance our respect for individual privacy with our need to keep a safe, productive, drug-free environment. We encourage those who use illegal drugs or abuse alcohol to seek professional assistance in overcoming this challenge. Employees who do so may be able to continue their employment in good standing.

While ESSF understands that employees and applicants under a physician's care may be required to use prescribed medication, abuse of prescription drugs will be handled with in the same manner as the abuse of illegal substances.

All employees are given a one-time notice as of the above date that it is a violation of ESSF policy for any employee to report to work under the influence of illegal drugs and/or to possess on their persons, illegal drugs in any detectable amount. Employees are subject to drug testing under the standards of this policy.

Thereafter, ESSF will include notice of drug testing on employment vacancy announcements for positions for which drug testing is required. A notice of the drug-testing policy will be posted in an appropriate and conspicuous location on ESSF's premises, and copies of the policy must be made available for inspection by the employees or job applicants of the employer during regular business hours in the employer's Human Resources office or other suitable locations.

To provide a drug-free workplace the following policy is in place:

1. Publish and give a policy statement to all covered employees informing them that the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in the covered workplace and specifying the actions that will be taken against employees who violate the policy.
2. Establish a drug-free awareness program to make employees aware of a) the dangers of drug abuse in the workplace; b) the policy of maintaining a drug-free workplace; c) any available drug counseling, rehabilitation, and employee assistance programs; and d) the penalties that may be imposed upon employees for drug abuse violations.
3. Notify employees that as a condition of employment on a Federal contract or grant, the employee must a) abide by the terms of the policy statement; and b) notify the employer, within five calendar days, if he or she is convicted of a criminal drug violation in the workplace.
4. Notify the contracting or granting agency within 10 days after receiving notice that a covered employee has been convicted of a criminal drug violation in the workplace.
5. The appropriate person or office in the Federal agency from which ESSF has a contract or grant must be notified of the convicted employee's position title and grant or contract identification number. The employer must notify the appropriate Federal contact regardless of how he or she is informed of the employee's conviction (i.e., by the employee, a co-worker, the newspaper, etc.)
6. Impose a penalty on- or require satisfactory participation in a drug abuse assistance or rehabilitation program by- any employee who is convicted of a reportable workplace drug conviction. Appropriate action against an employee, up to and including termination if necessary.
7. Make an ongoing, good faith effort to maintain a drug-free workplace by meeting the requirements of the Act.

To provide a drug-free workplace the following procedures are in place:

1. Pre-Employment Practices

- a. The statement "Drug Free Work Place" (DFWP) will appear in all advertisements placed for recruitment of applicants for positions with Easter Seals South Florida.
- b. Job applicant drug testing. ESSF requires job applicants to submit to a drug/alcohol test and may use a refusal to submit to a drug/alcohol test or a positive confirmed drug/alcohol test as a basis for rejecting to hire a job applicant. A job applicant is a person who has applied for a position with ESSF and has been offered employment conditioned upon successfully passing a drug/alcohol test, and may have begun work pending the results of the drug/alcohol test.
- c. Applicants should be informed that failure to submit or pass the drug testing will be a basis for refusal to hire.
- d. Drug testing will include a toxicology screen, which identifies but is not limited to: amphetamines, barbiturates, benzoylecgonine (cocaine), benzodiazepines, methadone, opiates, PCP, THC.
- e. A copy of the drug clearance will remain in each employee's personnel file in Human Resources.

2. Reasonable Suspicion

- a. ESSF requires an employee to submit to reasonable-suspicion drug testing. Reasonable-suspicion drug testing is drug testing based on a belief that an employee is using or has used drugs/alcohol in violation of the drug-free workplace policy.
- b. Reasonable suspicion may be drawn from specific objective and articulable facts and reasonable inferences drawn from those facts in light of experience. Among other things, such facts and inferences may be based upon:
 - A. Observable phenomena while at work, such as direct observation of drug use or of the physical symptoms or manifestations of being under the influence of a drug.
 - B. Abnormal conduct or erratic behavior while at work or a significant deterioration in work performance.
 - C. A report of drug use, provided by a reliable and credible source.
 - D. Evidence that an individual has tampered with a drug test during their employment with the current employer.
 - E. Information that an employee has caused, contributed to, or been involved in an accident while at work.
 - F. Evidence that an employee has used, possessed, sold, solicited, or transferred drugs while working or while on ESSF's premises or while operating vehicle, machinery, or equipment.

- c. Refusal or failure to submit to a drug test for reasonable suspicion when so directed shall be basis for dismissal from employment.

3. Self-Disclosure

- a. Any employee who wishes to acknowledge their use of drugs, prior to being identified by other sources, may do so without risk of being discharged from ESSF employment, providing the following conditions are met:
 - i. No injury or incident which may have been the result of the abuse of alcohol or drugs has occurred prior to disclosure;
 - ii. The employee demonstrates a significant effort to treat their alcohol/drug abuse problem within 72 hours of disclosure;
 - iii. The employee agrees to submit to a toxicology screen within 24 hours of disclosure, and to a program of testing following their disclosure;
 - iv. The employee assumes responsibility for the expenses related to drug/alcohol treatment.
- b. Following initial disclosure, an employee who presents a positive test result during follow-up testing, is reported to be using drugs (per Reasonable Suspicion), or is involved in an accident/injury which is identified as related to alcohol/drug use, will not be protected by this self-disclosure clause.
- c. ESSF does have health insurance benefits that cover substance abuse treatment.
- d. If an employee enters an Employee Assistance Program for drug-related problems, or an alcohol or drug rehabilitation program, they must submit to a drug test as a follow up to such a program, and on a quarterly, semi-annual, or annual basis for up to two years, thereafter.
- e. A list of local providers of drug treatment counseling is available.

4. Routine Fitness-For-Duty Drug Testing.

- a. ESSF requires an employee to submit to a drug test if the test is conducted as part of a routinely scheduled employee fitness-for-duty medical examination that is part of the established policy or that is scheduled routinely for all members of an employment classification or group.

5. Follow-Up Drug Testing

- a. If the employee in the course of employment enters an employee assistance program for drug/alcohol-related problems, or a drug/alcohol rehabilitation program, ESSF requires the employee to submit to a drug/alcohol test as a follow-up to the program, unless the employee voluntarily entered the program. In those cases, ESSF has the option to not require follow-up testing. If follow-up testing is required, it must be conducted at least once a year for a 2-year period after completion of the program. Advance notice of a follow-up testing date must not be given to the employee to be tested.

6. Specimen Collecting

- a. An employee ordered for drug testing should report to the designated lab, where the specimen will be collected and tested at ESSF's expense.
- b. Employees and applicants may contact the testing laboratory for technical information about prescription or over-the-counter medication. A list of drugs that may alter or affect results of testing is also available.
- c. Initial Test: determines the presence of a controlled substance, drug or alcohol, and establishes a detection threshold level.
- d. Confirmation test: when initial test is positive, a confirmation test must be done. The same specimen may be used for both tests.

7. Termination Process

- a. An employee who has a positive confirmation test while employed by ESSF shall be terminated from employment.
- b. The President and/or designee, depending upon who ordered the "Reasonable Suspicion" test, must place the employee suspected of substance abuse on paid leave until results are received, and a detailed description of the events which gave rise to the "Reasonable Suspicion."
- c. The laboratory performing the test analysis must report the test results to ESSF within seven working days of receiving the specimen.
- d. Within five working days after receipt of the positive confirmation test results, the President and/or designee shall inform the employee, in writing, of:
 1. the positive test result;
 2. the right to file an administrative challenge;
 3. the right to file a legal challenge, and,
 4. the consequence of the positive confirmation test.
- e. An employee, within five days of receiving the above-noted written notice, may submit information which explains or contests the test results, to the President and/or designee.
- f. Within 80 days of receiving notice of the positive results of the confirmation test, the employee may challenge this test by having a portion of the original specimen retested by another laboratory.
- g. An employee or job applicant is responsible for notifying the testing laboratory of any administrative or civil action brought pursuant to Florida Statute 440.102 (West 2015).

8. Employee Training

- a. ESSF will present, for all employees, an annual in-service training session which explains the physical, mental, emotional, and legal effects of drug use.

The actions that ESSF may take against an employee or job applicant on the basis of a positive confirmed drug/alcohol test result.

- A. Positive Test - Denial of Florida workers' compensation benefits. Upon a positive confirmed drug/alcohol test result, ESSF will deny an injured employee workers' compensation medical or indemnity benefits under Florida Chapter 440.
- B. Refusal of Test - Denial of Florida workers' compensation benefits. If an injured employee refuses to submit to a drug/alcohol test, the employee forfeits eligibility for Florida workers' compensation medical and indemnity benefits.
- C. Positive Test – Termination of employment. Upon a positive confirmed drug/alcohol test result, ESSF may terminate the employee's employment.

2. EXISTANCE OF 440.102

This policy is implemented pursuant to the drug-free workplace program requirements under Florida Statute 440.102 and Administrative Rule 59A-24 of the State of Florida Agency for Health Care Administration

3. CONFIDENTIALITY

- A. Except as otherwise provided in this section, all information, interviews, reports, statements, memoranda, and drug test results, written or otherwise, received or produced as a result of a drug-testing program are confidential and exempt from the provisions of s. 119.07(1) and s. 24(a), Art. I of the State Constitution, and may not be used or received in evidence, obtained in discovery, or disclosed in any public or private proceedings, except in accordance with this section or in determining compensability under Florida Chapter 440 (workers' compensation).
- B. Company, laboratories, medical review officers, employee assistance programs, drug rehabilitation programs, and their agents may not release any information concerning drug test results obtained pursuant to this section without a written consent form signed voluntarily by the person tested, unless such release is compelled by an administrative law judge, a hearing officer, or a court of competent jurisdiction pursuant to an appeal taken under this section or is deemed appropriate by a professional or occupational licensing board in a related disciplinary proceeding. The consent form must contain, at a minimum:
 - a. The name of the person who is authorized to obtain the information.
 - b. The purpose of the disclosure.
 - c. The precise information to be disclosed.
 - d. The duration of the consent.
 - e. The signature of the person authorizing release of the information.
- C. Information on drug test results shall not be used in any criminal proceeding against the employee or job applicant. Information released contrary to this section is inadmissible as evidence in any such criminal proceeding.
- D. This subsection does not prohibit ESSF, agent of ESSF, or laboratory conducting a drug test from having access to employee drug test information or using the information when consulting with legal counsel in connection with actions brought under, or related to this section, or when the information is relevant to its defense in a civil or administrative matter.

4. REPORTING USE OF PRESCRIPTION OR NONPRESCRIPTION MEDICATIONS

A. An employee or job applicant may confidentially report the use of prescription or nonprescription medications to a medical review officer, both before and after a drug/alcohol test, by contacting the medical review officer directly; ESSF will provide the contact information.

B. Prescription or nonprescription medication is a drug or medication obtained with a prescription from an authorized health care provider or a medication that is authorized by federal or state law for general distribution and use without a prescription in the treatment of human diseases, ailments, or injuries.

C. A medical review officer (MRO) is a licensed physician employed with or contracted with ESSF, who has knowledge of substance abuse disorders, laboratory testing procedures, and chain of custody collection procedures; who verifies positive, confirmed test results; and who has the necessary medical training to interpret and evaluate an employee's positive test result in relation to the employee's medical history or any other relevant biomedical information.

5. LIST OF COMMON MEDICATIONS THAT MAY AFFECT A DRUG/ALCOHOL TEST

The following is a list of the most common medications, which may alter or affect a drug test, and is not intended to be all-inclusive:

Alcohol	All liquid medications containing ethyl alcohol (ethanol). Please read the label for alcohol content. As an example, Vick's Nyquil is 25% (50 proof) ethyl alcohol, Comtrex is 20% (40 proof), Contact Severe Cold Formula Night Strength is 25% (50 proof) and Listerine is 26.9% (54 proof).
Amphetamines	Obetrol, Biphedamine, Desoxyn, Dexedrine, Didrex, Ionamine, Fastin.
Cannabinoids	Marinol (Dronabinol, THC).
Cocaine	Cocaine HCl topical solution (Roxanne).
Phencyclidine	Not legal by prescription.
Methaqualone	Not legal by prescription.
Opiates	Paregoric, Parepectolin, Donnagel PG, Morphine, Tylenol with Codeine, Empirin with Codeine, APAP with Codeine, Aspirin with Codeine, Robitussin AC, Guaiatuss AC, Novahistine DH, Novahistine Expectorant, Dilaudid (Hydromorphone), M-S Contin and Roxanol (morphine sulfate), Percodan, Vicodin, Tussi-organidin, etc.
Barbiturates	Phenobarbital, Tuinal, Amytal, Nembutal, Seconal, Lotusate, Fiorinal, Fioricet, Esgic, Butisol, Mebaral, Butabarbital, Butalbital, Phrenilin, Triad,

Benzodiazepines

Methadone

Propoxyphene

etc.

Ativan, Azene, Clonopin, Dalmane, Diazepam, Librium, Xanax, Serax, Tranxene, Valium, Verstran, Halcion, Paxipam, Restoril, Centrax.

Dolophine, Metadose.

Darvocet, Darvon N, Dolene, etc.

DRUGS THAT MAY BE TESTED

ESSF may test for any or all of the following drugs and alcohol:

- a. Alcohol
- b. Amphetamines
- c. Cannabinoids
- d. Cocaine
- e. Phencyclidine HCl
- f. Methaqualone HCl
- g. Opiates
- h. Barbiturates
- i. Benzodiazepines
- j. Synthetic Narcotic

6. EMPLOYEE ASSISTANCE PROGRAMS

ESSF maintains an Employee Assistance Program ("EAP"). The purpose of an EAP is to provide help to employees and their families who suffer from alcohol abuse, drug abuse or other mental health issues. Employees may access these services without ESSF's involvement.

It is the responsibility of an employee to seek assistance from an EAP before alcohol and drug problems lead to disciplinary actions. Once a violation of this policy occurs, subsequently seeking treatment through an EAP on a voluntary basis will not necessarily lessen disciplinary action and may, in fact, have no bearing on the determination of appropriate disciplinary action.

ESSF's EAP will provide appropriate assessment, evaluation and counseling and/or referral for treatment of drug and/or alcohol abuse. Employees may be granted leave with a conditional return to work, contingent upon successful completion of the agreed-upon treatment regimen, which may include follow-up testing.

The cost of seeking assistance from the program will be the responsibility of the employee and subject to provisions of ESSF's health insurance plan, if any. Please consult the provider concerning any costs that may be your responsibility.

The following is a list of referrals for employees who need the services of an EAP (Employee Assistance Program):

Narcotics Anonymous	North Dade (866) 935-8811 South Dade (305) 265-9555
Local AA	Miami-Dade (305) 461-2425 available 24 hours
National Cocaine Hotline:	(954)779-7272 http://www.fla-ca.org/
National Institute of Drug Abuse, Drug Information and Treatment	(800) 662-4357
Al-Anon Family and Friends of alcoholics	(800) 344-2666
Employee Assistance Program (24/7)	(800) 386-7055 

7. COLLECTIVE BARGAINING AGREEMENTS

ESSF's employees are not subject to any collective bargaining agreement; however, if one becomes applicable, there may be a right to appeal actions taken by ESSF due to an employee's confirmed drug test or refusal to take a drug/alcohol test with the Public Employees Relations Commission or applicable court.

8. MEDICAL REVIEW OFFICER CONSULTATIONS

Employees and job applicants may consult with a medical review officer for technical information, regarding prescription or nonprescription medication. ESSF's medical review officer contact information is as follows:

Name: H J Khella M.D (Industrial Med Testing)
Address: 1180 8th St W., Suite 328
Palmetto, FL 34221
Telephone: (941) 753-9199
Fax: (941) 462-4408
Email: contactus@imtmro.com



Easter Seals South Florida, Inc.
Adult Day Services

SUBCONTRACTOR MONITORING POLICY

Purpose:

It is the policy of Easterseals to subcontract with providers of Adult Day Services to ensure adequate and timely provision of service. To ensure compliance with regulations, contract requirements and quality of the delivery of service Easterseals conducts annual programmatic and fiscal monitoring of all subcontractors with an active contract. It is Easterseals policy to provide support, training, and technical assistance to its subcontractors.

Policy:

Easterseals conducts thorough reviews and monitoring of subcontractors to ensure compliance and quality in service delivery. This policy outlines the procedures for subcontractor monitoring, including pre-contract reviews, ongoing support, and annual evaluations.

Procedures:

1. Pre-Contract Review:

a. Initial evaluation:

- 1) Review the service provider's license.
- 2) Assess the results of the Agency for Health Care Administration inspections.
- 3) Conduct an unannounced visit to the adult day care centers.

b. Decision Criteria:

- 1) Satisfactory review of regulatory documents.
- 2) Positive observation of the physical environment.
- 3) Comprehensive review of program and personnel policies and procedures.
- 4) Additional criteria for home health agencies are evaluated, such as the ability to serve adults with memory and cognitive impairments, geographical and schedule flexibility, and staff availability to serve a diverse population.

c. Pre-Service Meeting:

- 1) A meeting is conducted with all new providers to review policies and procedures regarding service authorization, compliance with schedule, billing procedures, communication, and contract requirements.
- 2) Subcontractors are provided with policy and procedure templates, as well as training to support service delivery and contract compliance.

d. Initial Monitoring Visit:

- 1) Adult day care centers will have an announced visit within the first 90 days after authorizing services to the first client.

e. Annual Monitoring Visit:

- 1) All subcontractors will receive an annual monitoring visit.
- 2) The monitoring visit will include a review of programmatic and fiscal policies and procedures to ensure compliance with contract stipulations and quality standards.
- 3) Follow-up will be included for areas requiring technical assistance or due to previous non-compliance.
- 4) The monitoring visit will be conducted by the Contract Compliance Manager, staff from the fiscal department, and a program staff member.
- 5) A Subcontractor Monitoring Tool will be utilized to ensure a consistent and thorough process.

f. Notification and Preparation:

- 1) Subcontractors will be notified at least four weeks prior to the visit.
- 2) An outline will be provided of the monitoring visit and a list of required documents to be submitted at least one week prior to the visit.
- 3) During the entrance interview the team will discuss the monitoring agenda with the program administrator or assigned staff.

g. Monitoring Visit Activities:

- 1) A minimum of three clients' files will be reviewed along with the corresponding personnel files of staff providing services.
- 2) Personnel files will be reviewed for compliance with background screenings, medical clearances, required credentials, training requirements, and staff eligibility to work in the United States.
- 3) Billing for a chosen month will be reviewed, from referral through service authorization and invoicing, to ensure accuracy and contract compliance.
- 4) Review the complaint log and incident reporting log.

h. Fiscal Review:

- 1) A detailed review of financial documentation will be conducted to ensure fiscal compliance with contract requirements.

i. Post-Monitoring Visit:

- 1) A meeting will be conducted with the administrator and any other pertinent staff to go over any findings and offer an opportunity to provide any missing document or explanation of any concern identified during the visit.

- 2) A monitoring report will be sent via email and/or certified mail to the subcontractor within 8 weeks after the visit.
- 3) The report will be completed by the staff conducting the monitoring and reviewed by the Vice President of Adult Day Services prior to submitting to the subcontractor.
- 4) The Subcontractor will have four weeks to address any findings. Any findings will be reviewed in the next monitoring visit.
- 5) If the subcontractor requires assistance with compliance training or sharing of policies and procedures templates may be provided if available.
- 6) Monitoring reports are placed in the subcontractor file.

Reporting and Compliance:

a. Submission to the Alliance:

- 1) A list of current subcontractors will be sent to the Alliance within 30 days of the execution of its contract with the Alliance.
- 2) The Alliance will immediately be notified of any changes to the list of subcontractors.

b. Annual Compliance Verification:

- 1) Sub-Contractor compliance with anti-discrimination and civil rights annually (Attestation & Contract)
 - Subcontractors must submit an annual compliance attestation.
 - The attestation must confirm that the subcontractor adheres to all relevant anti-discrimination and civil rights laws and regulations.
 - During the annual audit of subcontractors, the accuracy of their attestations will be verified.
 - Subcontractors are required to maintain records of their compliance efforts, including training logs, incident reports, and correspondence related to compliance of anti-discrimination and civil rights.
 - Non-Compliance could result in mandatory training or termination of the contract.
- 2) Sub-contractor compliance with IT procurement and Data Integrity/Safeguarding information procedures annually (Attestation, Contract)
 - Subcontractors must submit an annual compliance attestation.
 - The attestation must confirm that the subcontractor adheres to all relevant IT procurement and data integrity/safeguarding information procedures.
 - During the annual audit of subcontractors, the accuracy of their attestations will be verified.
 - Subcontractors are required to maintain records of their compliance efforts, including training logs, incident reports, and correspondence related to compliance of IT procurement and Data Integrity/Safeguarding information.

- Non-Compliance could result in mandatory training or termination of the contract.
- 3) Subcontractor compliance with anti-lobbying annually (Attestation & Contract), and subcontractor conflict of interest disclosure annually (Attestation & Contract)
- Subcontractors must submit an annual compliance attestation declaring that the subcontractor has not and will not use federal funds for lobbying activities.
 - During the annual audit of subcontractors, the accuracy of their attestations will be verified.
 - Subcontractors must submit an annual conflict of interest disclosure detailing any potential conflicts of interest that could affect their performance.
 - Non-Compliance could result in mandatory training or termination of the contract.
- 4) Subcontractor compliance with DOEA Level 2 Background Screenings clearinghouse listed in the monitoring tool (Attestation, Contract, Monitoring tool) every 5 years.
- The Compliance Officer or designated authority is responsible for overseeing and verifying subcontractor compliance.
 - Subcontractors must provide an attestation of compliance at the start of the contract and every five years thereafter.
 - Subcontractors are responsible for submitting required documentation and ensuring their screenings are up to date.
 - Before a subcontractor is engaged, they must submit proof of a completed DOEA Level 2 Background Screening.
 - Subcontractors must provide an attestation confirming their compliance with DOEA Level 2 Background Screenings.
 - Subcontractors must maintain their own records of background screenings and provide them upon request for audit purposes.
 - Any subcontractor found to be non-compliant will be required to undergo a new screening.
 - Subcontractors found non-compliant will face corrective actions, which may include suspension of services or termination of contract.
 - Address any gaps in compliance with appropriate follow-up actions.

ATTACHMENTS: SECTION FINACIAL STABILITY

Fiscal Policies and Procedures



FINANCIAL MANAGEMENT POLICIES & PROCEDURES

ANNUAL BUDGET

The Board of Directors adopts an annual budget, establishes policy for the administration of funds and regularly reviews the financial status of the Organization.

The organization operates on an annual budget. The budget:

- a. reflects and anticipates the organization's needs and resources for realizing its goals
- b. reflects input from professional and administrative staff concerning need and selection of equipment and materials, modification of facilities used in the conduct of the program, and staffing requirements
- c. identifies and documents profits/losses and costs associated with delivering services
- d. is approved by the Finance Committee and the Board of Directors prior to the initiation of the new fiscal year
- e. is analyzed and reviewed during that fiscal year, to assess accomplishment of budgetary goals. The Finance Committee and Board of Directors approve all major budgetary modifications to adapt to unanticipated factors. The Finance Committee and Board of Directors compare monthly the budget as formulated with the actual income and expenditures as a means of measuring ongoing performance
- f. demonstrates that Easterseals provides adequate resources for its program
- g. budget should include budget narratives and line items explanations
- h. approved budget is entered into accounting system for monthly and yearly variance reports



FINANCIAL MANAGEMENT POLICIES & PROCEDURES

CERTIFIED AUDIT

A certified audit by an independent Certified Public Accounting Firm is conducted annually. The Audit Report and Management letter are reviewed and acted upon by the Chief Administrative Officer, the President, the Audit Committee, and Board of Directors.

The audit is presented to the Board of Directors and a management plan is developed to address the recommendations and suggestions. This plan is reviewed by the Board of Directors on a quarterly basis.



FINANCIAL MANAGEMENT POLICIES & PROCEDURES

CONFLICTS OF INTEREST

A conflict of interest is defined as “a situation in which a person, such as a public official, an employee, or a professional, has a private or personal interest sufficient to appear to influence the objective exercise of his or her official duties.” There are three key elements in this definition. First, there is a private or personal interest. Often this is a financial interest, but it could also be another sort of interest. For example, to provide a special advantage to a spouse or child. Taken by themselves, there is nothing wrong with pursuing private or personal interests, for instance, changing jobs for more pay or helping a daughter improve her golf stroke.

The problem comes when this private interest comes into conflict with the second feature of the definition, an “official duty” – quite literally the duty that one has because one has an office or acts in an official capacity. As a professional, there are certain official responsibilities by which one acquires obligations to clients, employers or others. These obligations are supposed to trump private or personal interests.

Conflicts of interest interfere with professional responsibilities in a specific way, namely, by interfering with objective professional judgment. A major reason client and employers’ value professionals are that they expect professionals to be objective and independent. Factors, like private and personal interests, that either interfere or appear likely to interfere with objectivity are then a matter of legitimate concern to those who rely on professionals – be they clients, employers, professional colleagues or the general public. It is also important to avoid apparent and potential, as well as actual conflicts of interest. An apparent conflict of interest is one in which a reasonable person would think that the professional judgment is likely to be compromised. A potential conflict of interest involves a situation that may develop into an actual conflict of interest.

Leading examples:

1. *Self-dealing*. For example, you work for Easterseals and use your official position to secure a contract for a private company you own. Another incident is using your position to get a summer job for your daughter, when she might not be qualified.
2. *Accepting benefits*. Bribery is one example; substantial (non-token) gifts are another. For example, if one is the purchasing agent and that individual accepts a case of liquor from a major supplier.
3. *Influence peddling*. Here, the professional solicits benefits in exchange for using his/her influence to unfairly advance the interest of a particular party.

4. *Using the employer's property for private advantage.* This could be as blatant as stealing office supplies for home use, or it might be a bit more subtle, such as using software which is licensed to Easterseals, for private consulting work of your own. In the first case, the employer's permission eliminates the conflict, while in the second it doesn't.

5. *Outside employment or moonlighting.* An example would be setting up a business on the side that is in direct competition with Easterseals. Another case would be taking on so many outside clients that you don't have the time and energy to devote to Easterseals.

6. *Post-employment.* This is a dicey situation when a person who resigns from Easterseals goes into business in the same area.

Some tests:

How do you determine if one is in a conflict of interest situation, whether actual, apparent, or potential? The key is to determine whether the situation one is in is likely to interfere or appear to interfere with the independent judgment one is supposed to show as a professional in performing official duties. A good test is the "trust test": would relevant others (employer, clients, professional colleagues, or the general public). Trust the judgment if they knew that the person was in the situation trust is the ethical heart or core of this issue. Conflicts of interest involve the abuse, actual or potential, of the trust people have in professionals. That is why conflicts of interest not only injure particular clients and employers, but they also damage the whole profession by reducing the trust people generally have in professionals.

In fact, the "trust test" suggests one very good way of dealing with a conflict of interest: reveal the private interest in the matter to relevant parties. Often, if the individual lets others know what might be influencing the judgment; the employer involved can be on-guard and not be caught unaware.

A final word. It may take some skill and good judgment to recognize that one is in a conflict of interest situation. This is because private and personal interests can cloud a person's objectivity. So it may be a lot easier to recognize when others are in a conflict, than when one is involved in him or herself. This suggests that it may be useful to talk to a trusted colleague, or friend, when one is in doubt. Once it is recognized that the individual is in or is headed into a conflict of interest, the ethical responses are straight-forward: get out of the situation or if this is not possible, make known to all affected parties, the private interests. These responses will preserve the trust essential to professional objectivity.

It is important to realize that avoiding conflicts of interest is only one part of being a conscientious professional. Another part is the difficult task of making choices when the ethics of the situation aren't clear or when there are good moral reasons for acting in diametrically opposing ways. This is typical in the case of whistleblowing in which a duty of loyalty to a client or employer counsels confidentiality, but these conflicts with the duty to warn Easterseals that there is serious harm or danger.



FINANCIAL MANAGEMENT POLICIES & PROCEDURES

COST ALLOCATION PLAN

Operational Support expenses are to be allocated to each Department based on the % of full-time Equivalent Employees, the % of Space Occupied, or the % of Program to total Operating Expenses. This percentage will be determined by the Chief Financial Officer and reviewed by the Chief Administrative Officer on a yearly basis. In some instances, the allocation method may vary as the need arises, but will always be reviewed by the Chief Administrative Officer.

The following allocations are currently enforced:

1. Direct costs are charged directly to the department, program, and funding sources.
2. Occupancy Costs are allocated to each department based on % of space occupied.
3. All other administrative support expenses are allocated based on % of the program to total expenses.



FINANCIAL MANAGEMENT POLICIES & PROCEDURES

ONGOING REVIEW OF FINANCIAL POSITION

The Finance and Executive Committees review the financial position of Easterseals quarterly. The sources of funding, including the contracts, are reviewed to assure the solvency of the organization.

The President alerts the Finance Committee and the Board to any changes in funding whenever they may occur.

The Chief Financial Officer (CFO) meets weekly with the CAO to review the Cash Position and Aged Accounts Receivable.

The CFO prepares a monthly Statement of Revenue and Expenses for each department. These are reviewed by the President and/or CAO with the Department Directors to compare it with the budget in order to note any problems. Justification of variances are explained.



FINANCIAL MANAGEMENT POLICIES & PROCEDURES

FINANCIAL SOLVENCY

Easterseals South Florida (ESSF) demonstrates responsible financial planning and management to ensure program viability. ESSF has acted responsibly to promote fiscal stability, and has developed proactive plans including a two-month reserve bank account, which is required by Easterseals National Organization.

Easterseals' proactive plan to remediate any instability includes:

- a. seeking additional funding sources
- b. negotiating with funding sources
- c. reassigning staff members
- d. placing more emphasis on referral sources
- e. adjusting our costs
- f. eliminating particular staff positions and/or programs

To meet working capital and contingency needs, the transfer of funds to and from investment accounts and operating accounts occurs.



FINANCIAL MANAGEMENT POLICIES & PROCEDURES

INTERNAL CONTROL PROCEDURES

In order to assure good internal control, the following are considered on an on-going basis:

I. GENERAL

Accounting records are kept up-to-date and are balanced monthly. There is a standard chart of accounts with descriptive titles in use.

There is an annual budget prepared and approved by the Board of Directors.

There are adequate and timely reports prepared to insure control of operations, as follows:

- a. Daily reports
- b. Monthly financial statements
- c. Comparison of actual results with budget
- d. Cash flow and other projections

The organization provides for an annual audit of the financial statements by an independent, licensed Certified Public Accountant employed annually by the Board of Directors.

The auditor reports in person to the Audit Committee and Board of Directors. A management letter is issued with the Audit report.

The Finance/Executive Committee and Board of Directors take an active interest in the financial affairs and reports available.

Personal expenses are kept separate from business expenses. Employees who are in a position of trust are bonded.

Employees are required to take annual vacations, and another employee covers their duties. Employees demonstrate technical competency. Job descriptions are prepared.

There is separation of duties.

Policies and procedures are written and enforced, as follows:

- a. Formal record retention policy is written and enforced.
- b. Accounting records are kept in a safe location.
- c. Travel expense reimbursement policy is written and enforced.

Finance/Executive Committee and Board of Directors Minutes are up-to-date and complete. All transactions are conducted at arms' length. There are written codes of conduct for employees. Computer security is adequate, as follows:

- a. A system-level login password is required.
- b. Employees are only allowed access to the systems and folders relevant to their job duties.

Insurance is maintained in all major cases and a qualified individual reviews this coverage periodically.

II. CASH RECEIPTS

Mail is opened by someone other than the bookkeeper. At the present time, it is the responsibility of the Staff Accountant / Accounts Payable

1- Open all incoming payments.

- a. Donations
- b. Customer and vendor payments
- c. Wire transfers

2- Copy all incoming payments

- a. All payment types: Customer Payments, Vendor Payments and Donations by check, cash, EFTs, wire transfers, etc. (Bequest, donations, Presidents' Council, Event sponsorship, In-Memory, etc) – make 1 copy (for monthly log)

3- ALL COPIES MUST BE STAMPED WITH DATE RECEIVED.

4- All checks are logged into the corresponding month's log in Excel Spreadsheet.

- a. WRITE AS MUCH INFORMATION AS GIVEN ON PAYMENT ON SUBJECT

- b. MATTER. (Specify what it is: Services/Donation/Event/Bequest/Etc.-Program (ADS,School,Therapy,Voc,etc)-Month or dates, or names (client's name, etc)-

- c. If there is a difference in billed and payment amounts, state it – Check, Cash, Credit Card, Money Order,Wire transfer.

5- Once list of the day is completed, highlight all the day's information, copy it and paste on to a new document and add the amounts for a total for that day. Format the columns to Auto-fit width, and save it as a new document – Receivables – (Date). Development department codes the donations with the corresponding G/L accounts. Print one copy and attach to original checks and give to Finance Director

6- Service denials are "scanned to email" of billing coordinator and the Program Director.

7- Copies of donations are scanned and saved in PDF form in the Development Folder under Administration, as Donations – Date, etc., and emailed to the Development Department staff and the receivable log of the day are emailed to the Development Department, Accounts Receivable Assistant, Controller and the CFO.

8- Copies of all payments are filed in a monthly binder under the appropriate section. Sections are: Donations of all kinds (separate with a yellow paper), client payments (separate with blue paper), vendor payments check (separate with a blue paper), and last Wire transfers

9- Checks are immediately processed through the electronic bank machine by a staff member of the Finance Department. All cash payments are deposited in the bank once a week.

10-Over-the-counter receipts are controlled by cash register, pre-numbered receipts, etc., and these follow the same procedure as incoming payments

11-Unannounced checks of petty cash and other cash accounts are being conducted.

12-Cash position is updated daily by the Staff Accountant – Payroll Specialist

Any single employee is prohibited from handling a transaction from start to finish. Cash handling and cash record keeping duties are segregated.

Bank accounts are reconciled monthly and approved by the CFO.

III. ACCOUNTS RECEIVABLE

Purchase orders, shipping documents and invoices are pre-numbered and controlled.

An aged trial balance is prepared monthly, reconciled to the general ledger, and reviewed by The Controller and CFO.

Monthly statements are:

- a. Reviewed by Finance Director and program director.
- b. Mailed to all accounts.
- c. Zero and credit balance statements are mailed.

Write-offs, credit memos and special terms are approved by Finance Director or Controller along with corresponding Program Director.

There is sufficient separation of the receipts function and the application of payments to the accounts receivable.

If there are pledges receivable:

- a. There is collection follow-up.
- b. Write-offs are properly approved.

Variations from standard prices are approved by program director.

There is proper segregation of duties to preclude an employee from pocketing cash from a sale/contribution, by never reporting the sale/contribution.

There are different employees responsible for the various duties associated with accounts receivable. (I.e. customer billing, collecting receivables, depositing collections in the bank) Customers are billed promptly.

IV. ACCOUNTS PAYABLE, PURCHASES, DISBURSEMENTS

Pre-numbered purchase orders are used and are approved by Program Director/ Controller/Finance Director/CFO.

It is clearly defined as to who has authority to authorize expenditures and to what level (on check requests).

Payments are made from original invoices.

Supplier statements are compared with recorded liabilities. All disbursements are made by pre-numbered checks.

Dual signatures are required on all checks –

- a. Checks are signed only when they are accompanied by original supporting documentation and proper authorization.
- b. The documentation is adequately cancelled to prevent reuse.
- c. It is clearly defined as to who has authority to sign checks and to what level.

All invoices are checked for the following before being paid:

- a. Prices, discounts, sales tax
- b. Extensions and footings
- c. Receipt of goods or services
- d. Account distribution
- e. Proper authorization

Voided checks are retained and accounted for.

An accounts payable aging is prepared monthly, reconciled to the general ledger, and reviewed by Finance Director and CFO.

There is a petty cash fund and there is a responsible employee designated as a custodian of the fund. The fund is kept locked at all times.

Liabilities are promptly recorded.

Accounts payable is checked for accuracy on a monthly basis.

VI. INVESTMENTS

The Securities Portfolio is in the possession of Easter Seals South Florida's broker at Bermont Advisory Group at Raymond James.

There is a written investment policy and the return on investment is accounted for monthly.

VII. PROPERTY, PLANT & EQUIPMENT

There are detailed and updated records to support general ledger totals for assets and accumulated depreciation.

There are physical safeguards against theft or loss of highly portable equipment. Fixed assets are adequately insured.

There is a policy distinguishing capital and expense items.

VIII. LONG-TERM DEBT

Board authorization is required for the creation of any long-term debt.

IV. PAYROLL -

- The Supervisor, Program Director, or President/CEO approves all new hires.
 - Changes of pay rates are approved by President/CEO.
 - The CFO approves all rates according to the annual budget.
 - Each employee has a folder which contains the employment application, W-4, authorizations for deductions, etc.
- The organization's workweek begins on Sunday and ends on Saturday.
- Sign In/Out Sheets – All employees (part-time, full-time, exempt and non-exempt) sign in and out at the reception desk on a daily basis.
- All employees are paid biweekly, every other Friday. If payday falls on a holiday, disbursement may be made on the business day following the holiday.
- All employees record their work hours electronically in PayCom which are reviewed and approved by their supervisor/manager/Department Director each pay period.
- Annual leave requests must be done in advance using Paycom requested by the employee, and approved by supervisor/manager/Department Director. Sick leave is entered in Paycom upon employee's return to work, approved by their supervisor/manager/Department Director each pay period.
- Leave time and compensated balances are calculated monthly.
- All timesheets are to be entered and approved in Paycom based on payroll deadlines schedule created each calendar year. Payroll checks and direct deposit payments are based on the approved time sheets and annual and sick leave requests in Paycom.
- Allocation of payroll is based on our Cost Allocation Plan.
- The payroll bank reconciliation is prepared by Finance Director and is reviewed by the CFO.
- The payroll is paid from a separate bank account. Unusable checks are properly voided.
- Employee benefits and Personnel Policies are documented and distributed to employees.
- Upon leaving the organization, the employees' last paycheck for hours worked will be distributed based on the regular Agency payroll calendar. A vacation payout will be distributed with the payroll following the last paycheck. All payout balances will comply with Agency policy and must be approved by CFO.
- Time sheets and payroll information are kept for at least 7 years.

In addition to submitting electronic timesheets, all Head Start funded employees must fill out a Personnel Activity Report (PAR).

- Accounting and program staff shall receive training in these procedures as needed.
- All reports must reflect an after-the-fact determination of the actual activity of each employee.
- The reports must be prepared at least monthly and must match both pay periods.
- The reports must be signed by the individual employee and their supervisor having firsthand knowledge of the activities performed by the employee, which the distribution of activity represents a reasonable estimate of the actual work performed by the employee during the periods covered by the reports.
- If a major discrepancy is found between the planned cost allocation, and the actual documented use allocation, the CFO shall require the Head Start Controller to make budgetary changes at the time the budget modification is due.

Authorized signers on the payroll account is the President/CEO and CAO only.



FINANCIAL MANAGEMENT POLICIES & PROCEDURES

MANAGEMENT RISK/POLICY EMPLOYMENT PRACTICES QUALITY MANAGEMENT

A. PROGRAM GOALS

1. To establish a staff workplace which operates on the principles of fairness, empathy and empathy and good communication accompanied by consistent observation, and no tolerance for discrimination, retaliation or violence.
2. To provide competency based training that results in management and supervision competent in their duties as directors, managers, and supervisors.
3. To reduce the potential for legitimate employee grievance resulting in crisis management.
4. To achieve fidelity to employment practices standards.
5. To establish defensible employee records which makes possible successful defense against frivolous or unjustified allegations of employee grievance.

B. PROGRAM OBJECTIVES

a. EMPLOYMENT POLICIES

1. Existing employment policies are reviewed and compared to current employment guidelines.
2. Variations are referred to legal counsel for review and updating. After review, suggestions by legal counsel are documented and filed for possible future reference.
3. Problems or questions that arise are referred to legal counsel and/or a Risk Management.

b. EFFECTIVE EVALUATION AND SUPERVISION

1. Department Directors with the President and Human Resources Coordinator identify all persons whose duties include:

Supervision and evaluation of any staff, or, to whom other staff report as per their implied or written job descriptions.

c. TRAINING

1. All identified directors, managers and supervisors are trained for competent performance of the outcome and process standards applicable to employment practices
2. A procedure is established for both the training of new directors, managers, and supervisors.
3. Executive management is trained regarding their duty of managing or supervising and in the performance of the principles and practices of employee supervision.

4. All employees are trained in the reporting of workplace wrongdoing.

C. PROCESS FOR REPORTING WORKPLACE WRONGDOING

Other sections of the manual outline procedures for reporting harassment, etc.

The process is:

- Free of bias or hindrance
- Is prompt and fair
- Would be viewed as reasonable by employment practice regulators and the courts.

D. RESPONSE TO REPORTS OF WORKPLACE WRONGDOING

1. Easterseals Miami-Dade has adopted and implements a process of response to reports of workplace wrongdoing that is:

- Free of bias or hindrance
- Is prompt and fair
- Would be viewed as reasonable by employment practice regulators and the courts.

E. PERIODIC REVIEW

1. A procedure is established and implemented for the periodic review of Management performance.

F. On-going in-service is received from Irwin Siegel Agency and Hulse/QM. Monthly training packets are received from Siegel and reviewed at Department head Meetings. If any situation needs further clarification a call is made to either support service.



FINANCIAL MANAGEMENT POLICIES & PROCEDURES

Procurement

It is the policy of Easterseals South Florida to abide by state, local and federal procurement guidelines to purchase supplies, equipment, commodities, and contractual services that are necessary for the performance of the activities required by the funding source, the provision of the highest quality of services and care available to the consumers served. Where appropriate, an analysis shall be made of lease and purchase alternatives to determine which would be the most economical and practical procurement. No employee, officer or board member shall participate in the selection, award, or administration of an award to a vendor if a real or apparent conflict of interest would be involved. Vendor is required to comply with all laws, federal, state, local and the applicable policies and procedures of Easterseals South Florida.

All contracting and procurement transactions will be conducted in a manner that provides maximum open and free competition. ESSF shall competitively bid direct service contracts in excess of \$150,000 at a minimum of once every six years, except as otherwise approved by the Board of Directors.

Non-competitive procurement may be used when the awarding of a contract is not feasible under competitive bidding, or competitive negotiation procedures. In such cases, ESSF may contract under the following circumstances:

- Service availability is limited,
- Implementing a bidding process causes hardship to program participants,
- An urgent emergency situation when there is insufficient time to utilize another bidding process, or
- After solicitation of a number of sources, competition is determined to be inadequate.

Purchase Orders: Easterseals South Florida utilizes pre-numbered purchase orders to request, approve and track purchases.

- A purchase order is required for all purchases in excess of \$3,000.
- All purchases for Head Start programs require a purchase order.
- Purchase orders require two signatures, the initiator, and Program Director/ Supervisor/ Controller/VP/CFO/CAO.
- Purchase orders are faxed/emailed to vendors and order is placed.
- Purchases exceeding \$5,000 requires the two required signatures prior to the approval of the President/CEO, CFO, or CAO.
- Vendor invoices are compared to purchase orders for accuracy and submitted to AP for payment.
- All transactions related to the purchase of equipment paid for by federal funds exceeding \$25,000 must adhere to the above referenced procurement procedures and must be pre-approved by the grantee prior to purchase.
- Any single expenditure exceeding \$150,000 will require prior board approval.

Purchases by Credit Card: Authorized staff may be provided with a corporate credit card where the nature of their job requires them to make purchases and/or incur business expenses on behalf of ESSF. The issuance and usage of such credit cards is to be consistent with the Credit Card Purchases Policy and is not intended to circumvent this Procurement Policy.

Revised 1/21

ATTACHMENTS: SECTION FINACIAL STABILITY

Audited Financial Statements-FY 22, 23 & 24

EASTER SEALS SOUTH FLORIDA, INC.

FINANCIAL STATEMENTS,
INDEPENDENT AUDITOR'S REPORT AND
SUPPLEMENTARY INFORMATION

FOR THE YEARS ENDED
AUGUST 31, 2022 AND 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Easter Seals South Florida, Inc. Miami,
Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Easter Seals South Florida, Inc. (the Organization), which comprise the statements of financial position as of August 31, 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of August 31, 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the Organization 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 opinion.

Prior Period Financial Statements

The financial statements of the Organization as of August 31, 2021 were audited by other auditors whose report dated May 23, 2022 expressed an unmodified opinion on those statements.

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 the

Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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 opinion. 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 GAAS 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 GAAS 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 the Organization'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 the Organization'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.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the schedule of expenditures of state financial assistance as required by Chapter 10.650, Rules of the Florida Auditor General, is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated March 7, 2023 on our consideration of the Organization'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 the Organization'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 the Organization's internal control over financial reporting and compliance.

Miami, Florida
March 7, 2023


CERTIFIED PUBLIC ACCOUNTANTS

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENTS OF FIANANCIAL POSITION
AS OF AUGUST 31, 2022 AND 2021

ASSETS

	2022	2021
Cash and cash equivalents	\$ 8,470,181	\$ 13,693,914
Grants and accounts receivable, net	1,927,523	1,779,710
Contributions receivable, net	121,936	118,148
Prepaid expenses	56,549	56,293
Investments	18,319,305	11,885,481
Property and equipment, net	2,450,366	3,374,023
Other assets	1,892	1,892
TOTAL ASSETS	<u>\$ 31,347,752</u>	<u>\$ 30,909,461</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts payable and accrued expenses	\$ 1,200,414	\$ 1,033,925
Taxes payable	1,749,247	1,812,483
Deferred revenue	927,837	384,230
Notes payable	150,000	150,000
TOTAL LIABILITIES	<u>\$ 4,027,498</u>	<u>\$ 3,380,638</u>

NET ASSETS

Without donor restrictions	\$ 27,156,040	\$ 27,263,714
With donor restrictions	164,214	265,109
TOTAL NET ASSETS	<u>27,320,254</u>	<u>27,528,823</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 31,347,752</u>	<u>\$ 30,909,461</u>
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The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED AUGUST 31, 2022 AND 2021

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Public Support, Revenue, and Gains						
Contributions	\$ 1,382,602	\$ 76,000	\$ 1,458,602	\$ 7,271,947	\$ 233,400	\$ 7,505,347
Special events, net of direct costs of \$82,507 for 2022 and \$13,109 for 2021	18,157	-	18,157	57,387	-	57,387
Government grants and contracts	10,899,464	-	10,899,464	10,327,891	-	10,327,891
Program service fee	1,114,042	-	1,114,042	697,945	-	697,945
Investment income, net	271,869	-	271,869	121,989	-	121,989
Net realized and unrealized (loss) gains on investments	(3,204,463)	-	(3,204,463)	1,219,754	-	1,219,754
Gain on sale of property	4,932,357	-	4,932,357	-	-	-
Gain on sale of investment in partnership	-	-	-	9,832,316	-	9,832,316
Distributions received from investment in partnership	-	-	-	369,568	-	369,568
In-kind contributions	514,241	-	514,241	292,252	-	292,252
Other income	90,522	-	90,522	38,400	-	38,400
Net assets released from restrictions	176,895	(176,895)	-	301,633	(301,633)	-
Total public support, revenue, and gains	16,195,686	(100,895)	16,094,791	30,531,082	(68,233)	30,462,849
Expenses						
Functional Expenses						
Program services	14,782,341	-	14,782,341	12,642,632	-	12,642,632
Supporting activities:						
Management and general	1,140,933	-	1,140,933	866,066	-	866,066
Fundraising activities	312,100	-	312,100	330,225	-	330,225
Total functional expenses	16,235,374	-	16,235,374	13,838,923	-	13,838,923
Membership fees to affiliated organization	67,161	-	67,161	76,786	-	76,786
Total expenses	16,302,535	-	16,302,535	13,915,709	-	13,915,709
Changes in net assets, before other items	(106,849)	(100,895)	(207,744)	16,615,373	(68,233)	16,547,140
Forgiveness of Paycheck Protection Program Loan	-	-	-	1,907,000	-	1,907,000
Federal tax expense	(825)	-	(825)	(1,641,800)	-	(1,641,800)
Changes in net assets	(107,674)	(100,895)	(208,569)	16,880,573	(68,233)	16,812,340
Net assets, beginning of year	27,263,714	265,109	27,528,823	10,383,141	333,342	10,716,483
Net assets, end of year	\$ 27,156,040	\$ 164,214	\$ 27,320,254	\$ 27,263,714	\$ 265,109	\$ 27,528,823

The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2022

	Program Services					Supporting Activities			
	Early Childhood	Educational Services	Adult and Senior Care Services	Head Start	Total Program Services	Management and General	Fundraising	Total Supporting Activities	Total
Salaries and benefits:									
Salaries and wages	\$ 911,999	\$ 2,245,717	\$ 2,259,094	\$ 3,387,239	\$ 8,804,049	\$ 422,906	\$ 194,885	\$ 617,791	\$ 9,421,840
Payroll taxes and employee benefits	121,317	282,148	308,234	547,121	1,258,820	53,880	34,193	88,073	1,346,893
Total salaries and benefits	1,033,316	2,527,865	2,567,328	3,934,360	10,062,869	476,786	229,078	705,864	10,768,733
Other expenses:									
Contracted services	248,635	126,556	24,590	207,324	607,105	13,185	8,721	21,906	629,011
Professional fees	49,156	108,765	133,989	94,626	386,536	290,648	10,565	301,213	687,749
Program supplies and expenses	76,451	244,384	798,337	566,087	1,685,259	3,266	180	3,446	1,688,705
Occupancy	117,182	289,396	394,086	106,384	907,048	34,417	9,257	43,674	950,722
Travel and transportation	6,448	44,920	32,712	-	84,080	6,828	2,537	9,365	93,445
Insurance	42,801	56,470	53,107	65,549	217,927	61,446	3,480	64,926	282,853
Staff training and development	36,346	5,116	16,696	29,816	87,974	66,501	7,051	73,552	161,526
Office supplies	32,673	17,317	29,525	221,368	300,883	106,705	23,695	130,400	431,283
Depreciation and amortization	130,711	154,446	111,919	94	397,170	51,921	5,388	57,309	454,479
Interest, penalties, assessments, and other	1,405	4,695	7,203	-	13,303	20,894	7,634	28,528	41,831
Marketing and promotion	4,473	11,870	8,091	7,753	32,187	8,336	4,514	12,850	45,037
Total other expenses	746,281	1,063,935	1,610,255	1,299,001	4,719,472	664,147	83,022	747,169	5,466,641
Total expenses	\$ 1,779,597	\$ 3,591,800	\$ 4,177,583	\$ 5,233,361	\$14,782,341	\$ 1,140,933	\$ 312,100	\$1,453,033	\$16,235,374

The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2021

	Program Services					Supporting Activities			
	Early Childhood	Educational Services	Adult and Senior Care Services	Head Start	Total Program Services	Management and General	Fundraising	Total Supporting Activities	Total
Salaries and benefits:									
Salaries and wages	\$ 815,508	\$ 2,019,880	\$ 1,721,912	\$ 3,052,737	\$ 7,610,037	\$ 400,587	\$ 195,057	\$ 595,644	\$ 8,205,681
Payroll taxes and employee benefits	146,325	304,127	352,711	574,043	1,377,206	32,978	50,352	83,330	1,460,536
Total salaries and benefits	961,833	2,324,007	2,074,623	3,626,780	8,987,243	433,565	245,409	678,974	9,666,217
Other expenses:									
Contracted services	194,447	83,122	48,837	172,239	498,645	20,426	-	20,426	519,071
Professional fees	24,648	42,118	73,981	94,901	235,648	133,415	7,515	140,930	376,578
Program supplies and expenses	82,449	226,320	555,894	512,591	1,377,254	1,881	3,513	5,394	1,382,648
Occupancy	108,546	232,789	279,067	150,882	771,284	23,592	7,394	30,986	802,270
Travel and transportation	6,818	18,849	20,306	-	45,973	7,602	7	7,609	53,582
Insurance	46,716	39,463	64,533	88,230	238,942	29,265	6,287	35,552	274,494
Staff training and development	30,733	822	10,190	15,961	57,706	89,468	466	89,934	147,640
Office supplies	19,370	10,223	34,072	49,903	113,568	62,908	23,599	86,507	200,075
Depreciation and amortization	96,164	78,824	112,217	-	287,205	21,447	4,505	25,952	313,157
Interest, penalties, assessments, and other	1,914	1,870	3,809	-	7,593	35,647	9,525	45,172	52,765
Marketing and promotion	275	17,450	569	3,277	21,571	6,850	22,005	28,855	50,426
Total other expenses	612,080	751,850	1,203,475	1,087,984	3,655,389	432,501	84,816	517,317	4,172,706
Total expenses	\$ 1,573,913	\$ 3,075,857	\$ 3,278,098	\$ 4,714,764	\$ 12,642,632	\$ 866,066	\$ 330,225	\$ 1,196,291	\$ 13,838,923

The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED AUGUST 31, 2022 AND 2021

	2022	2021
Cash flows from operating activities:		
Change in net assets	\$ (208,569)	\$ 16,812,340
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Realized and unrealized gains on investments	(3,204,463)	(1,219,754)
Gain on sale of investment in partnership	-	(9,832,316)
Gain on sale of property	(4,932,357)	-
Depreciation and amortization	454,481	313,157
Change in allowance for doubtful accounts	4,625	(28,095)
Forgiveness of Paycheck Protection Program Loan	-	(1,907,000)
Changes in operating assets and liabilities:		
Grants and accounts receivables	(130,667)	(371,093)
Contributions receivable, net	(25,559)	141,858
Prepaid expenses	(256)	(14,204)
Accounts payable and accrued expenses	166,489	(1,217)
Taxes payable	(63,236)	1,619,200
Refundable advances	543,607	256,341
Net cash (used in) provided by operating activities	<u>(7,395,905)</u>	<u>5,769,217</u>
Cash flows from investing activities:		
Purchases of investments, net	(3,229,361)	(6,007,527)
Sale of investment in partnership	-	12,541,973
Proceeds from sale of property and equipment	5,612,305	-
Purchase of property and equipment	<u>(210,772)</u>	<u>(422,869)</u>
Net cash (used in) provided by investing activities	<u>2,172,172</u>	<u>6,111,577</u>
Net (decrease) increase in cash and cash equivalents	(5,223,733)	11,880,794
Cash and cash equivalents, beginning of year	<u>13,693,914</u>	<u>1,813,120</u>
Cash and cash equivalents, end of year	<u>\$ 8,470,181</u>	<u>\$ 13,693,914</u>
Non-cash Financing Activities		
Forgiveness of Paycheck Protection Program Loan	<u>\$ -</u>	<u>\$ 1,907,000</u>

The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2022 AND 2021

NOTE 1 – ORGANIZATION

Nature of Organization

Easter Seals South Florida, Inc. (the Organization) is a nonprofit organization established in 1942. The Organization's cause and purpose is to support and strengthen families living with a disability in its community. Its mission is to change the way the world defines and views disability by making profound, positive differences in people's lives every day. The Organization provides programs and services in early childhood education, special education, and aging services across eleven locations in South Florida.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Net Assets

Net assets can be classified in the following categories:

- Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions, including stipulations that either expire by passage of time or that can be fulfilled or removed by actions of the Organization pursuant to those stipulations.
- Net Assets Without Donor Restrictions - Net assets which are free of donor-imposed restrictions; all revenues, expenses, gains and losses that are not changes in net assets with donor restrictions.

Expenses are reported as decreases in net assets without donor restrictions. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the accompanying statements of activities as net assets released from restrictions.

Cash and Cash Equivalents

The Organization considers all highly liquid investments as cash equivalents that have an original maturity of three months or less. The Organization maintains its cash in bank deposit accounts. These deposits may exceed the amount of Federal Deposit Insurance Corporation (FDIC) insurance provided on such deposits; generally, these deposits may be redeemed upon demand and; therefore, bear minimal risk. At August 31, 2022 and 2021, the Organization had \$8,218,409 and \$13,440,242, respectively, in cash uninsured by the FDIC.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2022 AND 2021

NOTE 1 – ORGANIZATION (CONTINUED)

Grants and Accounts Receivable, Net

Grants and accounts receivable are stated at the amount management expects to collect from outstanding balances and consists of amounts due from various government agencies and other third parties. The Organization's agreements with government agencies typically require the Organization to apply for annual renewal. The Organization carries grants and accounts receivable net of an estimated allowance for doubtful accounts. The allowance is based on the Organization's experience with the agencies and the third-party contracts and other circumstances which may affect the ability of the funder to meet their obligations. Receivables are considered impaired if payments are not received in accordance with contractual terms. It is the Organization's policy to charge off uncollectible grants and accounts receivable against the allowance when management determines the receivable will not be collected. The allowance for doubtful accounts as of August 31, 2022 and 2021 was \$109,807 and \$92,661, respectively.

Contributions Receivable, Net

Contributions receivables represent unconditional promises to give by donors. Contributions receivable that are expected to be collected within one year are recorded at net realizable value. Contributions receivable that are expected to be collected after one year have been discounted using risk-free interest rates applicable to the years in which the promises are received, approximately at 3% in 2022 and 1% in 2021, and are reflected in the financial statements at their net present value. Amortization of the discounts is included in contribution revenue. The Organization determines an allowance for doubtful accounts based upon management's evaluation of the collectability of individual promises.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position.

Unrealized gains and losses are included in the change in net assets. Recognized gains and losses, dividends, interest and other income generated by the investment in partnership are reported in the statements of activities as increases in net assets without donor restrictions unless the activity is restricted by the donor. Gains that are restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

The Organization maintains certain investment accounts. These include closed-end mutual funds, stocks, and corporate bonds (all Level 1 measurements). The fair value of these investments is based on quoted market values of the shares held by the Organization at year-end.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2022 AND 2021

NOTE 1 – ORGANIZATION (CONTINUED)

Property and Equipment, Net

Purchased property and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful life of the assets, which are as follows below. Leasehold improvements are amortized over the estimated useful life of the improvement or the lease term, whichever is shorter. For donated property, refer to note Donated Non-Cash Assets below.

Building and building improvements	10-40 years
Leasehold improvements	7 years
Furniture and equipment	5-7 years
Therapeutic pool	5 years
Vehicles	5 years
Software	3 years

Purchases of property and equipment in excess of \$2,500, unless specified otherwise by the funder, are capitalized. Costs of maintenance and repairs of minor items are charged to expense as incurred. Major repairs and improvements that extend the life of the asset are capitalized. Upon disposition, the cost and related accumulated depreciation are removed from the accounts and the resulting gain or loss is reflected in the statement of activities.

Impairment of Long-Lived Assets

The Organization reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. When recovery is reviewed, if the undiscounted cash flows estimated to be generated by the property are less than its carrying amount, management compares the carrying amount of the property to its carrying amount in order to determine whether an impairment loss has occurred. The amount of the impairment loss is equal to the excess of the asset's carrying value over its estimated fair value. No impairment has been recognized during the years ended August 31, 2022 and 2021.

Deferred Revenue

The Organization records advances on grant awards accounted for as contributions as deferred revenue until all measurable performance barriers and conditions have been met, at which time they are recognized as support on the statement of activities.

Contributions

Contributions, including unconditional promises to give, are recorded at fair value as made. Conditional promises to give, this is those with a measurable performance barrier or other barrier, and a right of return, are not recognized until the conditions on which they depend have been met. The Organization did not have any conditional contributions, except for advances from grant awards, at August 31, 2022 or 2021. The Organization reports gifts as contributions with donor restrictions if they are pledged, restricted for future periods, or received with donor stipulations that limit the use of the donation. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2022 AND 2021

NOTE 1 – ORGANIZATION (CONTINUED)

Program Service Fee

The Organization considers these to be exchange transactions and therefore revenue is recognized when a promised good or service is transferred to a customer in an amount that reflects the consideration the Organization expects to be entitled to in exchange for those goods or services.

Program revenues are presented net of discounts and are recognized using the five-step model as follows:

- Identification of the contract with the customer.
- Identification of the performance obligation in the contract.
- Determination of the transaction price.
- Allocation of the transaction price to the performance obligation in the contract.
- Recognition of revenues when, or as, performance obligations are satisfied.

Program service fees consist primarily of services provided on behalf of medical and insurance companies. Fees are recognized as revenue at a point in time in which the services occur. Revenues are net of returns and exclude sales tax. There are no variable considerations. Proceeds from these fees are used to support the Organization's other programs.

Contributed Nonfinancial Assets

Donations of non-cash assets are recorded as support at their estimated fair values at the date of donation. Donated non-cash assets include but are not limited to property and equipment, investments, and other tangible property. Such donations are reported as support without donor restrictions, unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use are also reported as donations with donor restrictions. Absent donor stipulations regarding how long donated long-lived assets must be used, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization releases net assets with donor restrictions to net assets without donor restrictions at that time.

Donated facilities and services are reflected in the accompanying statement of activities at their estimated fair value at the date of receipt. The Organization recognizes donated services that create or enhance non-financial assets or that require specialized skill that would typically need to be purchased if not provided by donation. The value of donated services is recorded as contributions and expenses in the period received.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2022 AND 2021

NOTE 1 – ORGANIZATION (CONTINUED)

Functional Allocation of Expenses

The costs of providing the Organization's programs and other activities have been summarized in the accompanying statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Direct expenses have been assigned to functions based on specific identification. All indirect expenses have been allocated among the functions benefitted. Program services include costs of early childhood services, educational services, vocational services, adult and senior care services, and Head Start. Fundraising expenses include costs related to campaigns, development, and other fundraising efforts. Management and general expenses include executive, financial administration, information systems and personnel expenses. Occupancy costs and general supplies are allocated based on the percentage of square footage in the buildings by each function. The salaries of the executive staff are allocated based on the time spent in each function.

Following is a description of the Organization's program and support services:

Early Childhood

The Child Development Center includes specialized early childhood childcare and education as well as pediatric therapies for children from birth to five years old. Although the Organization is known for its work with persons with disabilities, the Child Development Center has an inclusive program for typical learners as well as children with developmental delays and disabilities.

Educational Services

The Elementary and Middle School Academy serve children from Kindergarten through 8th grade, providing expert support and special education for children with autism and other developmental disabilities. The academy incorporates specialized education services and life skills training to support academic growth and independent skill building that best prepares academy students for high school success. The Culinary Arts High School has uniquely addressed the needs of young adults with Autism Spectrum Disorder and other developmental disabilities for more than 25 years. The program combines high quality education services and supports that combine academic skills, life skills and vocational training for students ages 14 - 22.

Vocational Services

The Organization offers supported employment services and helps prepare youth & adults with physical, emotional and/or developmental and disabilities for employment through Vocational Evaluations. Assessments are offered in English & Spanish.

Adult and Senior Care Services

The Organization provides an array of activities for attendees to participate in, many of which can be adapted to each person's unique abilities maximizing enjoyment and minimizing frustration. These adult day services provide participants with the opportunity to connect with others living with Alzheimer's in a meaningful way. The Organization also offers in-home respite to those with Alzheimer's disease and other memory-related disorders. The specialty services include physical, music, recreational and pet therapies.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2022 AND 2021

NOTE 1 – ORGANIZATION (CONTINUED)

Head Start

The Organization provides education to 488 young children in six Head Start programs (480 Head Start slots and 8 Early Head Start slots through the program). The Organization provides comprehensive early childhood care, case management, and education services for pregnant women, infants, toddlers, and pre-school age children.

Income Taxes

The Organization is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code and similar income tax regulations of the State of Florida. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b) (1) (A) and has been classified as an organization other than a private foundation under Section 509(a) (2). The Organization recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. The Organization does not believe its financial statements include any uncertain tax positions. The Organization is generally no longer subject to examination by the Internal Revenue Service for years before 2019.

Income determined to be unrelated business income would be taxable. The Organization accrued approximately \$1,749,000 and \$1,812,000 for the years ended August 31, 2022 and 2021, respectively, for tax liabilities for unrelated business income taxes.

Adopted Accounting Pronouncements

In September 2020, the FASB issued ASU 2020-07, Not-for-Profit Entities (Topic 958) Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial assets, requiring an entity to present contributed financial assets as a separate line item on the statement of activities, apart from contributions of cash and other financial assets. ASU 2020-07 includes additional disclosure requirements about contributed nonfinancial assets for not-for-profit entities, including additional disclosure requirements for recognized contributed services. The standard was applied on a retrospective basis during the year end June 30, 2022. See Note 12 for additional disclosures.

Accounting Pronouncements to be Adopted

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842). This ASU requires a lessee to record, for all leases with a lease term of more than 12 months, an asset representing its right to use the underlying asset for the lease term and a liability to make lease payments. For leases with a lease term of 12 months or less, a practical expedient is available whereby a lessee may elect, by class of underlying asset, not to recognize a right-of-use asset or lease liability. A lessee making this accounting policy election would recognize lease expense over the term of the lease, generally in a straight-line pattern. In June 2020, FASB issued ASU 2020-05 Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities that allows entities to elect to postpone adoption until fiscal years beginning after December 15, 2021. Management is currently evaluating the impact of this ASU on its financial statements.

Reclassifications

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported change in net assets.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2022 AND 2021

NOTE 2 – FAIR VALUE MEASUREMENTS

Accounting Standard Codification (ASC) 820 - Fair Value Measurement defines fair value and establishes a fair value hierarchy which prioritizes the inputs to valuation techniques. 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. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach, as specified by ASC 820-10, are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Organization have the ability to access.

Level 2 inputs are inputs (other than quoted prices included within level 1) that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for the asset or liability, used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market data, which requires management to develop its own assumptions.

For the valuation of certain corporate bonds and notes, other fixed income, common and preferred stocks, marketable and nonmarketable alternative funds, commodities, and money market and others at August 31, 2022 and August 31, 2021 the Organization used quoted prices in principal active markets for identical assets as of valuation date (Level 1).

The following table present the Organization's investments measured at fair value and segregated by level within the fair value hierarchy as of August 31:

2022

Description:	Level 1	Level 2	Level 3	Total
Equities	\$ 12,272,296	\$ -	\$ -	\$ 12,272,296
Fixed income	1,365,674	-	-	1,365,674
Corporate bonds	4,681,335	-	-	4,681,335
Total	<u>\$ 18,319,305</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,319,305</u>

2021

Description:	Level 1	Level 2	Level 3	Total
Equities	\$ 7,937,370	\$ -	\$ -	\$ 7,937,370
Closed-end mutual funds	18,486	-	-	18,486
Corporate bonds	3,929,625	-	-	3,929,625
Total	<u>\$ 11,885,481</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,885,481</u>

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2022 AND 2021

NOTE 3 – CONTRIBUTIONS RECEIVABLE, NET

Gross contributions receivable as of August 31, 2022 and 2021 amounted to \$125,300 and \$143,283, respectively. Contributions receivable utilizing discount rates of 3% and 1% consist of:

	2022	2021
Receivables due in less than one year	\$ 110,300	\$ 83,100
Receivables due greater than one year	15,000	60,183
Less: discounts to net present value	(3,064)	(6,078)
Less: allowance for doubtful accounts	(300)	(19,057)
	<u>\$ 121,936</u>	<u>\$ 118,148</u>

NOTE 4 – PROPERTY AND EQUIPMENT, NET

Property and equipment, net, at August 31, 2022 and 2021 consisted of the following:

	2022	2021
Land	\$ -	\$ 679,948
Building and building improvements	6,984,132	6,773,128
Furniture and equipment	768,558	768,883
Therapeutic pool	134,869	134,869
Vehicles	255,528	255,528
Software	110,011	110,011
Leasehold Improvements	167,286	167,286
Total property and equipment	<u>8,420,384</u>	<u>8,889,653</u>
Accumulated depreciation	<u>(5,970,018)</u>	<u>(5,515,630)</u>
Property and equipment, net	<u>\$ 2,450,366</u>	<u>\$ 3,374,023</u>

NOTE 5 – NOTES PAYABLE

The Organization received an SBA Economic Injury Disaster (EID) Loan in the amount of \$150,000 on July 1, 2020. Installment payments of principal and interest of \$641 were set to begin in July of 2020. In March of 2021, the SBA announced that the first installment payments were deferred from 12 months to 24 months. In March of 2022, the SBA granted an additional 6-month deferment of principal and interest payments. The balance of principal and interest will be payable on July 1, 2050. Interest will accrue at the rate of 2.75% per annum and will accrue only on funds actually advanced from the date(s) of each advance. EID loans are included in Notes payable in the statements of financial position.

NOTE 6 – RETIREMENT PLAN

Effective June 1, 1997, the Organization implemented a defined contribution retirement plan in accordance with Section 403(b) of the Internal Revenue Code, Tax Deferred Annuity Plan. The plan, which is administered by a third party, is funded by employee contributions up to the amount allowed by law per employee per year and discretionary contributions by the Organization. All permissible employees of the Organization, as defined in accordance with the universal availability standards are eligible to enroll on the first day of the quarter following their date of hire. No discretionary contributions were made for the years ended August 31, 2022 and 2021.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2022 AND 2021

NOTE 7 – MEMBERSHIP FEES TO AFFILIATED ORGANIZATION

In accordance with the terms of the membership agreement between the Organization and National Easter Seals, Inc. (the "National Organization"), the Organization is subject to membership fees as part of its national affiliation, as determined by a formula included in the membership agreement. Fees paid to the National Organization for the years ended August 31, 2022 and 2021 were \$67,161 and \$76,786, respectively, and are included on the accompanying statement of activities.

NOTE 8 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available with the following restrictions as of August 31, 2022 and 2021:

	2022	2021
Joan Bornstein Scholarship Fund - purpose restricted	\$ 119,881	\$ 124,881
Program services and projects - time restricted	44,333	140,228
Total temporarily restricted net assets	<u>\$ 164,214</u>	<u>\$ 265,109</u>

Net assets released from restrictions of \$176,895 and \$301,633 during the years ended August 31, 2022 and 2021, respectively were released due to either the expiration of time restrictions or use of purpose.

NOTE 9 – CONCENTRATIONS

Grant Awards

For 2022, the Organization received approximately 39% of its government grant funding from the U.S. Department of Health and Human Services - Head Start Program, 13% from Alliance for Aging, and 10% from The Children's Trust. As of August 31, 2022, receivables from the U.S. Department of Health and Human Services - Head Start Program, accounted for 30% of the Organization's total grants and accounts receivable. Receivables from the Alliance for Aging accounted for approximately 13% of the Organization's total grants and accounts receivable. Receivables from The Children's Trust accounted for approximately 24% of the Organization's total grants and accounts receivable.

For 2021, the Organization received approximately 39% of its government grant funding from the U.S. Department of Health and Human Services - Head Start Program, 11% from Alliance for Aging, and 16% from The Children's Trust. As of August 31, 2021, receivables from the U.S. Department of Health and Human Services - Head Start Program, accounted for 19% of the Organization's total grants and accounts receivable. Receivables from the Alliance for Aging accounted for approximately 12% of the Organization's total grants and accounts receivable. Receivables from The Children's Trust accounted for approximately 38% of the Organization's total grants and accounts receivable.

For 2021, the Organization received approximately 80% of its contribution funding from one individual. There was no such concentration in 2022.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2022 AND 2021

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Leases

The property on which the Organization's building and improvements are located is owned by Miami-Dade County, Florida (the "County"). The Organization pays an annual rental of \$1 to the County for use of this property. The lease was executed in 1956 and provides for automatic five-year renewal periods not to exceed a total of 95 years. The Organization currently does not record in-kind revenue for the use of land.

The Organization leases offices and office equipment under various operating lease agreements. These leases have various terms of up to 39 months and expire on various dates through 2023.

Future minimum rental payments under these lease arrangements are as follows for the years ending August 31:

2023	\$	332,129
2024		221,363
2025		228,004
2026		234,844
2027		200,572
Total	\$	<u>1,216,912</u>

Lease expense for the years ended August 31, 2022 and 2021 was approximately \$368,000 and \$273,000, respectively, and is included in occupancy and office supplies on the accompanying statements of functional expenses.

Contingencies

In the normal course of business, the Organization has received grants which are subject to audit by agents of the funding authority, the purpose of which is to ensure compliance with conditions precedent to providing such funds. Management believes that all the expenditures are properly recorded and that the liability, if any, for any reimbursement which may arise as the result of audits would not be significant.

NOTE 11 – LIQUIDITY

Financial assets and liquidity resources available within one year for general expenditure were as follows:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 8,470,181	\$ 13,693,914
Grants and accounts receivable, net	1,927,523	1,779,710
Contributions receivable, net	121,936	118,148
Investments	18,319,305	11,885,481
Less: Restricted net assets	<u>(164,214)</u>	<u>(265,109)</u>
Financial Assets without Donor Restriction	<u>\$ 28,674,731</u>	<u>\$ 27,212,144</u>

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2022 AND 2021

NOTE 12 – CONTRIBUTED NON-FINANCIAL ASSETS

For the year ended August 31, 2022, contributed non-financial assets recognized within the statement of activities included:

Goods	\$	2,000
Services		382,141
Rent		130,100
	\$	<u>514,241</u>

Goods

The Organization receives donations of goods. The Organization recognized as contribution revenue along with a corresponding expense at an amount approximating fair value at the time of the donation.

Services

The Organization receives in-kind contributions of time and pro bono services from members of the community and volunteers related to program operations, and advisory services. Donated services are recognized as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. The Organization recognizes in-kind contribution revenue and a corresponding expense in an amount approximating the estimated fair value at the time of the donation.

Rent

The Organization receives in-kind contributions of rental space from third parties that are used to provide program services. The Organization recognized as contribution revenue along with a corresponding expense at an amount approximating fair value at the time of the donation.

NOTE 13 – SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through March 7, 2023 the date which the financial statements were available to be issued and no additional disclosures were required.

SUPPLEMENTARY INFORMATION



Verdeja • De Armas • Trujillo • Alvarez

Certified Public Accountants & Advisors



Octavio F. Verdeja, Founder - 1971

Manny Alvarez, C.P.A.
Monique Bustamante, C.P.A.
Pedro M. De Armas, C.P.A.
Alejandro M. Trujillo, C.P.A.
Javier Verdeja, C.P.A.
Octavio A. Verdeja, C.P.A.
Tab Verdeja, C.P.A.

Armando Aburto, C.P.A.
Jorge Albeirus, C.P.A.
Lisset I. Cascudo, C.P.A.
Claudia Estrada, C.P.A.
Cristy C. Rubio, C.P.A.
Pedro L. Silva, C.P.A.
Michael Vildosola, C.P.A.

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 the Board of Directors
Easter Seals South Florida, Inc.
Miami, 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 Easter Seals South Florida, Inc. (the Organization), which comprise the Organization's statement of financial position as of August 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 7, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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, misstatement's on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 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 have not been identified. Given these limitations, during our audit we

did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on 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 noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

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

Miami, Florida
March 7, 2023



CERTIFIED PUBLIC ACCOUNTANTS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE FLORIDA AUDITOR GENERAL

To the Board of Directors
Easter Seals South Florida, Inc.
Miami, Florida

Report on Compliance for Each Major Federal Program and Major State Project

Opinion on Compliance for Each Major Federal Program and Major State Project

We have audited Easter Seals South Florida, Inc.'s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement, and the requirements identified as subject to audit in the Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on the Organization's major federal program and state project for the year ended August 31, 2022. The Organization's major federal program and state project are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program and the major state project for the year ended August 31, 2022.

Basis for Opinion on Each Major Federal Program and Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and Chapter 10.650, Rules of the Florida Auditor General. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, Rules of the Florida Auditor General are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. 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 GAAS, Government Auditing Standards, the Uniform Guidance, and Chapter 10.650, Rules of the Florida Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, the Uniform Guidance, and Chapter 10.650, Rules of the Florida Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Florida Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the Florida Auditor General. Accordingly, this report is not suitable for any other purpose.

Miami, Florida
March 7, 2023



CERTIFIED PUBLIC ACCOUNTANTS

EASTER SEALS SOUTH FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022

Federal or Grantor/Pass -Through/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Expenditures
U.S. Department of Health and Human Services			
Pass-through from Miami-Dade County			
Head Start/Early Head Start Program	93.600	RFA16, D-10122p	\$ 4,284,666
Subtotal pass through from Miami-Dade County			
Pass-through from Council/City of Pembroke Pines			
Title III, Part B Support Services	93.044	JA1 16-10-2017	124,555
Title III, Part E Support Services	93.052	JA1 16-10-2017	53,605
			178,160
Subtotal pass through from City of Pembroke Pines			
Pass-through from Alliance for Aging			
Coronavirus Aid, Relief, and Economics Safety (CARES) Act	93.554	KCA-2092	139,079
Subtotal pass through from Alliance for Aging	93.045	KCV-2192	8,786
			147,865
Total U.S. Department of Health and Human Services			4,610,691
Corporation for National and Community Service			
Pass-through from State of Florida			
Department of Elder Affairs			
AmeriCorps Program	94.006	XV121	135,948
Total Corporation for National and Community Service			135,948
U.S. Department of Agriculture			
Pass-Through from State of Florida			
Department of Elder Affairs			
Adult Care Food Program			
(Non-Pricing Program)	10.558		44,874
Pass-Through from State of Florida			
Department of Health			
Child Care Food Program			
(Non-Pricing Program)	10.558		498,205
TOTAL U.S. DEPARTMENT OF AGRICULTURE			543,079
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 5,289,718

See accompanying notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

EASTER SEALS SOUTH FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED AUGUST 31, 2022

State Grantor/Pass-Through Grantor/ Program or Title	CSFA Number	Pass-through Entity Identifying Number	Total Expenditures
Florida Department of Elder Affairs Pass-Through from Alliance of Aging Alzheimer's Disease Initiative	65.002	KZ-2192 & KZ-2292	\$ 1,470,376
Total Expenditures of State Financial Assistance			\$ 1,470,376

See accompanying notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE YEAR ENDED AUGUST 31, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance (the "Schedules") include the federal awards and state financial assistance project activity of Easter Seals South Florida, Inc. (the "Organization") under programs of the federal government and State of Florida for the year ended August 31, 2022. The information in these Schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Chapter 10.650, Rules of the Florida Auditor General, respectively. Because the Schedules present only a selected portion of the operations of the Organization, they are not intended to and do not present the financial position, changes in net assets or cash flows of the Organization.

The Organization had no federally funded insurance programs or loan guarantees during the year ended August 31, 2022.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in the Uniform Guidance and Chapter 10.650, Rules of the Florida Auditor General wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

The Organization has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

EASTER SEALS SOUTH FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED AUGUST 31, 2022

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued

Unmodified

Internal Control over Financial Reporting

- | | | |
|---|-----------|----------------------------|
| • Material weakness(es) identified? | _____ Yes | <u> X </u> No |
| • Significant deficiency(ies) identified? | _____ Yes | <u> X </u> None reported |
| • Noncompliance material to financial statements noted? | _____ Yes | <u> X </u> No |

Federal Awards and State Projects

Type of auditor’s report issued on compliance for major programs:

Unmodified

Internal control over major programs:

- | | | |
|---|-----------|----------------------------|
| • Material weakness(es) identified? | _____ Yes | <u> X </u> No |
| • Significant deficiency(ies) identified? | _____ Yes | <u> X </u> None reported |

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.650, Rules of Florida Auditor General?

Identification of Major Programs	_____ Yes	<u> X </u> No
----------------------------------	-----------	-----------------

Federal Program/State Project or Cluster	ALN/CSFA Number	Expenditures
Federal Programs:		
<u>U.S. Department of Health and Human Services</u> Head Start Program	93.600	\$4,284,666
State Projects:		
<u>Florida Department of Elder Affairs</u> Alzheimer’s Disease Initiative	65.002	\$1,470,376

**EASTER SEALS SOUTH FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED AUGUST 31, 2022**

SECTION I – SUMMARY OF AUDITOR’S RESULTS(CONTINUED)

Dollar threshold used to distinguish between type A and
type B programs for Federal Awards:

\$750,000

Auditee qualified as a low risk auditee?

_____ yes X no

Dollar threshold used to distinguish between type A and
type B programs for State Financial Assistance:

\$441,113

SECTION II - FINANCIAL STATEMENT FINDINGS

The audit disclosed no matters that are reportable for the current year.

**SECTION III - AWARD FINDINGS AND QUESTIONED COSTS - FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE PROJECTS**

The audit disclosed no matters that are reportable for the current year.

SECTION IV – OTHER ISSUES

1. A management letter was issued and reported to management in a separate letter dated March 7, 2023.
2. A summary schedule of prior audit findings was required and included on page 30.
3. No corrective action plan is required because there were no findings required to be reported under the Uniform Guidance or the Department of Financial Services’ State Project Compliance Supplement.

EASTER SEALS SOUTH FLORIDA, INC.
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED AUGUST 31, 2022

<u>MATERIAL WEAKNESS FINDINGS</u>	<u>DESCRIPTION OF FINDING</u>	<u>STATUS</u>
2021-001		
Internal Control over Compliance and Compliance with Reporting- (Significant Deficiency)	The Organization did not prepare a Schedule of Expenditures of Federal Awards (SEFA) , as well as the Schedule of Expenditures of State Financial Assistance (SEFSA)	Corrective Action Taken

EASTER SEALS SOUTH FLORIDA, INC.

FINANCIAL STATEMENTS,
INDEPENDENT AUDITOR'S REPORT AND
SUPPLEMENTARY INFORMATION

FOR THE YEARS ENDED
AUGUST 31, 2023 AND 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Easter Seals South Florida, Inc.
Miami, Florida

Armando Aburto, C.P.A.
Jorge Albeirus, C.P.A.
Viviana Bruno, C.P.A.
Lisset I. Cascudo, C.P.A.
Michelle del Sol, C.F.E., C.P.A.
Elizabeth Jarvis, C.P.A.
Cristy C. Rubio, C.P.A.
Pedro L. Silva, C.P.A.
Michael Vildosola, C.P.A.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Easter Seals South Florida, Inc. (the Organization), which comprise the statements of financial position as of August 31, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of August 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the Organization 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 opinion.

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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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 opinion. 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 GAAS 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 GAAS 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 the Organization'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 the Organization'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.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the schedule of expenditures of state financial assistance as required by Chapter 10.650, Rules of the Florida Auditor General, is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated March 7, 2023 on our consideration of the Organization'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 the Organization'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 the Organization's internal control over financial reporting and compliance.

Coral Gables, Florida
January 12, 2024

A handwritten signature in black ink, reading "Vandy De la Cruz". The signature is written in a cursive, flowing style.

CERTIFIED PUBLIC ACCOUNTANTS

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENTS OF FIANANCIAL POSITION
AS OF AUGUST 31, 2023 AND 2022

ASSETS

	2023	2022
Cash and cash equivalents	\$ 4,473,192	\$ 8,470,181
Grants and accounts receivable, net	2,453,625	1,927,523
Contributions receivable, net	352,580	121,936
Prepaid expenses	252,533	56,549
Investments	24,315,755	18,319,305
Right-of-use asset	390,380	-
Property and equipment, net	2,469,800	2,450,366
Other assets	-	1,892
TOTAL ASSETS	\$ 34,707,865	\$ 31,347,752

LIABILITIES AND NET ASSETS

LIABILITIES

Taxes payable	\$ 2,129,719	\$ 1,749,247
Accounts payable and accrued expenses	1,423,642	1,200,414
Deferred revenue	346,026	927,837
Right-of-use liability	396,684	-
Notes payable	150,000	150,000
TOTAL LIABILITIES	4,446,071	4,027,498

NET ASSETS

Without donor restrictions	30,146,913	27,156,040
With donor restrictions	114,881	164,214
TOTAL NET ASSETS	30,261,794	27,320,254

TOTAL LIABILITIES AND NET ASSETS

\$ 34,707,865	\$ 31,347,752
----------------------	----------------------

The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Public Support, Revenue, and Gains						
Contributions	\$ 1,422,733	\$ 75,000	\$ 1,497,733	\$ 936,021	\$ 76,000	\$ 1,458,602
Special events, net of direct costs of \$36,550 for 2023 and \$82,507 for 2022	188,521	-	188,521	18,157	-	18,157
Government grants and contracts	12,172,200	-	12,172,200	10,899,464	-	10,899,464
United way	700,158	-	700,158	653,221	-	653,221
Program service fee	1,148,423	-	1,148,423	1,114,042	-	1,114,042
Investment income, net	885,242	-	885,242	271,869	-	271,869
Net realized and unrealized (loss) gains on investments	865,400	-	865,400	(3,204,463)	-	(3,204,463)
Gain on sale of property	-	-	-	4,932,357	-	4,932,357
In-kind contributions	281,323	-	281,323	514,241	-	514,241
Other income	15,065	-	15,065	90,522	-	90,522
Net assets released from restrictions	124,333	(124,333)	-	176,895	(176,895)	-
Total public support, revenue, and gains	17,803,398	(49,333)	17,754,065	16,195,686	(100,895)	16,094,791
Expenses						
Functional Expenses						
Program services	16,258,464	-	16,258,464	14,782,341	-	14,782,341
Supporting activities:						
Management and general	898,477	-	898,477	1,140,933	-	1,140,933
Fundraising activities	546,898	-	546,898	312,100	-	312,100
Total functional expenses	17,703,839	-	17,703,839	16,235,374	-	16,235,374
Membership fees to affiliated organization	65,235	-	65,235	67,161	-	67,161
Total expenses	17,769,074	-	17,769,074	16,302,535	-	16,302,535
Changes in net assets, before other items	34,324	(49,333)	(15,009)	(106,849)	(100,895)	(207,744)
Employee retention tax credit, net of direct costs \$370,550	3,334,942	-	3,334,942	-	-	-
Tax expense	(378,393)	-	(378,393)	(825)	-	(825)
Changes in net assets	2,990,873	(49,333)	2,941,540	(107,674)	(100,895)	(208,569)
Net assets, beginning of year	27,156,040	164,214	27,320,254	27,263,714	265,109	27,528,823
Net assets, end of year	\$ 30,146,913	\$ 114,881	\$ 30,261,794	\$ 27,156,040	\$ 164,214	\$ 27,320,254

The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2023

	Program Services					Supporting Activities			
	Early Childhood	Educational Services	Adult and Senior Care Services	Head Start	Total Program Services	Management and General	Fundraising	Total Supporting Activities	Total
Salaries and benefits:									
Salaries and wages	\$ 1,200,738	\$ 2,328,295	\$ 2,620,414	\$ 3,447,973	\$ 9,597,420	\$ 262,565	\$ 266,659	\$ 529,224	\$ 10,126,644
Payroll taxes and employee benefits	156,438	343,434	326,337	596,980	1,423,189	52,103	36,603	88,706	1,511,895
Total salaries and benefits	1,357,176	2,671,729	2,946,751	4,044,953	11,020,609	314,668	303,262	617,930	11,638,539
Other expenses:									
Contracted services	232,462	122,003	77,214	44,292	475,971	40,485	21,004	61,489	537,460
Professional fees	66,763	144,142	154,048	107,841	472,794	84,798	32,945	117,743	590,537
Program supplies and expenses	68,344	294,826	1,124,916	853,672	2,341,758	3,206	33,245	36,451	2,378,209
Occupancy	121,196	305,717	446,637	133,483	1,007,033	68,017	29,280	97,297	1,104,330
Travel and transportation	6,843	37,200	32,658	4,873	81,574	10,754	1,144	11,898	93,472
Insurance	60,882	113,843	98,353	36,576	309,654	30,413	13,870	44,283	353,937
Staff training and development	18,663	9,442	19,597	20,883	68,585	171,696	13,592	185,288	253,873
Office supplies	22,607	22,355	26,094	66,946	138,002	109,085	51,854	160,939	298,941
Bad debt expense	-	-	-	-	-	-	5,356	5,356	5,356
Depreciation and amortization	91,526	126,729	91,526	-	309,781	35,202	7,041	42,243	352,024
Interest, penalties, assessments, and other	1,996	7,655	4,686	-	14,337	28,946	1,304	30,250	44,587
Marketing and promotion	1,275	11,803	2,456	2,832	18,366	1,207	33,001	34,208	52,574
Total other expenses	692,557	1,195,715	2,078,185	1,271,398	5,237,855	583,809	243,636	827,445	6,065,300
Total expenses	\$ 2,049,733	\$ 3,867,444	\$ 5,024,936	\$ 5,316,351	\$ 16,258,464	\$ 898,477	\$ 546,898	\$ 1,445,375	\$ 17,703,839

The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2022

	Program Services					Supporting Activities			
	Early Childhood	Educational Services	Adult and Senior Care Services	Head Start	Total Program Services	Management and General	Fundraising	Total Supporting Activities	Total
Salaries and benefits:									
Salaries and wages	\$ 911,999	\$ 2,245,717	\$ 2,259,094	\$ 3,387,239	\$ 8,804,049	\$ 422,906	\$ 194,885	\$ 617,791	\$ 9,421,840
Payroll taxes and employee benefits	121,317	282,148	308,234	547,121	1,258,820	53,880	34,193	88,073	1,346,893
Total salaries and benefits	1,033,316	2,527,865	2,567,328	3,934,360	10,062,869	476,786	229,078	705,864	10,768,733
Other expenses:									
Contracted services	248,635	126,556	24,590	207,324	607,105	13,185	8,721	21,906	629,011
Professional fees	49,156	108,765	133,989	94,626	386,536	290,648	10,565	301,213	687,749
Program supplies and expenses	76,451	244,384	798,337	566,087	1,685,259	3,266	180	3,446	1,688,705
Occupancy	117,182	289,396	394,086	106,384	907,048	34,417	9,257	43,674	950,722
Travel and transportation	6,448	44,920	32,712	-	84,080	6,828	2,537	9,365	93,445
Insurance	42,801	56,470	53,107	65,549	217,927	61,446	3,480	64,926	282,853
Staff training and development	36,346	5,116	16,696	29,816	87,974	66,501	7,051	73,552	161,526
Office supplies	32,673	17,317	29,525	221,368	300,883	106,705	23,695	130,400	431,283
Depreciation and amortization	130,711	154,446	111,919	94	397,170	51,921	5,388	57,309	454,479
Interest, penalties, assessments, and other	1,405	4,695	7,203	-	13,303	20,894	7,634	28,528	41,831
Marketing and promotion	4,473	11,870	8,091	7,753	32,187	8,336	4,514	12,850	45,037
Total other expenses	746,281	1,063,935	1,610,255	1,299,001	4,719,472	664,147	83,022	747,169	5,466,641
Total expenses	\$ 1,779,597	\$ 3,591,800	\$ 4,177,583	\$ 5,233,361	\$14,782,341	\$ 1,140,933	\$ 312,100	\$1,453,033	\$16,235,374

The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

	2023	2022
Cash flows from operating activities:		
Change in net assets	\$ 2,941,540	\$ (208,569)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Realized and unrealized gains on investments	(1,750,642)	(3,204,463)
Gain on sale of property	-	(4,932,357)
Depreciation and amortization	352,024	454,481
Change in allowance for doubtful accounts	(15,724)	4,625
Reduction in right-of-use asset	207,099	-
Change in operating lease obligation	(200,795)	
Changes in operating assets and liabilities:		
Grants and accounts receivables	(505,022)	(130,667)
Contributions receivable, net	(236,000)	(25,559)
Prepaid expenses	(195,984)	(256)
Other assets	1,892	-
Accounts payable and accrued expenses	223,228	166,489
Taxes payable	380,472	(63,236)
Refundable advances	(581,811)	543,607
Net cash provided by (used in) operating activities	<u>620,277</u>	<u>(7,395,905)</u>
Cash flows from investing activities:		
Purchases of investments, net	(4,245,808)	(3,229,361)
Proceeds from sale of property and equipment	-	5,612,305
Purchase of property and equipment	<u>(371,458)</u>	<u>(210,772)</u>
Net cash (used in) provided by investing activities	<u>(4,617,266)</u>	<u>2,172,172</u>
Net (decrease) in cash and cash equivalents	(3,996,989)	(5,223,733)
Cash and cash equivalents, beginning of year	<u>8,470,181</u>	<u>13,693,914</u>
Cash and cash equivalents, end of year	<u>\$ 4,473,192</u>	<u>\$ 8,470,181</u>

SUPPLEMENTAL DISCLOSURE

Right-of-use assets obtained in exchange for lease obligations:

At implementation September 1, 2022	\$ 597,478	\$ -
Reductions in right-of-use assets	<u>(207,098)</u>	
	<u>\$ 390,380</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 1 – ORGANIZATION

Nature of Organization

Easter Seals South Florida, Inc. (the Organization) is a nonprofit organization established in 1942. The Organization's cause and purpose is to support and strengthen families living with a disability in its community. Its mission is to change the way the world defines and views disability by making profound, positive differences in people's lives every day. The Organization provides programs and services in early childhood education, special education, and aging services across eleven locations in South Florida.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Net Assets

Net assets can be classified in the following categories:

- Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions, including stipulations that either expire by passage of time or that can be fulfilled or removed by actions of the Organization pursuant to those stipulations.
- Net Assets Without Donor Restrictions - Net assets which are free of donor-imposed restrictions; all revenues, expenses, gains and losses that are not changes in net assets with donor restrictions.

Expenses are reported as decreases in net assets without donor restrictions. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the accompanying statements of activities as net assets released from restrictions.

Cash and Cash Equivalents

The Organization considers all highly liquid investments as cash equivalents that have an original maturity of three months or less. The Organization maintains its cash in bank deposit accounts. These deposits may exceed the amount of Federal Deposit Insurance Corporation (FDIC) insurance provided on such deposits; generally, these deposits may be redeemed upon demand and; therefore, bear minimal risk. At August 31, 2023 and 2022, the Organization had \$4,062,268 and \$8,218,409, respectively, in cash uninsured by the FDIC.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 1 – ORGANIZATION (CONTINUED)

Grants and Accounts Receivable, Net

Grants and accounts receivable are stated at the amount management expects to collect from outstanding balances and consists of amounts due from various government agencies and other third parties. The Organization's agreements with government agencies typically require the Organization to apply for annual renewal. The Organization carries grants and accounts receivable net of an estimated allowance for doubtful accounts. The allowance is based on the Organization's experience with the agencies and the third-party contracts and other circumstances which may affect the ability of the funder to meet their obligations. Receivables are considered impaired if payments are not received in accordance with contractual terms. It is the Organization's policy to charge off uncollectible grants and accounts receivable against the allowance when management determines the receivable will not be collected. The allowance for doubtful accounts as of August 31, 2023 and 2022 was \$116,086 and \$109,807, respectively.

Contributions Receivable, Net

Contributions receivables represent unconditional promises to give by donors. Contributions receivable that are expected to be collected within one year are recorded at net realizable value. Contributions receivable that are expected to be collected after one year have been discounted using risk-free interest rates applicable to the years in which the promises are received, approximately at 3% in 2023 and 1% in 2022, and are reflected in the financial statements at their net present value. Amortization of the discounts is included in contribution revenue. The Organization determines an allowance for doubtful accounts based upon management's evaluation of the collectability of individual promises. See Note 3.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position.

Unrealized gains and losses are included in the change in net assets. Recognized gains and losses, dividends, interest and other income generated by the investment in partnership are reported in the statements of activities as increases in net assets without donor restrictions unless the activity is restricted by the donor. Gains that are restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

The Organization maintains certain investment accounts. These include closed-end mutual funds, stocks, and corporate bonds (all Level 1 measurements). The fair value of these investments is based on quoted market values of the shares held by the Organization at year-end.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 1 – ORGANIZATION (CONTINUED)

Property and Equipment, Net

Purchased property and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful life of the assets, which are as follows below. Leasehold improvements are amortized over the estimated useful life of the improvement or the lease term, whichever is shorter. For donated property, refer to note Donated non-cash assets below.

Building and building improvements	10-40 years
Leasehold improvements	7 years
Furniture and equipment	5-7 years
Therapeutic pool	5 years
Vehicles	5 years
Software	3 years

Purchases of property and equipment in excess of \$2,500, unless specified otherwise by the funder, are capitalized. Costs of maintenance and repairs of minor items are charged to expense as incurred. Major repairs and improvements that extend the life of the asset are capitalized. Upon disposition, the cost and related accumulated depreciation are removed from the accounts and the resulting gain or loss is reflected in the statement of activities.

Impairment of Long-Lived Assets

The Organization reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. When recovery is reviewed, if the undiscounted cash flows estimated to be generated by the property are less than its carrying amount, management compares the carrying amount of the property to its fair value in order to determine whether an impairment loss has occurred. The amount of the impairment loss is equal to the excess of the asset's carrying value over its estimated fair value. No impairment has been recognized during the years ended August 31, 2023 and 2022.

Deferred Revenue

The Organization records advances on grant awards accounted for as contributions as deferred revenue until all measurable performance barriers and conditions have been met, at which time they are recognized as support on the statement of activities.

Contributions

Contributions, including unconditional promises to give, are recorded at fair value as made. Conditional promises to give, this is those with a measurable performance barrier or other barrier, and a right of return, are not recognized until the conditions on which they depend have been met. The Organization did not have any conditional contributions, except for advances from grant awards, at August 31, 2023 or 2022. The Organization reports gifts as contributions with donor restrictions if they are pledged, restricted for future periods, or received with donor stipulations that limit the use of the donation. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 1 – ORGANIZATION (CONTINUED)

Program Service Fee

The Organization considers these to be exchange transactions and therefore revenue is recognized when a promised good or service is transferred to a customer in an amount that reflects the consideration the Organization expects to be entitled to in exchange for those goods or services.

Program revenues are presented net of discounts and are recognized using the five-step model as follows:

- Identification of the contract with the customer.
- Identification of the performance obligation in the contract.
- Determination of the transaction price.
- Allocation of the transaction price to the performance obligation in the contract.
- Recognition of revenues when, or as, performance obligations are satisfied.

Program service fees consist primarily of services provided on behalf of medical and insurance companies. Fees are recognized as revenue at a point in time in which the services occur. Revenues are net of returns and exclude sales tax. There are no variable considerations. Proceeds from these fees are used to support the Organization's other programs.

Contributed Nonfinancial Assets

Donations of non-cash assets are recorded as support at their estimated fair values at the date of donation. Donated non-cash assets include but are not limited to property and equipment, investments, and other tangible property. Such donations are reported as support without donor restrictions, unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use are also reported as donations with donor restrictions. Absent donor stipulations regarding how long donated long-lived assets must be used, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization releases net assets with donor restrictions to net assets without donor restrictions at that time.

Donated facilities and services are reflected in the accompanying statement of activities at their estimated fair value at the date of receipt. The Organization recognizes donated services that create or enhance non-financial assets or that require specialized skill that would typically need to be purchased if not provided by donation. The value of donated services is recorded as contributions and expenses in the period received.

Leases

The Organization determines if a contract contains a lease at inception. GAAP requires that the Organization's leases be evaluated and classified as operating or finance leases for financial reporting purposes. The classification evaluation begins at the date the Organization takes possession of the premises (the "commencement date"), and the lease term used in the evaluation includes the noncancellable period for which the Organization has the right to use the underlying asset, together with renewal option periods when the exercise of the renewal option is reasonably certain and failure to exercise such option would result in an economic penalty.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 1 – ORGANIZATION (CONTINUED)

Functional Allocation of Expenses

The costs of providing the Organization's programs and other activities have been summarized in the accompanying statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Direct expenses have been assigned to functions based on specific identification. All indirect expenses have been allocated among the functions benefitted. Program services include costs of early childhood services, educational services, vocational services, adult and senior care services, and Head Start. Fundraising expenses include costs related to campaigns, development, and other fundraising efforts. Management and general expenses include executive, financial administration, information systems and personnel expenses. Occupancy costs and general supplies are allocated based on the percentage of square footage in the buildings by each function. The salaries of the executive staff are allocated based on the time spent in each function.

Following is a description of the Organization's program and support services:

Early Childhood

The Child Development Center includes specialized early childhood childcare and education as well as pediatric therapies for children from birth to five years old. Although the Organization is known for its work with persons with disabilities, the Child Development Center has an inclusive program for typical learners as well as children with developmental delays and disabilities.

Educational Services

The Elementary and Middle School Academy serve children from Kindergarten through 8th grade, providing expert support and special education for children with autism and other developmental disabilities. The academy incorporates specialized education services and life skills training to support academic growth and independent skill building that best prepares academy students for high school success. The Culinary Arts High School has uniquely addressed the needs of young adults with Autism Spectrum Disorder and other developmental disabilities for more than 25 years. The program combines high quality education services and supports that combine academic skills, life skills and vocational training for students ages 14 - 22.

Vocational Services

The Organization offers supported employment services and helps prepare youth & adults with physical, emotional and/or developmental and disabilities for employment through Vocational Evaluations. Assessments are offered in English & Spanish.

Adult and Senior Care Services

The Organization provides an array of activities for attendees to participate in, many of which can be adapted to each person's unique abilities maximizing enjoyment and minimizing frustration. These adult day services provide participants with the opportunity to connect with others living with Alzheimer's in a meaningful way. The Organization also offers in-home respite to those with Alzheimer's disease and other memory-related disorders. The specialty services include physical, music, recreational and pet therapies.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 1 – ORGANIZATION (CONTINUED)

Head Start

The Organization provides education to 488 young children in six Head Start programs (480 Head Start slots and 8 Early Head Start slots through the program). The Organization provides comprehensive early childhood care, case management, and education services for pregnant women, infants, toddlers, and pre-school age children.

Income Taxes

The Organization is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code and similar income tax regulations of the State of Florida. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b) (1) (A) and has been classified as an organization other than a private foundation under Section 509(a) (2). The Organization recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. The Organization does not believe its financial statements include any uncertain tax positions. The Organization is generally no longer subject to examination by the Internal Revenue Service for years before 2020.

Income determined to be unrelated business income would be taxable. The Organization accrued approximately \$2,130,000 and \$1,749,000 as of August 31, 2023 and 2022, respectively, for tax liabilities for unrelated business income taxes. These amounts are included in taxes payable as of August 31, 2023 and 2022.

Adopted Accounting Pronouncements

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842). The Organization has adopted ASC 842, Leases, effective September 1, 2022, which requires lessees to recognize leases on the balance sheet as a right-of-use (“ROU”) assets and lease liabilities based on the value of the discounted future lease payments. For leases with a lease term of 12 months or less, the Organization has elected to adopt a practical expedient whereby a lessee may elect, by class of underlying asset, not to recognize a right-of-use asset or lease liability. In addition, the Organization elected certain other available practical expedients for new or amended leases post Topic 842 effective date. A lessee making this accounting policy election would recognize lease expense over the term of the lease, generally in a straight-line pattern. Upon adoption, the Organization recognized an operating ROU assets and a ROU lease liability of \$597,478. See Note 10.

Reclassifications

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported change in net assets.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 2 – FAIR VALUE MEASUREMENTS

Accounting Standard Codification (ASC) 820 - Fair Value Measurement defines fair value and establishes a fair value hierarchy which prioritizes the inputs to valuation techniques. 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. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach, as specified by ASC 820-10, are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Organization have the ability to access.

Level 2 inputs are inputs (other than quoted prices included within level 1) that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for the asset or liability, used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market data, which requires management to develop its own assumptions.

For the valuation of certain corporate bonds and notes, other fixed income, common and preferred stocks, marketable and nonmarketable alternative funds, commodities, and money market and others at August 31, 2023 and August 31, 2022 the Organization used quoted prices in principal active markets for identical assets as of valuation date (Level 1).

The following table present the Organization's investments measured at fair value and segregated by level within the fair value hierarchy as of August 31:

2023

	Level 1	Level 2	Level 3	Total
Description:				
Equities	\$ 12,451,420	\$ -	\$ -	\$ 12,451,420
Fixed income	11,391,060	-	-	11,391,060
Corporate bonds	473,275	-	-	473,275
Total	<u>\$ 24,315,755</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,315,755</u>

2022

	Level 1	Level 2	Level 3	Total
Description:				
Equities	\$ 12,272,296	\$ -	\$ -	\$ 12,272,296
Fixed income	1,365,674	-	-	1,365,674
Corporate bonds	4,681,335	-	-	4,681,335
Total	<u>\$ 18,319,305</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,319,305</u>

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 3 – CONTRIBUTIONS RECEIVABLE, NET

Gross contributions receivable as of August 31, 2023 and 2022 amounted to \$361,300 and \$125,300, respectively. Contributions receivable utilizing discount rates of 3% and 1% consist of:

	2023	2022
Receivables due in less than one year	\$ 261,300	\$ 110,300
Receivables due greater than one year	100,000	15,000
Less: discounts to net present value	(8,420)	(3,064)
Less: allowance for doubtful accounts	(300)	(300)
	<u>\$ 352,580</u>	<u>\$ 121,936</u>

NOTE 4 – PROPERTY AND EQUIPMENT, NET

Property and equipment, net, at August 31, 2023 and 2022 consisted of the following:

	2023	2022
Building and building improvements	\$ 7,078,182	\$ 6,984,132
Furniture and equipment	778,219	768,558
Therapeutic pool	134,869	134,869
Vehicles	255,528	255,528
Software	110,012	110,011
Leasehold Improvements	435,032	167,286
Total property and equipment	<u>8,791,842</u>	<u>8,420,384</u>
Accumulated depreciation	<u>(6,322,042)</u>	<u>(5,970,018)</u>
Property and equipment, net	<u>\$ 2,469,800</u>	<u>\$ 2,450,366</u>

NOTE 5 – NOTES PAYABLE

The Organization received an SBA Economic Injury Disaster (EID) Loan in the amount of \$150,000 on July 1, 2020. Installment payments of principal and interest of \$641 were set to begin in July of 2021. In March of 2021, the SBA announced that the first installment payments were deferred from 12 months to 24 months. In March of 2022, the SBA granted an additional 6-month deferment of principal and interest payments. The balance of principal and interest will be payable on July 1, 2050. Interest will accrue at the rate of 2.75% per annum and will accrue only on funds actually advanced from the date(s) of each advance. EID loans are included in Notes payable in the statements of financial position.

NOTE 6 – RETIREMENT PLAN

Effective June 1, 1997, the Organization implemented a defined contribution retirement plan in accordance with Section 403(b) of the Internal Revenue Code, Tax Deferred Annuity Plan. The plan, which is administered by a third party, is funded by employee contributions up to the amount allowed by law per employee per year and discretionary contributions by the Organization. All permissible employees of the Organization, as defined in accordance with the universal availability standards are eligible to enroll on the first day of the quarter following their date of hire. No discretionary contributions were made for the years ended August 31, 2023 and 2022.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 7 – MEMBERSHIP FEES TO AFFILIATED ORGANIZATION

In accordance with the terms of the membership agreement between the Organization and National Easter Seals, Inc. (the "National Organization"), the Organization is subject to membership fees as part of its national affiliation, as determined by a formula included in the membership agreement. Fees paid to the National Organization for the years ended August 31, 2023 and 2022 were \$65,235 and \$67,161, respectively, and are included on the accompanying statement of activities.

NOTE 8 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available with the following restrictions as of August 31, 2023 and 2022:

	2023	2022
Joan Bornstein Scholarship Fund - purpose restricted	\$ 114,881	\$ 119,881
Program services and projects - time restricted	-	44,333
Total net assets with donor restrictions	<u>\$ 114,881</u>	<u>\$ 164,214</u>

Net assets released from restrictions of \$124,333 and \$176,895 during the years ended August 31, 2023 and 2022, respectively were released due to either the expiration of time restrictions or use of purpose.

NOTE 9 – CONCENTRATIONS

Grant Awards

For 2023, the Organization received approximately 37% of its government grant funding from the U.S. Department of Health and Human Services - Head Start Program, 14% from Alliance for Aging, and 11% from The Children's Trust. As of August 31, 2023, receivables from the U.S. Department of Health and Human Services - Head Start Program, accounted for 36% of the Organization's total grants and accounts receivable. Receivables from the Alliance for Aging accounted for approximately 20% of the Organization's total grants and accounts receivable. Receivables from The Children's Trust accounted for approximately 21% of the Organization's total grants and accounts receivable.

For 2022, the Organization received approximately 39% of its government grant funding from the U.S. Department of Health and Human Services - Head Start Program, 13% from Alliance for Aging, and 10% from The Children's Trust. As of August 31, 2022, receivables from the U.S. Department of Health and Human Services - Head Start Program, accounted for 30% of the Organization's total grants and accounts receivable. Receivables from the Alliance for Aging accounted for approximately 13% of the Organization's total grants and accounts receivable. Receivables from The Children's Trust accounted for approximately 24% of the Organization's total grants and accounts receivable.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 10 – COMMITMENTS AND CONTINGENCIES

In-kind Leases

The property on which the Organization's building and improvements are located is owned by Miami-Dade County, Florida (the "County"). The Organization pays an annual rental of \$1 to the County for use of this property. The lease was executed in 1956 and provides for automatic five-year renewal periods not to exceed a total of 95 years. The Organization currently does not record in-kind revenue for the use of land.

In addition, the Organization also has an agreement to utilize space that is owned by Little Haiti Cultural Complex for Elementary after school and summer programs. This space is provided free of charge to the Organization and is included in the in-kind revenue (See Note 13).

ROU Leases

The Organization leases offices and office equipment under various operating lease agreements. These leases have various terms of up to 39 months and expire on various dates through 2027. The Organization determines if an arrangement is a lease at inception and when the terms of an existing contract are changed. At the implementation date of September 1, 2022, the Organization recorded a lease right-of-use (ROU) asset of \$597,478 and a ROU liability of \$597,478 for existing leases.

Lease right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the lease payments over the lease term discounted using the rate implicit on the lease (if available) or the Organization's average incremental borrowing rate.

Operating lease cost is recognized on a straight-line basis over the lease term and are included within operating expenses in the statement of activities.

Future minimum rental payments under these lease arrangements are as follows for the years ending August 31:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 96,970	\$24,368	\$ 121,338
2025	96,048	17,954	114,002
2026	106,523	10,899	117,422
2027	<u>97,143</u>	<u>3,144</u>	<u>100,286</u>
	<u>\$396,684</u>	<u>\$56,365</u>	<u>\$453,048</u>

Lease expense for the years ended August 31, 2023 and 2022 was approximately \$396,000 and \$368,000, respectively, and is included in occupancy and office supplies on the accompanying statements of functional expenses.

Contingencies

In the normal course of business, the Organization has received grants which are subject to audit by agents of the funding authority, the purpose of which is to ensure compliance with conditions precedent to providing such funds. Management believes that all the expenditures are properly recorded and that the liability, if any, for any reimbursement which may arise as the result of audits would not be significant.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 11 – EMPLOYEE RETENTION TAX CREDIT

During the year ended August 31, 2023, the Organization applied for the Employee Retention Tax Credit (ERTC). The ERTC was established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, in March 2020 to help businesses retain employees. Eligible businesses could receive a quarterly refundable payroll tax credit. The Organization applied for and was approved for a credit of \$3,705,492. As a result, the Organization has recorded income of \$3,334,942, net of expenses of \$370,550, on the statement of activities.

NOTE 12 – LIQUIDITY

Financial assets and liquidity resources available within one year for general expenditure were as follows:

	2023	2022
Cash and cash equivalents	\$ 4,473,192	\$ 8,470,181
Grants and accounts receivable, net	2,453,625	1,927,523
Contributions receivable, net	352,580	121,936
Investments	24,315,755	18,319,305
Less: Restricted net assets	(114,881)	(164,214)
Financial Assets without Donor Restriction	<u>\$ 31,480,271</u>	<u>\$ 28,674,731</u>

NOTE 13 – CONTRIBUTED NON-FINANCIAL ASSETS

For the years ended August 31, 2023 and 2022, contributed non-financial assets recognized within the statement of activities included:

	2023	2022
Goods	\$ 8,235	\$ 2,000
Services	153,830	382,141
Rent	119,258	130,100
	<u>\$ 281,323</u>	<u>\$ 514,241</u>

Goods

The Organization receives donations of goods. The Organization recognized as contribution revenue along with a corresponding expense at an amount approximating fair value at the time of the donation.

Services

The Organization receives in-kind contributions of time and pro bono services from members of the community and volunteers related to program operations, and advisory services. Donated services are recognized as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. The Organization recognizes in-kind contribution revenue and a corresponding expense in an amount approximating the estimated fair value at the time of the donation.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 13 – CONTRIBUTED NON-FINANCIAL ASSETS (Continued)

Rent

The Organization receives in-kind contributions of rental space from third parties that are used to provide program services. The Organization recognized as contribution revenue along with a corresponding expense at an amount approximating fair value at the time of the donation.

NOTE 14 – SUBSEQUENT EVENTS

On October 10, 2023 the Organization entered into a master agreement with The Northern Trust Company for a line of credit up to \$2,000,000. The Organization pays interest on the unpaid principal amount at a rate of 1% or the Prime Rate minus 2.25%. The Organization has evaluated subsequent events through January 12, 2024 the date which the financial statements were available to be issued and no additional disclosures were required. See Note 5

SUPPLEMENTARY INFORMATION



**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 the Board of Directors
Easter Seals South Florida, Inc.
Miami, 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 Easter Seals South Florida, Inc. (the Organization), which comprise the Organization's statement of financial position as of August 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 7, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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, misstatement's on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on 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 noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

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

Coral Gables, Florida
January 12, 2024

A handwritten signature in black ink, reading "Vandy De la Cruz". The signature is written in a cursive style with a large initial "V".

CERTIFIED PUBLIC ACCOUNTANTS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE FLORIDA AUDITOR GENERAL

To the Board of Directors
Easter Seals South Florida, Inc.
Miami, Florida

Report on Compliance for Each Major Federal Program and Major State Project

Opinion on Compliance for Each Major Federal Program and Major State Project

We have audited Easter Seals South Florida, Inc.'s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement, and the requirements identified as subject to audit in the Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on the Organization's major federal program and state project for the year ended August 31, 2023. The Organization's major federal program and state project are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program and the major state project for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal Program and Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and Chapter 10.650, Rules of the Florida Auditor General. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, Rules of the Florida Auditor General are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. 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 GAAS, Government Auditing Standards, the Uniform Guidance, and Chapter 10.650, Rules of the Florida Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, the Uniform Guidance, and Chapter 10.650, Rules of the Florida Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Florida Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the Florida Auditor General. Accordingly, this report is not suitable for any other purpose.

Coral Gables, Florida
January 12, 2024



CERTIFIED PUBLIC ACCOUNTANTS

EASTER SEALS SOUTH FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2023

Federal or Grantor/Pass -Through/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Expenditures
U.S. Department of Health and Human Services			
Pass-through from Miami-Dade County			
Head Start/Early Head Start Program	93.600	RFA 16, D-10122p	\$ 4,619,894
Pass-through from Council/City of Pembroke Pines			
Title III, Part B Support Services	93.044	JA1 16-10-2017	183,273
Title III, Part E Support Services	93.052	JA1 16-10-2017	99,189
Subtotal pass through from City of Pembroke Pines			282,462
Pass-through from Alliance for Aging			
Coronavirus Aid, Relief, and Economics Safety (CARES) Act	93.554	KCA-2092	2,715
Coronavirus Aid, Relief, and Economics Safety (CARES) Act	93.045	KCV-2192	2,634
American Rescue Plan (Adult Day Care)	93.043-93.044	RP2192.2	38,382
Subtotal pass through from Alliance for Aging			43,731
Total U.S. Department of Health and Human Services			4,946,087
Corporation for National and Community Service			
Pass-through from State of Florida			
Department of Elder Affairs			
AmeriCorps Program	94.006	XV121	179,064
Total Corporation for National and Community Service			179,064
U.S. Department of Agriculture			
Pass-Through from State of Florida			
Department of Elder Affairs			
Adult Care Food Program			
(Non-Pricing Program)	10.558	013	78,756
Pass-Through from State of Florida			
Department of Health			
Child Care Food Program	10.558	3934	489,772
(Non-Pricing Program)	10.558	3934	55,490
TOTAL U.S. DEPARTMENT OF AGRICULTURE			624,018
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 5,749,169

See accompanying notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

EASTER SEALS SOUTH FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED AUGUST 31, 2023

State Grantor/Pass-Through Grantor/ Program or Title	CSFA Number	Pass-through Entity Identifying Number	Total Expenditures
Florida Department of Elder Affairs Pass-Through from Alliance of Aging Alzheimer's Disease Initiative	65.002	KZ-2292 & KZ-2392	\$ 1,678,829
Total Expenditures of State Financial Assistance			\$ 1,678,829

See accompanying notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE YEAR ENDED AUGUST 31, 2023

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance (the "Schedules") include the federal awards and state financial assistance project activity of Easter Seals South Florida, Inc. (the "Organization") under programs of the federal government and State of Florida for the year ended August 31, 2023. The information in these Schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Chapter 10.650, Rules of the Florida Auditor General, respectively. Because the Schedules present only a selected portion of the operations of the Organization, they are not intended to and do not present the financial position, changes in net assets or cash flows of the Organization.

The Organization had no federally funded insurance programs or loan guarantees during the year ended August 31, 2023.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in the Uniform Guidance and Chapter 10.650, Rules of the Florida Auditor General wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

The Organization has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

EASTER SEALS SOUTH FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED AUGUST 31, 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued

Unmodified

Internal Control over Financial Reporting

- | | | |
|---|-----------|----------------------------|
| • Material weakness(es) identified? | _____ Yes | <u> X </u> No |
| • Significant deficiency(ies) identified? | _____ Yes | <u> X </u> None reported |
| • Noncompliance material to financial statements noted? | _____ Yes | <u> X </u> No |

Federal Awards and State Projects

Type of auditor’s report issued on compliance for major programs:

Unmodified

Internal control over major programs:

- | | | |
|---|-----------|----------------------------|
| • Material weakness(es) identified? | _____ Yes | <u> X </u> No |
| • Significant deficiency(ies) identified? | _____ Yes | <u> X </u> None reported |

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.650, Rules of Florida Auditor General?

_____ Yes	<u> X </u> No
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Identification of Major Programs

Federal Program/State Project or Cluster	ALN/CSFA Number	Expenditures
Federal Programs:		
<u>U.S. Department of Health and Human Services</u> Head Start Program	93.600	\$4,619,894
State Projects:		
<u>Florida Department of Elder Affairs</u> Alzheimer’s Disease Initiative	65.002	\$1,678,829

**EASTER SEALS SOUTH FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED AUGUST 31, 2023**

SECTION I – SUMMARY OF AUDITOR’S RESULTS(CONTINUED)

Dollar threshold used to distinguish between type A and
type B programs for Federal Awards:

\$750,000

Auditee qualified as a low risk auditee?

 X yes no

Dollar threshold used to distinguish between type A and
type B programs for State Financial Assistance:

\$503,649

SECTION II - FINANCIAL STATEMENT FINDINGS

The audit disclosed no matters that are reportable for the current year.

**SECTION III - AWARD FINDINGS AND QUESTIONED COSTS - FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE PROJECTS**

The audit disclosed no matters that are reportable for the current year.

SECTION IV – OTHER ISSUES

1. No management letter was issued for the year ended June 30, 2023.
2. A summary schedule of prior audit findings was not required.
3. No corrective action plan is required because there were no findings required to be reported under the Uniform Guidance or the Department of Financial Services’ State Project Compliance Supplement.

EASTER SEALS SOUTH FLORIDA, INC.

FINANCIAL STATEMENTS,
INDEPENDENT AUDITOR'S REPORT AND
SUPPLEMENTARY INFORMATION

FOR THE YEARS ENDED
AUGUST 31, 2024 AND 2023

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Verdeja • Alvarez

Certified Public Accountants & Advisors



Octavio F. Verdeja, Founder - 1971

Manny Alvarez, C.F.F., C.P.A.
Lisset I. Cascudo, C.P.A.
Michelle del Sol, C.F.E., C.P.A.
Cristy C. Rubio, C.P.A.
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Octavio "Tab" Verdeja, C.F.F., C.P.A.

Armando Aburto, C.P.A.
Jorge Albeirus, C.P.A.
Viviana Bruno, C.P.A.
Pedro L. Silva, C.P.A.
Michael Vildosola, C.P.A.

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Easter Seals South Florida, Inc.
Miami, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Easter Seals South Florida, Inc. (the Organization), which comprise the statements of financial position as of August 31, 2024 and 2023, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of August 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the Organization 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 opinion.

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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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 opinion. 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 GAAS 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 GAAS 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 the Organization'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 the Organization'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.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the schedule of expenditures of state financial assistance as required by Chapter 10.650, Rules of the Florida Auditor General, is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated January 28, 2025 on our consideration of the Organization'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 the Organization'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 the Organization's internal control over financial reporting and compliance.

Verdeja - Alvarez, LLP

Coral Gables, Florida
January 28, 2025

CERTIFIED PUBLIC ACCOUNTANTS

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENTS OF FIANANCIAL POSITION
AS OF AUGUST 31, 2024 AND 2023

ASSETS

	2024	2023
Cash and cash equivalents	\$ 2,094,422	\$ 4,473,192
Grants and accounts receivable, net	1,680,222	2,453,625
Contributions receivable, net	96,500	352,580
Prepaid expenses	149,915	252,533
Investments	27,082,320	24,315,755
Right-of-use asset	619,098	390,380
Property and equipment, net	2,637,001	2,469,800
TOTAL ASSETS	<u>\$ 34,359,478</u>	<u>\$ 34,707,865</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts payable and accrued expenses	\$ 1,206,366	\$ 1,423,642
Taxes payable	361,110	2,129,719
Deferred revenue	135,960	346,026
Right-of-use liability	623,825	396,684
Notes payable	147,611	150,000
TOTAL LIABILITIES	<u>2,474,872</u>	<u>4,446,071</u>

NET ASSETS

Without donor restrictions	31,755,013	30,146,913
With donor restrictions	129,593	114,881
TOTAL NET ASSETS	<u>31,884,606</u>	<u>30,261,794</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 34,359,478</u>	<u>\$ 34,707,865</u>
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The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Public Support, Revenue, and Gains						
Contributions	\$ 1,349,322	\$ 25,000	\$ 1,374,322	\$ 1,422,733	\$ 75,000	\$ 1,497,733
Special events, net of direct costs of \$102,764 for 2024 and \$36,550 for 2023	50,944	-	50,944	188,521	-	188,521
Government grants and contracts	13,817,820	-	13,817,820	12,172,200	-	12,172,200
United way	735,963	-	735,963	700,158	-	700,158
Program service fee	1,188,037	-	1,188,037	1,148,423	-	1,148,423
Investment income, net	827,897	-	827,897	885,242	-	885,242
Net realized and unrealized gains on investments	2,801,762	-	2,801,762	865,400	-	865,400
In-kind contributions	398,849	-	398,849	281,323	-	281,323
Other income	18,896	-	18,896	15,065	-	15,065
Net assets released from restrictions	10,288	(10,288)	-	124,333	(124,333)	-
Total public support, revenue, and gains	21,199,778	14,712	21,214,490	17,803,398	(49,333)	17,754,065
Expenses						
Functional Expenses						
Program services	17,730,017	-	17,730,017	16,258,464	-	16,258,464
Supporting activities:						
Management and general	1,045,350	-	1,045,350	546,898	-	546,898
Fundraising activities	449,792	-	449,792	898,477	-	898,477
Total functional expenses	19,225,159	-	19,225,159	17,703,839	-	17,703,839
Membership fees to affiliated organization	67,817	-	67,817	65,235	-	65,235
Total expenses	19,292,976	-	19,292,976	17,769,074	-	17,769,074
Changes in net assets, before other items	1,906,802	14,712	1,921,514	34,324	(49,333)	(15,009)
Employee retention tax credit, net of direct costs \$370,550	-	-	-	3,334,942	-	3,334,942
Tax expense	(298,702)	-	(298,702)	(378,393)	-	(378,393)
Changes in net assets	1,608,100	14,712	1,622,812	2,990,873	(49,333)	2,941,540
Net assets, beginning of year	30,146,913	114,881	30,261,794	27,156,040	164,214	27,320,254
Net assets, end of year	\$ 31,755,013	\$ 129,593	\$ 31,884,606	\$ 30,146,913	\$ 114,881	\$ 30,261,794

The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2024

	Program Services					Supporting Activities			
	Early Childhood	Educational Services	Adult and Senior Care Services	Head Start	Total Program Services	Management and General	Fundraising	Total Supporting Activities	Total
Salaries and benefits:									
Salaries and wages	\$ 1,220,143	\$ 2,407,802	\$ 2,764,905	\$ 3,905,297	\$10,298,147	\$ 244,131	\$ 269,402	\$ 513,533	\$10,811,680
Payroll taxes and employee benefits	206,448	500,031	411,930	767,304	1,885,713	84,058	54,949	139,007	2,024,720
Total salaries and benefits	1,426,591	2,907,833	3,176,835	4,672,601	12,183,860	328,189	324,351	652,540	12,836,400
Other expenses:									
Contracted services	6,839	18,873	20,945	28,111	74,768	25,518	1,786	27,304	102,072
Professional fees	39,412	115,007	133,741	186,748	474,908	147,061	10,294	157,355	632,263
Program supplies and expenses	432,683	424,330	1,187,192	1,037,318	3,081,523	6,034	2,829	8,863	3,090,386
Occupancy	138,827	196,240	472,109	152,272	959,448	52,723	35,750	88,473	1,047,921
Travel and transportation	4,005	49,654	38,073	9,624	101,356	23,844	2,311	26,155	127,511
Insurance	44,367	71,100	98,483	59,820	273,770	57,281	5,414	62,695	336,465
Staff training and development	1,883	15,599	9,348	31,534	58,364	140,153	1,719	141,872	200,236
Office supplies	22,028	20,860	27,289	65,684	135,861	159,627	19,700	179,327	315,188
Depreciation and amortization	106,809	145,260	106,809	17,089	375,967	42,723	8,545	51,268	427,235
Interest, penalties, assessments, and other	115	11	516	-	642	62,197	-	62,197	62,839
Marketing and promotion	103	8,881	463	103	9,550	-	37,093	37,093	46,643
Total other expenses	797,071	1,065,815	2,094,968	1,588,303	5,546,157	717,161	125,441	842,602	6,388,759
Total expenses	\$ 2,223,662	\$ 3,973,648	\$ 5,271,803	\$ 6,260,904	\$17,730,017	\$1,045,350	\$ 449,792	\$1,495,142	\$19,225,159

The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2023

	Program Services								
	Early Childhood	Educational Services	Adult and Senior Care Services	Head Start	Total Program Services	Management and General	Fundraising	Total Supporting Activities	Total
Salaries and benefits:									
Salaries and wages	\$ 1,200,738	\$ 2,328,295	\$ 2,620,414	\$ 3,447,973	\$ 9,597,420	\$ 266,659	\$ 262,565	\$ 529,224	\$ 10,126,644
Payroll taxes and employee benefits	156,438	343,434	326,337	596,980	1,423,189	36,603	52,103	88,706	1,511,895
Total salaries and benefits	1,357,176	2,671,729	2,946,751	4,044,953	11,020,609	303,262	314,668	617,930	11,638,539
Other expenses:									
Contracted services	232,462	122,003	77,214	44,292	475,971	21,004	40,485	61,489	537,460
Professional fees	66,763	144,142	154,048	107,841	472,794	32,945	84,798	117,743	590,537
Program supplies and expenses	68,344	294,826	1,124,916	853,672	2,341,758	33,245	3,206	36,451	2,378,209
Occupancy	121,196	305,717	446,637	133,483	1,007,033	29,280	68,017	97,297	1,104,330
Travel and transportation	6,843	37,200	32,658	4,873	81,574	1,144	10,754	11,898	93,472
Insurance	60,882	113,843	98,353	36,576	309,654	13,870	30,413	44,283	353,937
Staff training and development	18,663	9,442	19,597	20,883	68,585	13,592	171,696	185,288	253,873
Office supplies	22,607	22,355	26,094	66,946	138,002	51,854	109,085	160,939	298,941
Bad debt expense	-	-	-	-	-	5,356	-	5,356	5,356
Depreciation and amortization	91,526	126,729	91,526	-	309,781	7,041	35,202	42,243	352,024
Interest, penalties, assessments, and other	1,996	7,655	4,686	-	14,337	1,304	28,946	30,250	44,587
Marketing and promotion	1,275	11,803	2,456	2,832	18,366	33,001	1,207	34,208	52,574
Total other expenses	692,557	1,195,715	2,078,185	1,271,398	5,237,855	243,636	583,809	827,445	6,065,300
Total expenses	\$ 2,049,733	\$ 3,867,444	\$ 5,024,936	\$ 5,316,351	\$ 16,258,464	\$ 546,898	\$ 898,477	\$ 1,445,375	\$ 17,703,839

The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

	2024	2023
Cash flows from operating activities:		
Change in net assets	\$ 1,622,812	\$ 2,941,540
Adjustments to reconcile change in net assets to net cash (used in) operating activities:		
Unrealized gains on investments	(2,654,813)	(1,750,642)
Depreciation and amortization	427,235	352,024
Change in allowance for doubtful accounts	10,048	(15,724)
Reduction in right-of-use asset	228,833	207,099
Change in operating lease obligation	(230,410)	(200,795)
Changes in operating assets and liabilities:		
Grants and accounts receivables	763,355	(505,022)
Contributions receivable, net	256,080	(236,000)
Prepaid expenses	102,618	(195,984)
Other assets	-	1,892
Accounts payable and accrued expenses	(217,276)	223,228
Taxes payable	(1,768,609)	380,472
Refundable advances	(210,066)	(581,811)
Net cash (used in) provided by operating activities	<u>(1,670,193)</u>	<u>620,277</u>
Cash flows from investing activities:		
Purchases of investments	(11,659,061)	(9,299,626)
Sale of investments	11,547,309	5,053,818
Purchase of property and equipment	(594,436)	(371,458)
Net cash used in investing activities	<u>(706,188)</u>	<u>(4,617,266)</u>
Cash Flows from Financing Activities:		
Principal loan payment	(2,389)	-
Net cash used in financing activities	<u>(2,389)</u>	<u>-</u>
Net decrease in cash and cash equivalents	(2,378,770)	(3,996,989)
Cash and cash equivalents, beginning of year	<u>4,473,192</u>	<u>8,470,181</u>
Cash and cash equivalents, end of year	<u><u>\$ 2,094,422</u></u>	<u><u>\$ 4,473,192</u></u>
SUPPLEMENTAL DISCLOSURE		
Interest paid	\$ 20,164	\$ -
Right-of-use assets obtained in exchange for lease obligations:		
Additions in right-of-use assets	\$ 351,138	\$ 597,478
Reductions in right-of-use assets	(228,833)	(207,098)
	<u><u>\$ 122,305</u></u>	<u><u>\$ 390,380</u></u>

The accompanying notes are an integral part of these financial statements.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

NOTE 1 – ORGANIZATION

Nature of Organization

Easter Seals South Florida, Inc. (the “Organization”) is a nonprofit organization established in 1942. The Organization's cause and purpose is to support and strengthen families living with a disability in its community. Its mission is to change the way the world defines and views disability by making profound, positive differences in people's lives every day. The Organization provides programs and services in early childhood education, special education, and aging services in locations across South Florida.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Net Assets

Net assets can be classified in the following categories:

- Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions, including stipulations that either expire by passage of time or that can be fulfilled or removed by actions of the Organization pursuant to those stipulations. Net assets with donor restrictions was \$129,593 as of August 31, 2024 and \$114,881 as of August 31, 2023.
- Net Assets Without Donor Restrictions - Net assets which are free of donor-imposed restrictions; all revenues, expenses, gains and losses that are not changes in net assets with donor restrictions.

Expenses are reported as decreases in net assets without donor restrictions. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the accompanying statements of activities as net assets released from restrictions.

Cash and Cash Equivalents

The Organization considers all highly liquid investments as cash equivalents that have an original maturity of three months or less. The Organization maintains its cash in bank deposit accounts. These deposits may exceed the amount of Federal Deposit Insurance Corporation (“FDIC”) insurance provided on such deposits; generally, these deposits may be redeemed upon demand and; therefore, bear minimal risk. At August 31, 2024 and 2023, the Organization had \$2,021,617 and \$4,062,268, respectively, in cash uninsured by the FDIC.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

NOTE 1 – ORGANIZATION (CONTINUED)

Grants and Accounts Receivable, Net

Grants and accounts receivable are stated at the amount management expects to collect from outstanding balances and consists of amounts due from various government agencies and other third parties. The Organization's agreements with government agencies typically require the Organization to apply for annual renewal. The Organization carries grants and accounts receivable net of an estimated allowance for credit loss accounts. The allowance is based on the Organization's experience with the agencies and the third-party contracts and other circumstances which may affect the ability of the funder to meet their obligations. Receivables are considered impaired if payments are not received in accordance with contractual terms. It is the Organization's policy to charge off uncollectible grants and accounts receivable against the allowance when management determines the receivable will not be collected. The allowance for credit loss accounts as of August 31, 2024 and 2023 was \$98,775 and \$116,086, respectively.

Contributions Receivable, Net

Contributions receivables represent unconditional promises to give by donors. Contributions receivable that are expected to be collected within one year are recorded at net realizable value. Contributions receivable that are expected to be collected after one year have been discounted using risk-free interest rates applicable to the years in which the promises are received, approximately at 4% in 2024 and 3% in 2023, and are reflected in the financial statements at their net present value. Amortization of the discounts is included in contribution revenue. The Organization determines an allowance for credit loss is based upon management's evaluation of the collectability of individual promises. See Note 3.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position.

Unrealized gains and losses are included in the change in net assets. Recognized gains and losses, dividends, interest and other income generated by the investment in partnership are reported in the statements of activities as increases in net assets without donor restrictions unless the activity is restricted by the donor. Gains that are restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

The Organization maintains certain investment accounts. These include closed-end mutual funds, stocks, and corporate bonds (all Level 1 measurements). The fair value of these investments is based on quoted market values of the shares held by the Organization at year-end.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

NOTE 1 – ORGANIZATION (CONTINUED)

Property and Equipment, Net

Purchased property and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful life of the assets, which are as follows below. Leasehold improvements are amortized over the estimated useful life of the improvement or the lease term, whichever is shorter. For donated property, refer to note Contributed non-financial assets below.

Building and building improvements	10-40 years
Leasehold improvements	7 years
Furniture and equipment	5-7 years
Therapeutic pool	5 years
Vehicles	5 years
Software	3 years

Purchases of property and equipment in excess of \$2,500, unless specified otherwise by the funder, are capitalized. Costs of maintenance and repairs of minor items are charged to expense as incurred. Major repairs and improvements that extend the life of the asset are capitalized. Upon disposition, the cost and related accumulated depreciation are removed from the accounts and the resulting gain or loss is reflected in the statement of activities.

Impairment of Long-Lived Assets

The Organization reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. When recovery is reviewed, if the undiscounted cash flows estimated to be generated by the property are less than its carrying amount, management compares the carrying amount of the property to its fair value in order to determine whether an impairment loss has occurred. The amount of the impairment loss is equal to the excess of the asset's carrying value over its estimated fair value. No impairment has been recognized during the years ended August 31, 2024 and 2023.

Deferred Revenue

The Organization records advances on grant awards accounted for as contributions as deferred revenue until all measurable performance barriers and conditions have been met, at which time they are recognized as support on the statement of activities.

Contributions

Contributions, including unconditional promises to give, are recorded at fair value as made. Conditional promises to give, this is those with a measurable performance barrier or other barrier, and a right of return, are not recognized until the conditions on which they depend have been met. The Organization did not have any conditional contributions, except for advances from grant awards, at August 31, 2024 or 2023. The Organization reports gifts as contributions with donor restrictions if they are pledged, restricted for future periods, or received with donor stipulations that limit the use of the donation. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

NOTE 1 – ORGANIZATION (CONTINUED)

Program Service Fee

The Organization considers these to be exchange transactions and therefore revenue is recognized when a promised good or service is transferred to a customer in an amount that reflects the consideration the Organization expects to be entitled to in exchange for those goods or services.

Program revenues are presented net of discounts and are recognized using the five-step model as follows:

- Identification of the contract with the customer.
- Identification of the performance obligation in the contract.
- Determination of the transaction price.
- Allocation of the transaction price to the performance obligation in the contract.
- Recognition of revenues when, or as, performance obligations are satisfied.

Program service fees consist primarily of services provided on behalf of medical and insurance companies. Fees are recognized as revenue at a point in time in which the services occur. Revenues are net of returns and exclude sales tax. There are no variable considerations. Proceeds from these fees are used to support the Organization's other programs.

Contributed Nonfinancial Assets

Donations of non-cash assets are recorded as support at their estimated fair values at the date of donation. Donated non-cash assets include but are not limited to property and equipment, investments, and other tangible property. Such donations are reported as support without donor restrictions, unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use are also reported as donations with donor restrictions. Absent donor stipulations regarding how long donated long-lived assets must be used, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization releases net assets with donor restrictions to net assets without donor restrictions at that time.

Donated facilities and services are reflected in the accompanying statement of activities at their estimated fair value at the date of receipt. The Organization recognizes donated services that create or enhance non-financial assets or that require specialized skill that would typically need to be purchased if not provided by donation. The value of donated services is recorded as contributions and expenses in the period received.

Leases

The Organization determines if a contract contains a lease at inception. GAAP requires that the Organization's leases be evaluated and classified as operating or finance leases for financial reporting purposes. The classification evaluation begins at the date the Organization takes possession of the premises (the "commencement date"), and the lease term used in the evaluation includes the noncancellable period for which the Organization has the right to use the underlying asset, together with renewal option periods when the exercise of the renewal option is reasonably certain and failure to exercise such option would result in an economic penalty.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

NOTE 1 – ORGANIZATION (CONTINUED)

Functional Allocation of Expenses

The costs of providing the Organization's programs and other activities have been summarized in the accompanying statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Direct expenses have been assigned to functions based on specific identification. All indirect expenses have been allocated among the functions benefitted. Program services include costs of early childhood services, educational services, vocational services, adult and senior care services, and Head Start. Fundraising expenses include costs related to campaigns, development, and other fundraising efforts. Management and general expenses include executive, financial administration, information systems and personnel expenses. Occupancy costs and general supplies are allocated based on the percentage of square footage in the buildings by each function. The salaries of the executive staff are allocated based on the time spent in each function.

Following is a description of the Organization's program and support services:

Early Childhood

The Child Development Center includes specialized early childhood childcare and education as well as pediatric therapies for children from birth to five years old. Although the Organization is known for its work with persons with disabilities, the Child Development Center has an inclusive program for typical learners as well as children with developmental delays and disabilities.

Educational Services

The Elementary and Middle School Academy serve children from Kindergarten through 8th grade, providing expert support and special education for children with autism and other developmental disabilities. The academy incorporates specialized education services and life skills training to support academic growth and independent skill building that best prepares academy students for high school success. The Culinary Arts High School has uniquely addressed the needs of young adults with Autism Spectrum Disorder and other developmental disabilities for more than 25 years. The program combines high quality education services and supports that combine academic skills, life skills and vocational training for students ages 14 - 22.

Vocational Services

The Organization offers supported employment services and helps prepare youth & adults with physical, emotional and/or developmental disabilities for employment through Vocational Evaluations. Assessments are offered in English & Spanish.

Adult and Senior Care Services

The Organization provides an array of activities for attendees to participate in, many of which can be adapted to each person's unique abilities maximizing enjoyment and minimizing frustration. These adult day services provide participants with the opportunity to connect with others living with Alzheimer's in a meaningful way. The Organization also offers in-home respite to those with Alzheimer's and other memory-related disorders. The specialty services include physical, music, recreational and pet therapies.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

NOTE 1 – ORGANIZATION (CONTINUED)

Head Start

The Organization provides education to 488 young children in six Head Start programs (480 Head Start slots and 8 Early Head Start slots through the program). The Organization provides comprehensive early childhood care, case management, and education services for pregnant women, infants, toddlers, and pre-school age children.

Income Taxes

The Organization is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code and similar income tax regulations of the State of Florida. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b) (1) (A) and has been classified as an organization other than a private foundation under Section 509(a) (2). The Organization recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. The Organization does not believe its financial statements include any uncertain tax positions. The Organization is generally no longer subject to examination by the Internal Revenue Service for years before 2020.

Income determined to be unrelated business income would be taxable. The Organization accrued approximately \$361,000 and \$2,130,000 as of August 31, 2024 and 2023, respectively, for tax liabilities for unrelated business income taxes. These amounts are included in taxes payable as of August 31, 2024 and 2023.

Adopted Accounting Pronouncements

In June 2016, FASB issued ASU 2016-13 (the “ASU”), Financial Instruments—Credit Losses (Topic 326), which among other things, requires more timely recognition of credit losses associated with financial instruments. Prior to adoption of the ASU, generally accepted accounting principles (“GAAP”) required an “incurred loss” methodology for recognizing credit losses that delayed recognition until it was probable that a loss had been incurred. The objective of the ASU is to replace the incurred loss impairment methodology with a methodology that requires consideration of a broader range of reasonable and supportable information to income credit loss estimates. The ASU is effective for private companies for fiscal years beginning after December 15, 2022. The Organization has adopted the ASU in these financial statements. The adoption of the ASU did not have a material impact on these financial statements.

Reclassifications

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported change in net assets.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

NOTE 2 – FAIR VALUE MEASUREMENTS

Accounting Standard Codification (“ASC”) 820 - Fair Value Measurement defines fair value and establishes a fair value hierarchy which prioritizes the inputs to valuation techniques. 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. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach, as specified by ASC 820-10, are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Organization have the ability to access.

Level 2 inputs are inputs (other than quoted prices included within level 1) that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for the asset or liability, used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market data, which requires management to develop its own assumptions.

For the valuation of certain corporate bonds and notes, other fixed income, common and preferred stocks, marketable and nonmarketable alternative funds, commodities, and money market and others at August 31, 2024 and August 31, 2023 the Organization used quoted prices in principal active markets for identical assets as of valuation date (Level 1).

The following table present the Organization's investments measured at fair value and segregated by level within the fair value hierarchy as of August 31:

2024

	Level 1	Level 2	Level 3	Total
Description:				
Equities	\$ 14,971,986	\$ -	\$ -	\$ 14,971,986
Fixed income	11,552,586	-	-	11,552,586
Corporate bonds	557,748	-	-	557,748
Total	<u>\$ 27,082,320</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,082,320</u>

2023

	Level 1	Level 2	Level 3	Total
Description:				
Equities	\$ 12,451,420	\$ -	\$ -	\$ 12,451,420
Fixed income	11,391,060	-	-	11,391,060
Corporate bonds	473,275	-	-	473,275
Total	<u>\$ 24,315,755</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,315,755</u>

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

NOTE 3 – CONTRIBUTIONS RECEIVABLE, NET

Gross contributions receivable as of August 31, 2024 and 2023 amounted to \$96,800 and \$361,300, respectively. Contributions receivable utilizing discount rates of 4% and 3% consist of:

	2024	2023
Receivables due in less than one year	\$ 96,800	\$ 261,300
Receivables due greater than one year	-	100,000
Less: discounts to net present value	-	(8,420)
Less: allowance for doubtful accounts	(300)	(300)
	<u>\$ 96,500</u>	<u>\$ 352,580</u>

NOTE 4 – PROPERTY AND EQUIPMENT, NET

Property and equipment, net, at August 31, 2024 and 2023 consisted of the following:

	2024	2023
Building and building improvements	\$ 7,275,201	\$ 7,078,182
Furniture and equipment	778,219	778,219
Therapeutic pool	134,870	134,869
Vehicles	255,528	255,528
Software	110,012	110,012
Leasehold improvements	832,448	435,032
Total property and equipment	<u>9,386,278</u>	<u>8,791,842</u>
Accumulated depreciation	<u>(6,749,277)</u>	<u>(6,322,042)</u>
Property and equipment, net	<u>\$ 2,637,001</u>	<u>\$ 2,469,800</u>

NOTE 5 – NOTES PAYABLE

The Organization received an SBA Economic Injury Disaster (“EID”) Loan in the amount of \$150,000 on July 1, 2020. Installment payments of principal and interest of \$641 were set to begin in July of 2021. In March of 2021, the SBA announced that the first installment payments were deferred from 12 months to 24 months. In March of 2022, the SBA granted an additional 6-month deferment of principal and interest payments. The balance of principal and interest will be payable on July 1, 2050. Interest will accrue at the rate of 2.75% per annum and will accrue only on funds actually advanced from the date(s) of each advance. EID loans are included in notes payable in the statements of financial position.

NOTE 6 – RETIREMENT PLAN

Effective June 1, 1997, the Organization implemented a defined contribution retirement plan in accordance with Section 403(b) of the Internal Revenue Code, Tax Deferred Annuity Plan. The plan, which is administered by a third party, is funded by employee contributions up to the amount allowed by law per employee per year and discretionary contributions by the Organization. All permissible employees of the Organization, as defined in accordance with the universal availability standards are eligible to enroll on the first day of the quarter following their date of hire. No discretionary contributions were made for the years ended August 31, 2024 and 2023.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

NOTE 7 – MEMBERSHIP FEES TO AFFILIATED ORGANIZATION

In accordance with the terms of the membership agreement between the Organization and National Easter Seals, Inc. (the "National Organization"), the Organization is subject to membership fees as part of its national affiliation, as determined by a formula included in the membership agreement. Fees paid to the National Organization for the years ended August 31, 2024 and 2023 were \$67,817 and \$65,235, respectively, and are included on the accompanying statement of activities.

NOTE 8 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available with the following restrictions as of August 31, 2024 and 2023:

	2024	2023
Joan Bornstein Scholarship Fund - purpose restricted	\$ 109,881	\$ 114,881
Coffee Cart Program - purpose restricted	19,712	-
Total net assets with donor restrictions	<u>\$ 129,593</u>	<u>\$ 114,881</u>

Net assets released from restrictions of \$10,288 and \$124,333 during the years ended August 31, 2024 and 2023, respectively were released due to either the expiration of time restrictions or use of purpose.

NOTE 9 – CONCENTRATIONS

Grant Awards

For 2024, the Organization received approximately 36% of its government grant funding from the U.S. Department of Health and Human Services - Head Start Program, 13% from Alliance for Aging, and 10% from The Children's Trust. As of August 31, 2024, receivables from the U.S. Department of Health and Human Services - Head Start Program, accounted for 17% of the Organization's total grants and accounts receivable. Receivables from the Alliance for Aging accounted for approximately 29% of the Organization's total grants and accounts receivable. Receivables from The Children's Trust accounted for approximately 17% of the Organization's total grants and accounts receivable.

For 2023, the Organization received approximately 37% of its government grant funding from the U.S. Department of Health and Human Services - Head Start Program, 14% from Alliance for Aging, and 11% from The Children's Trust. As of August 31, 2023, receivables from the U.S. Department of Health and Human Services - Head Start Program, accounted for 36% of the Organization's total grants and accounts receivable. Receivables from the Alliance for Aging accounted for approximately 20% of the Organization's total grants and accounts receivable. Receivables from The Children's Trust accounted for approximately 21% of the Organization's total grants and accounts receivable.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

NOTE 10 – COMMITMENTS AND CONTINGENCIES

In-kind Leases

The property on which the Organization's building and improvements are located is owned by Miami-Dade County, Florida (the "County"). The Organization pays an annual rental of \$1 to the County for use of this property. The lease was executed in 1956 and provides for automatic five-year renewal periods not to exceed a total of 95 years. The Organization currently does not record in-kind revenue for the use of land.

ROU Leases

The Organization leases offices and office equipment under various operating lease agreements. These leases have various terms of up to 39 months and expire on various dates through 2027. The Organization determines if an arrangement is a lease at inception and when the terms of an existing contract are changed.

Lease right-of-use ("ROU") assets and lease liabilities are recognized at the lease commencement date based on the present value of the lease payments over the lease term discounted using the rate implicit on the lease (if available) or the Organization's average incremental borrowing rate.

Operating lease cost is recognized on a straight-line basis over the lease term and are included within operating expenses in the statement of activities.

Future minimum rental payments under these lease arrangements are as follows for the years ending August 31:

	Principal	Interest	Total
2025	\$246,830	\$33,612	\$280,442
2026	264,781	15,805	280,586
2027	111,122	3,266	114,388
2028	869	31	900
2029	223	2	225
	<u>\$623,825</u>	<u>\$52,716</u>	<u>\$676,541</u>

Lease expense for the years ended August 31, 2024 and 2023 was approximately \$335,000 and \$396,000, respectively, and is included in occupancy and office supplies on the accompanying statements of functional expenses.

The weighted average lease term for the Organization's operating lease was 2.7 years. In addition, the weighted average lease rate for the operating leases were 5.8%

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

NOTE 10 – COMMITMENTS AND CONTINGENCIES (Continued)

Contingencies

In the normal course of business, the Organization has received grants which are subject to audit by agents of the funding authority, the purpose of which is to ensure compliance with conditions precedent to providing such funds. Management believes that all the expenditures are properly recorded and that the liability, if any, for any reimbursement which may arise as the result of audits would not be significant.

NOTE 11 – EMPLOYEE RETENTION TAX CREDIT

During the year ended August 31, 2023, the Organization applied for the Employee Retention Tax Credit (“ERTC”). The ERTC was established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, in March 2020 to help businesses retain employees. Eligible businesses could receive a quarterly refundable payroll tax credit. The Organization applied for and was approved for a credit of \$3,705,492. As a result, the Organization has recorded income of \$3,334,942, net of expenses of \$370,550, on the statement of activities.

NOTE 12 – LIQUIDITY

Financial assets and liquidity resources available within one year for general expenditure were as follows:

	2024	2023
Cash and cash equivalents	\$ 2,094,422	\$ 1,790,465
Grants and accounts receivable, net	1,680,222	1,687,507
Contributions receivable, net	96,500	88,079
Investments	27,082,320	27,386,253
Less: Restricted net assets	(129,593)	(65,548)
Financial Assets without Donor Restriction	<u>\$ 30,823,871</u>	<u>\$ 30,886,756</u>

NOTE 13 – CONTRIBUTED NON-FINANCIAL ASSETS

For the years ended August 31, 2024 and 2023, contributed non-financial assets recognized within the statement of activities included:

	2024	2023
Goods	\$ 4,000	\$ 8,235
Services	394,849	153,830
Rent	-	119,258
	<u>\$ 398,849</u>	<u>\$ 281,323</u>

Goods

The Organization receives donations of goods. The Organization recognized as contribution revenue along with a corresponding expense at an amount approximating fair value at the time of the donation.

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

NOTE 13 – CONTRIBUTED NON-FINANCIAL ASSETS (Continued)

Services

The Organization receives in-kind contributions of time and pro bono services from members of the community and volunteers related to program operations, and advisory services. Donated services are recognized as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. The Organization recognizes in-kind contribution revenue and a corresponding expense in an amount approximating the estimated fair value at the time of the donation.

Rent

The Organization receives in-kind contributions of rental space from third parties that are used to provide program services. The Organization recognized as contribution revenue along with a corresponding expense at an amount approximating fair value at the time of the donation.

NOTE 14 – SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through January 28, 2025, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION



Verdeja • Alvarez
Certified Public Accountants & Advisors



Octavio F. Verdeja, Founder - 1971

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Lisset I. Cascudo, C.P.A.
Michelle del Sol, C.F.E., C.P.A.
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Viviana Bruno, C.P.A.
Pedro L. Silva, C.P.A.
Michael Vildosola, C.P.A.

**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 the Board of Directors
Easter Seals South Florida, Inc.
Miami, 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 Easter Seals South Florida, Inc. (the "Organization"), which comprise the Organization's statement of financial position as of August 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 28, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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, misstatement's on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on 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 noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

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

Verdeja - Alvarez, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida
January 28, 2025



Verdeja • Alvarez
Certified Public Accountants & Advisors



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE FLORIDA AUDITOR GENERAL

To the Board of Directors
Easter Seals South Florida, Inc.
Miami, Florida

Report on Compliance for Each Major Federal Program and Major State Project

Opinion on Compliance for Each Major Federal Program and Major State Project

We have audited Easter Seals South Florida, Inc.'s (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement, and the requirements identified as subject to audit in the Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on the Organization's major federal program and state project for the year ended August 31, 2024. The Organization's major federal program and state project are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program and the major state project for the year ended August 31, 2024.

Basis for Opinion on Each Major Federal Program and Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and Chapter 10.650, Rules of the Florida Auditor General. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, Rules of the Florida Auditor General are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. 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 GAAS, Government Auditing Standards, the Uniform Guidance, and Chapter 10.650, Rules of the Florida Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, the Uniform Guidance, and Chapter 10.650, Rules of the Florida Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Florida Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the Florida Auditor General. Accordingly, this report is not suitable for any other purpose.

Verdeja - Alvarez, LLP

Coral Gables, Florida
January 28, 2025

CERTIFIED PUBLIC ACCOUNTANTS

EASTER SEALS SOUTH FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2024

Federal or Grantor/Pass -Through/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Expenditures
U.S. Department of Health and Human Services			
Pass-through from Miami-Dade County			
Head Start/Early Head Start Program	93.600	D-10122p	\$ 4,972,033
Pass-through from Council/City of Pembroke Pines			
Title III, Part B Support Services	93.044	JA 1 16-10-2017	241,740
Title III, Part E Support Services	93.052	JA 1 16-10-2017	50,057
Subtotal pass through from City of Pembroke Pines			291,797
Pass-through from ELC Miami-Dade Monroe			
Child Care Disaster Relief	93.575, 93.596, 93.558	OEL-SR-20	45,132
Pass-through from Alliance for Aging			
American Rescue Plan (Adult Day Care)	93.044, 93.045, 93.052	RP2192.3	151,405
Total U.S. Department of Health and Human Services			5,460,367
Corporation for National and Community Service			
Pass-through from State of Florida			
Department of Elder Affairs			
AmeriCorps Program	94.006	XV124	126,745
Total Corporation for National and Community Service			126,745
U.S. Department of Agriculture			
Pass-Through from State of Florida			
Department of Elder Affairs			
Adult Care Food Program (Non-Pricing Program)	10.558	013	83,356
Pass-Through from State of Florida			
Department of Health			
Child Care Food Program	10.558	3934	544,791
(Non-Pricing Program)	10.558	3934	89,371
TOTAL U.S. DEPARTMENT OF AGRICULTURE			717,518
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 6,304,630

See accompanying notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

EASTER SEALS SOUTH FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED AUGUST 31, 2024

State Grantor/Pass-Through Grantor/ Program or Title	CSFA Number	Pass-through Entity Identifying Number	Total Expenditures
Florida Department of Elder Affairs Respite for Elders Living in Everyday Families (RELIEF)	65.006	XV124	\$ 40,640
Florida Department of Elder Affairs Pass-Through from Alliance of Aging Alzheimer's Disease Initiative	65.004	KZ-2492 & KZ-2392	1,985,836
Total Florida Department of Elder Affairs			2,026,476
Florida Department of Education Pass-Through from ELC Miami-Dade Monroe Voluntary Pre-Kindergarten Education Program	48.108	OEL-SR-20	384,677
Total Florida Department of Education			384,677
Total Expenditures of State Financial Assistance			\$ 2,411,153

See accompanying notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

EASTER SEALS SOUTH FLORIDA, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance (the "Schedules") include the federal awards and state financial assistance project activity of Easter Seals South Florida, Inc. (the "Organization") under programs of the federal government and State of Florida for the year ended August 31, 2024. The information in these Schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Chapter 10.650, Rules of the Florida Auditor General, respectively. Because the Schedules present only a selected portion of the operations of the Organization, they are not intended to and do not present the financial position, changes in net assets or cash flows of the Organization.

The Organization had no federally funded insurance programs or loan guarantees during the year ended August 31, 2024.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in the Uniform Guidance and Chapter 10.650, Rules of the Florida Auditor General wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

The Organization has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

EASTER SEALS SOUTH FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued

Unmodified

Internal Control over Financial Reporting

- | | | | |
|---|-----------|--------------|---------------|
| • Material weakness(es) identified? | _____ Yes | <u> X </u> | No |
| • Significant deficiency(ies) identified? | _____ Yes | <u> X </u> | None reported |
| • Noncompliance material to financial statements noted? | _____ Yes | <u> X </u> | No |

Federal Awards and State Projects

Type of auditor’s report issued on compliance for major programs:

Unmodified

Internal control over major programs:

- | | | | |
|---|-----------|--------------|---------------|
| • Material weakness(es) identified? | _____ Yes | <u> X </u> | No |
| • Significant deficiency(ies) identified? | _____ Yes | <u> X </u> | None reported |

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.650, Rules of Florida Auditor General?

_____ Yes	<u> X </u>	No
-----------	--------------	----

Identification of Major Programs

Federal Program/State Project or Cluster	ALN/CSFA Number	Expenditures
Federal Programs:		
<u>U.S. Department of Health and Human Services</u> Head Start Program	93.600	\$4,972,033
State Projects:		
<u>Florida Department of Elder Affairs</u> Alzheimer’s Disease Initiative	65.004	\$1,985,836

**EASTER SEALS SOUTH FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED AUGUST 31, 2024**

SECTION I – SUMMARY OF AUDITOR’S RESULTS(CONTINUED)

Dollar threshold used to distinguish between type A and
type B programs for Federal Awards:

\$750,000

Auditee qualified as a low risk auditee?

 X yes no

Dollar threshold used to distinguish between type A and
type B programs for State Financial Assistance:

\$723,343

SECTION II - FINANCIAL STATEMENT FINDINGS

The audit disclosed no matters that are reportable for the current year.

**SECTION III - AWARD FINDINGS AND QUESTIONED COSTS - FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE PROJECTS**

The audit disclosed no matters that are reportable for the current year.

SECTION IV – OTHER ISSUES

1. No management letter was issued for the year ended August 31, 2024.
2. A summary schedule of prior audit findings was not required.
3. No corrective action plan is required because there were no findings required to be reported under the Uniform Guidance or the Department of Financial Services’ State Project Compliance Supplement.