

# CITY OF HOLLYWOOD, FLORIDA Agreement / Contract Routing Form For Both City Manager and Mayor's Signatures












Must route the three (3) original agreements, as described, unless more than three (3) are required, for execution. Outside signatures must be obtained first before any City signatures are done in the majority of the situations. Only exceptions are for Federal, State and County governments. This form must be filled out completely or it will be returned to the Department/Office.

**Date:** 12 / 17 / 2025                      **Prepared by:** Sandra Betton                      **Extension #:** 5453  
**Originating Dept:** Parks, Recreation and Cultural Arts                      **Originating Dept. Contract Manager:** Joaquin Arellano  
**Co./Vendor Name:** Easter Seals of South Florida, Inc.                      **Co./Vendor Contact Person:** Barry Vogel  
**Co./Vendor Contact Email:** [bvogel@sfl.easterseals.com](mailto:bvogel@sfl.easterseals.com)                      **Co./Vendor Contact Number:** 305-777-6839

**Complete Description of Agreement. Provide a summary of what the resolution authorizes, services provided, equipment to be purchased, action to be taken, etc:** Approving The Ranking Of Various Firms To Operate An Adult Day Care Program For Alzheimer's And Dementia; Authorizing The Appropriate City Officials To Execute An Agreement With The Highest Ranked Firm In An Amount Up To \$249,109.00.

**Approved by: Resolution/Ordinance/ Memo No:** R-2025-346

**BRING COMPLETED PACKAGE TO CITY CLERK'S OFFICE**

-  Outside signatures obtained first: \_\_\_\_\_ Camila Rocha \_\_\_\_\_, date 1/21/2026
-  Originating Director, print name: \_\_\_\_\_ Ricky Engle \_\_\_\_\_, date 12/18/2025  
(Director must also initial on contract by City Manager's signature)
-  Office of Human Resources, Tanya Bouloy, Risk Manager, date 12/18/2025
-  Office of Procurement & Contract Compliance, Jean Joinville, Contract Compliance Admin, date 12/18/2025
-  Office of Budget & Performance Management, Neesha Bajere, Acting Director, date 12/19/2025
-  Department of Financial Services, Stephanie Tinsley, Director, (if required) date 12/19/2025
-  Assigned Department/Office Legal Attorney, date 12/30/2025
-  City Attorney, Damaris Henlon, date 1/5/2026
-  Jovan Douglas, Assistant City Manager, date 1/7/2026
-  Mayor, Josh Levy, date 1/7/2026
-  City Manager, George R. Keller, Jr., CPPT, date 1/8/2026

**ONCE FULLY ROUTED PLEASE SUBMIT TO THE CITY CLERK'S OFFICE FOR FINAL PROCESSING.**

### Agreement/Contract Routing Form Continued

Funding in account number: TBD

Total amount authorized by legislation: \$249,109.00 /year, \_\_\_\_\_ /contract term

Start date: Upon

Length of Term: 5 YRS execution of Agreement End date: \_\_\_\_\_

Renewals, Y/N: Option to  
renew for one Addl 5 years

Do renewals need to be authorized annually? Yes

Authorization to enter into agreement:

- City Commission
- City Manager

- Procurement Service
- Other: \_\_\_\_\_

Document Type: (check one)

- Agreement / Contract
- Lease
- Grant
- Consulting/Professional Services
- Authorization to Proceed:
- Other: \_\_\_\_\_

Location of Executed Copies:

- City Clerk's Office
- Other: \_\_\_\_\_
- Other: \_\_\_\_\_

Procurement Method: (check one)

- Formal Solicitation (RFQ, RFP, IFB, RLI): / # RFQ-337-25-GJ
- Open Market (3 quotes/proposals)
- Co-op Agreement
- Piggyback Agreement
- Other: \_\_\_\_\_

Insurance reviewed and approved by Risk Management. (Attached)

Bonds reviewed and approved by City Attorney's office. (Attached)

**\*Disclaimer:** Payment & Performance Bonds not reviewed and approved in advance by City Attorney's Office, the End-User Department will be held responsible to procure the bonds once contract has been executed by the parties.

Additional Notes: \_\_\_\_\_

AGREEMENT FOR CONTRACTOR SERVICES  
BETWEEN  
CITY OF HOLLYWOOD  
AND  
EASTER SEALS SOUTH FLORIDA, INC.

THIS AGREEMENT, made and entered into in duplicate on this 21<sup>st</sup> day of January, 2025, by and between the CITY OF HOLLYWOOD, a municipal corporation of the State of Florida, (the "CITY"), and the Easter Seals South Florida, Inc authorized to do business in the State of Florida, whose principal office is located at 1475 NW 14 Avenue, Miami, FL 33125, ("Contractor") whose Federal I.D. Number is 59-0722783.

WITNESSETH:

WHEREAS, the Contractor is in the business of providing Adult Day Care for Alzheimer's and Dementia Related Care ("ADC/AD") for individuals; and

WHEREAS, the City desires to retain the Contractor to provide ADC/AD services, as described in Exhibit "A", which is attached hereto and incorporated herein by reference, to its residents at the City's Oak Lake Community Center ("OLCC") in conformance with the contract which the City has entered into with the Area Agency on Aging of Broward County, Inc. for the provision of ADC/AD services, (the "Program Agreement"), which is attached hereto as Exhibit "B", and incorporated herein by reference; and

WHEREAS, the Contractor agrees to provide these services and duties for the City under the terms and conditions as set forth herein, and in conformance with the City's Request for Qualifications (RFQ-337-25-GJ), which is attached hereto as Exhibit "C", and incorporated herein by reference;

WHEREAS, the City and Contractor acknowledge that the ADC/AD services to be provided by the Contractor are for the benefit of the citizens and residents of the City of Hollywood, and serve a municipal and public purpose.

NOW THEREFORE, in consideration of this Agreement between the City and the Contractor, and the mutual promises and agreements in this document, the parties to this Agreement contract as follows:

1. Recitals. Each "Whereas" clause set forth above is true and correct and herein incorporated by this reference.

## 2. Services

2.1. Contractor shall provide such services ("Services") to include Adult Day Care Program for Alzheimer's and Dementia Related Care, as described in Exhibit "B", which is attached hereto and incorporated herein by reference.

2.2. The City's Project Manager for the provision of Services pursuant to this Agreement shall be Ricky Engle, Director of the Department of Parks, Recreation & Cultural Arts, or his authorized designee.

2.3. The Contractor shall recognize and accept the City Commission's directive to name the program for the services being provided in this agreement and shall incorporate the name in all references, program titles, and materials related to the services being provided.

2.4. The Services shall be provided at the City's Oak Lake Community Center located at 3190 N. 56 Avenue, Hollywood, FL 33021 (the "Premises"). The City shall provide access to the Premises to allow for the operation of a facility in which the Contractor can provide the Services. The City will provide existing furniture and equipment for the Contractor's use, but will have no obligation to repair or replace the furniture and equipment. The Contractor may provide additional equipment as may be deemed necessary, at no additional cost to the City.

2.5. Additionally, Contractor will complete required documentation of services as required by local, state, Federal and Company standards, and such other duties reasonably related to the provision of the Services.

2.6. Services provided by Contractor shall be in a manner consistent with the Department of Elder Affairs Programs and Services Manual ("Manual") as may be revised or amended from time to time. Such revision or amendment of the Manual, this Agreement shall be provided to Contractor by the City, and thereby become incorporated herein.

2.7. Contractor hereby agrees to participate in meetings with the City for the purpose of defining policies and procedures for the coordination of the provision of Services pursuant to this Agreement.

2.8. It shall be the Contractor's responsibility to establish and implement a procedure to ensure that all Contractor's employees, agents, and representatives participate in a system of communication about the changing needs of individual clients and that such changes are reported to the City by the Contractor.

2.9. Contractor agrees to provide best efforts to maintain consistency with respect to staff assigned to individual clients and prevent any avoidable changes in staff or schedule of service provided to the client.

2.10. All unusual incidents incurred by Contractor's staff during interaction with the clients shall be reported by Contractor to the City's representative immediately, but no later than the next business day, following the incident.

2.11. In the exercise of its duties and responsibilities pursuant to this Agreement, Contractor hereby agrees and assures compliance with all federal, state, local and professional laws, rules, standards and regulations, as may be amended from time to time, including, but not limited to those provisions identified in the "Assurances-Non-Construction Programs - Attachment VII" to the Program Agreement, which is attached hereto as Exhibit "B", and incorporated herein by reference, as well as any applicable Federal, State, County, or local law.

2.12. Contractor shall require and ensure that all training requirements of its staff have been met as required in the Manual. Contractor will maintain documentation of such training and provide documentation to City to verify and substantiate compliance with all training requirements.

2.13. Contractor agrees to establish procedures to handle complaints of discrimination involving service benefits. These procedures shall include guidelines to advise clients, employees, and participants of the right to file a complaint, the right to a fair hearing, the right to appeal a denial or exclusion from the services or benefits from this Agreement and that complaints of discrimination involving services or benefits through this Agreement may also be filed with the City, the Area Agency on Aging of Broward County, Inc. or the appropriate federal or state agency. Contractor shall communicate with all clients, employees and participants to explain and communicate all procedures and guidelines for filing of such complaints.

2.14 Transportation to or from OLCC will not be provided by the City. Contractor must coordinate and or provide transportation services as part of the service model.

### 3. Consideration

3.1. In full and complete consideration of the use of the City's OLCC, as referenced in the RFQ-337-25-GJ, the City will contribute a "Rent-Free Facility" and will waive all rental and utility costs (water, waste and electricity). associated with the use of the facility for the sole purpose of operating an Adult Day Care program for the initial five (5) year term with the option to renew for another five (5) year term of this agreement.

3.2. In full and complete consideration of the Contractor providing the Services pursuant to this Agreement, the Contractor will assist the City in completing the Program Agreement which is attached hereto as Exhibit "B" and incorporated herein by reference. The City shall pay the Contractor in conformance with the terms and conditions of the Program Agreement.

3.3. The City shall be responsible to pay Contractor the Unit of Service fee as provided in the Program Agreement per Unit of Service delivered by Contractor with the required client/caregiver documentation. The maximum compensation for services provided under this Agreement shall not exceed Two Hundred Forty-Nine Thousand One Hundred Nine and 00/100 Dollars (\$249,109.00) during this fiscal year (October 1st through September 30th) for services rendered through June 30, 2026 and in which this Agreement is in effect. The funds City pays to Contractor are received by City through an allocation from the Area Agency on Aging of Broward County, Inc. to the City pursuant to the Program Agreement. In the event the City receives additional funds, this Agreement may be amended to provide for an increase in the total compensation paid to the Contractor.

3.4. The original invoice is due monthly. City agrees to reimburse the Contractor on a monthly billing basis on or before the 15th of the month following provision of services, beginning on the 15th of the first month following the date of execution of this Agreement by City.

3.5. Invoices not acceptably submitted within fifteen (15) calendar days of the termination date of this Agreement shall not be payable unless an extension has been granted by the Project Manager. Submission of accurate, timely documentation, and other requested information as required by City may be considered a factor in evaluating future funding requests. Invoices and/or documentation returned to Contractor for corrections shall not be considered as submitted and shall be cause for delay in receipt of reimbursement.

3.6. Contractor represents to City that no other reimbursement is available or used for invoiced services and City has relied upon that representation. Contractor shall bill and pursue collection of third party, Medicaid, and client payments (where applicable) for services rendered under this Agreement. Contractor shall keep accurate and complete records of any fee collected, reimbursement, or compensation of any kind received from any client, Medicaid, or other third party, for any service covered by this Agreement, and shall make all such records available to the City upon demand. Contractor shall report such fee, reimbursement, compensation or funding to City for such payments received.

3.7. Payment will be made to Contractor at:

Easter Seals South Florida, Inc.  
1475 NW 14th Avenue  
Miami, FL 33125

3.8. It is Contractor's responsibility to advise City in writing of changes in Contractor's address and/or telephone number.

3.9. Contractor acknowledges that Contractor is fully responsible for filing and paying any and all applicable local, state and federal taxes from received compensation. The City will submit a Form 1099 at the appropriate time for any and all monies received by Contractor.

4. Term and Termination of the Agreement.

4.1. Services under this Agreement shall be for the period commencing upon execution of this Agreement by both parties and shall continue for a five (5) year term with the option to renew for an additional five (5) year term unless and until the Agreement is terminated pursuant to this Agreement. An annual evaluation of contract between the City and Contractor will occur to determine continued effectiveness and any needed or required changes.

4.2. This Agreement may be terminated by either party for cause, or by City for convenience, upon thirty (30) days written notice to the Contractor. In the event of such termination, Contractor shall be paid its compensation for work performed to termination date. In the event that Contractor abandons this Agreement or causes it to be terminated by City, Contractor shall indemnify City against any loss pertaining to this termination and this provision shall survive such termination.

4.3. Further, the City may terminate the Agreement immediately if Contractor engages in or is accused of engaging in any behavior that has the effect of diminishing or constraining the goodwill or good reputation of the City.

4.4. Contractor understands and acknowledges that, although its performance under this Agreement will be a factor considered by the City in evaluating future funding requests, City funding under this Agreement relates exclusively to the term of service specified herein and that the City, by entering into this Agreement with the Contractor, assumes no obligation whatsoever with respect to further or future funding to this Contractor.

5. Monitoring Required Records and Reports. With respect to required monitoring of compliance with the terms and conditions of this Agreement, the provision of

Services pursuant to this Agreement, and the individuals served by Contractor pursuant to this Agreement, the Contractor agrees as follows:

5.1. To assign appropriate staff as necessary to attend meetings with City staff to assess quality of service, service delivery systems; coordination of services, consumer satisfaction, records maintenance, and funding maximization, and to discuss any resulting recommendations.

5.2. To provide full access to administrative and service delivery sites to City, during all announced and unannounced visits, for the purpose of examination of records and data covered by this Agreement as well as observation of service delivery and contractor staff interaction. City and Contractor shall maintain the confidentiality of client services and records in full, maintain the confidentiality of client services, and records in full accordance with any federal or state laws or federal regulations mandating such confidentiality.

5.3. To make all records pertaining to eligible clients subject at all times to inspection, review, and/or audit by City.

5.4. That "Records pertaining to eligible clients" as referenced in the foregoing section shall include where applicable but not be limited to: client files, case, and/or progress notes; individual treatment plans; individual case management plans; residential occupancy logs; shelter logs, telephone logs; service delivery records including treatment schedules; purchase records; accounting records; professional credentials; consumer satisfaction surveys; internal evaluation procedures; agency and project records of goals and objectives and attainment/accomplishment.

5.5. If documentation is not readily available, then payments shall be suspended until such time as the Contractor has rescheduled another monitoring appointment to occur within 30 days.

5.6. Back-up documentation used to support the billings and outcome for services provided shall be approved by Project Manager prior to execution.

5.7. That monitoring reports originated periodically by designated City staff and all the performance requirements of this Agreement and timeliness of requested information shall be considered a factor in evaluating future funding requests.

5.8. Upon request by City, in the event services similar or identical to those for which City reimburses are purchased and/or subsidized in whole or in part by another public or private funding source. A report shall be submitted, containing the same level of information concerning these services as is required on invoices and supporting documentation for City. Any monitoring

reports and/or similar services provided must be submitted to the City within thirty (30) days of receipt. Such reports must be sent to the Project Manager.

5.9. To document and maintain record of beginning and ending service time and date of service for all the based units of service.

5.10. Contractor must maintain a case file, where appropriate, for each client served through this Agreement. At minimum the file must contain an immediately accessible fact or intake sheet from which the client's name, date of birth, and social security, citizenship status, and/or case file number may be determined or verified, as well as the dates and time of program entry and discharge; record of services arranged, provided or delivered through this Agreement whether directly or subcontracted with the certification of dates by appropriate Contractor staff. All file entries must be dated legibly and substantive and the file must be current and consistent in chronological presentation. Case numbers when used must be used consistently throughout the files in conjunction with the name, social security, and/or case file number and date of birth whenever that information appears. Details of sensitive or stigmatized services may be segregated within the file, but they must be clearly dated and initialed so that verification of service delivery may be obtained from this source if no other file source provides sufficient verification.

5.11. If Contractor chooses to bill units of service delivered by individual employees or volunteers, internal systems must exist to allow the units billed to be identified as a specific worker's product while still meeting client file criteria shown above.

5.12. If services billed are delivered by a specific worker, assignment and appointment logs, mileage records, signed time sheets, personnel and payroll records must also be available for review by City in addition to client case files.

5.13. A formal tracking system as applicable to the unit of service must be maintained by the Contractor identifying all clients referred to and from the program funded by City. Tracking system shall identify reason for referral and services delivered. If client was referred to another agency, file must include the action taken by the agency as a result of the referral.

6. HIPAA Compliance. Contractor agrees to comply with the applicable provisions of the Business Associate Agreement, which is attached hereto as Exhibit "D", and incorporated herein by reference.

7. Retention of Records. Contractor shall preserve and make available all financial records, supporting documents, statistical records, and any other documents

pertinent to this Agreement for a period of three (3) years after termination of this Agreement; or, if an audit has been initiated and audit findings have not been resolved at the end of these three (3) years. The records shall be retained until resolution of the audit findings. In connection with any services provided pursuant this contract, Contractor agrees to comply with the requirements of the Florida Public Records Act (Chapter 119, Florida Statutes) to the full extent that such Act is applicable to Contractor.

## 8. Independent Contractor

8.1. This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the Contractor is an independent contractor under this Agreement and not the City's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers Compensation Act, and the State unemployment insurance law. The Contractor shall retain sole and absolute discretion in the judgment of the manner and means of carrying out Contractor's activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this Agreement shall be those of Contractor, which policies of Contractor shall not conflict with City, the United States Department of Housing and Urban Development ("HUD"), or United States policies, rules or regulations relating to the use of the funds provided for herein. The Contractor agrees that it is a separate and independent enterprise from the City, that it has full opportunity to find other business, that it has make its own investment in its business, and that it will utilize a high level of skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between the Contractor and the City, and the City will not be liable for any obligation incurred by Contractor, including but not limited to unpaid minimum wages and/or overtime premiums.

8.2. Contractor may not subcontract services without prior written consent of Project Manager. Services provided by Contractor's subcontractors shall be subject to supervision by the Contractor. Employee compensation, personnel policies, tax responsibilities, social security, and health insurance, employee benefits, travel, per diem policies and other similar administrative procedures applicable to services rendered under this Agreement shall be those of Contractor or subcontractor.

8.3. The delivery of services through subcontractors shall not relieve Contractor of full responsibility for all requirements, provisions, and terms of this Agreement.

8.4. Contractor shall require all subcontractors to conform with the requirements of this Agreement and all applicable federal and state laws, rules, regulations, guidelines, and standards.

8.5. Contractor agrees to reimburse City any and all funds not used in compliance with this Agreement by Contractor or subcontractors.

## 9. Indemnification.

9.1 The Contractor agrees to release the CITY from and against any and all liability and responsibility in connection with the above-mentioned matters. The Contractor further agrees not to sue or seek any money or damages from City in connection with the above-mentioned matters.

9.2 The Contractor agrees at all times to indemnify, hold harmless and, at the City's option, defend or pay for any attorney selected by the City to defend the City, its elected and appointed officers, agents, servants and employees, from and against any and all claims, demands, losses, liabilities, expenditures or causes of action of whatsoever kind or nature, and the resulting losses, costs, expenses, reasonable attorneys' fees, liabilities, damages, orders, judgments, or decrees, sustained by the City or any third party arising out of, or by reason of, or resulting from the Contractor's negligent acts, errors, or omissions.

9.3 The parties recognize that various provisions of this Agreement, including but not necessarily limited to this Section, provide for indemnification by the Contractor and that §725.06, Florida Statutes, requires a specific consideration be given therefore, the parties agree that the sum of TEN DOLLARS AND NO CENTS (\$10.00), receipt of which is hereby acknowledged, is the specific consideration for such indemnities, and the providing of such indemnities is deemed to be part of the specifications with respect to the services to be provided by Contractor. Furthermore, the parties understand and agree that the covenants and representations relating to this indemnification provision shall serve the term of this Agreement and continue in full force and effect as to the party's responsibility to indemnify.

10. Insurance. Contractor shall not perform its obligations pursuant to this Agreement or utilize the OLCC until it has obtained all insurance required under this paragraph and such insurance has been approved by the City's Risk Manager.

10.1. Certificates of Insurance. Reflecting evidence of the required insurance shall be filed with the City's Risk Manager prior to the commencement of this Agreement. These Certificates shall contain a provision that coverage's afforded under these policies will not be cancelled

until at least thirty days (30) prior written notice has been given to the City. Policies shall be issued by companies authorized to do business under the laws of the State of Florida. Financial Ratings must be not less than "AVI" in the latest edition of "Best Key Rating Guide", published by A.M. Best Guide.

10.2. Insurance shall be in force until the obligations required to be fulfilled under the terms of the Contract are satisfied. In the event the insurance certificate provided indicated that the insurance shall terminate and lapse during the period of this contract, then in that event, the Contractor shall furnish, at least thirty (30) days prior to the expiration of the date of such insurance, a renewed certificate of insurance as proof that equal and like coverage for the balance of the period of the contract and extension thereunder is in effect. The Contractor shall not utilize the OLCC pursuant to this contract unless all required insurance remains in full force and effect.

10.3. Comprehensive Commercial General Liability insurance to cover liability bodily injury and property damage. Exposures to be covered are premises, operations, products\completed operations, and certain contracts. Coverage must be written on an occurrence basis, with the following limits of liability:

a) A General Aggregate	\$4,000,000
b) Products-Comp/Op Aggregate	\$1,000,000
c) Personal and Advertising Injury	\$1,000,000
d) Each Occurrence	\$1,000,000
e) Fire Damage	\$ 50,000

Coverage shall include contractual liability assumed under this agreement, products and completed operations, personal injury, broad form property damage, and premises operations.

10.4. Worker's Compensation Insurance prior to the commencement of work governed by this contract, the contractor shall obtain Workers' Compensation Insurance with limits sufficient to respond to the applicable State statues. The following limits must be maintained:

A. Limits of Liability: Statutory-State of Florida

Covering the contractor and the contractor's employees with not less than the following limits:

B. Employers Liability:

Bodily Injury by accident	\$ 500,000
Bodily Injury by disease, each employee	\$ 500,000
Bodily Injury by disease, policy limit	\$ 500,000

10.5. Comprehensive Commercial Automobile Liability - coverage shall include contractual liability assumed under this agreement, owned, hired and non-owned vehicles.

A. Combined Single Limit \$ 1,000,000

B. If split limits are provided, the minimum limits acceptable shall be:  
\$ 500,000 per Person  
\$ 1,000,000 per Occurrence  
\$ 100,000 property damage

10.6. Professional Liability/Medical Malpractice Coverage, recognizing that the work governed by this contract involves the services of a professional nature, the Contractor shall purchase and maintain, throughout the life of the contract, Professional Liability Insurance which will respond to damages resulting from any claim arising out of the performance of professional services or any error or omission of the Contractor. The minimum limits of liability shall be: \$1,000,000 each claim / \$2,000,000 aggregate.

10.7 Abuse and Molestation coverage with minimum limits of liability shall be: \$1,000,000 each claim / \$2,000,000 aggregate

10.8. Contractor shall name the City as an additional insured on each of the policies required herein and shall hold the City harmless on account of claims for damages to persons, property or premises arising out of the services provided hereunder. The City of Hollywood must be the certificate holder per the following format:

City of Hollywood (*Nothing else on this line*)  
Dept, of Parks & Recreation  
2600 Hollywood Boulevard  
Hollywood, FL 33020

10.9. Any insurance required of Contractor pursuant to this Agreement must also be required by any sub-contractor in the same limits and with all requirements as provided herein, including naming the City as an additional insured, in any work is subcontracted unless such subcontractor is covered by the protection afforded by the Contractor and provided proof of such coverage is provided to City. The Contractor and any subcontractors shall maintain such policies during the term of this Agreement.

11. Use of the Premises. The Contractors use of the Premises shall be subject to the following conditions:

11.1. Quiet Enjoyment. City covenants and agrees with Contractor that so long as Contractor complies with the terms of this Agreement, Contractor shall have quiet and undisturbed continuous possession of the Premises for the term of this Agreement during the hours of 7:00 AM through 5:00 PM, Monday through Friday.

11.2 City Use of Premises. City will continue the use of the premises after the contracted services ours for programming and events deemed vital to the community and/or City residents. City will make all possible effort to provide 48 hrs. notice of the use of the premises.

11.3. Contractor Use of the Premises. During the entire Term of this Agreement, and all extended terms thereof, the Premises must be used and occupied by the Contractor for the sole use as specified in this Agreement, and for no other purpose or purposes without the written consent of the City, which consent shall not be unreasonably withheld.

11.4. Permits and Licenses. Contractor shall procure at its sole expense any and all permits and licenses required for the transaction of business in the Premises and will at all times comply with all applicable laws, ordinances and governmental regulations relating to the business of Contractor conducted at the Premises.

11.5. Business Operations. Contractor agrees to conduct its business at all times in a high class and reputable manner and in accordance with all governmental regulations, laws and professional licenses.

11.6. Examination of Premises. City represents and warrants to Contractor that it has fee simple title to the property and has properly exercised all requisite corporate authority to execute this Agreement and that the terms and provisions of the lease are binding on it.

11.7. Maintenance. City shall at all times keep and maintain the Premises (including without limitation all entrances, all glass, windows, moldings and storefronts), the roof, and all partitions, doors, fixtures, equipment and appurtenances thereof and improvements thereto (including without limitation lighting, heating, ventilation and plumbing fixtures and equipment and wiring and its air conditioning system) in good order, condition and repair and shall replace any of the same as required by Contractor.

The Contractor will be responsible for the day-to-day maintenance and upkeep of the Adult Day Care facility to ensure full operational compliance with all applicable local, state, and federal regulations. Responsibilities shall include, but are not limited to:

- Performing daily cleaning and sanitization of all program areas, restrooms, kitchens, and common spaces to maintain a safe and hygienic environment.
- Conducting routine inspections and minor repairs to furniture, fixtures, and equipment to ensure safe participant use.
- Ensuring all mechanical, electrical, and plumbing systems remain functional and in good working order.
- Maintaining compliance with all health, safety, and sanitation standards established by AHCA, DOH, and other regulatory agencies.
- Monitoring and maintaining proper waste disposal, including biohazard and medical waste where applicable.
- Promptly reporting any facility damage, hazards, or maintenance needs to the City for corrective action.
- Ensuring exterior grounds, entrances, and walkways remain clean, safe, and accessible.
- Maintaining a comfortable indoor environment with proper lighting, ventilation, and temperature control for participant safety and comfort.

11.8. Improvements. Contractor shall have the right to fully equip the Premises with all trade equipment, lighting fixtures, furniture, operating equipment, furnishings, floor coverings and any other equipment necessary for the provision of the Services pursuant to this Agreement. Contractor shall not make any alterations in or additions to the Premises without first obtaining the consent of the City, which consent of the City may not be unreasonably withheld. If alterations become necessary because of the application of laws or ordinances or of the directions, rules or regulations of any regulatory body to the business carried on by the Contractor or because of any act of default on the part of the Contractor or because Contractor has overloaded any electrical or other facility, Contractor shall make any required alterations whether structural or nonstructural at its own cost and expense after first obtaining City's written approval of plans and specifications. All improvements shall be in accordance with all Federal, State and Local regulations and codes and will not commence prior to obtaining all applicable permits.

11.9. Provided Contractor has fulfilled all of its obligations under the Agreement, upon expiration of the Term of this Agreement, Contractor shall

have the right to and agrees to promptly remove its personal property, trade fixtures and signs, and, upon Contractor's failure to do so, the said trade fixtures, signs and personal property shall be deemed abandoned by Contractor and shall become the property of the City.

11.10. Liens. Contractor agrees that it will make a prompt payment when due, of all costs and expenses incurred in carrying out its agreement herein and of all costs and expenses of any repairs, constructions or installations which are the responsibility of Contractor hereunder. Contractor agrees to indemnify, defend and save City harmless from and against any/all liabilities incurred by Contractor including any mechanics, materialmen's, or laborers' liens asserted or claimed against the Premises or any part thereof on account of work, labor or materials used in the Premises or in any improvement or change thereof made at the request of, or upon the order of, or to discharge the obligation of Contractor. Should any mechanic's or other lien be filed against the Premises or any part thereof for any reason whatsoever, Contractor shall cause the same to be cancelled and discharged of record by bond or otherwise within thirty (30) days after the date of such filing. In no event shall anything contained in this paragraph or elsewhere in the Agreement be deemed to subject City's interest in the Premises to the lien of any person doing work or furnishing materials at the instance and request of Contractor.

11.11. Taxes. Contractor acknowledges that it shall be responsible for the payment of any and all real property taxes as well as any special assessments imposed against the Premises resulting from the Services provided pursuant to this Agreement. The parties agree that the Contractor shall only be responsible for paying those taxes or assessments that relate to the Premises that is being used by Contractor pursuant to this Agreement. Contractor shall further pay, or cause to be paid, before delinquency, any and all taxes levied or assessed and which become payable during the Term hereof upon all Contractor's leasehold improvements, equipment, furniture, fixtures, and any other personal property located in the Premises. In the event any or all of Contractor's leasehold improvements, equipment, furniture, fixtures and other personal property shall be assessed and taxed with the real property, Contractor shall pay to City its share of such taxes within ten (10) days after delivery to Contractor by City of a statement in writing setting forth the amount of such taxes applicable to Contractor's property.

11.12. Sales Taxes. Contractor shall at all times be further responsible for all applicable taxes including, but not limited to, Florida Sales Tax arising out of or associated with this Agreement.

11.13. Contractor shall assume full responsibility for and shall pay all liabilities that accrue to the subject Premises or to the improvements thereon, including any and all drainage and special assessments or taxes of every kind and all mechanic's or materialman's liens which may be hereafter lawfully assessed and levied against the Premises.

12. Default. The following events shall be deemed to be events of default by City or Contractor under this Agreement, If

12.1. Contractor shall fail to comply with any term, provision or covenant of this Agreement, other than payment of Rent and shall not cure such failure within thirty (30) days after written notice thereof to City.

12.2. Contractor shall become insolvent or shall make a transfer in fraud of creditors or shall make an assignment for the benefit of creditors.

12.3. Contractor shall file a petition under any section or chapter of the National Bankruptcy Act, as amended, or under any similar law or statute of the United States or any State thereof, or there shall be filed against Contractor a petition in bankruptcy or insolvency or a similar proceeding and any such proceedings shall not have been dismissed within thirty (30) days after its commencement, or Contractor shall be adjudged bankrupt or insolvent in proceeding filed against Contractor thereunder.

12.4. A receiver or Trustee shall be appointed for the Premises or for all or substantially all the assets of Contractor.

12.5. Contractor shall do or permit to be done anything that creates a lien upon the Premises, or any portion thereof subject to the Contractor's right to use.

12.6. City's failure to maintain the premises as required hereunder.

13. Warranty of Services. In the performance of services under this Agreement, Contractor warrants that the services shall (1) reflect the degree of skill and care required by customarily accepted professional practices and procedures, (2) be performed in accordance with the customarily accepted best practices and procedures for the performance of such services, and (3) be performed in accordance with all terms and conditions of this Agreement. Contractor shall be fully qualified and shall be authorized under State and local law to perform the Services outlined in this contract and agrees to submit a copy of the highest degree required to perform Services and a copy of any current Professional Licensures or

other Certifications that are required to perform Services under this Agreement. Contractor agrees at Contractor's own expense to maintain such required Professional Licensures or other Certifications as are required and to complete any required trainings for the performance of Services throughout the term of this Agreement.

14. Public Entities Crime Act. As required by Florida law, Contractor shall execute that document attached hereto as Exhibit "E" at or prior to commencement of this Agreement verifying that Contractor has not been convicted of a public entities crime as provided in §287.133, Florida Statutes.

15. Amendments. It is further agreed that no modification, amendment, or alteration in the terms or conditions contained here shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

16. Assignment. Contractor acknowledges that Contractor may not assign any of Contractor's rights or delegate any of Contractor's duties or obligations under this Agreement without the City's prior written consent.

17. No Contingent Fees. Contractor warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Contractor to solicit or secure this agreement, and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for Contractor any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For the breach or violation of this provision, the City shall have the right to terminate the Agreement without liability at its discretion, to deduct from the contract price, or otherwise recover the full amount of such fee, commission, percentage, gift or consideration.

18. Notice. Whenever any party desires to give notice unto any other party, it must be given by written notice, sent by certified United States mail, with return receipt requested, or by facsimile transmission with confirmation of receipt, addressed to the party for whom it is intended and the remaining party, at the places last specified, and the places for giving of notice shall remain such until they shall have been changed by written notice in compliance with the provisions of this Section. For the present, the Contractor and the City designate the following as the respective places for giving of notice:

CITY: Director  
City of Hollywood, FL  
Department of Parks, Recreation & Cultural Arts  
1405 S. 28 Avenue

Hollywood, FL 33020  
Office No. 954.921.3404

Copy To: George R. Keller, Jr. CPPT, City Manager  
City of Hollywood, FL  
City Managers Office  
P.O. Box 229045  
Hollywood, FL 33022-9045  
Office No. 954.921.3201

Copy To: Damaris Henlon, City Attorney  
City of Hollywood  
City Attorney's Office  
P.O. Box 229045  
Hollywood, FL 33022-9045  
Office No. 954.921.3435

CONTRACTOR: Camila Rocha, President & CEO  
Easter Seals South Florida, Inc.  
1475 NW 14th Avenue  
Miami, FL 33125  
Office No. 305.547.4757  
Facsimile No. 305.547.4771

Copy To: Barry R. Vogel, J.D.  
Chief Administrative Officer  
Easter Seals South Florida, Inc.  
1475 NW 14<sup>th</sup> Avenue  
Miami, FL 33125  
Office No. 305-325-0470

19. Binding Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

20. Headings. Headings herein are for convenience of reference only and shall not be considered on any interpretation of this Agreement.

21. Exhibits. Each Exhibit referred to in this Agreement forms an essential part of this Agreement. The exhibits if not physically attached should be treated as part of this Agreement and are incorporated herein by reference.

22. Severability. If any provision of this Agreement or application thereof to any person or situation shall to any extent, be held invalid or unenforceable, the remainder of this Agreement, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.

23. No Waiver. No waiver by City of any term, covenant or condition herein contained shall be deemed to be a waiver of such term, covenant or condition or any subsequent breach of the same or any other term, covenant or condition herein contained. The subsequent acceptance of the Facility Fee, any portion of the Facility Fee, or any other amount due hereunder by City shall not be deemed to be a waiver of any preceding default by Contractor of any term, covenant or condition of this Agreement, other than the failure of the Contractor to pay the particular amount so accepted, regardless of City's knowledge of such preceding default at the time of the acceptance of such amount. No term, covenant, or condition of this Agreement shall have been deemed to have been waived by City, unless such waiver be in writing and signed by City. The rights and remedies created by this Agreement are cumulative and are not intended to be exclusive. The use of one remedy under this Agreement shall not be taken to exclude or waive the right or use of another, and each party shall be entitled to pursue all remedies generally available under the laws of the State of Florida.

24. Attorney's Fees. In the event that either party shall have to enforce the provisions of this agreement the prevailing party shall be entitled to recover all of its attorneys' fees, and costs, including paralegal expenses, at both the trial and appellate levels, and further including any post judgment proceedings.

25. Disputes. Any claim, objection, or dispute arising out of the terms of this Agreement shall be litigated in the appropriate court in Broward County, Florida.

26. Authority of Contractor. If Contractor is a corporation, each individual executing this Agreement on behalf of said corporation represents and warrants that the corporation is in good standing and is authorized to do business in the State of Florida. Said individual also represents and warrants to City that he is duly authorized to execute and deliver this Agreement on behalf of the corporation, in accordance with the bylaws of the corporation, and that this Agreement is binding upon the corporation.

27. Legal Representation. It is acknowledged that each party to this Agreement had the opportunity to be represented by legal counsel in the preparation of this Agreement and, accordingly, the rule that a contract shall be interpreted strictly against the party preparing the same shall not apply herein due to the joint contributions of both parties.

28. Governing Law. This Agreement shall be governed by the laws of the State of Florida with venue lying in Broward County, Florida.

29. Counterparts. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.

30. Extent of Agreement. This Agreement represents the entire and integrated agreement between the City and the Contractor and supersedes all prior negotiations, representations or agreements, either written or oral.


AGREEMENT FOR CONTRACTOR SERVICES  
BETWEEN  
CITY OF HOLLYWOOD  
AND  
EASTER SEALS SOUTH FLORIDA, INC.

IN WITNESS WHEREOF the parties hereto have duly executed this Agreement on the day and year first above written.

AS TO CITY

ATTEST:

CITY OF HOLLYWOOD, FLORIDA  
Municipal Corporation of the  
State of Florida

BY: <sup>DocuSigned by:</sup>  
*Patricia A. Cerny*  
  
PATRICIA A. CERNY, MMC  
CITY CLERK

BY: <sup>Signed by:</sup>  
*[Signature]*  
JOSH LEVY, MAYOR

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

APPROVED BY:

<sup>DS</sup>  
*DM*  
<sup>DocuSigned by:</sup>  
*Damaris Henlon*  
DAMARIS HENLON  
CITY ATTORNEY

<sup>Signed by:</sup>  
*George R. Keller, Jr. CPPT*  
GEORGE R. KELLER, JR.  
CITY MANAGER

APPROVED BY:

<sup>DocuSigned by:</sup>  
*Adam Reichbach*  
ADAM REICHBACH  
ASSISTANT CITY MANAGER /  
FINANCE & ADMINISTRATION

AS TO RECIPIENT

ATTEST:

EASTER SEALS SOUTH FLORIDA, INC.

\_\_\_\_\_  
Corporate Secretary

BY: <sup>DocuSigned by:</sup>  
*[Signature]*  
CAMILA ROCHA, PRESIDENT & CEO

LIST OF EXHIBITS

Exhibit "A" – Service to be Provided

Exhibit "B" – Area Agency on Aging Broward County Program Agreement Application

Exhibit "C" – RFQ-337-25-GJ Solicitation including Contactor Response  
and Resolution R-2025-346. Approval of Easter Seals Ranking

Exhibit "D" – Business Associate Agreement

Exhibit "E" – Sworn Statement under 297.133(3)(a), Fla. Stat.

## EXHIBIT "A" SERVICES TO BE PROVIDED

1. Program Management & Operations
  - a. Provide Adult Day Care for Alzheimer's and Dementia Related Care services at the City's Oak Lake Community Center, Monday through Friday from 7:00 AM to 5:00 PM.
  - b. Operate a licensed Adult Day Care facility in compliance with all state and local regulations, including AHCA requirements.
  - c. Provide a structured, safe, and supportive environment for adults diagnosed with Alzheimer's disease or related dementias.
  - d. Maintain required insurance, licensing, and certifications for staff and facility.
  
2. Participant Care & Supervision
  - a. Offer person-centered care tailored to individual participant needs, abilities, and cognitive levels.
  - b. Ensure continuous staff supervision during all hours of operation.
  - c. Monitor participants' health, behavior, and well-being throughout the day.
  - d. Maintain participant records, care plans, attendance, and incident reports.
  
3. Health & Wellness Services
  - a. Conduct regular health monitoring, including vital signs and medication reminders (as permitted).
  - b. Provide nutritious meals and snacks that meet dietary needs and restrictions.
  - c. Implement safety and emergency procedures for medical or behavioral incidents.
  
4. Therapeutic & Recreational Activities
  - a. Develop and deliver daily activities designed to enhance memory, cognitive function, mobility, and social interaction.
  - b. Include activities such as music therapy, arts and crafts, exercise, reminiscence therapy, and sensory stimulation programs.
  - c. Provide activities that promote dignity, independence, and quality of life.
  
5. Transportation (if applicable)
  - a. Offer or coordinate safe, reliable transportation for participant drop-off and pick-up.
  - b. Ensure vehicles meet accessibility and safety standards.
  
6. Staffing Requirements
  - a. Employ qualified staff trained in dementia care, first aid, CPR, and behavioral management.
  - b. Maintain required staff-to-participant ratios per Florida AHCA standards.

- c. Provide ongoing staff development and training in Alzheimer's and dementia care best practices.
- 7. Facility Maintenance & Environment
  - a. Maintain a clean, secure, and ADA-compliant facility designed for dementia-friendly use (e.g., clear signage, secured exits).
  - b. Ensure accessible restrooms, comfortable seating areas, and quiet/rest spaces for participants.
- 8. Family & Caregiver Support
  - a. Communicate regularly with families and caregivers regarding participant progress and needs.
  - b. Provide caregiver education, resources, and support opportunities as available.
- 9. Compliance & Reporting
  - a. Adhere to all state and local health, safety, and licensing requirements.
  - b. Submit periodic reports as required by the City, including attendance, incidents, and program summaries.
  - c. Allow City staff access for site visits, evaluations, and compliance monitoring.

## Exhibit "B"

Area Agency on Aging Broward County  
Service Provider Agreement Application

## **APPENDIX G2**

### ***SERVICE PROVIDER APPLICATION***

#### ***FORMATS***

**Provider Name:** \_\_\_\_\_

**Contract Period:** \_\_\_\_\_

**Funds Requested:** \_\_\_\_\_

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# **A. PROGRAM MODULE**

**A.I. SERVICE PROVIDER SUMMARY INFORMATION**

PSA: \_\_

ORIGINAL SUBMISSION [ ]  
REVISION [ ]

<p><b>1. PROVIDER INFORMATION:</b> Executive Director: {Name/Address/Phone}</p> <p style="text-align: center;">George R. Keller, Jr. CPPT 2600 Hollywood Boulevard Hollywood, FL 33020</p> <p>Legal Name of Agency: City of Hollywood, FL</p> <p>Mailing Address:       2600 Hollywood Blvd.                                   Hollywood, FL 33020</p> <p>Telephone Number: [ 954.921.3201]</p>	<p><b>2. GOVERNING BOARD CHAIR:</b> {Name/Address/Phone}</p> <p style="text-align: center;">Josh Levy 2600 Hollywood Boulevard Hollywood, FL 33020</p> <p>Name of Grantee Agency:</p> <p><b>3. ADVISORY COUNCIL CHAIR:</b> (if applicable) {Name/Address/Phone}</p>																					
<p><b>4. TYPE OF AGENCY/ORGANIZATION:</b></p> <p>NOT FOR PROFIT: __ PRIVATE                           <u>X</u> PUBLIC</p> <p>PRIVATE FOR PROFIT</p>	<p><b>5. PROPOSED FUNDING PERIOD:</b></p> <p>A. New Applicant <input checked="" type="radio"/> B. Continuation</p>																					
<p><b>6. FUNDS REQUESTED:</b></p> <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> OAA Title IIIB</td> <td><input type="checkbox"/> CCE</td> <td><input type="checkbox"/> CCPE</td> </tr> <tr> <td><input type="checkbox"/> OAA Title III-C1</td> <td><input type="checkbox"/> HCE</td> <td><input type="checkbox"/> OTHER (SPECIFY)</td> </tr> <tr> <td><input type="checkbox"/> OAA Title III-C2</td> <td><input type="checkbox"/> ADI</td> <td></td> </tr> <tr> <td><input type="checkbox"/> OAA Title IIID</td> <td><input type="checkbox"/> LSP</td> <td></td> </tr> <tr> <td><input type="checkbox"/> OAA Title IIIE</td> <td><input type="checkbox"/> Contracted Services</td> <td></td> </tr> <tr> <td><input type="checkbox"/> OAA Title VII</td> <td><input type="checkbox"/> HCBS</td> <td></td> </tr> <tr> <td><input type="checkbox"/> USDA</td> <td><input type="checkbox"/> EHEAP</td> <td></td> </tr> </table>		<input type="checkbox"/> OAA Title IIIB	<input type="checkbox"/> CCE	<input type="checkbox"/> CCPE	<input type="checkbox"/> OAA Title III-C1	<input type="checkbox"/> HCE	<input type="checkbox"/> OTHER (SPECIFY)	<input type="checkbox"/> OAA Title III-C2	<input type="checkbox"/> ADI		<input type="checkbox"/> OAA Title IIID	<input type="checkbox"/> LSP		<input type="checkbox"/> OAA Title IIIE	<input type="checkbox"/> Contracted Services		<input type="checkbox"/> OAA Title VII	<input type="checkbox"/> HCBS		<input type="checkbox"/> USDA	<input type="checkbox"/> EHEAP	
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<input type="checkbox"/> OAA Title VII	<input type="checkbox"/> HCBS																					
<input type="checkbox"/> USDA	<input type="checkbox"/> EHEAP																					
<p><b>7. SERVICE AREA:</b>   <input type="checkbox"/> Single County _____                                   <input checked="" type="checkbox"/> Multi county: List:   Broward County and Palm Beach County</p> <p>Selected Communities of a County. Specify:</p>																						
<p><b>8. ADDRESS FOR PAYMENT OF CHECKS ITEM #:</b> [X] #1   [ ] #2</p>																						
<p><b>9. CERTIFICATION BY AUTHORIZED AGENCY OFFICER:</b></p> <p>I hereby certify that the contents of this document are true, accurate and complete statements. I acknowledge that intentional misrepresentation or falsification may result in the termination of financial assistance.</p> <p>Name: _____ Signature: _____</p> <p>Title: _____ Date: _____</p>																						

## A. II. GENERAL INFORMATION

**A.II.1. NEEDS ASSESSMENT:** (Describe the methods used to determine service needs in the area. Include process and use of waiting list information. The DOEA contract Client Services Manual should be reviewed for specific program requirements)

Approximately 48,000 individuals are diagnosed with Alzheimer's and dementia in Broward County, 4,200 residing in Hollywood alone. To address the gap in dementia-related day care services in Southeastern Broward County, the proposed Adult Day Care Center to be located at the Oak Lake Park Community Center, would serve patients experiencing Alzheimer's, dementia, Parkinson's, strokes, hearing/vision loss by ensuring a safe, caring, social environment that provides physical and cognitive stimulation for the participant and respite for the caregiver.

The Area Agency on Aging Broward County has identified a gap in dementia-related day care services in Southeastern Broward County. As such, the proposed Adult Day Care Center would serve patients experiencing Alzheimer's, dementia, Parkinson's, strokes, hearing/vision loss by ensuring a safe, caring, social environment that provides physical and cognitive stimulation for the participant and respite for the caregiver.

**A.II.2. TARGETING:** (Specify how the service needs of low-income minority individuals and older individuals residing in rural areas will be satisfied. Include how your agency will provide services to low-income minority individuals in accordance with their need for services rather than in proportion to their percentage of the population. A summary of other targeting efforts directed at groups included in the Older Americans Act should also be included. The DOEA Client Services Manual should be reviewed for requirements)

Individuals with Alzheimer's and dementia related disease, including elderly individuals and those experiencing poor mental/physical health. The Center is expected to serve 25-50 individuals at a given time.

**A.II.3. ELIGIBILITY AND ASSESSMENT/REASSESSMENT PROCESS, WHEN APPLICABLE TO THE SERVICE:**( The DOEA Client Services Manual should be reviewed for specific program requirements) The agency's plan for each of the following must be addressed: (a) targeting and screening frail at risk seniors for eligibility for DOEA funded programs; (b) reviewing ongoing eligibility for transfer of consumers from general revenue funded programs into the Medicaid Waiver; (c) using all other available alternative resources for consumer services prior to using general revenue or federal funds; and (c) ensuring that assessments and reassessments are completed in a timely manner and entered accurately into CIRTS.

**A.II.4. DESCRIBE SYSTEM FOR CONSUMER PRIORITIZATION:** (The DOEA Client Services Manual should be reviewed for specific program requirements.) The agency's process for handling each of the following must be addressed: (a) Adult Protective Services and CARES referrals; (b) consumers who no longer need services and consumers who are capable of managing with reduced services; and (c) Elder Helpline referrals.

**A.II.5 QUALITY ASSURANCE:**(The DOEA Client Services Manual should be reviewed for specific program requirements.)

*a. Consumer Satisfaction:* Describe the process, including the frequency, for determining consumer satisfaction with service delivery.

*b. Internal Evaluation Process:* Describe internal methods to assure delivery of quality services by staff and/or subcontractors:

### A.III. DESCRIPTION OF SERVICE DELIVERY

SERVICE: \_\_\_\_\_ PROGRAM(S): \_\_\_\_\_

A.III.1. SITE LOCATION: (Provider may attach a list of site locations.)

Oaklake Community Center  
3190 N. 56th Avenue  
Hollywood, FL 33021

A.III.2. DAYS AND HOURS OF OPERATION:

Monday – Friday      TBD

A.III.3. DESCRIBE THE SPECIFIC ACTIVITIES YOUR AGENCY WILL PROVIDE UNDER THIS SERVICE (The DOEA Client Services Manual should be reviewed for service requirements.) **Case management agencies must specify how consumers in common programs, i.e., CCE, ADI, MW, HCE or OAA, will be case managed on the “Case Management Description of Service Delivery” form. A separate “Description of Service Delivery” form for HCE Special Subsidy must be completed to indicate how consumers will be provided subsidy services. In-home services such as homemaker, personal care, respite and chore may be combined for description purposes.** Providers of OAA Titles III-C1 and III-C2 must include a description of plans for provision of meals to older persons during weather related emergencies:

The Oak Lake Park Community Center will be retrofitted to create a safe environment for the Adult Day Care Program. Programming will be centered around a structured, safe, caring, social environment that provides physical and cognitive stimulation for the participant. Exercise is a daily activity, along with brain games and either music or art therapy. All potential participants are given a mini-mental test so that the staff is aware of their functioning level. This allows for the program to be more client centered.

**A.III.4. NUTRITION EDUCATION SCHEDULE**

**REQUIREMENT:** In the space below, please describe your plan to provide nutrition education semiannually:

**C-1 Lesson Topics (Please describe):**

N/A

**C-2 Lesson Topics (Please describe):**

N/A

A.III.5. NUTRITION ASSURANCES

In accordance with Section 339(1) of the OAA which requires each nutrition project to be established and administered with the advice of dietitians (or individuals with comparable expertise), and Section 339(2)(F) which requires compliance with applicable state or local laws regarding safe and sanitary handling of food, equipment, and supplies used in the storage, preparation, service, and delivery of meals to elderly nutrition program participants,

\_\_\_\_\_  
N/A  
\_\_\_\_\_  
(Name of Nutrition Consultant)

will provide Nutrition Consultation for the nutrition project of

\_\_\_\_\_  
N/A  
\_\_\_\_\_  
(Name of Provider)

\_\_\_\_\_  
N/A  
\_\_\_\_\_  
(Name of Nutrition Consultant)

is a registered/licensed dietitian whose current registration number from the Commission on Dietetic Registration is \_\_\_\_\_ and/or whose license number from the Florida Department of Professional Regulation is \_\_\_\_\_ or whose qualifications have been approved by the area agency's nutrition consultant or the Department of Elder Affairs.

The Nutrition Consultant Agreement for Services and a current resume of the Nutrition Consultant will be included in the application at the beginning of each bid cycle and updated when there is a staff change.

\_\_\_\_\_  
N/A  
\_\_\_\_\_  
(Name of Provider)

also assures meals provided through the project comply with the Dietary Guidelines for Americans and provide to each participant a minimum of 33 and 1/3 percent of the daily recommended dietary allowances if one meal per day is provided; a minimum of 66 and 2/3 percent of the allowances if two meals per day is provided; and 100 percent of the allowances if three meals per day is provided.

A.III.6. USDA COMMODITY FOODS/CASH IN LIEU OF COMMODITIES STATEMENT

N/A

(Name of Provider)

will participate in the USDA Commodity Foods Program during FY\_\_\_\_\_ and has opted to receive the item checked:

- Commodity Foods in the Amount of \$
- Cash-In-Lieu of Commodities
- Combination of Cash and Commodity Foods
  - (1) Total Amount \$
  - (2) Dollar Value of Commodity Foods \$

III.A.6.2. Complete only if electing to receive commodity foods.

N/A

(Name of Provider)

assures that these foods will be used as efficiently as possible. Commodity foods received will be stored in the following manner(s):

- In Storage Provided by Caterer
- In Rental Storage Space
- School System will Provide Storage Space
- Other (Describe)

Storage costs will be paid by (List all):

Handling and/or transportation costs will be paid by (List all):

#### A. IV. TRAINING

- a. Provide your agency's 12 month training plan (This is what trainings you plan to provide or to send staff to attend)

N/A

- b. Describe internal methods to track training attendance

N/A

## A.V. NEW SERVICE/NEW PROVIDER BUSINESS PLAN

(This format is to be used by new applicant agencies and current providers offering a new service. This format must address the "phase in" process. Attach continuation sheets as needed.)

SERVICE: 50 ESTIMATED # OF CONSUMERS:

ANTICIPATED START DATE OF SERVICE: 10/01/2026

### BUSINESS PLAN TO ACHIEVE SERVICE OBJECTIVE

START-UP ACTIVITIES (Briefly describe tasks and estimated completion dates related to initiating and maintaining provision of quality services):

#### TASKS:

Jul. 2025	Planning, RFQ for Service provider
Sep..2025	Award of Service Provider
Oct. 2025	Facility Evaluation and planning for site improvements
Nov. 2025	Solicitation for Construction Services
Jan. 2026	Award to Contractor
Feb. 2026	Construction begins

**A.VI. GOALS, OBJECTIVES AND PERFORMANCE MEASURES**  
**(See RFP pages 23-27)**

<b>GOAL</b>
<b>OBJECTIVE</b>
<b>STRATEGIES/ACTION STEPS:</b>
<b>OUTCOME:</b>
<b>OUTPUT:</b>

## **B. CONTRACT MODULE**

## B.I. PERSONNEL ALLOCATION WORKSHEET

Please insert the completed  
“Personnel Allocation Worksheet” from the  
DOEA UNIT COST METHODOLOGY  
as specified in Appendices G1 and G3

## B. II. COST ALLOCATION WORKSHEET

Please insert the completed  
“Cost Allocation Worksheet” from the  
DOEA UNIT COST METHODOLOGY  
as specified in Appendices G1 and G3

### B.III. SUPPORTING BUDGET SCHEDULE BY PROGRAM ACTIVITY

Please insert the completed  
“Supporting Budget Schedule by Program Activity” from the  
DOEA UNIT COST METHODOLOGY  
as specified in Appendices G1 and G3

## B.IV. MATCH COMMITMENT OF CASH DONATION

Agency Name: \_\_\_\_\_ N/A \_\_\_\_\_

Donor Identification: \_\_\_\_\_

Name: \_\_\_\_\_

Street: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Phone: \_\_\_\_\_

Authorized Representative: \_\_\_\_\_

Total Amount           \$ \_\_\_\_\_

# Payments \_\_\_\_\_

Amount/Payment       \$ \_\_\_\_\_

Contribution Period   \_\_\_\_\_

Special Conditions: \_\_\_\_\_

Donor Certification: \_\_\_\_\_

I hereby certify intent to make the cash donation set forth above for use in the specified program during the program's upcoming funding period. This cash is not included as match for any other State or Federally assisted program or contract and is not borne by the federal government directly under any federal grant or contract.

Signature of Donor or Representative: \_\_\_\_\_ Date: \_\_\_\_\_

### B.V. MATCH COMMITMENT FOR DONATION OF BUILDING SPACE

Agency Name: City of Hollywood, FL

Donor Identification: Municipality

Name: \_\_\_\_\_

Street: 2600 Hollywood Blvd.

City: Hollywood

State: FL

Zip: 33020

Phone: 954.921.3201

Authorized Representative: Rick Engle, Director of Parks, Recreation and Cultural Arts

Description of Space:  Office  Site  Other

Provider Owned Space: Oak Lake Community Center, 3190 N 56th Ave, Hollywood, FL 33021

1. Number of square footage used by project: 2170 sq/ft

2. Appraised rental value per square foot: \$ 87.16

3. Total value of space used by project (1x2): \$ 189,150.00

Donor Owned Space: \_\_\_\_\_

1. Established monthly rental value: \$ \_\_\_\_\_

2. Number of months' rent to be paid by donor: \_\_\_\_\_ mos.

3. Value of donated space (1x2): \$ \_\_\_\_\_

Special Conditions: Site includes park amenities; outdoor patio area, pathways, community garden, pavilions, etc.

Donor Certification: \_\_\_\_\_

I hereby certify intent to donate use of the space set forth above for the program specified above during the program's upcoming funding period. This space is not being used as match for any other State or Federal program or contract.

Signature of Donor or Representative: \_\_\_\_\_ Date: \_\_\_\_\_

## B.VI. MATCH COMMITMENT OF SUPPLIES

Agency Name: \_\_\_\_\_ N/A \_\_\_\_\_

Donor Identification: \_\_\_\_\_

Name: \_\_\_\_\_

Street: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Phone: \_\_\_\_\_

Authorized Representative: \_\_\_\_\_

The below described supplies are committed for use by the project for the period of:

Description of Supplies: \_\_\_\_\_

\_\_\_\_\_

Computation of value method: \_\_\_\_\_

Value to be claimed by project: \$ \_\_\_\_\_

Donor Certification: \_\_\_\_\_

These supplies are not included as contributions for any other State or Federally assisted program or contract and are not borne by the Federal Government directly or indirectly under any Federal grant or contract except as provided for under \_\_\_\_\_ (cite the authorizing Federal regulation or law if applicable).

Signature of Donor or Representative: \_\_\_\_\_ Date: \_\_\_\_\_

### B.VII. MATCH COMMITMENT OF EQUIPMENT

Agency Name: \_\_\_\_\_ N/A \_\_\_\_\_

Donor Identification: \_\_\_\_\_

Name: \_\_\_\_\_

Street: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Phone: \_\_\_\_\_

Authorized Representative: \_\_\_\_\_

The below described equipment is committed for use by the project for the period of:

<u>Item Description</u>	<u>Number</u>	<u>Acquisition</u>	<u>Value to Project*</u>	<u>Cost</u>
-------------------------	---------------	--------------------	--------------------------	-------------

1.

2.

3.

4.

5.

TOTAL VALUE CLAIMED: \$

\* Items that are currently owned by the Grantee or are loaned or donated to the project are valued at an annual rate of 6-2/3 percent of the acquisition value.

Donor Certification:

This equipment is not included as match for any other State or Federally assisted program or contract and are not borne by the Federal Government directly or indirectly under any Federal grant or contract except as provided for under \_\_\_\_\_ (cite the authorizing Federal regulation or law if applicable).

Signature of Donor or Representative: \_\_\_\_\_ Date: \_\_\_\_\_

**B. VIII. MATCH COMMITMENT OF IN-KIND CONTRIBUTION OF SERVICES  
BY STAFF OF SERVICE PROVIDER OR STAFF OF OTHER ORGANIZATIONS**

Agency Name: \_\_\_\_\_ N/A \_\_\_\_\_

Donor Identification: \_\_\_\_\_

Name: \_\_\_\_\_

Street: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Phone: \_\_\_\_\_

Authorized Representative: \_\_\_\_\_

The personal services described below are committed for use by the project for the period of:

Description of Positions:

<u>Position</u>	<u>Service Hourly Rate or #Hours Value</u>
<u>Title</u>	<u>Annual Salary Worked to Project</u>

- 1.
- 2.
- 3.
- 4.
- 5.

TOTAL - \$

\* Value to project = (# of hours provided) x (hourly rate of annual salary).

Donor Certification: It is certified that the time devoted to the project will be performed during normal working hours.

These services are not included as match for any other State or Federally assisted program or contract and are not borne by the Federal Government directly or indirectly under any Federal grant or contract except as provided for under \_\_\_\_\_ (cite the authorizing Federal regulation or law if applicable).

Signature of Donor or Representative: \_\_\_\_\_ Date: \_\_\_\_\_



## B. IX. MATCH COMMITMENT OF IN-KIND VOLUNTEER PERSONNEL AND TRAVEL

Agency Name: \_\_\_\_\_ N/A \_\_\_\_\_

Donor Identification: The volunteer staff positions identified below will be filled by local volunteers who will be recruited, trained and supervised as an ongoing activity of our agency. We will maintain volunteer records to document individual volunteer activity.

Describe Volunteer Effort: \_\_\_\_\_ N/A \_\_\_\_\_

Position Title	Equivalent Hourly Rate	# of Hours	Value to Project
1.		\$	
2.		\$	
3.		\$	
4.		\$	
5.		\$	
TOTAL VALUE TO AGENCY		\$	

Equivalent Hourly Rates were determined by:

- Rates for comparable positions within own agency.
- State Employment Service estimate of rates for type of work.
- Rates for comparable positions within other local agencies.

Estimated Mileage X Rate per mile = Value

\_\_\_\_\_ \$

Donor Certification: \_\_\_\_\_

I certify that commitments have been received from individual volunteers or groups sufficient to provide the volunteer hours and travel as identified above.

Signature of Agency Official: \_\_\_\_\_ Date: \_\_\_\_\_

## B.X. AVAILABILITY OF DOCUMENTS

The undersigned hereby gives assurance that the following documents are maintained in the administrative office of the provider and are accessible for review by the AAA.

1. Current Board Roster
2. Articles of Incorporation
3. Municipal Charter, Code of Ordinances, Corporate By-Laws
4. Advisory Council By-Laws and Membership
5. Current Equipment Inventory
6. Bonding Verification
7. Staffing Plan
  - a. Position Descriptions
  - b. Organizational Chart
8. Personnel Policies Manual
9. Financial Procedures Manual
10. Operational Procedures Manual
11. Affirmative Action Plan
12. Outreach Plan, if applicable
13. Americans With Disabilities Act Assurance
14. Staff Development and Training Plan
15. Unusual Incident File
16. Service Subcontracts
17. Co-Pay and Contribution System
18. Civil Rights Compliance Documentation
19. HIPAA policy and procedure
20. Conflict of interest policy and procedure
21. Financial statements and accounting records

### CERTIFICATION BY AUTHORIZED AGENCY OFFICIAL:

I hereby certify that the documents identified above currently exist and are available for review upon request.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name of Authorized Individual

\_\_\_\_\_  
Title of Authorized Individual

Exhibit "D"  
BUSINESS ASSOCIATE AGREEMENT

This Business Associate Agreement ("AGREEMENT"), made and entered into in duplicate on this \_\_\_\_\_ day of \_\_\_\_\_, 2025, by and between the CITY OF HOLLYWOOD, a municipal corporation of the State of Florida, (the "CITY"), and the Easter Seals South Florida, Inc ("Easter Seals) authorized to do business in the State of Florida, collectively the "Parties", and is effective as of the date on which the City executes this Agreement, indicated below, (the "Effective Date").

WITNESSETH:

WHEREAS, the City and Easter Seals wish to enter into, or have entered into an arrangement whereby Easter Seals will provide certain services to the City, and the City will provide Easter Seals with certain information related to individuals who are receiving the required services; and

WHEREAS, the Agreement requires Easter Seals to have access to and/or to collect or create Protected Health Information ("PHI") in order to carry out Easter Seals' functions on behalf of City; and

WHEREAS, the Agreement requires the City to have access to and/or to collect or create Protected Health Information ("PHI") in order to carry out its functions in support of Easter Seals of; and

WHEREAS, City and Easter Seals intend to protect the privacy and provide for the security of PHI disclosed by either party or collected and created by either party pursuant to the Agreement in compliance with the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 ("HIPAA") and the regulations promulgated thereunder, including, without limitation, the regulations codified at 45 CFR Parts 160 and 164 ("HIPAA Regulations"), and other applicable laws, in each case, as amended from time to time; and

WHEREAS, the HIPAA Regulations require the Parties to enter into an agreement which contains certain requirements with respect to the use and disclosure of PHI and which are contained in this Agreement.

NOW, THEREFORE, in consideration of the mutual promises contained herein and the exchange of information pursuant to this Agreement, the parties agree as follows:

1. Definitions:

Capitalized terms used herein without definition shall have the meanings as ascribed thereto in the HIPAA Regulations.

2. Obligations of Easter Seals.

- a. Permitted Uses and Disclosures. The Parties shall not use or disclose PHI except for the purpose of performing their respective obligations under the Agreement and as permitted under the Agreement or as required By Law. Further, the Parties shall not use PHI in any matter that would constitute a violation of the HIPAA Regulations or other applicable federal or state law if so used by City or Easter Seals, except that the Parties may use PHI (i) for the proper management and administration of their duties pursuant to the Agreement; (ii) to carry out their legal responsibilities as provided in the Agreement; or (iii) for Data Aggregation purposes involving one or more Affiliate Entity (as defined herein). For purposes of this Agreement, "Affiliate Entity" shall mean an individual or corporation, partnership or other legal entity that controls, is controlled by or under common control with City or Easter Seals.
- b. Appropriate Safeguards. The Parties shall implement administrative, physical, and technical safeguards that (i) reasonably and appropriately protect the confidentiality, integrity, and availability of electronic PHI that it creates, receives, maintains or transmits on behalf of the other party, and (ii) prevent the use or disclosure of PHI other than as contemplated by the Agreement and this Business Associate Agreement. The Parties shall maintain a comprehensive written information privacy and security program that includes administrative, physical, and technical safeguard appropriate to the size and complexity of the Parties' operations and the nature and scope of its activities. Use and disclosure of de-identified PHI is not permitted by this Agreement without the prior written consent of the non-disclosing party.
- c. Duty to Mitigate. Both Parties agree to mitigate, to the extent practicable, any harmful effect that is known to either party of a use or disclosure of PHI by either party in violation of the requirements of this Agreement.
- d. Reporting of Security Incident and/or Improper Use or Disclosure. Each party has the obligation to report to the other party, by telephone, a Security Incident any use and/or disclosure of PHI other than as provided for by the Agreement within a reasonable time of becoming aware of such Security Incident and/or use or disclosure (but not later than 12 hours thereafter), in accordance with the notice provisions set forth herein. Such notice shall take (i) prompt action to cure any such deficiencies as reasonably requested by City, and (ii) any action pertaining to such Security Incident and/or unauthorized disclosure required by applicable federal and state laws and regulations.
- e. Associate's Agents. To the extent that either party uses one or more subcontractors or agents to provide services under the Agreement, and such subcontractors or agents receive or have access to PHI, the respective

party shall sign an agreement with such subcontractors or agents containing in substantially the same provisions as this Agreement (the "Subcontractors Agreement") and further identifying City as a third party beneficiary with rights of enforcement and indemnification from such subcontractors or agents in the event of any violation of the Subcontractors Agreement. The parties shall implement and maintain sanctions against agents and subcontractors that violate such restrictions.

- f. Access to PHI. Within 10 days of receipt of a request, either party shall make PHI maintained in a Designated Record Set available to the requesting party or, as directed by the requesting party, to an individual to enable the requesting party to fulfill its obligations under Section 164.524 of the HIP AA Regulations. In the event that any individual requests access to PHI directly from either party, the party who receives the request shall forward such request to the other party. A denial of access to requested PHI should not be made without the prior written consent of City.
- g. Amendment of PHI. The Parties have the obligation to incorporate any amendment to PHI maintained in a Designated Record Set that either the City or Easter Seals directs or agrees to, within 10 days of receipt of a request therefore by City or Easter Seals, or an individual, to enable the Parties to fulfill their respective obligations under Section 164.526 of the HIP AA Regulations. If any individual requests an amendment of PHI directly from either the City or Easter Seals, the party receiving the request must notify the other party in writing within five (5) days of the request. A denial of amendment of PHI maintained by Easter Seals or its agents or subcontractors shall not be made without the prior written consent of City.
- h. City's Accounting Rights. Within 10 days of notice by City of a request for an accounting of disclosure of PHI, Easter Seals and its agents or subcontractors shall make available to City the information required to provide an accounting of disclosures to enable City to fulfill its obligations under Section 164.528 of the HIPAA Regulations. In accordance with the HIP AA Regulation, Easter Seals shall not include in such an accounting those disclosures made: (i) to carry out treatment, payment or health care operations, as provided in Section 164.502 of the HIPAA Regulations; (ii) to individuals of PHI about them as provided in Section 164.502 of the HIPAA Regulations; (iii) pursuant to an authorization as provided in section 164.508 of the HIPAA Regulation; (iv) to persons involved in the individual's care or other notification purposes as provided in Section 164.510 of the HIPAA Regulations; (v) for national security or intelligence purposes as provided in Section 164.512 (k)(2) of the HIPAA Regulations; or (vi) to correctional institutions or law enforcement officials as provided in Section 164.512 (k)(5) of the HIPAA Regulations. Easter Seals agrees to implement a process that allows for an accounting of disclosures of PHI to be collected and maintained by Easter Seals and its agents or subcontractors. Further,

Easter Seals agrees that upon termination or expiration of the Agreement, Easter Seals shall provide to City an accounting of all such disclosures made since the compliance date of the HIPAA Regulations. At a minimum, such information shall include: (i) the date of disclosure; (ii) the name of the entity or person who received PHI and, if known, the address of the entity of the person; (iii) a brief description of PHI disclosed; and (iv) a brief statement of purpose of the disclosure that reasonably informs the individual of the basis for the disclosure or a copy of the written request for disclosure. In the event that the request for an accounting is delivered directly to Easter Seals or its agents or subcontractors, Easter Seals shall, within five days of a request, forward it to City in writing. It shall be Easter Seals' responsibility to prepare, and City's responsibility to deliver, any such accounting requested.

- i. Governmental Access to Records. Easter Seals shall make its internal practices, books and records relating to the use and disclosure of PHI available to the Secretary of the U.S. Department of Health and Human Services (the "Secretary") for purposes of determining City's compliance with the HIPAA Regulations. Notwithstanding the forgoing, no attorney-client, accountant-client or other legal privilege shall be deemed waived by City or Easter Seals by virtue of this section. Except to the extent prohibited by law, the Parties agree to notify each other of all requests served upon either party for information or documented by or on behalf of the secretary. Each party shall have the obligation to provide to the other party a copy of any PHI that the respective party provides to the Secretary concurrently with providing such PHI to the Secretary.
- j. Minimum Necessary. The Parties, their agents, representatives, officials, and subcontractors shall only, request, use and disclose the minimum amount of PHI necessary to accomplish the purpose of the request, use or disclosure.
- k. Data Ownership. Easter Seals acknowledges Easter Seals has no ownership rights with respect to the PHI provided by City pursuant to this Agreement.
- l. Insurance to be Provided by Easter Seals. Easter Seals shall obtain and maintain, during the term of the Agreement, reasonable liability insurance covering claims based on any violation by Easter Seals of the terms of this Agreement, if such insurance is reasonably available. A copy of such policy or a certificate evidencing such policy shall be provided to City upon request.
- m. Audits; Inspection and Enforcement. Within 10 days of a written request by City, Easter Seals and its agents or subcontractors shall allow City to conduct a reasonable inspection of the facilities, systems, books, records,

agreements, policies and procedures relating to the use or disclosure of PHI pursuant to this Agreement for the purpose of determining whether Easter Seals has complied with this Agreement; provided, however, that (i) Easter Seals and City shall mutually agree in advance upon the scope, timing and location of such an inspection; (ii) City shall protect the confidentiality of all confidential and proprietary information of Easter Seals to which City has access during the course of such inspection; and (iii) City shall execute a nondisclosure agreement, upon terms mutually agreed upon by the parties, if requested by Easter Seals. The fact that City inspects, or fails to inspect, or has the right to inspect, Easter Seals' facilities, systems, books, records, agreement, policies, and procedures does not relieve Easter Seals of its responsibility to comply with his Agreement, nor does City's (i) failure to detect or (ii) detection, but failure to notify Easter Seals or require Easter Seals' remediation of any unsatisfactory practices, constitute acceptance of such practices or a waiver of City's enforcement rights under this Agreement.

- n. State Privacy Laws. The Parties shall comply with state laws to extent that such state privacy laws are not preempted by HIPAA.

### 3. Termination.

- a. Breach. A breach or violation by either party of any provision of this Agreement, as determined by the non-breaching party, shall constitute a breach of this Agreement and shall provide grounds for immediate termination of the Agreement by either party under the Agreement.
- b. Reasonable Steps to Cure Breach. If either party becomes aware or has knowledge of a pattern of activity or practice of the other party that constitutes a material breach or violation of the Parties' obligations under the provisions of this Agreement, then the non-breaching party may take reasonable steps to cure such breach or end such violation, as applicable. If the non-breaching party's efforts to cure such breach or end such violation are unsuccessful (in the sole judgment of the non-breaching party), the non-breaching party may either (i) terminate the Agreement, if feasible or (ii) if termination of the Agreement is not feasible, the non-breaching party may report the violation to the Secretary.
- c. Judicial or Administrative Proceedings. City may terminate the Agreement, effective immediately, if (i) Easter Seals is named as a defendant in a criminal proceeding for an offense related to healthcare or (ii) a finding or stipulation that Easter Seals has violated any standard or requirement of any law or regulation relating to healthcare is made in any administrative or civil proceeding in which Easter Seals has been joined.

- d. Effect of Termination. Upon termination of the Agreement for any reason, to the extent not in conflict with Florida's Public Records Law, Section 119.07, Fla. Stat., the Parties shall either return or destroy all PHI, as requested by the requesting party, that Easter Seals or the City, its agents or subcontractors still maintain in any form, and shall retain no copies of such PHI. If either party requests the return of PHI, such PHI shall be returned in a mutually agreed upon format and timeframe, at no additional charge to the either party. If return or destruction is not feasible, the Parties shall continue to extend the protections of this Agreement to such information, and limit further uses and disclosures of such PHI to those purposes that make the return or destruction of such PHI not feasible. If Easter Seals is to destroy the PHI, Easter Seals shall certify in writing to City that such PHI has been destroyed.
4. Indemnity. Easter Seals hereby agrees to indemnify and hold harmless City its public officers, directors, employees and agents from and against any and all liability, loss, fines, penalties, damage, claims or causes of action and expenses associated therewith (including, without limitation, court costs and attorney's fees) caused directly and indirectly by Easter Seals' breach of its obligation under this Agreement. City may enforce Easter Seals' obligations hereunder by seeking equitable relief, without bond, which remedy shall be nonexclusive.
5. Disclaimer. City makes no warranty or representation that compliance by Easter Seals with this Agreement, HIPAA or the HIPAA Regulations will be adequate or satisfactory for Easter Seals' own purposes. Easter Seals is solely responsible for all decisions made by Easter Seals regarding the safeguarding of PHI.
6. Certification. To the extent that City determines it is necessary in order to comply with City's legal obligations pursuant to HIPAA relating to certification of its security practices, City or its authorized agents or contractors, may, at City's expense, examine Easter Seals; facilities, systems, procedures and records as may be necessary for such agents or contractors to certify to City the extent to which Easter Seals' security safeguards comply with HIPAA, the HIPAA Regulations or this Agreement.
7. Amendment. The Parties acknowledge that state and federal laws relating to data security and privacy are rapidly evolving and that amendment of this Agreement may be required to provide for procedures to ensure compliance with such developments. The Parties specifically agree to take such action as is necessary to implement the standards and requirements of HIPAA, the HIPAA Regulations and other applicable laws relating to the security or confidentiality of PHI. The Parties understand and agree that each party must receive satisfactory written assurance from the other party that they will adequately safeguard all PHI. Upon the request of City, Easter Seals agrees to promptly enter into negotiation concerning the terms of an amendment to this Agreement embodying written assurance consistent with the standards and requirements of HIPAA, the HIPAA

Regulations or other applicable laws. City may terminate the Agreement upon 30 days written notice in the event (i) Easter Seals does not promptly enter into negotiations to amend this Agreement when requested by City pursuant to this Section 7 or (ii) Easter Seals does not enter into an amendment to this Agreement providing assurances regarding the safeguarding of PHI that City, in its sole discretion, deems sufficient to satisfy the standards and requirements of HIPAA and the HIPAA Regulations.

8. Assistance in Litigation or Administrative Proceedings. Easter Seals shall make itself, and any subcontractors, employees or agents assisting Easter Seals in the performance of its obligations under this Agreement, available to City, to testify as witnesses, or otherwise, in the event of litigation or administrative proceedings being commenced against City, its directors, officers or employees based upon a claimed violation of HIPAA, the HIPAA Regulations or other laws relating to security and privacy, except where Easter Seals or its subcontractor, employee or agent is a named adverse party.
9. No Third-Party Beneficiaries. Nothing express or implied in the Agreement is intended to confer, nor shall anything herein confer, upon any person other than City, Easter Seals and their respective successors or assigns, any rights, remedies, obligations, or liabilities whatsoever.
10. Effect on Agreement. Except to the extent inconsistent with this Agreement, all other terms of the Agreement shall remain in force and in effect.
11. Survival. The provisions of this Agreement shall survive the termination or expiration of the Agreement.
12. Interpretation. This Agreement shall be interpreted as broadly as necessary to implement and comply with HIPAA and the HIPAA Regulation. The parties agree that any ambiguity in this Agreement shall be resolved in favor of a meaning that complies and is consistent with HIPAA and the HIPAA Regulations.
13. Governing Law; Venue. This Business Associate Agreement shall be construed in accordance with the laws of the State of Florida. Venue for any litigation commenced to enforce any terms of this Agreement shall be commenced in the appropriate state court located in Broward County.
14. Notices. All notices required or permitted under this Business Associate Agreement shall be in writing (except as otherwise required by Section 2.d.) and sent to the other party as directed below or as otherwise directed by either party, from time to time, by written notice to the other. All such notices shall be deemed validly given upon receipt of such notice by certified mail, postage prepaid, facsimile transmission (solely with respect to notification pursuant to Section 2.d.) or personal or courier delivery:

If to Easter Seals: Camila Rocha, President & CEO  
Easter Seals South Florida, Inc.  
1475 NW 14th Avenue  
Miami, FL 33125  
Office No. 305.547.4757  
Facsimile No. 305.547.4771

Copy To: Barry R. Vogel, J.D.aster  
Chief Administrative Officer  
Easter Seals South Florida, Inc.  
1475 NW 14<sup>th</sup> Avenue  
Miami, FL 33125

If To City: George R. Keller, Jr. CPPT, City Manager  
City of Hollywood, FL  
City Managers Office  
P.O. Box 229045  
Hollywood, FL 33022-9045  
Office No. 954.921.3201

Copy To: Damaris Henlon, City Attorney  
City of Hollywood  
City Attorney's Office  
P.O. Box 229045  
Hollywood, FL 33022-9045  
Office No. 954.921.3435

Exhibit "D"- BUSINESS ASSOCIATE AGREEMENT

IN WITNESS WHEREOF the parties hereto have duly executed this Agreement on the day and year first above written.

AS TO CITY

ATTEST:

CITY OF HOLLYWOOD, FLORIDA  
Municipal Corporation of the  
State of Florida

BY: \_\_\_\_\_  
PATRICIA A. CERNY, MMC  
CITY CLERK

BY: \_\_\_\_\_  
JOSH LEVY, MAYOR

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

APPROVED BY:

\_\_\_\_\_  
DAMARIS HENLON  
CITY ATTORNEY

\_\_\_\_\_  
GEORGE R. KELLER, Jr.  
CITY MANAGER

APPROVED BY:

\_\_\_\_\_  
ADAM REICHBACH  
ASSISTANT CITY MANAGER /  
FINANCE & ADMINISTRATION

AS TO RECIPIENT

ATTEST:

EASTER SEALS SOUTH FLORIDA, INC.

\_\_\_\_\_  
Corporate Secretary

BY: \_\_\_\_\_  
CAMILA ROCHA, PRESIDENT & CEO

**Exhibit E**  
**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(A).**  
**FLORIDA STATUTES ON PUBLIC ENTITY CRIME**

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to Camila Rocha, President & CEO

By Ricky Engle, Director Department of Parks, Recreation & Cultural Arts  
(print this individual's name and title)

for Easter Seals South Florida Inc.  
(print name of entity submitting statements)

whose business address is 1475 NW 14th Avenue, Miami, FL 33125

and if applicable whose Federal Employer Identification Number (FEIN) is 59-0722783.

If the entity has no FEIN, include the Social Security Number of the individual signing this sworn Statement:

\_\_\_\_\_

2. I understand that a "public entity crime" as defined in paragraph 287.133(1)(a), Florida Statutes, mean a violation of any state or federal law by a person with respect to and directly related to the transactions of business with any public entity or with an agency or political subdivision of any other state or with the United States including, but not limited to any bid or contract for goods or services to be provided to any public entity or any agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "convection" as defined in Paragraph 287.133(1)(b), Florida Statutes means a finding of guilt or a conviction of a public entity crime, with or without adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a Jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in paragraph 287.133(1)(a), Florida Statutes, means:
  1. A predecessor or successor of a person convicted of public entity crime; or
  2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
6. Based on information and belief, the statement which I have marked below is true in a relation to the entity submitting this sworn statement. (Please indicate which statement applies).

\_\_\_\_ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or any affiliate of the entity has been charged with and convicted of a public entity crime within the past 36 months.

\_\_\_\_ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime within the past 36 months. AND (Please indicate which additional statement applies).

\_\_\_\_ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime within the past 36 months. However, there has been a subsequent proceeding before a Hearing Officers of the State of Florida, Division of Administrative Hearings and the Final Order by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attached is a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THE PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED AND FOR THE PERIOD OF THE CONTRACT ENTERED INTO, WHICHEVER PERIOD IS LONGER. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

\_\_\_\_\_  
(Signature)

City of \_\_\_\_\_

STATE OF FLORIDA

Sworn and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_ by

\_\_\_\_\_ who is Personally known to me \_\_\_\_\_

Or who produced identification - \_\_\_\_\_  
(Type of Identification)

\_\_\_\_\_  
(Signature) Notary Public—State of Florida

\_\_\_\_\_  
(Printed, typed or stamped commissioned name of notary public)

My commission expires \_\_\_\_\_ (SEAL)

**From:** [Certificate of Insurance](#)  
**To:** [Joaquin Arellano](#); [Certificate of Insurance](#)  
**Subject:** FW: RFQ-337-25-GJ. Adult Day Care Operations. Easter Seals of South Florida Agreement  
**Date:** Monday, December 15, 2025 5:10:59 PM  
**Attachments:** [image003.png](#)  
[image004.png](#)  
[image005.png](#)  
[image006.png](#)  
[image007.png](#)  
[image008.png](#)  
[image009.png](#)  
[image010.png](#)  
[image011.png](#)  
[image012.png](#)  
[image013.png](#)  
[DRAFT. Adult Day Care Agreement. Easter Seals of South Florida Inc Ver. 10.29.2025.docx](#)  
[R-2025-346.pdf](#)  
[COI-City of Hollywood.pdf](#)  
[Adult Day Care 3.17 Insurance Requiremnet.pdf](#)

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COI acceptable

**Certificate of Insurance**



Notice: Florida has a broad public records law. All correspondence sent to the City of Hollywood via e-mail may be subject to disclosure as a matter of public record.

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**From:** Joaquin Arellano <JARELLANO@hollywoodfl.org>  
**Sent:** Monday, December 15, 2025 3:59 PM  
**To:** Certificate of Insurance <COI@hollywoodfl.org>  
**Cc:** Tanya Bouloy <TBouloy@hollywoodfl.org>; Betzaida Cambero <bcambero@HollywoodFL.org>; Linda Rambert <LRAMBERT@hollywoodfl.org>; Sandra Betton <SBetton@hollywoodfl.org>  
**Subject:** RFQ-337-25-GJ. Adult Day Care Operations. Easter Seals of South Florida Agreement

Good afternoon COI,

Please see attached Easter Seal agreement with minor revision made by Easter Seals for RISK Review. Also included in this email is Easter Seals COI as required by the Solicitation RFQ-337-25-GJ for review.

I understand COI is extremely busy, but requesting to expedite the review of both agreement and COI since this project is Commission and ACM, Adam R. driven and time sensitive since it's linked to grant funding.

**Joaquin Arellano**

Special Projects and Administrative Manager  
Parks, Recreation and Cultural Arts | Administration



RESOLUTION NO. R-2025-346

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLYWOOD, FLORIDA, APPROVING THE RANKING OF VARIOUS FIRMS TO OPERATE AN ADULT DAY CARE PROGRAM FOR ALZHEIMER'S AND DEMENTIA; AUTHORIZING THE APPROPRIATE CITY OFFICIALS TO EXECUTE AN AGREEMENT WITH THE HIGHEST RANKED FIRM IN AN AMOUNT UP TO \$249,109.00.

WHEREAS, the Department of Parks, Recreation & Cultural Arts desires to contract a qualified provider to establish and operate an Adult Day Care Program at the Oak Lake Community Center; and

WHEREAS, the Adult Day Care Program will be designed to serve individuals diagnosed with Alzheimer's disease or related dementia, offering structured, therapeutic care in a supportive group setting; and

WHEREAS, the initiative will provide participants with meaningful daily activities while delivering critical respite care for their caregivers; and

WHEREAS, Section 38.43 of the Procurement Code states that when the estimated annual cost of goods, supplies, materials, equipment, or services exceeds \$50,000.00, a formal solicitation process shall be completed that may result in a written contract(s) and/or purchase order(s) after due public notice inviting bids or proposals; and

WHEREAS, on July 22, 2025, Request for Qualifications Number RFQ-337-25-GJ ("RFQ") was electronically advertised on OpenGov.com to solicit the desired firm to operate an Adult Day Care Program for Alzheimer's and dementia in accordance with Section 38.43(A) of the Procurement Code; and

WHEREAS, the RFQ resulted in proposals from the following two firms by the response due date:

- Aiding With Care Health Services Inc
- Easter Seals South Florida, Inc.

; and

WHEREAS, on September 22, 2025, the Selection Committee met to evaluate and rank the submittal packets based upon the approved Evaluation Criteria established in the RFQ: Provider's Qualifications and Experience; Organizational Profile and Project Team; Approach and Methodology, Past Experiences and References, and Financial Stability; and

WHEREAS, based on the Evaluation Criteria, the Selection Committee evaluated the two submittal packets, and the scores were compiled to arrive at the following rankings, with the highest score being the highest ranked:

- |    |                                      |              |
|----|--------------------------------------|--------------|
| 1. | Easter Seals South Florida, Inc.     | 90.63 Points |
| 2. | Aiding With Care Health Services Inc | 66.00 Points |

WHEREAS, the Selection Committee recommends that the City Commission authorize the negotiation and execution of an agreement with the highest ranked firm, Easter Seals South Florida, Inc., for an initial five-year term with an option to renew for one additional five-year period, to operate an Adult Day Care Program for Alzheimer's and dementia; and

WHEREAS, the agreement includes a cost provision for a rent-free facility for the term of the agreement; and

WHEREAS, grant funding in the amount of \$249,109.00 will be allocated in an account number to be determined subject to adoption of a companion resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HOLLYWOOD, FLORIDA.

Section 1: That the foregoing "WHEREAS" clauses are ratified and confirmed as being true and correct and are incorporated in this Resolution.

Section 2: That it approves the ranking of the firms as follows:

1. Easter Seals South Florida, Inc.
2. Aiding With Care Health Services Inc

Section 3: That it authorizes the appropriate City officials to negotiate and execute an agreement, embodying the terms and conditions approved by the City Commission, with the highest ranked firm, in a form acceptable to the City Manager and approved as to form and legal sufficiency by the City Attorney.

Section 4: That if the appropriate City officials are unable to negotiate an agreement with the highest ranked firm, they are authorized to terminate negotiations with that firm and proceed to negotiate and execute an agreement with the next highest ranked firm(s), in order, until an Agreement is reached.

Section 5: That this Resolution shall be in full force and effect immediately upon its passage and adoption.

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLYWOOD, FLORIDA, APPROVING THE RANKING OF VARIOUS FIRMS TO OPERATE AN ADULT DAY CARE PROGRAM FOR ALZHEIMER'S AND DEMENTIA; AUTHORIZING THE APPROPRIATE CITY OFFICIALS TO EXECUTE AN AGREEMENT WITH THE HIGHEST RANKED FIRM IN AN AMOUNT UP TO \$249,109.00.

PASSED AND ADOPTED this 9 day of October, 2025.

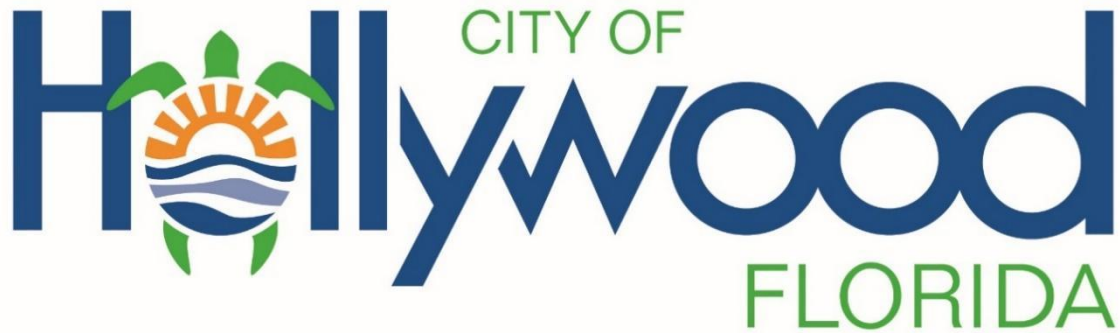
  
\_\_\_\_\_  
JOSH LEVY, MAYOR

ATTEST

  
  
\_\_\_\_\_  
PATRICIA A. CERNY, MMC  
CITY CLERK

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

  
\_\_\_\_\_  
DAMARIS HENLON  
CITY ATTORNEY



REQUEST FOR QUALIFICATION

RFQ-337-25-GJ

ADULT DAY CARE PROGRAM FOR ALZHEIMER'S AND  
DEMENTIA

**FOR THE**

**CITY OF HOLLYWOOD, FLORIDA (CITY)**

**RFQ (Non CCNA) Issue Date:** July 22, 2025

**Questions Due Date:** August 12, 2025

**Submittal Due Date:** August 21, 2025, 3:00 pm

City of Hollywood  
RFQ-337-25-GJ  
Adult Day Care Program for Alzheimer's and Dementia

**TABLE OF CONTENTS**

1. SUMMARY
2. INTRODUCTION
3. SPECIAL TERMS AND CONDITIONS
4. SCOPE OF SERVICE
5. PROPOSAL SUBMITTAL REQUIREMENTS
6. EVALUATION CRITERIA
7. EVALUATION COMMITTEE
8. SUBMITTAL REQUIREMENTS
9. GENERAL TERMS AND CONDITIONS

Attachments:

A - Exhibit\_A.\_Oak\_Lake\_Current\_Conditions

B - Exhibit\_B.\_Oaklake\_Estimated\_Capital\_Improvements\_by\_Cost\_Center

C - Oak Lake Plans

# 1. SUMMARY

## 1.1. Summary

The City of Hollywood, Florida (City) is seeking responses from qualified and experienced Provider, hereinafter referred to as the Contractor or Organization, to operate an Adult Day Care Program for Alzheimer's and Dementia at Oak Lake Community Center for the City, in accordance with the terms, conditions, and specifications contained in this solicitation.

## 1.2. Background

The City of Hollywood is a beachfront community located in southeastern Broward County midway between Miami and Fort Lauderdale. Founded by Joseph Young in 1925, Hollywood is approximately 30 square miles in size and is Broward's third-largest municipality with a population of roughly 153,000 residents. Hollywood has an average annual high temperature of 83 degrees and low temperature of 68 degrees.

Hollywood is home to more than 60 parks, seven golf courses, seven miles of pristine beaches, and the one-of-a-kind Hollywood Beach Broadwalk, a promenade that stretches nearly 2.5 miles along the Atlantic Ocean. Named one of America's Best Beach Boardwalks by Travel + Leisure magazine, this brick-paved thoroughfare hosts pedestrians, joggers, bicyclists, rollerbladers, and millions of others every year. Dozens of eateries and inns line the Broadwalk and the promenade also features the Hollywood Beach Theatre, a children's water playground at Charnow Park, and many other attractions. Hollywood Beach also offers dozens of luxury resort hotels and condominiums such as the Margaritaville Hollywood Beach Resort, Hyde Resort & Residences and Hollywood Beach Marriott. In addition to many independently owned and operated boutique inns and vacation properties.

Hollywood has steadily grown into a dynamic business hub with more than 10,000 companies in the City. Approximately 80 percent of Port Everglades, the world's second-busiest cruise port, is located in Hollywood and the port is home to Royal Caribbean's Allure of the Seas and Oasis of the Seas, the largest cruise liners in the world. Hollywood also provides easy access to Fort Lauderdale/Hollywood International Airport and Miami International Airport, a major gateway to Latin America. Hollywood also is home to the Memorial Healthcare System, the nation's fifth-largest healthcare network, its flagship hospital, Memorial Regional, and the Joe DiMaggio Children's Hospital, the largest free-standing children's healthcare facility in Broward County.

## 1.3. Contact Information

**Joaquin Arellano**

Special Projects & Administrative Manager

Email: [jarellano@hollywoodfl.org](mailto:jarellano@hollywoodfl.org)

Phone: [\(954\) 921-3404](tel:(954)921-3404)

**Department:**

Procurement Services

#### 1.4. Timeline

<b>Release Project Date</b>	July 22, 2025
<b>Pre-Proposal Meeting (Non-Mandatory)</b>	August 5, 2025, 2:00pm Oak Lake Community Center 3190 N. 56th Avenue, Hollywood, FL 33021
<b>Question Submission Deadline</b>	August 12, 2025, 5:00pm
<b>Proposal Submission Deadline</b>	August 21, 2025, 3:00pm

## 2. INTRODUCTION

### 2.1. Purpose

The City of Hollywood, Florida (City) is seeking responses from qualified and experienced firms, hereinafter referred to as the Contractor or Proposer, to provide Adult Day Care Program for Alzheimer's and Dementia for the City, in accordance with the terms, conditions, and specifications contained in this solicitation. Responses to this solicitation are due by Thursday, August 21, 2025 at 3:00 pm, and will be opened in a virtual public setting on August 21, 2025 at 3:15 PM at <https://cohfl.webex.com/cohfl/j.php?MTID=m5844508e1929f8d568b70a707e1a397f>.

Submittals shall be received electronically through [OpenGov Procurement](#). Hard copy submittals will not be accepted.

Submittals shall be considered an offer on the part of the bidder/proposer, which offer shall be deemed accepted upon approval of the City, and in case of default, the City reserves the right to accept or reject any or all bids/proposals, to waive irregularities and technicalities, and request new bids/proposals. The City also reserves the right to award any resulting agreement as it deems will best serve the interests of the city.

**Submission of a bid/proposal shall serve as prima facie evidence that the Bidder/Proposer has examined this solicitation and is fully aware of all conditions affecting the provision of services and the evaluation criteria and scoring methodology as set forth in this solicitation document.**

### 2.2. Pre-Proposal Conference and/or Site Visit (Non-Mandatory)

There will be a non-mandatory pre-proposal conference and/or site visit scheduled for this solicitation. Attendance is required if the event is mandatory, and in the event that it is non-mandatory, it is strongly suggested that all Contractors attend the pre-proposal conference and/or site visit to receive information that may be critical to their understanding of this solicitation.

Please keep in mind that site visits at other times might not be available. It is the sole responsibility of the Contractor to become familiar with the scope of the City's requirements prior to submitting a proposal. No variation in price or conditions shall be permitted based upon a claim of ignorance. Submission of a proposal will be considered evidence that the Proposer has familiarized themselves with the nature and extent of the work, equipment, materials, and labor required.

### 2.3. OpenGov

The City of Hollywood uses Opengov, the e-Procurement Portal ("Portal") (<https://procurement.opengov.com/portal/hollywoodfl/projects/184793>) to administer the competitive solicitation process, including but not limited to soliciting proposals, issuing addenda, posting results and issuing notification of an intended decision.

The City shall not be responsible for a Proposer's inability to submit a proposal by the proposal end date and time for any reason, including issues arising from the use of OpenGov.

### 2.4. Point of Contact

For information concerning procedures for responding to this solicitation, contact the Point of Contact within the Office of Procurement Services, Ginah Joseph, Sr. Purchasing Agent at

gijoseph@hollywoodfl.org or by phone at (954) 921-3223, or Otis Thomas, Chief Procurement Officer (CPO), at othomas@hollywoodfl.org or by phone at (954) 921-3224. Such contact is to be for clarification purposes only. All questions must be submitted in writing via the Portal by Tuesday, August 12, 2025, by 5:00 pm, in order to receive a timely response.

Project Manager: Joaquin Arellano, Special Projects & Administrative Manager, at jarellano@hollywoodfl.org or by phone at (954) 921-3404.

For information concerning technical specifications, please utilize the question and answer feature provided by the Portal at <https://procurement.opengov.com/portal/hollywoodfl>. Questions of a material nature must be received prior to the cut-off date specified in the solicitation schedule. Material changes, if any, to the scope of services or bidding procedures will only be transmitted by written addendum. (See addendum section of the Project Page).

**Proposers please note:** No part of your proposal can be submitted via FAX. No variation in price or conditions shall be permitted based upon a claim of ignorance. Submission of a proposal will be considered evidence that the Proposer has familiarized themselves with the nature and extent of the work, and the equipment, materials, and labor required. The entire proposal response must be submitted in accordance with all specifications contained in this solicitation. The questions and answers submitted in the Portal shall become part of any contract that is created from this solicitation.

It is the sole responsibility of the Proposer to ensure that their proposal is submitted electronically through the Portal.

## 2.5. Cone of Silence

The City of Hollywood City Commission adopted Ordinance No. O-2007-05, which created Section 30.15(F) imposing a Cone of Silence for certain City purchases of goods and Services.

The Cone of Silence refers to limits on communications held between vendors and vendor's representatives and City elected officials, management and staff during the period in which a Formal Solicitation is open.

The Ordinance does allow potential vendors or vendor's representatives to communicate with designated employees for the limited purpose of seeking clarification or additional information. The names and contact information of those employees that may be contacted for clarification or additional information are included in the solicitation.

The Cone of Silence does not prohibit a vendor or vendor's representative from communicating verbally, or in writing with the City Manager, the City Manager's designee, the City Attorney or the City Attorney's designee on those procurement items to be considered by the City Commission.

The Cone of Silence does not prohibit a vendor or vendor's representative from making public presentations at a duly noticed pre-proposal conference or duly noticed evaluation committee meeting or from communicating with the City Commission during a duly noticed public meeting.

The Cone of Silence shall be imposed when a formal competitive solicitation has been issued and shall remain in effect until an award is made, a contract is approved, or the City Commission takes any other action which ends the solicitation.

To view the Cone of Silence, go to the City of Hollywood Code of Ordinance online, and view [Section 30.15F](#).

All communications regarding this solicitation should be sent in writing to the Procurement Services Division as identified in this solicitation.

### 3. SPECIAL TERMS AND CONDITIONS

#### 3.1. Addenda, Changes, and Interpretations

It is the sole responsibility of each firm to notify the Point of Contact utilizing the question and answer feature provided by the Portal and request modification or clarification of any ambiguity, conflict, discrepancy, omission or other error discovered in this competitive solicitation. Requests for clarification, modification, interpretation, or changes must be received prior to the Question and Answer (Q & A) Deadline. Requests received after this date may not be addressed. Questions and requests for information that would not materially affect the scope of services to be performed or the solicitation process will be answered within the question and answer feature provided by the Portal and shall be for clarification purposes only. Material changes, if any, to the scope of services or the solicitation process will only be transmitted by an official written addendum issued by the City and uploaded to the Portal as a separate addendum to the solicitation. Under no circumstances shall an oral explanation given by any City official, officer, staff, or agent be binding upon the City and should be disregarded. All addenda are a part of the competitive solicitation documents and each firm will be bound by such addenda. It is the responsibility of each to read and comprehend all addenda issued.

#### 3.2. Changes and Alterations

Proposer may change or withdraw a proposal at any time prior to proposal submission deadline; however, no oral modifications will be allowed. Modifications shall not be allowed following the proposal deadline.

#### 3.3. Proposer's Costs

The City shall not be liable for any costs incurred by Proposers in responding to this solicitation.

#### 3.4. Pricing/Delivery

All pricing must include delivery and installation and be quoted FOB: Destination, unless specified otherwise in #SCOPE OF SERVICE section.

#### 3.5. Price Validity

Prices provided in this solicitation shall be valid for at least One-Hundred and Twenty (120) days from time of solicitation opening unless otherwise extended and agreed upon by the City and Proposer.

#### 3.6. No Exclusive Contract

Proposer agrees and understands that the contract shall not be construed as an exclusive arrangement and further agrees that the City may, at any time, secure similar or identical services from another vendor at the City's sole option.

#### 3.7. Responsive

In order to be considered responsive to the solicitation, the firm's proposal shall fully conform in all material respects to the solicitation and all of its requirements, including all form and substance.

### 3.8. Responsible

In order to be considered as a responsible firm, firm shall be fully capable to meet all of the requirements of the solicitation and subsequent contract, must possess the full capability, including financial and technical, to perform as contractually required, and must be able to fully document the ability to provide good faith performance.

### 3.9. Minimum Qualifications

To be eligible for award of a contract in response to this solicitation, the Proposer must demonstrate that they have successfully completed services, as specified in the [#SCOPE OF SERVICE](#) section of this solicitation, are normally and routinely engaged in performing such services, and are properly and legally licensed (if required) to perform such work. In addition, the Proposer must have no conflict of interest with regard to any other work performed by the Proposer for the City.

### 3.10. Award of Contract

Award may be in the aggregate, or by line item, or by group, whichever is determined to be in the best interest of the City. Award will be made to the responsive and responsible Proposer, quoting the lowest price, for that product/service that will best serve the needs of the City.

The City also reserves the right to accept or reject any or all proposals, part of proposals, and to waive minor irregularities or variations to specifications contained in proposals, and minor irregularities in the bidding process. The City also reserves the right to award the contract on a split order basis, lump sum basis, individual item basis, or such combination as shall best serve the interest of the City.

As applicable, the City shall comply with Section 287.05701, Florida Statutes, in not considering or giving preference for an award based on a vendor's social, political, or ideological interest.

### 3.11. Manufacturer/Brand/Model Specific Request

This is a manufacturer/brand/model specification. No substitutions will be allowed unless specified in the [#SCOPE OF SERVICE](#) section.

### 3.12. Contract Period

The initial contract term shall commence upon date of award by the City for a **five (5) year term**. The City reserves the right to renew the **contract for one additional five-year term**, providing all terms, conditions and specifications remain the same, both parties agree to the extension, and such extension is approved by the City.

In the event services are scheduled to end because of the expiration of this contract, the Contractor shall continue the service upon the request of the City as authorized by the awarding authority. The extension period shall not extend for more than **120 days** beyond the expiration date of the existing contract. The Contractor shall be compensated for the service at the rate in effect when this extension clause is invoked by the City.

### 3.13. Warranties of Usage

Any estimated quantities listed are for information and tabulation purposes only. No warranty or guarantee of quantities needed is given or implied. It is understood that the Contractor will furnish the City's needs as they arise.

### 3.14. Rules and Submittals of Proposals

The signer of the proposal must declare that the only person(s), company or parties interested in the proposal as principals are named therein; that the proposal is made without collusion with any other person(s), company or parties submitting a proposal; that it is in all respects fair and in good faith, without collusion or fraud; and that the signer of the proposal has full authority to bind the principal proposer.

### 3.15. Conflict of Interests Prohibited

Any respondent submitting a response to this solicitation is responsible for being aware of, and complying with [Section 34.02](#) of the City Code of Ordinances. If you have questions concerning whether you may or may not need to comply with the ordinance, please contact the City of Hollywood, City Clerk's Office at 954-921-3211.

### 3.16. Protest Procedure

Any respondent who is not recommended for award of a contract and who alleges a failure by the City to follow the City's [Procurement Code](#) or any applicable law may protest to the CPO, by delivering a letter of protest to the CPO in accordance with [Section 38.52](#) of the City's [Procurement Code](#) within five days after a notice of intent to award is posted on the City's web site, BIDSYNC, City Clerk's Office, Open Government, and/or City's Sunshine Board (<https://www.hollywoodfl.org/Archive.aspx?AMID=140>).

### 3.17. Insurance Requirements

Contractor shall maintain, at its sole expense, during the term of this agreement the following insurances:

- A. Commercial General Liability Insurance naming the City as an additional insured with not less than the following limits:
  - General Aggregate \$4,000,000
  - Products-Comp/Op Aggregate \$1,000,000
  - Personal and Advertising Injury \$1,000,000
  - Each Occurrence \$1,000,000
  - Fire Damage \$ 50,000

Coverage shall include contractual liability assumed under this agreement, products and completed operations, personal injury, broad form property damage, and premises-operations.

1. If split limits are provided, the minimum limits acceptable shall be:
  - \$ 500,000 per Person
  - \$1,000,000 per Occurrence

\$ 100,000 property damage

The City of Hollywood shall be named as Additional Insured.

- B. Worker's Compensation Insurance Prior to the commencement of work governed by this contract, the contractor shall obtain Workers' Compensation Insurance with limits sufficient to respond to the applicable State statutes.

Limits of Liability: Statutory-State of Florida

Covering the contractor and the contractor's employees with not less than the following limits:

Employers Liability:

\$500,000, bodily injury by accident

\$500,000 bodily injury by disease, each employee

\$500,000 bodily injury by disease, policy limit

**D. Professional Liability Insurance:**

Recognizing that the work governed by this contract involves the services of a professional nature, the Contractor shall purchase and maintain, throughout the life of the contract, Professional Liability Insurance which will respond to damages resulting from any claim arising out of the performance of professional services or any error or omission of the Contractor.

The minimum limits of liability shall be:

\$1,000,000 each claim / \$2,000,000 aggregate

**E. Abuse and Molestation**

The minimum limits of liability shall be:

\$1,000,000 each claim / \$2,000,000 aggregate

**The City of Hollywood needs to be the certificate holder as per the following format:**

**City of Hollywood (nothing else on this line)**

**Name of Department**

**Department Address**

**Department Address**

**Coverage shall be provided by a company or companies authorized to transact business in the state of Florida and the company or companies must maintain a minimum rating of A-VII, as assigned by the A.M. Best Company.**

**Please Note:** The Certificate shall contain a provision that coverage afforded under the policy will not be cancelled until at least thirty (30) days prior written notice has been given to the City. Certificates of insurance, reflecting evidence of the required insurance, shall be provided to the City. In the event the Certificate of Insurance provided indicates that the insurance shall terminate and lapse during the period of this Agreement, the vendor shall furnish, at least thirty (30) days prior to the expiration of the date of such insurance, a renewed Certificate of Insurance as proof that equal and like coverage for the balance of the period of the Agreement or extension thereunder is in effect.

The insurance policy shall not contain any exceptions that would exclude coverage for risks that can be directly or reasonably related to the scope of goods or services in this bid/proposal. A violation **of this requirement at any time during the term, or any extension thereof shall be grounds for the immediate termination of any contract entered in to pursuant to this bid/proposal. In order to show that this requirement has been met, along with an insurance declaration sheet demonstrating the existence of a valid policy of insurance meeting the requirements of this bid/proposal, the successful proposer must submit a signed statement from insurance agency of record that the full policy contains no such exception.**

**The City reserves the right to require additional insurance in order to meet the full value of the contract.**

The City reserves the right to require any other insurance coverage it deems necessary depending upon the exposures.

### 3.18. Uncontrollable Circumstances (Force Majeure)

The City and Contractor will be excused from the performance of their respective obligations under this agreement when and to the extent that their performance is delayed or prevented by any circumstances beyond their control including, fire, flood, explosion, strikes or other labor disputes, acts of God or public emergency, war, riot, civil commotion, malicious damage, act or omission of any governmental authority, delay or failure or shortage of any type of transportation, equipment, or service from a public utility needed for their performance, provided that:

- A. The non performing party gives the other party prompt written notice describing the particulars of the Force Majeure including, but not limited to, the nature of the occurrence and its expected duration, and continues to furnish timely reports with respect thereto during the period of the Force Majeure;
- B. The excuse of performance is of no greater scope and of no longer duration than is required by the Force Majeure; and
- C. No obligations of either party that arose before the Force Majeure causing the excuse of performance are excused as a result of the Force Majeure; and
- D. The non-performing party uses its best efforts to remedy its inability to perform. Notwithstanding the above, performance shall not be excused under this Section for a period in excess of two (2) months, provided that in extenuating circumstances, the City may excuse performance for a longer term. Economic hardship of the Contractor will not constitute Force Majeure. The term of the agreement shall be extended by a period equal to that during which either party's performance is suspended under this Section.

### 3.19. Supplier Portal (Oracle) Payment Method

The City has implemented software that contains a supplier portal allowing suppliers to submit and update their information via the supplier portal. New suppliers will be required to register; and current suppliers will need to confirm and update their information.

Firms are responsible for ensuring that all contact, payment, and general information is updated at all times, and will not hold the City liable for any inaccurate information.

### 3.20. Debarred or Suspended Bidders or Proposers

Firm(s) certifies, by submission of a response to this solicitation, that neither it nor its principals and subcontractors are presently debarred or suspended by any federal, state, county or municipal department or agency.

### 3.21. Public Records/Trade Secrets/Copyright

**All responses will become the property of the City. The Consultant's response to the solicitation is a public record pursuant to Florida law and is subject to disclosure by the City pursuant to Chapter 119.07, Florida Statutes ("Public Records law"). The City shall permit public access to all documents, papers, letters or other material submitted in connection with this solicitation and the Contract to be executed for this solicitation, subject to the provisions of Chapter 119, Florida Statutes.**

Any language contained in the Consultant's response to the solicitation purporting to require confidentiality of any portion of the Consultant's response to the solicitation, except to the extent that certain information is in the City's opinion a Trade Secret pursuant to Florida law, shall be void. If a Consultant submits any documents or other information to the City that the Consultant claims is Trade Secret information and exempt from Florida Statutes Chapter 119.07 ("Public Records Laws"), the Consultant shall clearly designate that it is a Trade Secret and that it is asserting that the document or information is exempt. The Consultant must specifically identify the exemption being claimed under Florida Statutes 119.07. The City shall be the final arbiter of whether any information contained in the Consultant's response to the solicitation constitutes a Trade Secret. The City's determination of whether an exemption applies shall be final, and the Consultant agrees to defend, indemnify, and hold harmless the City and the City's officers, employees, and agent, against any loss or damages incurred by any person or entity as a result of the City's treatment of records as public records. In the event of Contract award, all documentation produced as part of the Contract shall become the exclusive property of the City. Proposals purporting to be subject to copyright protection in full or in part will be rejected.

EXCEPT FOR CLEARLY MARKED PORTIONS THAT ARE BONA FIDE TRADE SECRETS PURSUANT TO FLORIDA LAW, DO NOT MARK YOUR RESPONSE TO THE SOLICITATION AS PROPRIETARY OR CONFIDENTIAL. DO NOT MARK YOUR RESPONSE TO THE SOLICITATION OR ANY PART THEREOF AS COPYRIGHTED.

### 3.22. PUBLIC RECORDS GENERAL

IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: (954-921-3211), pcerny@hollywoodfl.org, CITY CLERK'S OFFICE, 2600 HOLLYWOOD BLVD, HOLLYWOOD, FLORIDA 33020)

Consultant shall:

- A. Keep and maintain public records that ordinarily and necessarily would be required by the City in order to perform the service.

- B. Upon request from the City's custodian of public records, provide the City with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes.
- C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of this contract if the Consultant does not transfer the records to the City.
- D. Upon completion of the Contract, transfer, at no cost, to the City all public records in possession of the Consultant or keep and maintain public records required by the City to perform the service. If the Consultant transfers all public records to the City upon completion of this Contract, the Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of this Contract, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City's custodian of public records, in a format that is compatible with the information technology systems of the City. It is solely and exclusively the Contractor's responsibility to familiarize itself with Chapter 119, Florida Statutes, and to ensure compliance with its requirements.

### 3.23. Tie Breaker

In cases where there is a tie for the bid award, the award shall be made by giving preference to the low bidder(s) with the following items (in this order):

- (1) maintenance of a drug-free workplace in accordance with the requirements of Florida Statutes Section 287.087,
- (2) local Hollywood vendor preference,
- (3) closest proximity/location to project site or City Hall, and/or
- (4) minority-owned or disadvantaged business status.

If a tie still exists after the aforementioned tiebreakers are utilized, the Chief Procurement Officer will make a recommendation for award among the tied bidders.

### 3.24. Local Preference

Local preference in the form of 5 points will be assigned to each firm identified as a Local Hollywood Vendor. As outlined in the City of Hollywood Code of Ordinances, a Local Hollywood Vendor shall mean a business entity that has maintained a permanent place of business with full-time employees within the City limits for a minimum of one year prior to the date of issuance of a bid or proposal solicitation. The permanent place of business must be the primary place of business of the entity and may not be a post office box or a personal residence. The business must actually distribute goods, supplies, materials, equipment or services from the permanent

place of business. The business must have a current local business tax receipt from the City and must not be publicly traded.

### 3.25. Contracting with Entities of Foreign Countries

By responding to this solicitation, your entity certifies and attests under penalty of perjury to not being a "foreign country of concern" as defined under Sections 287.138 and 692.202, Florida Statutes, and compliance with all regulations within the statutes.

### 3.26. Federal Procurement Standards

This solicitation shall be subject to Federal procurement standards as defined under Sections 200.317 through 200.327 of the Code of Federal Regulations (CFR) if funded by a Federal award, including all contract provisions/clauses under Section 200.327 of the CFR.

## 4. SCOPE OF SERVICE

### 4.1. Project Description

The program shall provide health supervision and therapeutic activities in a group setting by professionally qualified staff. Activities are designed to give purpose and meaning to daily life. Some assistance with activities of daily living is provided. The initiative will provide participants with meaningful daily activities while delivering critical respite care for their caregivers.

It is the City's intent to select a Provider that: (a) possesses the professional, financial and administrative capabilities to provide the proposed services, and (b) will agree to work collaboratively with the City and the community to provide the greatest benefit to the taxpayers of the City.

### 4.2. Project Introduction

The City of Hollywood, Florida, is seeking qualified Provider to establish and operate an Adult Day Care Program at the Oak Lake Community Center.

This program is designed to serve individuals diagnosed with Alzheimer's disease or related dementia, offering structured, therapeutic care in a supportive group setting. The initiative will provide participants with meaningful daily activities while delivering critical respite care for their caregivers.

The program will include health supervision, therapeutic activities, and assistance with daily living tasks, all delivered by professionally trained staff. Services aim to enhance the quality of life for participants by fostering engagement, improving emotional and physical well-being, and promoting social interaction.

To address the gap in dementia-related day care services in Southeastern Broward County, the proposed Adult Day Care Center would serve individuals experiencing Alzheimer's, dementia, Parkinson's, strokes, hearing/vision loss by ensuring a safe, caring, social environment that provides physical and cognitive stimulation for the participant and respite for the caregiver. It will also support caregivers by providing reliable care options that enable them to manage the challenges of caregiving.

### 4.3. Term and Cost Provision

The City intends to select a firm to operate the Adult Day Care facility under an initial term of five (5) years with an option to renew for an additional five (5) years, subject to mutual agreement and satisfactory performance.

As part of this agreement, the City will contribute a "Rent-Free Facility" and will waive all rental and utility costs associated with the use of the facility for the sole purpose of operating an Adult Day Care program. This waiver is provided in support of the City's intent to ensure accessible and high-quality adult day care services for the community.

As part of the State funding awarded to the City, the awarded firm will receive operational cost support in the amount not to exceed \$249,109 for the initial year of service, expiring on June 30, 2026. This funding is designated to cover salaries and benefits, operational expenses, equipment,

and supplies necessary to support the program's initial launch and delivery. The selected firm shall work in collaboration with the City and the Area Agency on Aging of Broward County to finalize an agreement governing the appropriate use and administration of these funds in alignment with program goals and funding requirements.

#### 4.4. Deliverables and Objectives

The primary objective of this program is to provide a structured, therapeutic environment that enhances the well-being of participants while offering respite care to their family members and caregivers.

The Provider will design and implement a daily schedule of therapeutic activities tailored to promote cognitive function, physical engagement, and emotional support for participants. These activities will be both meaningful and purpose-driven, aimed at improving quality of life for individuals who cannot live independently and might otherwise be at risk of institutionalization.

In addition to therapeutic activities, the Provider will ensure that health supervision and assistance with activities of daily living (ADLs) are provided, including support with eating, grooming, mobility, and medication management if applicable. The program will operate under the supervision of qualified, professional staff trained in dementia care and healthcare services.

A key deliverable will be the Provider's commitment to working closely with the City of Hollywood to ensure the program aligns with state and local regulations for adult day care facilities. This includes taking full responsibility for any required site improvements beyond the initial site improvements to the Oak Lake Community Center to meet current health, safety, and accessibility codes.

The Provider will also be responsible for the preparation and submission of any necessary documentation or reports related to the program's operations, including participant records, health assessments, and progress reports. Additionally, the Provider will collaborate with City staff and local healthcare providers to foster a supportive, community-based approach to care.

Another critical objective is to ensure that the program offers substantial relief to caregivers by providing dependable, compassionate care for their loved ones during the day. The program should be designed with an emphasis on continuity and individualized care plans for each participant, addressing their specific needs and preferences.

Provider shall maintain a consistent communication channel with caregivers and family members to provide updates and offer guidance or support as needed.

Provider shall track and report on key performance indicators, such as participant engagement, caregiver satisfaction, and adherence to regulatory requirements.

Regular evaluation of the program's effectiveness will be essential in ensuring that the service is meeting its goals and benefiting both participants and the wider community.

Ultimately, the Provider's deliverables will include a fully operational, state-compliant adult day care program that provides a safe, nurturing environment for individuals with dementia and substantial support for their caregivers, all while fulfilling the City's mission to offer high-quality services to its residents.

#### 4.5. Minimum Qualifications

To be eligible for consideration, the submitting firm must demonstrate the following qualifications:

1. Professional Qualifications:
  1. Demonstrate 5 yrs. experience in providing adult day care services, particularly to individuals with Alzheimer's disease or related dementia.
  2. Knowledge of therapeutic programming for persons with dementia.
  3. Qualified staff, including professionals with experience in health supervision and care of individuals with dementia.
2. Financial and Administrative Capabilities:
  1. Proof of financial stability to handle project costs and operations.
  2. Adequate administrative support to manage the program and maintain high service standards.
3. Experience with Regulatory Compliance:
  1. Proven experience in meeting state and local adult day care facility requirements, including health, safety, and accessibility standards.
  2. Ability to meet the full financial and legal responsibility for any required site improvements, whether or not state funding or grants are secured.

#### 4.6. Implementation Schedule / Timeline

Organization shall provide a comprehensive project schedule and timeline that outlines the key phases and milestones for developing, implementing, and operating the Adult Day Care Program at the Oak Lake Community Center. The timeline should detail all major activities and deadlines, beginning with the program development phase. This phase must include initial planning, staff recruitment, operational plan creation, and submission of required licensing documentation.

The facility preparation phase should address the assessment of the Oak Lake Community Center for compliance with state and local codes, including plans for accessibility improvements, safety upgrades, and modifications necessary for the program.

The program implementation phase must detail staff training in dementia care and emergency protocols, acquisition and installation of equipment and supplies, and the development of individualized care plans for participants. Organization should clearly outline the launch process, including timelines for a phased enrollment, if applicable.

The schedule should also cover ongoing operations and evaluations, such as daily program activities, submission of monthly and annual reports to the City, and feedback collection from caregivers to measure program success.

The timeline must include specific start and end dates for each phase and highlight key deliverables, demonstrating the applicant's ability to meet regulatory requirements and launch the program promptly.

Provider shall incorporate contingency plans to address potential delays or challenges. A clear and realistic project schedule and timeline will be a critical component of the evaluation process, showcasing the applicant's organizational capacity, efficiency, and commitment to providing a high-quality Adult Day Care Program.

#### 4.7. Current Site Conditions

The Oak Lake Community Center, 3190 N. 56th Avenue, Hollywood, FL 33021, located in the northwest area of the City of Hollywood, serves as the designated site for the proposed Adult Day Care Program. While the facility is structurally sound and centrally positioned to serve the community's aging population, it requires upgrades to meet current state and local adult day care codes. The site may need modifications to address accessibility standards, such as the installation of ramps, handrails, and other features that ensure ease of mobility for individuals with Alzheimer's disease or related dementia. Interior spaces may require updates to accommodate therapeutic activities, including safe and functional spaces for group interactions, health supervision, and daily care routines.

Additionally, the facility will need enhancements to its safety features, such as emergency exits, lighting, and security systems, to provide a secure and comfortable environment for participants. Plumbing, HVAC, and electrical systems may also need upgrades to support the program's operational requirements, particularly for health-related supervision and care. Outdoor spaces, if present, should be reviewed for safety and suitability for outdoor activities.

Additionally, the City was awarded state funding for site improvements, the selected applicant must be prepared work with the City to maintain any grant awards, assist in seeking additional funding and review and finalize site improvement plans in order to ensure it is fully compliant with all applicable state and local adult day care codes to meet operational requirements. The selected applicant must also be prepared to assume financial and legal responsibility for ensuring the facility complies with all regulatory requirements necessary to operate the program.

Please see Exhibit A for current site conditions pictures and Exhibit B for Estimated Capital Improvements by Cost Center.

## 5. PROPOSAL SUBMITTAL REQUIREMENTS

### 5.1. Instructions

- A. All proposals must be submitted electronically via OpenGov. No hard copies will be accepted.
- B. Responses shall be submitted by an authorized representative of the firm. Responses must be submitted in the business entities name by the President, Partner, Officer or Representative authorized to contractually bind the business entity. Responses shall include an attachment evidencing that the individual submitting the response, does in fact have the required authority stated herein.
- C. All responses will become the property of the City. The Proposer's response to the solicitation is a public record pursuant to Florida law, which is subject to disclosure by the City under the State of Florida Public Records Law, Florida Statutes Chapter 119.07 ("Public Records Law"). The City shall permit public access to all documents, papers, letters or other material submitted in connection with this solicitation and the Contract to be executed for this solicitation, subject to the provisions of Chapter 119.07 of the Florida Statutes. Any language contained in the Proposer's response to the solicitation purporting to require confidentiality of any portion of the Proposer's response to the solicitation, except to the extent that certain information is in the City's opinion **Confidential / Proprietary / Trade Secret** pursuant to Florida law, will be exempt from public disclosure. If a Proposer submits any documents or other information to the City which the Proposer claims is **Confidential / Proprietary / Trade Secret** information and exempt from Florida Statutes Chapter 119.07 ("Public Records Laws"), the Proposer shall clearly designate that it is **Confidential / Proprietary / Trade Secret**, and that it is asserting that the document or information is exempt. The Proposer must specifically identify the exemption being claimed under Florida Statutes 119.07. The City shall be the final arbiter of whether any information contained in the Proposer's response to the solicitation constitutes **Confidential / Proprietary / Trade Secret** information. The City's determination of whether an exemption applies shall be final, and the proposer agrees to defend, indemnify, and hold harmless the City and the City's officers, employees, and agent, against any loss or damages incurred by any person or entity as a result of the City's treatment of records as public records. In the event of Contract award, all documentation produced as part of the Contract shall become the exclusive property of the City.

### 5.2. Proposal Content

Proposals should be organized using the following sections format:

- A. Table of Contents

- B. Executive Summary
- C. Provider's Qualification and Experience
- D. Organizational Profile and Project Team Qualifications
- E. Approach and Methodology
- F. Past Performances and References – Vendor Reference Forms  
Financial Stability
- G. Required Forms, if applicable

## 6. EVALUATION CRITERIA

A Selection Committee will review and evaluate submittals to determine if they meet all of the requirements in this solicitation to be deemed responsive and responsible.

The following evaluation criteria will be used to evaluate and score each submittal:

No.	Evaluation Criteria	Scoring Method	Weight (Points)
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<p>1.</p>	<p><b>Provider's Qualifications and Experience</b></p> <p>Provider's qualifications, experience and past Provider performance related to providing the type of services requested in this solicitation.</p> <p>The Provider will be required to demonstrate a comprehensive set of qualifications to ensure they are capable of delivering high-quality Adult Day Care Program. The Contractor must have a minimum of 5 years' experience in providing services to individuals diagnosed with Alzheimer's disease or related dementia, showcasing a strong background in therapeutic care and health supervision.</p> <p>Specifically, the Provider must provide evidence of a well-established track record in operating adult day care programs or similar services, with a focus on Alzheimer's disease or related dementia care.</p> <p>This includes a history of successfully designing and managing therapeutic programs that address the cognitive, physical, and emotional needs of individuals living with Alzheimer's disease or related dementia.</p> <p>The Provider must also demonstrate expertise in developing individualized care plans that cater to the unique needs of each participant, ensuring that all activities are tailored to enhance their quality of life and well-being.</p> <p>Provider must show evidence of its organizational capacity to manage the program effectively, including a clear administrative structure and support system to ensure smooth operations.</p> <p>The Provider should also provide proof of their ability to manage legal and financial responsibilities, particularly in terms of making site improvements to meet required codes for health, safety, and accessibility.</p> <p>The applicant will also need to demonstrate strong communication skills, including the ability to collaborate effectively with the City, caregivers, family members, and community partners.</p>	<p>Points Based</p>	<p>20 (20% of Total)</p>
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	<p><u>The Provider must be committed to providing regular updates on program progress, participant outcomes, and any challenges encountered, ensuring transparency and accountability throughout the project.</u></p>		
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<p>2.</p>	<p><b>Organizational Profile and Project Team Qualifications</b></p> <p>Provider's approach to providing the requested scope of services.</p> <p>Provider must provide a qualified team of professionals with relevant certifications, such as Registered Nurses (RNs), Licensed Practical Nurses (LPNs), or Certified Nursing Assistants (CNAs), and staff members trained in Alzheimer's disease or related dementia care. These professionals should have experience in supervising participants, administering medication, assisting with activities of daily living, and addressing the medical and behavioral needs of individuals with Alzheimer's disease or related dementia.</p> <p>The operational staff provided by the applicant will play a critical role in ensuring the effective and safe operation of the Adult Day Care Program at the Oak Lake Community Center. The staff must be qualified and capable of delivering high-quality care to individuals with Alzheimer's disease or related progressive dementia, as well as providing support to their caregivers. The staff will consist of a variety of professionals, including an administrator, nursing staff, direct care workers, and support staff, each of whom must meet specific educational and licensing requirements to comply with state and local regulations.</p> <p>The following areas must be addressed:</p> <ol style="list-style-type: none"> <li>1. Identify the staff involved in the project, including identification of the bidder's project manager. The specific individuals who will work on this project must be identified, along with the nature and extent of their involvement.</li> <li>2. Summarize their qualifications related to specific requirements of this project.</li> <li>3. Resumes of professional staff must be included.</li> </ol>	<p>Points Based</p>	<p>20 (20% of Total)</p>
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	<p>4. Job descriptions for all project staff must be included. Descriptions must include the hours the staff person works each week and the number of hours assigned to this program each week.</p> <p>5. A Program Organizational Chart must be included. If you operate more than one program, also include an Agency Organizational Chart showing the line of authority.</p> <p>6. The specific individuals who will work on this project must be identified, along with the nature and extent of their involvement. The qualifications of these individuals shall be presented (in resumes or other formats).</p> <p>If conducting this project will require hiring of one or more individuals who are not currently employed by the bidding organization, applications shall provide detailed job descriptions, including required qualifications and experience.</p> <p>If subcontractors are to be used, the proposal shall also contain similar information regarding each subcontractor.</p>		
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<p>3.</p>	<p><b>Approach and Methodology</b></p> <p>Professional experience and qualifications of key personnel that will be assigned to this project.</p> <p>The Provider must provide a comprehensive description of their organization’s expertise in the area of adult day care services, specifically for individuals with Alzheimer’s disease or related dementia.</p> <p>This includes detailed information on the organization’s experience in operating similar projects, demonstrating a proven track record in designing and implementing therapeutic care programs that address the unique needs of individuals with Alzheimer’s disease or related dementia.</p> <p>The Provider must outline their capacity to provide high-quality, person-centered care in a structured, supportive environment that promotes cognitive, emotional, and physical well-being. A key requirement is the inclusion of a summary of similar current and completed projects, particularly those focused on dementia or Alzheimer’s care. The Provider should highlight any ongoing or past adult day care programs, therapeutic services for individuals with cognitive impairments, or similar health and wellness programs aimed at improving quality of life for elderly or vulnerable populations.</p> <p>For each project, the applicant should provide the following: project name, client or organization served, scope of services, the number of participants, and any measurable outcomes or successes achieved. This will help demonstrate the organization’s ability to effectively manage and deliver services on a similar scale and complexity to the Adult Day Care Program at Oak Lake Community Center.</p> <p>The Provider should also provide evidence of its capacity to manage both the operational and regulatory requirements of such programs, including compliance with state and local adult day care regulations. Examples of successful projects, particularly those that involved improvements to facilities, adherence to health and safety standards, or the integration of community-based care strategies, will strengthen the Provider’s qualifications.</p>	<p>Points Based</p>	<p>20 (20% of Total)</p>
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	<p>The Provider should also demonstrate their ability to handle the financial and administrative aspects of the program, ensuring sustainability and efficient management. The organization's experience in overseeing program staffing, including qualified professionals trained in dementia care, as well as their approach to caregiver support, will be important factors in evaluating their qualifications. The City seeks a Provider that can leverage this experience to create a program that meets both the immediate and long-term needs of participants, while collaborating effectively with City staff, caregivers, and other community stakeholders. Past performance references, along with detailed descriptions of similar projects, will be critical in assessing the Provider's qualifications and suitability for this important role.</p>		
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<p>4.</p>	<p><b>Past Performances and References</b></p> <p>Provide at least three references, preferably from government entities, for projects with similar scope of services.</p> <p>Applicants must provide evidence of their past performance and include references to demonstrate their ability to successfully deliver high-quality adult day care services, particularly for individuals with dementia or Alzheimer’s disease. Submissions should highlight the applicant’s demonstrated success in managing similar programs, including specific examples of services provided, populations served, and outcomes achieved.</p> <p>Applicants should provide data or testimonials that showcase their expertise in developing and implementing therapeutic activities, managing health supervision, and supporting participants with progressive cognitive impairments. Emphasis should be placed on their ability to deliver person-centered care and achieve positive impacts on both participants and their caregivers.</p> <p>To support their track record, Applicants must include references from previous clients who can speak to the Provider’s quality of service, professionalism, and overall performance. References should include contact information, a description of the services provided, and details about the scope of the project. These references will play a critical role in validating the applicant’s capability to fulfill the requirements of the Adult Day Care Program.</p> <p>Applicants are also encouraged to provide evidence of positive feedback from participants, caregivers, and stakeholders from prior projects. This could include client satisfaction surveys, letters of recommendation, or case studies illustrating successful outcomes.</p> <p>Additionally, any relevant certifications, awards, or recognition for excellence in adult day care services or dementia care should be highlighted to further establish credibility and expertise. Evidence of strong past performance and satisfied clients will be essential in evaluating the applicant’s suitability for this program.</p>	<p>Points Based</p>	<p>15 (15% of Total)</p>
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	<p>Given the regulatory requirements that directly impact both the construction and operation of an Adult Day Care facility, applicants are strongly encouraged to demonstrate knowledge of, and experience with, Florida's Agency for Health Care Administration (AHCA) regulations. In Florida, Adult Day Care Centers must obtain both a license and a certificate of sanitation prior to beginning operations. Accordingly, applicants should provide evidence of past compliance with AHCA standards, including licensure experience and familiarity with applicable facility and programmatic requirements.</p>		
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<p>5.</p>	<p><b>Financial Stability</b></p> <p>Providers must demonstrate financial stability and the capacity to manage all operational and site improvement costs associated with the scope of services.</p> <p>Applicants must provide clear and compelling evidence of financial stability to demonstrate their ability to successfully develop, implement, and sustain the Adult Day Care Program at the Oak Lake Community Center.</p> <p>Submissions should include detailed financial documentation that illustrates the applicant’s capacity to manage operational expenses, fund necessary site improvements, and meet all regulatory and licensing requirements without financial constraints.</p> <p>Applicants are required to submit audited financial statements for the past three years, including balance sheets, income statements, and cash flow statements, to provide a comprehensive view of their financial health. If audited statements are unavailable, independently reviewed or compiled statements may be submitted, accompanied by an explanation of their validity.</p> <p>Applicants should provide a summary of their current financial position, highlighting key metrics such as liquidity, solvency, and debt-to-equity ratio. Evidence of access to sufficient working capital or credit lines to cover project costs, including unforeseen expenses or delays, must also be included. Applicants are encouraged to submit letters of credit or other guarantees from financial institutions as further evidence of their ability to finance the project.</p> <p>The submission should outline the applicant’s financial management practices, such as budgeting, cost controls, and risk mitigation strategies, to demonstrate their ability to effectively allocate resources and maintain fiscal responsibility. If applicable, applicants should include a record of successfully managing similar projects, with examples of how they ensured financial sustainability.</p> <p>Applicants must also provide details on their ability to meet the long-term financial demands of operating the program,</p>	<p>Points Based</p>	<p>25 <i>(25% of Total)</i></p>
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	<p>including staff salaries, facility maintenance, and program resources. Submissions should reflect the applicant's understanding of the financial commitments required to maintain compliance with state and local regulations and to deliver high-quality services to participants. Evidence of financial stability will be a critical evaluation criterion, as it ensures the selected Provider can uphold its contractual obligations and deliver a sustainable and impactful program for the City of Hollywood.</p>		
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## 7. EVALUATION COMMITTEE

A Selection Committee will review and evaluate submittals to determine if they meet all of the requirements in this solicitation to be deemed responsive and responsible.

During the evaluation process, the Selection Committee may, at its discretion, request oral presentations to clarify information or answer questions on submittals.

Selection Committee meeting notices shall be posted on the City's Sunshine Board (<https://www.hollywoodfl.org/Archive.aspx?AMID=140>).

## 8. SUBMITTAL REQUIREMENTS

The responsibility for submitting a bid/proposal on or before the time and date is solely and strictly the responsibility of the bidder/proposer, the City will in no way be responsible for delays caused by technical difficulty or caused by any other occurrence. No part of a bid/proposal can be submitted via FAX or via direct Email to the City. No variation in price or conditions shall be permitted based upon a claim of ignorance.

### 8.1. Respondent Submittal\*

Please upload your COMPLETE response, including any and all required forms listed in the solicitation and the corresponding attachments. Please exclude uploading any CONFIDENTIAL / PROPRIETARY information here.

Table of Contents  
Executive Summary  
Provider's Qualification & Experience  
Organizational Profile and Project Team Qualifications  
Approach and Methodology  
Past Performances and References - Vendor Reference Forms  
Financial Stability

\*Response required

### 8.2. Please upload any CONFIDENTIAL / PROPRIETARY information here (as applicable).

### 8.3. Required Forms and Acknowledgments

#### 8.3.1. Vendor Reference Form\*

Please download the below documents, complete, and upload three (3) References.

- [Vendor Reference Form.pdf](#)

\*Response required

#### 8.3.2. Hold Harmless and Indemnity Clause \*

I, an authorized representative, the contractor, shall indemnify, defend and hold harmless the City of Hollywood, its elected and appointed officials, employees and agents for any and all suits, actions, legal or administrative proceedings, claims, damage, liabilities, interest, attorney's fees, costs of any kind whether arising prior to the start of activities or following the completion or acceptance and in any manner directly or indirectly caused, occasioned or contributed to in whole or in part by reason of any act, error or omission, fault or negligence whether active or passive by the contractor, or anyone acting under its direction, control, or on its behalf in connection with or incident to its performance of the contract.

Please confirm

\*Response required

### 8.3.3. *Non-Collusion Statement\**

I, being first duly sworn, depose that:

- A. He/she is an authorized representative of the Company, the Proposer that has submitted the attached Proposal.
- B. He/she has been fully informed regarding the preparation and contents of the attached Proposal and of all pertinent circumstances regarding such Proposal;
- C. Such Proposal is genuine and is not a collusion or sham Proposal;
- D. Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Proposer, firm or person to submit a collusive or sham Proposal in connection with the contractor for which the attached Proposal has been submitted or to refrain from bidding in connection with such contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Proposer, firm or person to fix the price or prices, profit or cost element of the Proposal price or the Proposal price of any other Proposer, or to secure an advantage against the City of Hollywood or any person interested in the proposed Contract; and
- E. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Please confirm

\*Response required

### 8.3.4. *Certifications Regarding Debarment, Suspension and Other Responsibility Matters\**

The applicant certifies that it and its principals:

Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction, violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and

Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.

Please confirm

\*Response required

### 8.3.5. *Drug-Free Workplace Program\**

A. IDENTICAL TIE PROPOSALS - Preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids which are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a bid received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie proposals will be followed if none of the tied vendors have a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employee that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program (if such is available in the employee's community) by, any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of these requirements.

**As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.**

Please confirm

\*Response required

**8.3.6. *Solicitation, Giving, and Acceptance of Gifts Policy\****

Florida Statute 112.313 prohibits the solicitation or acceptance of Gifts. “No Public officer, employee of an agency, local government attorney, or candidate for nomination or election shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the public officer, employee, local government attorney, or candidate would be influenced thereby.” The term “public officer” includes “any person elected or appointed to hold office in any agency, including any person serving on an advisory body.”

The City of Hollywood/Hollywood CRA policy prohibits all public officers, elected or appointed, all employees, and their families from accepting any gifts of any value, either directly or indirectly, from any contractor, vendor, consultant, or business with whom the City/CRA does business.

The State of Florida definition of “gifts” includes the following:

- Real property or its use,
- Tangible or intangible personal property, or its use,
- A preferential rate or terms on a debt, loan, goods, or services,
- Forgiveness of indebtedness,
- Transportation, lodging, or parking,
- Food or beverage,
- Membership dues,
- Entrance fees, admission fees, or tickets to events, performances, or facilities,
- Plants, flowers or floral arrangements
- Services provided by persons pursuant to a professional license or certificate.
- Other personal services for which a fee is normally charged by the person providing the services.
- Any other similar service or thing having an attributable value not already provided for in this section.

Any contractor, vendor, consultant, or business found to have given a gift to a public officer or employee, or his/her family, will be subject to dismissal or revocation of contract.

As the person authorized to sign the statement, I certify that this firm will comply fully with this policy.

Please confirm

\*Response required

8.3.7. *Proof of Sunbiz Registration\**

Enter company FEIN to be verified in Sunbiz

\*Response required

8.4. ACKNOWLEDGMENT AND SIGNATURE PAGE

8.4.1. *If Corporation - Date Incorporated/Organized:\**

\*Response required

8.4.2. *State Incorporated/Organized:\**

\*Response required

8.4.3. *Remittance Address\**

\*Response required

8.4.4. *Bidder/Proposer's Authorized Representative's Typed Full Name\**

\*Response required

8.4.5. *IT IS HEREBY CERTIFIED AND AFFIRMED THAT THE BIDDER/PROPOSER CERTIFIES ACCEPTANCE OF THE TERMS, CONDITIONS, SPECIFICATIONS, ATTACHMENTS AND ANY ADDENDA. THE BIDDER/PROPOSER SHALL ACCEPT ANY AWARDS MADE AS A RESULT OF THIS SOLICITATION. BIDDER/PROPOSER FURTHER AGREES THAT PRICES QUOTED WILL REMAIN FIXED FOR THE PERIOD OF TIME STATED IN THE SOLICITATION.\**

Please confirm

\*Response required

8.4.6. *THE EXECUTION OF THIS FORM CONSTITUTES THE UNEQUIVOCAL OFFER OF BIDDER/PROPOSER TO BE BOUND BY THE TERMS OF ITS PROPOSAL. FAILURE TO SIGN THIS SOLICITATION WHERE INDICATED BY AN AUTHORIZED REPRESENTATIVE SHALL RENDER THE BID/PROPOSAL NON-RESPONSIVE. THE CITY MAY, HOWEVER, IN ITS SOLE DISCRETION, ACCEPT ANY BID/PROPOSAL THAT INCLUDES AN EXECUTED DOCUMENT WHICH UNEQUIVOCALLY BINDS THE BIDDER/PROPOSER TO THE TERMS OF ITS OFFER.\**

Please confirm

\*Response required

8.5. SWORN STATEMENT PURSUANT TO SECTION 287.133 (3) (a) FLORIDA STATUTES ON PUBLIC ENTITY CRIMES

8.5.1. *This form statement is submitted to the City of Hollywood by:\**

(Print individual's name and title) (Print name of entity submitting sworn statement)

\*Response required

**8.5.2. Sworn Statement Continuation:\***

Enter business address:

\*Response required

**8.5.3. Sworn Statement Continuation:\***

Enter Federal Employer Identification Number (FEIN) is:

If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement.

\*Response required

**8.5.4. Sworn Statement Continuation:\***

I understand that “convicted” or “conviction” as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in an federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

Please confirm

\*Response required

**8.5.5. Sworn Statement Continuation:\***

I understand that “Affiliate,” as defined in paragraph 287.133(1)(a), Florida Statutes, means:

1. A predecessor or successor of a person convicted of a public entity crime, or
2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm’s length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

Please confirm

\*Response required

**8.5.6. Sworn Statement Continuation:\***

I understand that “person,” as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or any entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity.

The term “person” includes those officers, executives, partners, shareholders, employees, members, and agents who are active in management of an entity

Please confirm

\*Response required

**8.5.7. Sworn Statement Continuation:\***

Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)

Division of Administrative Hearings, determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (attach a copy of the Final Order).

*Select all that apply*

Neither the entity submitting sworn statement, nor any of its officers, director, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime, but the Final Order entered by the Hearing Officer in a subsequent proceeding before a Hearing Officer of the State of the State of Florida,

\*Response required

**8.5.8. Sworn Statement Confirmation\***

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC

ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR

YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THAT

PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD

AMOUNT PROVIDED IN SECTION 287.017 FLORIDA STATUTES FOR A CATEGORY TWO OF

ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Please confirm

\*Response required

## 9. GENERAL TERMS AND CONDITIONS

### 9.1. INTENT

It is the policy of the City to encourage full and open competition among all available qualified vendors. All vendors regularly engaged in the type of Work specified in the Solicitation are encouraged to submit proposals. To receive notification and to be eligible to bid vendor should be registered with OpenGov. Vendors may register with the OpenGov (registration is free) to be included on a mailing list for selected categories of goods and Services. In order to be processed for payment, any awarded vendor must register with the City by completing and returning a Vendor Application and all supporting documents. For information and to apply as a vendor, please visit our website at [hollywoodfl.org](http://hollywoodfl.org) to download an application and submit it to Procurement Services Division.

It is the intent of the City of Hollywood, FL (“the City”), through this solicitation and the contract conditions contained herein, to establish to the greatest possible extent complete clarity regarding the requirements of both parties to the agreement resulting from this solicitation.

Before submitting a bid/proposal, the Vendor shall be thoroughly familiarized with all contract conditions referred to in this document and any addenda issued before the bid/proposal submission date. Such addenda shall form a part of the SOLICITATION and shall be made a part of the contract. It shall be the Vendor's responsibility to ascertain that the bid/proposal includes all addenda issued prior to the bid/proposal submission date. Addenda will be posted on the [City's Procurement Portal](#) along with the SOLICITATION.

The terms of the SOLICITATION and the selected Vendor's bid/proposal and any additional documentation (e.g. questions and answers) provided by the Vendor during the solicitation process will be integrated into the final contract for services entered into between the City and the selected Vendor. The Vendor shall determine, by personal examination and by such other means as may be preferred, the conditions and requirements under which the agreement must be performed.

### 9.2. PROPOSER'S RESPONSIBILITIES

Proposers are required to submit their bids/proposals upon the following express conditions:

- A. Proposers shall thoroughly examine the drawings, specifications, schedules, instructions and all other contract documents.
- B. Proposers shall make all investigations necessary to thoroughly inform themselves regarding delivery of material, equipment or services as required by the SOLICITATION conditions. No plea of ignorance, by the proposer, of conditions that exist or that may hereafter exist as a result of failure or omission on the part of the proposer to make the necessary examinations and investigations, or failure to fulfill in every detail the requirements of the contract documents, will be accepted as a basis for varying the requirements of the City or the compensation due the proposer.

- C. Proposers are advised that all City contracts are subject to all legal requirements provided for in the City of Hollywood Charter, Code of Ordinances and applicable County Ordinances, State Statutes and Federal Statutes.

### 9.3. PREPARATION OF BIDS/PROPOSALS

Bids/proposals will be prepared in accordance with the following:

- A. The City's enclosed bid/proposal Forms, in their entirety, are to be used in submitting your bid/proposal. NO OTHER FORM WILL BE ACCEPTED.
- B. All information required by the bid/proposal form shall be furnished. The proposer shall sign each continuation sheet (where indicated) on which an entry is made.
- C. Prices shall be shown and where there is an error in the extension of prices, the unit price shall govern.

The City of Hollywood is exempt from payment to its vendors of State of Florida sales tax and, therefore, such taxes should not be figured into the SOLICITATION. However, this exemption does not apply to suppliers to the City in their (supplier) purchases of goods or services, used in work or goods supplied to the City. Proposers are responsible for any taxes, sales or otherwise, levied on their purchases, subcontracts, employment, etc. An exemption certificate will be signed where applicable, upon request. The City will pay no sales tax.

### 9.4. DESCRIPTION OF SUPPLIES

Any manufacturer's names, trade names, brand names, or catalog numbers used in these applications are for the purpose of describing and establishing minimum requirements or level of quality, standards of performance, and design required, and are in no way intended to prohibit the bidding of other manufacturers' items of equal material, unless specifications state "NO SUBSTITUTIONS."

Proposers must indicate any variances to the specifications, terms, and conditions, no matter how slight. If variations are not stated in the bid/proposal, it shall be construed that the bid/proposal fully complies with the Specifications, Terms and Conditions.

Proposers are required to state exactly what they intend to furnish; otherwise they shall be required to furnish the items as specified.

Proposers will submit, with their bid/proposal, necessary data (factory information sheets, specifications, brochures, etc.) to evaluate and determine the quality of the item(s) they are proposing.

The City shall be the sole judge of equality and its decision shall be final.

### 9.5. ADDENDA

The Procurement Services Division may issue an addendum in response to any inquiry received, prior to bid/proposal opening, which changes, adds to or clarifies the terms, provisions or requirements of the solicitation. The Proposer should not rely on any representation, statement or explanation, whether written or verbal, other than those made in this solicitation document or in any addenda issued. Where there appears to be a conflict between this solicitation and any

addendum, the last addendum issued shall prevail. It is the proposer's responsibility to ensure receipt of all addenda and any accompanying documents. Proposer(s) shall acknowledge receipt of any formal Addenda by signing the addendum and including it with their bid/proposal. Failure to include signed formal addenda in its bid/proposal shall cause the City to deem the bid/proposal non-responsive provided, however, that the City may waive this requirement in its best interest.

## 9.6. REJECTION OF BIDS/PROPOSALS

The City may reject a bid/proposal if:

- A. The Proposer fails to acknowledge receipt of an addendum, or if
- B. The Proposer misstates or conceals any material fact in the bid/proposal, or if
- C. The bid/proposal does not strictly conform to the law or requirements of the SOLICITATION, or if
- D. The City is under a pre-lawsuit claim or current litigation with the proposer.

The City may reject all bids/proposals whenever it is deemed in the best interest of the City to do so, and may reject any part of a bid/proposal unless the bid/proposal has been qualified as provided in herein.

## 9.7. WITHDRAWAL OF BIDS/PROPOSALS

- A. May not be withdrawn and shall be deemed enforceable for a period of 180 days after the time set for the SOLICITATION opening.
- B. Bids/proposals may be withdrawn prior to the time set for the SOLICITATION opening via the Portal.
- C. The City will permanently retain as liquidated damages the bid deposit furnished by any proposer who requests to withdraw a bid/proposal after the SOLICITATION opening.

## 9.8. BIDS/PROPOSALS TO REMAIN OPEN

All bids/proposals shall remain open for 180 calendar days after the day of the bid/proposal opening, but the City may, at its sole discretion, release any bid/proposal and return the bid/proposal Security prior to that date.

Extensions of time when bids/proposals shall remain open beyond the 180 day period may be made only by mutual written agreement between the City, the successful Proposer and the surety, if any, for the successful Proposer.

## 9.9. LATE BIDS/PROPOSALS OR MODIFICATIONS

Only bids/proposals received as of the opening date and time will be considered timely. Bids/proposals and modifications received after the time set for the opening will be returned unopened to the sender and rejected as late.

## 9.10. CONFLICTS WITHIN THE SOLICITATION

Where there appears to be a conflict between the General Terms and Conditions, Special Conditions, the Technical Specifications, the SOLICITATION Submittal Section, or any

addendum issued, the order of precedence shall be the last addendum issued, the SOLICITATION Submittal Section, the Technical Specifications, the Special Conditions, and then the General Terms and Conditions.

### 9.11. CLARIFICATION OR OBJECTION TO BID/PROPOSAL SPECIFICATIONS

If any person contemplating submitting a bid/proposal for this contract is in doubt as to the true meaning of the specifications or other SOLICITATION documents or any part thereof, they may submit requests for clarification to the Procurement Services Division on or before the date specified for a request for clarification. All such requests for clarification shall be made in writing and the person submitting the request will be responsible for its prompt delivery. Any interpretation of the SOLICITATION, if made, will be made only by Addendum duly issued. A copy of such Addendum will be made available to each person receiving a Solicitation. The City will not be responsible for any other explanation or interpretation of the SOLICITATION given prior to the award of the contract. Any objection to the specifications and requirements as set forth in this SOLICITATION must be filed in writing with the Chief Procurement Officer on or before the date specified for a request for clarification.

### 9.12. COMPETENCY OF PROPOSERS

Pre-award inspection of the Proposer's facility may be made prior to the award of a contract. Bids/proposals will be considered only from firms which are regularly engaged in the business of providing the goods and/or services as described in this SOLICITATION(s); have a record of performance for a reasonable period of time; and have sufficient financial support, equipment and organization to ensure that they can satisfactorily deliver the material and/or services if awarded a Contract under the terms and conditions herein stated. The terms "equipment and organization" as used herein shall be construed to mean a fully equipped and well established company in line with the best business practices in the industry and as determined by the proper authorities of the City.

The City may consider any evidence available to it of the financial, technical and other qualifications and abilities of a proposer, including past performance (experience) in making the award in the best interest of the City. In all cases the City of Hollywood shall have no liability to any proposer for any costs or expense incurred in connection with this SOLICITATION or otherwise.

### 9.13. QUALIFICATIONS OF PROPOSERS

No Bid/proposal will be accepted from, nor will any contract be awarded to any person who is in arrears to the City upon any debt or contract, or who is a defaulter, as surety or otherwise, upon any obligation to City, or who is deemed responsible or unreliable by the City.

As part of the bid/proposal evaluation process, City may conduct a background investigation including a record check by the Hollywood Police Department. Proposer's submission of a bid/proposal constitutes acknowledgment of the process and consent to such investigation. City shall be the sole judge in determining a Proposer's qualifications.

#### 9.14. CONSIDERATION OF BIDS/PROPOSALS

In cases where an item requested is identified by a manufacturer's name, trade name, catalog number, or reference, it is understood that the Vendor proposes to furnish the item so identified and does not propose to furnish an "equal" unless the proposed "equal" is pre-approved by the City.

References to any of the above are intended to be descriptive but not restrictive and only indicate articles that will be satisfactory. A bid/proposal of an "equal" will be considered, provided that the Vendor states in his bid/proposal exactly what he proposes to furnish, including sample, illustration, or other descriptive matter which will clearly indicate the character of the article covered by such bid/proposal. The designated City representative hereby reserves the right to approve as an "equal", or to reject as not being an "equal", any article proposed which contains major or minor variations from specifications requirements.

#### 9.15. AWARD OF CONTRACT

If the Contract is to be awarded, it will be awarded, after evaluation by the City, to the responsible and responsive Proposer whom the City determines will be in the best interests of the City and not necessarily to the lowest cost Proposer. Proposers may be invited to an oral interview before the committee. A short list of finalists will be determined and presented to either the City Manager or his/her designee or to the City Commission, in accordance with the applicable City of Hollywood Code of Ordinances, and will make the final ranking for the purposes of negotiating a contract with the top ranked firm. The successful Proposer shall be required to sign a negotiated contract; the refusal or failure of a successful Proposer to execute a contract which contains the mandatory material terms and conditions contained in the SOLICITATION, shall be grounds for deeming the Proposer and/or the Proposer's bid/proposal non-responsive.

If applicable, the Proposer to whom award is made shall execute a written contract prior to award by the City Commission. If the Proposer to whom the first award is made fails to enter into a contract as herein provided, the Contract may be let to the next highest ranked Proposer who is responsible and responsive in the opinion of the City.

#### 9.16. BASIS FOR AWARD, EVALUATION CRITERIA AND QUESTIONS

The qualification of bid/proposal responders on this project will be considered in making the award. The City is not obligated to accept any bid/proposal if deemed not in the best interest of the City to do so. The City shall make award to a qualified proposer based on fees submitted and responses to this SOLICITATION.

Failure to include in the bid/proposal all information outlined herein may be cause for rejection of the bid/proposal.

The City reserves the right to accept or reject any and all bids/proposals, in whole or in part, as determined to be in the best interest of the City in its sole discretion.

The City reserves the right to waive any informalities or irregularities in bids/proposals.

The City reserves the right to negotiate separately the terms and conditions or all or any part of the bids/proposals as deemed to be in the City's best interest in its sole discretion.

Information and/or factors gathered during interviews, negotiations and any reference checks, and any other information or factors deemed relevant by the City, shall be utilized in the final award. The final award of a contract is subject to approval by the City Commission.

### 9.17. AGREEMENT

An agreement shall be sent to the awarded proposer to be signed, witnessed, and returned to the City for execution. The City will provide a copy of the fully executed agreement to the awarded proposer.

### 9.18. NOTICE TO PROCEED

A signed purchase order, blanket purchase order or fully executed agreement will be the Proposer's authorization to proceed and may substitute for a "Notice to Proceed" form.

### 9.19. BID PROTESTS

The City shall provide notice of its intent to award or reject to all proposers by posting such notice on the City's website.

After a notice of intent to award a contract is posted, any actual or prospective proposer who is aggrieved in connection with the pending award of the contract or any element of the process leading to the award of the contract may protest to the Director of Procurement Services. A protest must be filed within five business days after posting or any right to protest is forfeited. The protest must be in writing, must identify the name and address of the protester, and must include a factual summary of, and the basis for, the protest. Filing shall be considered complete when the protest, including a deposit, is received by the Procurement Services Division. Failure to file a protest within the time-frame specified herein shall constitute a full waiver of all rights to protest the City's decision regarding the award.

The written protest shall state in detail the specific facts and law or ordinance upon which the protest of the proposed award is based, and shall include all pertinent documents.

A written protest may not challenge the relative weight of evaluation criteria or a formula for assigning points.

Upon receipt of a formal written protest, the City shall stop award proceedings until resolution of the protest; unless it has been determined that the award of the contract without delay is necessary to protect substantial interests of the City.

Any and all costs incurred by a protesting party in connection with a bid protest shall be the sole responsibility of the protesting party.

Upon receipt of a protest of the pending award of a contract, a copy of the protest shall promptly be forwarded to the City Attorney. The City Attorney shall thereupon review the charge to determine its sufficiency, including whether the protest was timely filed. If upon review the City Attorney determines that the charge is insufficient, the City Attorney may issue a summary dismissal of the protest. If upon review the City Attorney determines that the charge is sufficient, a hearing of the protest committee shall be scheduled.

A protest committee shall have the authority to review, settle and resolve the protest. The committee shall consist of three members appointed by the City Manager. The committee's review shall be informal.

If the protest committee determines that the pending award of a contract or any element of the process leading to the award involved a significant violation of law or applicable rule or regulation, all steps necessary and proper to correct the violation shall be taken. If the committee determines that the protest is without merit,

The Director shall promptly issue a decision in writing stating the reason for the decision and furnish a copy to the protester and any other interested party, and the process leading to the award shall proceed.

## 9.20. PREPARATION OF BIDS/PROPOSALS

Bids/proposals shall be prepared in accordance with the bid/proposal response format. Bids/proposals not complying with this format may be considered non-responsive and may be removed from consideration on this basis.

Requirements for Signing Bid/Proposal:

- A. Each proposer, by making a bid/proposal, represents that this document has been read and is fully understood.
- B. The bid/proposal must be signed in ink by an individual authorized to legally bind the person, partnership, company, or corporation submitting the bid/proposal.
- C. All manual signatures must have the name typed directly under the line of the signature.
- D. The above requirements apply to all SOLICITATION addenda.

## 9.21. EXAMINATION OF BID/PROPOSAL DOCUMENTS

Before submitting a bid/proposal, each Proposer must: examine the bid/proposal Documents thoroughly; consider federal, state and local laws, ordinances, rules and regulations that may in any manner affect cost, progress, performance, or provision of the commodities and/or services; study and carefully correlate Proposer's observations with the bid/proposal Documents, and notify the City's agent of all conflicts, errors and discrepancies in the bid/proposal Documents.

The submission of a bid/proposal will constitute an incontrovertible representation by the Proposer, that the Proposer has complied with every requirement of this SOLICITATION, that without exception, the bid/proposal is premised upon performing the services and/or furnishing the commodities and materials in accordance with such means, methods, techniques, sequences or procedures as may be indicated in or required by the bid/proposal Documents, and that the bid/proposal Documents are sufficient in scope and detail to indicate and convey understanding of all terms and conditions of performance and furnishing of the goods and/or services.

## 9.22. PUBLIC RECORDS LAW

If applicable, for each public agency contract for services, the Proposer is required to comply with F.S. 119.0701, which includes the following:

- A. Keep and maintain public records that ordinarily and necessarily would be required by the public agency in order to perform the service.
- B. Provide the public with access to public records on the same terms and conditions that the public agency would provide the records and at a cost that does not exceed the cost provided in F.S. Chapter 119 or as otherwise provided by law.
- C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.
- D. Meet all requirements for retaining public records and transfer, at no cost, to the public agency, all public records in possession of the proposer upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the public agency in a format that is compatible with the information technology systems of the public agency.

Public records may be inspected and examined by anyone desiring to do so, at a reasonable time, under reasonable conditions, and under supervision by the custodian of the public record. Sealed Bids/proposals become subject to the public records disclosure requirements of F.S. Chapter 119, notwithstanding a proposers' request to the contrary, at the time the City provides notice of a decision or intended decision, or 30 days after the bid/proposal opening, whichever is earlier.

Financial statements submitted in response to a request by the City may be confidential and exempt from disclosure.

Data processing software obtained under a licensing agreement which prohibits its disclosure may also exempt.

Proposers are hereby notified and agree that all information submitted as part of, or in support of SOLICITATION submittals will be available for public inspection after opening of SOLICITATION in compliance with Chapter 119 of the Florida Statutes. The proposer shall not, unless required as part of this SOLICITATION, submit any information in response to this invitation which the proposer considers to be a trade secret, proprietary or confidential. The submission, not required as part of this this SOLICITATION, of any information to the City in connection with this invitation shall be deemed conclusively to be a waiver of any trade secret or other protection, which would otherwise be available to the proposer.

### 9.23. INFORMATION

For information concerning procedure for responding to this Solicitation (SOLICITATION), contact the Point of Contact in the [#INTRODUCTION](#) section. Such contact shall be for clarification purposes only. **It is preferred that all other questions be submitted in writing via the Portal at least 10 calendar days prior to the bid/proposal due/opening date.**

## 9.24. BIDS/PROPOSALS

The bid/proposal must be signed by one duly authorized to do so and in cases where the bid/proposal is signed by a deputy or subordinate, the principal's proper written grant of authority to such deputy or subordinate must accompany the bid/proposal.

Bids/proposals by corporations must be executed in the corporate name by the President or other corporate officers accompanied by evidence of authority to sign. The corporate address and state of incorporation must be shown below the signature.

Bids/proposals by partnerships must be executed in the partnership name and signed by a general partner whose title must appear under the signature and the official address of the partnership must be shown below the signature.

## 9.25. MODIFICATION AND WITHDRAWAL OF BIDS/PROPOSALS

Bids/proposals must be modified or withdrawn electronically via the Portal. A request for withdrawal or a modification must be via the Portal by a person duly authorized to do so. Withdrawal of a bid/proposal will not prejudice the rights of a Proposer to submit a new bid/proposal prior to the bid/proposal date and time. Except where provided in the following paragraph no bid/proposal may be withdrawn or modified after expiration of the period for receiving bids/proposals.

If, within twenty-four (24) hours after bids/proposals are opened, any Proposer files a duly signed written notice with the City and within five (5) calendar days thereafter demonstrates to the reasonable satisfaction of the City by clear and convincing evidence that there was a material and substantial mistake in the preparation of its bid/proposal, or that the mistake is clearly evident on the face of the bid/proposal but the intended correct bid/proposal is not similarly evident, then the Proposer may withdraw its bid/proposal and the bid/proposal Security will be returned.

## 9.26. REJECTION OF BIDS/PROPOSALS

To the extent permitted by applicable state and federal laws and regulations, the City reserves the right to reject any and all bids/proposals, to waive any and all informalities, irregularities and technicalities not involving price, time or changes in the commodities and/or services, and the right to disregard all nonconforming, non-responsive, unbalanced or conditional bids/proposals. Bids/proposals will be considered irregular and may be rejected if they show serious omissions, alterations in form, additions not called for, conditions or unauthorized alterations or irregularities of any kind.

The City also reserves the right to waive minor technical defects in a bid/proposal. The City reserves the right to determine, in its sole discretion, whether any aspect of a bid/proposal satisfies the criteria established in this Solicitation.

The City reserves the right to reject the bid/proposal of any Proposer if the City believes that it would not be in the best interest of the City to make an award to that Proposer, whether because the bid/proposal is not responsive or the Proposer is unqualified or of doubtful financial ability or fails to meet any other pertinent standard or criterion established by City.

The foregoing reasons for rejection of bids/proposals are not intended to be exhaustive.

## 9.27. OPEN END CONTRACT

No guarantee is expressed or implied as to the total quantity of commodities/services to be purchased under any open end contract. Estimated quantities will be used for bid/proposal comparison purposes only. The City reserves the right to issue purchase orders as and when required, or a blanket purchase order and release partial quantities as and when required or any combination of the preceding.

ORDERING: The CITY reserves the right to purchase commodities/services specified herein through Contracts established by other governmental agencies or through separate procurement actions due to unique or special needs. If an urgent delivery is required within a period shorter than the delivery time specified in the contract, and if the seller is unable to comply therewith, the City reserves the right to obtain such delivery from others without penalty or prejudice to the City or to the Proposer.

## 9.28. AUDIT RIGHTS

The City reserves the right to audit the records of the successful Proposer for the commodities and/or services provided under the Contract at any time during the performance and term of the Contract and for a period of three (3) years after completion and acceptance by the City. If required by the City, the successful Proposer agrees to submit to an audit by an independent certified public accountant selected by the City. The successful Proposer shall allow the City to inspect, examine and review the records of the successful Proposer in relation to this contract at any and all times during normal business hours during the term of the Contract.

## 9.29. LOCAL, STATE AND FEDERAL COMPLIANCE REQUIREMENTS

The Proposer shall comply with all local, state and federal directives, orders and laws as applicable to this SOLICITATION and subsequent contract(s) including, but not limited to:

- A. Equal Employment Opportunity (EEO), in compliance with Executive Order 11246 as amended and applicable to this contract.
- B. All manufactured items and fabricated assemblies shall comply with applicable requirements of the Occupation Safety and Health Act of 1970 as amended, and be in compliance with Chapter 442, Florida Statutes. Any toxic substance listed in Section 38F-41.03 of the Florida Administrative Code delivered as a result of this order must be accompanied by a completed Material Safety Data Sheet (MSDS).
- C. The Immigration and Nationality Act prohibits (i) the employment of an unauthorized alien when the employer knows the individual is an unauthorized alien and (ii) the employment of an individual without complying with the requirements of the federal employment verification system. If a proposer commits either of these violations, such violation shall be cause for unilateral cancellation of the contract.
- D. This Section applies only to any contract for goods or services of \$1 million or more: The Proposer certifies that it is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List and that it does not have business operations in Cuba or Syria as provided in section

287.135, Florida Statutes (2011), as may be amended or revised. The City may terminate this Contract at the City's option if the Proposer is found to have submitted a false certification as provided under subsection (5) of section 287.135, Florida Statutes (2011), as may be amended or revised, or been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List or has engaged in business operations in Cuba or Syria, as defined in Section 287.135, Florida Statutes (2011), as may be amended or revised.

### 9.30. FRAUD AND MISREPRESENTATION

Any individual, corporation or other entity that attempts to meet its contractual obligations with the City through fraud, misrepresentation or material misstatement, may be debarred from doing business with the City. The City as further sanction may terminate or cancel any other contracts with such individual, corporation or entity. Such individual or entity shall be responsible for all direct or indirect costs associated with termination or cancellation, including attorney's fees.

### 9.31. DEBARRED OR SUSPENDED BIDDERS OR PROPOSERS

The proposer certifies, by submission of a response to this solicitation, that neither it nor its principals and subproposers are presently debarred or suspended by any Federal department or agency.

### 9.32. COLLUSION

More than one bid/proposal received for the same work from an individual, firm, partnership, corporation or association under the same or different names will not be considered. Reasonable grounds for believing that any Proposer is interested in more than one bid/proposal for the same work will cause the rejection of such bin which the Proposer is interested. If there are reasonable grounds for believing that collusion exists among the Proposers, the bids/proposals of participants in such collusion will not be considered.

### 9.33. COPELAND "ANTI-KICKBACK"

The Proposer and all subproposers will comply with the Copeland Anti-Kickback Act (18 U.S.C. 874) as supplemented in Department of Labor regulations (29 CFR Part 3).

### 9.34. FORCE MAJEURE

The Agreement which is awarded to the successful proposer may provide that the performance of any act by the City or Proposer hereunder may be delayed or suspended at any time while, but only so long as, either party is hindered in or prevented from performance by acts of God, the elements, war, rebellion, strikes, lockouts or any cause beyond the reasonable control of such party, provided however, the City shall have the right to provide substitute service from third parties or City forces and in such event the City shall withhold payment due the Proposer for such period of time. If the condition of force majeure exceeds a period of 14 days the City may, at its option and discretion, cancel or renegotiate this Agreement.

### 9.35. PUBLIC ENTITY CRIMES

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a proposal on a contract to provide any goods or services to a public entity, may not submit a proposal on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a proposer, supplier, subproposer, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Florida Statutes, Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

### 9.36. DRUG-FREE WORKPLACE PROGRAM

Preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids/proposals which are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a bid/proposal received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie bids/proposals will be followed if none of the tied vendors have a drug-free workplace program.

### 9.37. SOLICITATION, GIVING, AND ACCEPTANCE OF GIFTS POLICY

Proposer shall sign and submit the attached form indicating understanding and compliance with the City's and State's policies prohibiting solicitation and acceptance of gifts by public officers, employees and candidates. Failure to submit the signed form will result in your bid/proposal being declared non-responsive; provided, however, that a responsible proposer whose bid/proposal would be responsive but for the failure to submit the signed form in its bid/proposal may be given the opportunity to submit the form to the City within five calendar days after notification by the City, if this is determined to be in the best interest of the City.

### 9.38. CONFLICT OF INTEREST

The Proposer represents that:

No officer, director, employee, agent, or other consultant of the City or a member of the immediate family or household of the aforesaid has directly or indirectly received or been promised any form of benefit, payment or compensation, whether tangible or intangible, in connection with the grant of this Agreement.

There are no undisclosed persons or entities interested with the Proposer in this Agreement. This Agreement is entered into by the Proposer without any connection with any other entity or person making a bid/proposal for the same purpose, and without collusion, fraud or conflict of interest. No elected or appointed officer or official, director, employee, agent or other consultant of the City, or of the State of Florida (including elected and appointed members of the legislative and executive branches of government), or member of the immediate family or household of any of the aforesaid:

- A. Is interested on behalf of or through the Proposer directly or indirectly in any manner whatsoever in the execution or the performance of this Agreement, or in the services, supplies or work, to which this Agreement relates or in any portion of the revenues; or

- B. Is an employee, agent, advisor, or consultant to the Proposer or to the best of the Proposer's knowledge, any subproposer or supplier to the Proposer.

Neither the Proposer nor any officer, director, employee, agent, parent, subsidiary, or affiliate of the Proposer shall have an interest which is in conflict with the Proposer's faithful performance of its obligations under this Agreement; provided that the City, in its sole discretion, may consent in writing to such a relationship, and provided the Proposer provides the City with a written notice, in advance, which identifies all the individuals and entities involved and sets forth in detail the nature of the relationship and why it is in the City's best interest to consent to such relationship.

The provisions of this Article are supplemental to, not in lieu of, all applicable laws with respect to conflict of interest. In the event there is a difference between the standards applicable under this Agreement and those provided by statute, the stricter standard shall apply.

In the event the Proposer has no prior knowledge of a conflict of interest as set forth above and acquires information which may indicate that there may be an actual or apparent violation of any of the above, the Proposer shall promptly bring such information to the attention of the City's Project Manager. The Proposer shall thereafter cooperate with the City's review and investigation of such information, and comply with the instructions the Proposer receives from the Project Manager in regard to remedying the situation.

#### 9.39. DISCRIMINATION

Any entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid/proposal on a contract to provide goods or services to a public entity, may not submit a bid/proposal on a contract with a public entity for construction or repair of a public building or public work, may not submit bids/proposals on leases of real property to a public entity, may not award or perform work as a proposer, supplier, subproposer, or consultant under contract with any public entity, and may not transact business with any public entity.

#### 9.40. ADVICE OF OMISSION OR MISSTATEMENT

In the event it is evident to a Vendor responding to this SOLICITATION that the City has omitted or misstated a material requirement to this SOLICITATION and/or the services required by this SOLICITATION, the responding Vendor shall advise the contact identified in the SOLICITATION Clarifications and Questions section above of such omission or misstatement.

#### 9.41. CONFIDENTIAL INFORMATION

Information contained in the Vendor's bid/proposal that is company confidential must be clearly identified in the bid/proposal itself. The City will be free to use all information in the Vendor's bid/proposal for the City's purposes, in accordance with State Law. Vendor bids/proposals shall remain confidential for 30 days or until a notice of intent to award is posted, which is sooner. The Vendor understands that any material supplied to the City may be subject to public disclosure under the Public Records Law.

#### 9.42. GOVERNING LAW

This Contract, including appendices, and all matters relating to this Contract (whether in contract, statute, tort (such as negligence), or otherwise) shall be governed by, and construed in accordance with, the laws of the State of Florida. This shall apply notwithstanding such factors

which include, but are not limited to, the place where the contract is entered into, the place where the accident occurs and notwithstanding application of conflicts of law principles.

#### 9.43. LITIGATION VENUE

The parties waive the privilege of venue and agree that all litigation between them in the state courts shall take place in Broward County, Florida and that all litigation between them in the federal courts shall take place in the Southern District of Florida.

#### 9.44. SOVEREIGN IMMUNITY

Nothing in this agreement shall be interpreted or construed to mean that the city waives its common law sovereign immunity or the limits of liability set forth in Section 768.28, Florida Statute.

#### 9.45. SURVIVAL

The parties acknowledge that any of the obligations in this Agreement will survive the term, termination and cancellation hereof. Accordingly, the respective obligations of the Proposer and the City under this Agreement, which by nature would continue beyond the termination, cancellation or expiration thereof, shall survive termination, cancellation or expiration hereof.

#### 9.46. INDEMNIFICATION AND HOLD HARMLESS AGREEMENT

The Contractor shall indemnify and hold harmless the City of Hollywood and its officers, employees, agents and instrumentalities from any and all liability, losses or damages. In addition, the City shall be entitled to attorney's fees and costs of defense, which the City of Hollywood, or its officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the performance of this project by the awarded proposer or its employees, agents, servants, partners, principals or subcontractors. Furthermore, the awarded proposer shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind of nature in the name of the City of Hollywood, where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorney's fees which may issue thereon. The awarded proposer expressly understands and agrees that any insurance protection required by the resulting agreement or otherwise provided by the awarded proposer shall cover the City of Hollywood, its officers, employees, agents and instrumentalities and shall include claims for damages resulting from and/or caused by the negligence, recklessness or intentional wrongful misconduct of the Contractor and persons employed by or utilized by the Contractor in the performance of the contract.

#### 9.47. PATENT AND COPYRIGHT INDEMNIFICATION

The Proposer warrants that all deliverables furnished hereunder, including but not limited to: services, equipment programs, documentation, software, analyses, applications, methods, ways, processes, and the like, do not infringe upon or violate any patent, copyrights, service marks, trade secret, or any other third party proprietary rights.

The Proposer shall be liable and responsible for any and all claims made against the City for infringement of patents, copyrights, service marks, trade secrets or any other third party proprietary rights, by the use or supplying of any programs, documentation, software, analyses, applications, methods, ways, processes, and the like, in the course of performance or completion of, or in any way connected with, the work, or the City's continued use of the deliverables furnished hereunder. Accordingly, the Proposer, at its own expense, including the payment of attorney's fees, shall indemnify, and hold harmless the City and defend any action brought against the City with respect to any claim, demand, and cause of action, debt, or liability.

In the event any deliverable or anything provided to the City hereunder, or a portion thereof, is held to constitute an infringement and its use is or may be enjoined, the Proposer shall have the obligation, at the City's option, to (i) modify, or require that the applicable subproposer or supplier modify, the alleged infringing item(s) at the Proposer's expense, without impairing in any respect the functionality or performance of the item(s), or (ii) procure for the City, at the Proposer's expense, the rights provided under this Agreement to use the item(s).

The Proposer shall be solely responsible for determining and informing the City whether a prospective supplier or subproposer is a party to any litigation involving patent or copyright infringement, service mark, trademark, violation, or proprietary rights claims or is subject to any injunction which may prohibit it from providing any deliverable hereunder. The Proposer shall enter into agreements with all suppliers and subproposers at the Proposer's own risk. The City may reject any deliverable that it believes to be the subject of any such litigation or injunction, or if, in the City's judgment, use thereof would delay the work or be unlawful.

The Proposer shall not infringe any copyright, trademark, service mark, trade secrets, patent rights, or other intellectual property rights in the performance of the work.

#### 9.48. ADVERTISING

Vendor shall not advertise or publish the fact that the City has placed this order without prior written consent from the City, except as may be necessary to comply with a proper request for information from an authorized representative of a governmental unit or agency.

#### 9.49. DISCLAIMER

The Hollywood may, in its sole discretion, accept or reject, in whole or in part, for any reason whatsoever any or all bids/proposals; re-advertise this SOLICITATION, postpone or cancel at any time this SOLICITATION process; or, waive any formalities of or irregularities in the bid/proposal process. Bids/proposals that are not submitted on time and/or do not conform to the City of Hollywood's requirements will not be considered. After all bids/proposals are analyzed, organization(s) submitting bid/proposal that appear, solely in the opinion of the City of Hollywood, to be the most competitive, shall be submitted to the City of Hollywood's City Commission, and the final selection will be made shortly thereafter with a timetable set solely by the City of Hollywood. The selection by the City of Hollywood shall be based on the bid/proposal, which is, in the sole opinion of the City Commission of the City of Hollywood, in the best interest of the City of Hollywood. The issuance of this SOLICITATION constitutes only an invitation to make a bid/proposal to the City of Hollywood. The City of Hollywood reserves the right to determine, in its sole discretion, whether any aspect of the bid/proposal satisfies the criteria established by the

City. In all cases the City of Hollywood shall have no liability to any proposer for any costs or expense incurred in connection with this bid/proposal or otherwise.

#### 9.50. TRADEMARKS

The City warrants that all trademarks the City requests the Vendor to affix to articles purchased are those owned by the City and it is understood that the Vendor shall not acquire or claim any rights, title, or interest therein, or use any of such trademarks on any articles produced for itself or anyone other than the City.

#### 9.51. RIGHT TO REQUEST ADDITIONAL INFORMATION

The City reserves the right to request any additional information that might be deemed necessary during the evaluation process.

#### 9.52. PROPOSAL PREPARATION COSTS

The Vendor is responsible for any and all costs incurred by the Vendor or his/her subproposers in responding to this solicitation.

#### 9.53. DESIGN COSTS

The successful Vendor shall be responsible for all design, information gathering, and required programming to achieve a successful implementation. This cost must be included in the base bid/proposal.

#### 9.54. ADDITIONAL CHARGES

No additional charges, other than those listed on the price breakdown sheets, shall be made. Prices quoted will include verification/coordination of order, all costs for shipping, delivery to all sites, unpacking, setup, installation, operation, testing, cleanup, training and Vendor travel charges.

#### 9.55. RIGHTS TO PERTINENT MATERIALS

All responses, inquires, and correspondence relating to this SOLICITATION and all reports, charts, displays, schedules, exhibits and other documentation produced by the Vendor that are submitted as part of the bid/proposal shall become the property of the City upon receipt, a part of a public record upon opening, and will not be returned.

#### 9.56. INSURANCE REQUIREMENTS

See insurance requirements in the main solicitation document.

## 9.57. NATURE OF THE AGREEMENT

The Agreement incorporates and includes all negotiations, correspondence, conversations, agreements, and understandings applicable to the matters contained in the Agreement. The parties agree that there are no commitments, agreements, or understandings concerning the subject matter of the Agreement that are not contained in the Agreement, and that the Agreement contains the entire agreement between the parties as to all matters contained herein. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written. It is further agreed that any oral representations or modifications concerning this Agreement shall be of no force or effect, and that the Agreement may be modified, altered or amended only by a written amendment duly executed by both parties hereto or their authorized representatives.

The Proposer shall provide the services set forth in the Scope of Services, and render full and prompt cooperation with the City in all aspects of the services performed hereunder.

The Proposer acknowledges that the Agreement requires the performance of all things necessary for or incidental to the effective and complete performance of all work and services under this Contract. All things not expressly mentioned in the Agreement but necessary to carrying out its intent are required by the Agreement, and the Proposer shall perform the same as though they were specifically mentioned, described and delineated.

The Proposer shall furnish all labor, materials, tools, supplies, and other items required to perform the work and services that are necessary for the completion of this Contract. All work and services shall be accomplished at the direction of and to the satisfaction of the City's Project Manager.

The Proposer acknowledges that the City shall be responsible for making all policy decisions regarding the Scope of Services. The Proposer agrees to provide input on policy issues in the form of recommendations.

The Proposer agrees to implement any and all changes in providing services hereunder as a result of a policy change implemented by the City. The Proposer agrees to act in an expeditious and fiscally sound manner in providing the City with input regarding the time and cost to implement said changes and in executing the activities required to implement said changes.

## 9.58. AUTHORITY OF THE CITY'S PROJECT MANAGER

The Proposer hereby acknowledges that the City's Project Manager will determine in the first instance all questions of any nature whatsoever arising out of, under, or in connection with, or in any way related to or on account of, this Agreement including without limitations: questions as to the value, acceptability and fitness of the services; questions as to either party's fulfillment of its obligations under the Contract; negligence, fraud or misrepresentation before or subsequent to acceptance of the Bid/proposal; questions as to the interpretation of the Scope of Services; and claims for damages, compensation and losses.

The Proposer shall be bound by all determinations or orders and shall promptly obey and follow every order of the Project Manager, including the withdrawal or modification of any previous order and regardless of whether the Proposer agrees with the Project Manager's determination or order. Where orders are given orally, they will be issued in writing by the Project Manager as soon thereafter as is practicable.

The Proposer must, in the final instance, seek to resolve every difference concerning the Agreement with the Project Manager. In the event that the Project Manager and the Proposer are unable to resolve their difference, the Proposer may initiate a dispute in accordance with the procedures set forth in the section below. Exhaustion of these procedures shall be a condition precedent to any lawsuit permitted hereunder.

In the event of such dispute, the parties to this Agreement authorize the City Manager or designee, who may not be the Project Manager or anyone associated with this Project, acting personally, to decide all questions arising out of, under, or in connection with, or in any way related to or on account of the Agreement (including but not limited to claims in the nature of breach of contract, fraud or misrepresentation arising either before or subsequent to execution hereof) and the decision of each with respect to matters within the City Manager's purview as set forth above shall be conclusive, final and binding on the parties. Any such dispute shall be brought, if at all, before the City Manager within 10 days of the occurrence, event or act out of which the dispute arises.

The City Manager may base this decision on such assistance as may be desirable, including advice of experts, but in any event shall base the decision on an independent and objective determination of whether the Proposer's performance or any deliverable meets the requirements of this Agreement and any specifications with respect thereto set forth herein. The effect of any decision shall not be impaired or waived by any negotiations or settlements or offers made in connection with the dispute, whether or not the City Manager participated therein, or by any prior decision of others, which prior decision shall be deemed subject to review, or by any termination or cancellation of the Agreement. All such disputes shall be submitted in writing by the Proposer to the City Manager for a decision, together with all pertinent information in regard to such questions, in order that a fair and impartial decision may be made. The parties agree that whenever the City Manager is entitled to exercise discretion or judgment or to make a determination or form an opinion pursuant to the provisions of this Article, such action shall be deemed fair and impartial when exercised or taken. The City Manager shall render a decision in writing and deliver a copy of the same to the Proposer. Except as such remedies may be limited or waived elsewhere in the Agreement, the Proposer reserves the right to pursue any remedies available under law after exhausting the provisions of this Article.

#### 9.59. MUTUAL OBLIGATIONS

This Agreement, including attachments and appendices to the Agreement, shall constitute the entire Agreement between the parties with respect hereto and supersedes all previous communications and representations or agreements, whether written or oral, with respect to the subject matter hereof unless acknowledged in writing by the duly authorized representatives of both parties.

Nothing in this Agreement shall be construed for the benefit, intended or otherwise, of any third party that is not a parent or subsidiary of a party or otherwise related (by virtue of ownership control or statutory control) to a party.

In those situations where this Agreement imposes an indemnity or defense obligation on the Proposer, the City may, at its expense, elect to participate in the defense if the City should so choose. Furthermore, the City may at its own expense defend or settle any such claims if the Proposer fails to diligently defend such claims, and thereafter seek indemnity for costs and attorney's fees from the Proposer.

## 9.60. SUBCONTRACTUAL RELATIONS

If the Proposer will cause any part of this Agreement to be performed by a subproposer, the provisions of this Contract will apply to such subproposer and its officers, agents and employees in all respects as if it and they were employees of the Proposer; and the Proposer will not be in any manner thereby discharged from its obligations and liabilities hereunder, but will be liable hereunder for all acts and negligence of the subproposer, its officers, agents, and employees, as if they were employees of the Proposer. The services performed by the subproposer will be subject to the provisions hereof as if performed directly by the Proposer.

The Proposer, before making any subcontract for any portion of the services, will state in writing to the City the name of the proposed subproposer, the portion of the services which the subproposer is to do, the place of business of such subproposer, and such other information as the City may require. The City will have the right to require the Proposer not to award any subcontract to a person, firm or corporation disapproved by the City.

Before entering into any subcontract hereunder, the Proposer will inform the subproposer fully and completely of all provisions and requirements of this Agreement relating either directly or indirectly to the services to be performed. Such services performed by such subproposer will strictly comply with the requirements of this Contract.

In order to qualify as a subproposer satisfactory to the City, in addition to the other requirements herein provided, the subproposer must be prepared to prove to the satisfaction of the City that it has the necessary facilities, skill and experience, and ample financial resources to perform the services in a satisfactory manner. To be considered skilled and experienced, the subproposer must show to the satisfaction of the City that it has satisfactorily performed services of the same general type which are required to be performed under this Agreement.

The City shall have the right to withdraw its consent to a subcontract if it appears to the City that the subcontract will delay, prevent, or otherwise impair the performance of the Proposer's obligations under this Agreement. All subproposers are required to protect the confidentiality of the City and City's proprietary and confidential information. The Proposer shall furnish to the City copies of all subcontracts between the Proposer and subproposers and suppliers hereunder. Within each such subcontract, there shall be a clause for the benefit of the City permitting the City to request completion of performance by the subproposer of its obligations under the subcontract, in the event the City finds the Proposer in breach of its obligations, and the option to pay the subproposer directly for the performance by such subproposer. The foregoing shall neither convey nor imply any obligation or liability on the part of the City to any subproposer hereunder as more fully described herein.

## 9.61. PROMPT PAYMENT: LATE PAYMENTS BY PROPOSER TO SUBPROPOSER AND MATERIAL SUPPLIERS; PENALTY:

When a proposer receives from the City of Hollywood any payment for contractual services, commodities, materials, supplies, or construction contracts, the proposer shall pay such moneys received to each subproposer and material supplier in proportion to the percentage of work completed by each subproposer and material supplier at the time of receipt. If the proposer receives less than full payment, then the proposer shall be required to disburse only the funds received on a pro rata basis to the subproposers and materials Suppliers, each receiving a prorated portion based on the amount due on the payment. If the proposer without reasonable

cause fails to make payments required by this section to subproposers and material suppliers within fifteen (15) working days after the receipt by the proposer of full or partial payment, the proposer shall pay to the subproposers and material suppliers a penalty in the amount of one percent (1%) of the amount due, per month, from the expiration of the period allowed herein for payment. Such penalty shall be in addition to actual payments owed. Retainage is also subject to the prompt payment requirement and must be returned to the subproposer or material supplier whose work has been completed, even if the prime contract has not been completed. The Proposer shall include the above obligation in each subcontract it signs with a subproposer or material supplier.

### 9.62. PAYMENT METHODS

The City of Hollywood will be making payments to all new vendors through Automated Clearing House (ACH). The (ACH) option allows the City to process payments to vendors electronically and directly to their financial institution of choice. With (ACH) payments, funds are deposited into the vendor's bank account and are available on the date the bank receives them. There will be no more waiting to receive payments in the mail, and no trips to the bank to make deposits.

### 9.63. TERMINATION FOR CONVENIENCE AND SUSPENSION OF WORK

The City may terminate this Agreement if an individual or corporation or other entity attempts to meet its contractual obligation with the City through fraud, misrepresentation or material misstatement.

The City may, as a further sanction, terminate or cancel any other contract(s) that such individual or corporation or other entity has with the City. Such individual, corporation or other entity shall be responsible for all direct and indirect costs associated with such termination or cancellation, including attorney's fees.

The foregoing notwithstanding, any individual, corporation or other entity which attempts to meet its contractual obligations with the City through fraud, misrepresentation or material misstatement may be debarred from City contracting in accordance with the City debarment procedures. The Proposer may be subject to debarment for failure to perform and any other reasons related to the proposer's breach or failure of satisfactory performance.

In addition to cancellation or termination as otherwise provided in this Agreement, the City may at any time, in its sole discretion, with or without cause, terminate this Agreement by written notice to the Proposer and in such event:

The Proposer shall, upon receipt of such notice, unless otherwise directed by the City:

- A. Stop work on the date specified in the notice ("the Effective Termination Date");
- B. Take such action as may be necessary for the protection and preservation of the City's materials and property;
- C. Cancel orders;
- D. Assign to the City and deliver to any location designated by the City any non-cancelable orders for deliverables that are not capable of use except in the performance of this

Agreement and which have been specifically developed for the sole purpose of this Agreement and not incorporated in the services;

- E. Take no action which will increase the amounts payable by the City under this Agreement.

In the event that the City exercises its right to terminate this Agreement pursuant to this Article, the Proposer will be compensated as stated in the payment articles herein, for the:

- A. Portion of the services completed in accordance with the Agreement up to the Effective Termination Date; and
- B. Non-cancelable deliverables that are not capable of use except in the performance of this Agreement and which have been specifically developed for the sole purpose of this Agreement but not incorporated in the services.

All compensation pursuant to this Article is subject to audit.

#### 9.64. EVENT OF DEFAULT

An Event of Default shall mean a breach of this Agreement by the Proposer. Without limiting the generality of the foregoing and in addition to those instances referred to herein as a breach, an Event of Default, shall include the following:

- A. The Proposer has not delivered deliverables on a timely basis;
- B. The Proposer has refused or failed, except in any case for which an extension of time is provided, to supply enough properly skilled staff personnel;
- C. The Proposer has failed to make prompt payment to subproposers or suppliers for any services;
- D. The Proposer has become insolvent (other than as interdicted by the bankruptcy laws), or has assigned the proceeds received for the benefit of the Proposer's creditors, or the Proposer has taken advantage of any insolvency statute or debtor/creditor law or if the Proposer's affairs have been put in the hands of a receiver;
- E. The Proposer has failed to obtain the approval of the City where required by this Agreement;
- F. The Proposer has failed to provide "adequate assurances" as required under subsection "B" below; and
- G. The Proposer has failed in the representation of any warranties stated herein.

When, in the opinion of the City, reasonable grounds for uncertainty exist with respect to the Proposer's ability to perform the services or any portion thereof, the City may request that the Proposer, within the time frame set forth in the City's request, provide adequate assurances to the City, in writing, of the Proposer's ability to perform in accordance with terms of this Agreement. Until the City receives such assurances the City may request an adjustment to the compensation received by the Proposer for portions of the services which the Proposer has not performed. In

the event that the Proposer fails to provide to the City the requested assurances within the prescribed time frame, the City may:

- A. Treat such failure as a repudiation of this Agreement;
- B. Resort to any remedy for breach provided herein or at law, including but not limited to, taking over the performance of the services or any part thereof either by itself or through others.

In the event the City shall terminate this Agreement for default, the City or its designated representatives may immediately take possession of all applicable equipment, materials, products, documentation, reports and data.

### 9.65. REMEDIES IN THE EVENT OF DEFAULT

If an Event of Default occurs, the Proposer shall be liable for all damages resulting from the default, including but not limited to:

- A. Lost revenues;
- B. The difference between the cost associated with procuring services hereunder and the amount actually expended by the City for procurement of services, including procurement and administrative costs; and,
- C. Such other damages that the City may suffer.

The Proposer shall also remain liable for any liabilities and claims related to the Proposer's default. The City may also bring any suit or proceeding for specific performance or for an injunction.

### 9.66. BANKRUPTCY

The City reserves the right to terminate this contract if, during the term of any contract the Proposer has with the City, the Proposer becomes involved as a debtor in a bankruptcy proceeding, or becomes involved in a reorganization, dissolution, or liquidation proceeding, or if a trustee or receiver is appointed over all or a substantial portion of the property of the Proposer under federal bankruptcy law or any state insolvency law.

### 9.67. CANCELLATION FOR UNAPPROPRIATED FUNDS

The obligation of the City for payment to a Proposer is limited to the availability of funds appropriated in a current fiscal period, and continuation of the contract into a subsequent fiscal period is subject to appropriation of funds, **unless otherwise authorized by law.**

### 9.68. VERBAL INSTRUCTIONS PROCEDURE

No negotiations, decisions, or actions shall be initiated or executed by the Proposer as a result of any discussions with any City employee. Only those communications which are in writing from an authorized City representative may be considered. Only written communications from Proposers, which are signed by a person designated as authorized to bind the Proposer, will be recognized by the City as duly authorized expressions on behalf of the Proposer.

### 9.69. E-VERIFY

Proposer acknowledges that the City may be utilizing the Proposer's services for a project that is funded in whole or in part by State funds pursuant to a contract between the City and a State agency. The Proposer shall be responsible for complying with the E-Verify requirements in the contract and using the U.S. Department of Homeland Security's E-Verify system to verify the employment of all new employees hired by the Proposer during the Agreement term. The Proposer is also responsible for e-verifying its subproposers, if any, pursuant to any agreement between the City and a State Agency, and reporting to the City any required information. The Proposer acknowledges that the terms of this paragraph are material terms, the breach of any of which shall constitute a default under this Agreement.

### 9.70. BUDGETARY CONSTRAINTS

In the event the City is required to reduce contract costs due to budgetary constraints, all services specified in this document may be subject to a permanent or temporary reduction in budget. In such an event, the total cost for the affected service shall be reduced as required. The Proposer shall also be provided with a minimum 30-day notice prior to any such reduction in budget.

### 9.71. COST ADJUSTMENTS

The cost for all items as quoted herein shall remain firm for the first term of the contract. Costs for subsequent years and any extension term years shall be subject to an adjustment only if increases occur in the industry. However, unless very unusual and significant changes have occurred in the industry, such increases shall not exceed 3% per year or, whichever is less, the latest yearly percentage increase in the All Urban Consumers Price Index (CPU-U) (National) as published by the Bureau of Labor Statistics, U.S. Dept. of Labor. The yearly increase or decrease in the CPI shall be that latest index published and available ninety (90) days prior to the end of the contract year than in effect compared to the index for the same month one year prior. Any requested cost increase shall be fully documented and submitted to the City at least ninety (90) days prior to the contract anniversary date. Any approved cost adjustments shall become effective upon the anniversary date of the contract. In the event the CPI or industry costs decline, the City shall have the right to receive from the Proposer a reduction in costs that reflects such cost changes in the industry. The City may, after examination, refuse to accept the adjusted costs if they are not properly documented, increases are considered to be excessive, or decreases are considered to be insufficient. In the event the City does not wish to accept the adjusted costs and the matter cannot be resolved to the satisfaction of the City, the contract can be cancelled by the City upon giving thirty (30) days written notice to the Proposer.

### 9.72. OSHA STANDARDS

Proposer acknowledges and agrees that as Contractor for the City of Hollywood, Florida, within the limits of the City of Hollywood, Florida, will have the sole responsibility for compliance with all requirements of the Federal Occupational Safety and Health Act of 1970, and all State and local safety and health regulations, and agrees to defend, indemnify and hold harmless the City of Hollywood, Florida, its officials, employees, service providers, and its agents against any and all legal liability or loss the City of Hollywood, Florida may incur due to the Contractor's failure to comply with such act.



**OFFICE OF PROCUREMENT AND CONTRACT COMPLIANCE  
NOTICE OF INTENT TO AWARD**

**Solicitation #: RFQ-337-25-GJ**

**Opened: August 21, 2025**

**Title: Adult Day Care Program for Alzheimer's and Dementia**

**Dated and Posted: September 22, 2025**

**Ranking (in ranked order starting with the highest ranked firm):**

**1: EASTER SEALS SOUTH FLORIDA, INC.**

**2: AIDING WITH CARE HEALTH SERVICES INC**

**\*Award is being recommended to the highest ranked firm. If the City is unable to negotiate an agreement with the highest ranked firm, the City will terminate negotiations with that firm and commence negotiations with the next highest ranked firm.**

This is a notice of the City of Hollywood's intent to award a contract. The responsible and responsive offeror whose bid/proposal was determined in writing to be the most advantageous is indicated. The offeror identified here submitting the most advantageous bid/proposal is instructed not to proceed with incurring any expenses and/or providing any goods/services until a contract or other form of agreement is executed by the City. Any such action without an executed contract will be at the sole risk of the offeror.

An offeror who wishes to protest this Notice of Intent must file the protest within (5) business days from the posting of this notice in accordance with City of Hollywood Procurement Code ([Section 38.52](#)). The protest shall be in writing, and must establish the protester's basis for the protest, which shall include specific facts, circumstances, and grounds that demonstrate that the contract award by the City would be unlawful or unfair to the detriment of the protester.

A non-refundable deposit of 1% of the amount of the pending award, or \$3,500.00, whichever is greater will be required. The deposit will be returned if the protest is determined to have merit. The deposit must be in the form of a cashier's check or cash.

**Otis Thomas  
Director, Procurement and Contract Compliance**

Office of Procurement and Contract Compliance  
2600 Hollywood Boulevard, Room 303  
Hollywood, Florida 33020



**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 **Title:** Director of Program Integrity & Accountability

**Email:** suarezb@allianceforaging.org **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
<b>Vendor's Quality of Service</b>				
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"/>
<b>Vendor's Organization:</b>				
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"/>
<b>Timeliness/Cost Control of:</b>				
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****				
<b>Verified via:</b>	<b>Email:</b> <input type="checkbox"/>	<b>Verbal:</b> <input type="checkbox"/>	<b>Mail:</b> <input type="checkbox"/>	
<b>Verified by:</b>	<b>Name:</b>		<b>Title:</b>	
	<b>Department:</b>		<b>Date:</b>	

## 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
<b>Vendor's Quality of Service</b>				
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"/>
<b>Vendor's Organization:</b>				
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"/>
<b>Timeliness/Cost Control of:</b>				
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****					
<b>Verified via:</b>	<b>Email:</b> <input type="checkbox"/>	<b>Verbal:</b> <input type="checkbox"/>	<b>Mail:</b> <input type="checkbox"/>		
<b>Verified by:</b>	<b>Name:</b>			<b>Title:</b>	
	<b>Department:</b>			<b>Date:</b>	

## 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 Name:** Alejandra Gonzalez **Title:** 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
<b>Vendor's Quality of Service</b>				
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"/>
<b>Vendor's Organization:</b>				
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"/>
<b>Timeliness/Cost Control of:</b>				
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****				
<b>Verified via:</b>	<b>Email:</b> <input type="checkbox"/>	<b>Verbal:</b> <input type="checkbox"/>	<b>Mail:</b> <input type="checkbox"/>	
<b>Verified by:</b>	<b>Name:</b>		<b>Title:</b>	
	<b>Department:</b>		<b>Date:</b>	



August 21<sup>st</sup>, 2025.

RE: Easter Seals South Florida, Inc.

1475 NW 14<sup>TH</sup> 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 27<sup>th</sup>, 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*

Alejandra Gonzalez

VP – Business Banker

786-479-1605.



PEMBROKE PINES CITY  
COMMISSION

**Angelo Castillo**  
MAYOR  
954-450-1020  
acastillo@ppines.com

**Michael A. Hernandez**  
VICE MAYOR  
DISTRICT 4  
954-450-1030  
mihernandez@ppines.com

**Thomas Good, Jr**  
COMMISSIONER  
DISTRICT 1  
954-450-1030  
tgood@ppines.com

**Jay D. Schwartz**  
COMMISSIONER  
DISTRICT 2  
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.



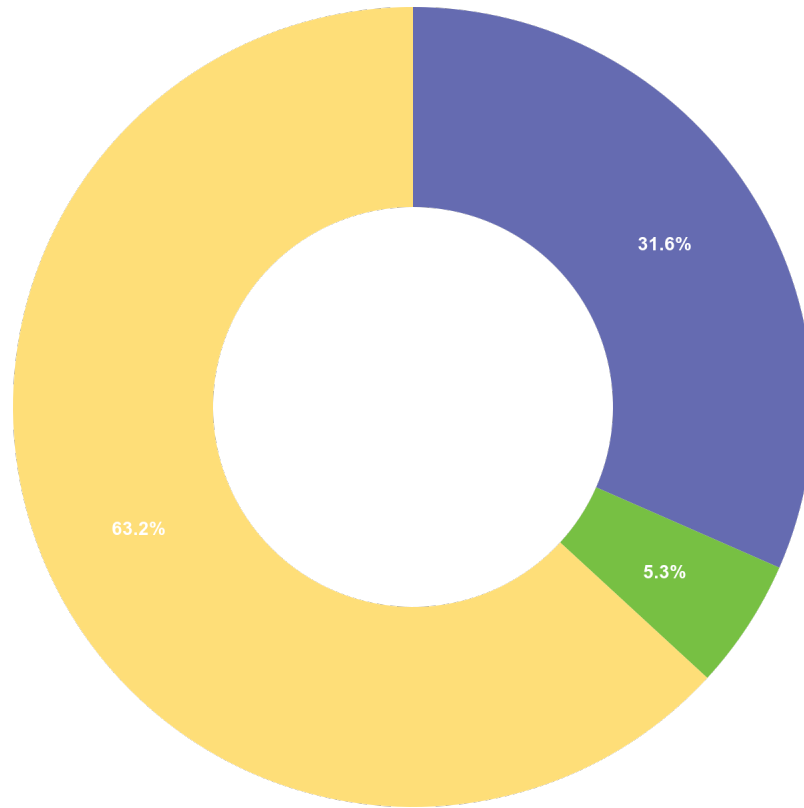
# **Easter Seals Adult Day Services 2024-2025**

## **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?

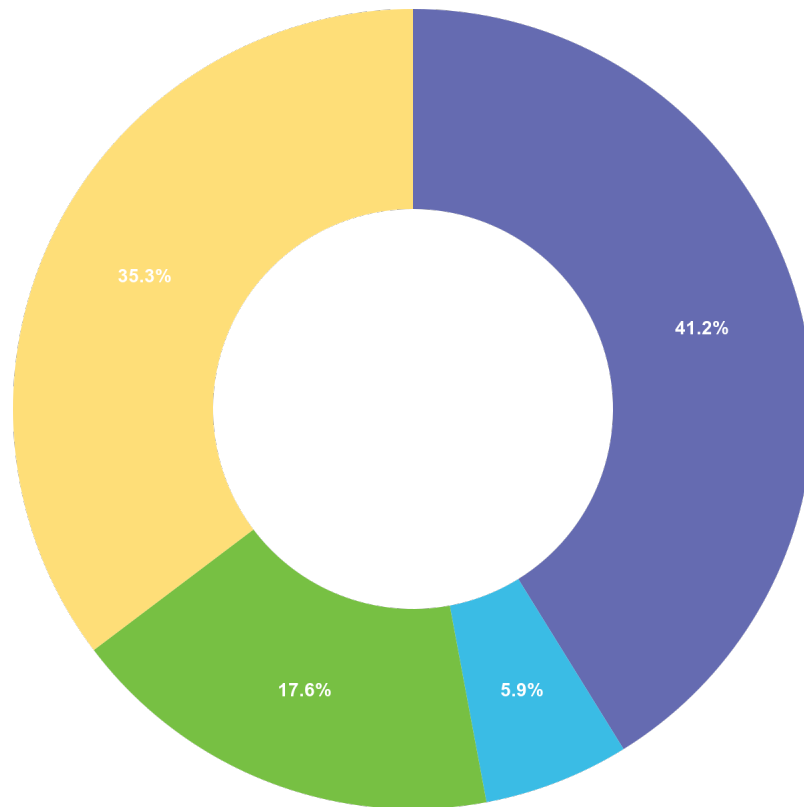


Answered: 19 Unanswered: 0

---

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?

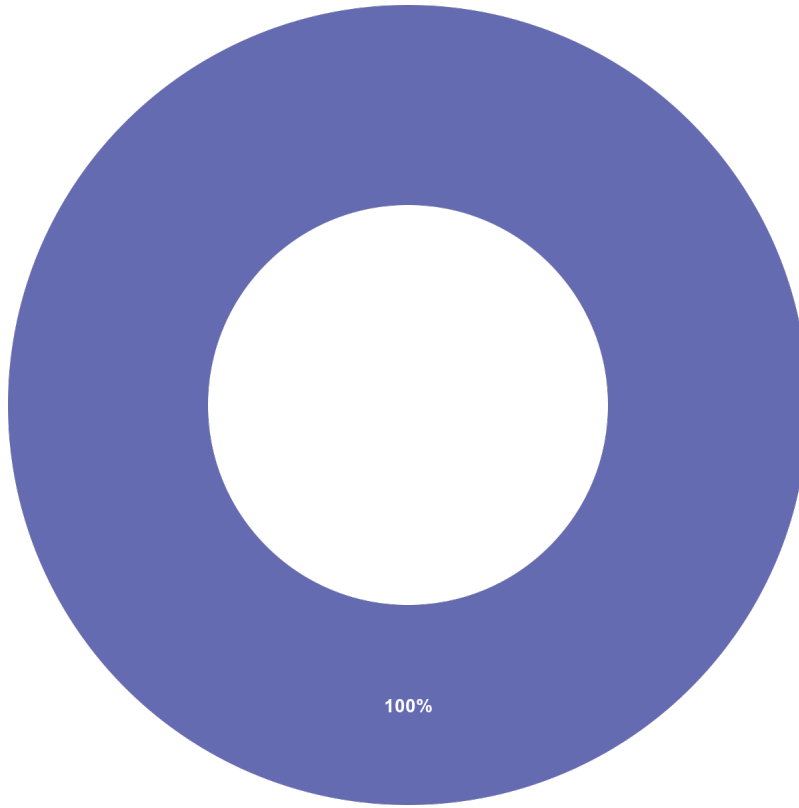


Answered: 17 Unanswered: 2

---

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.

---

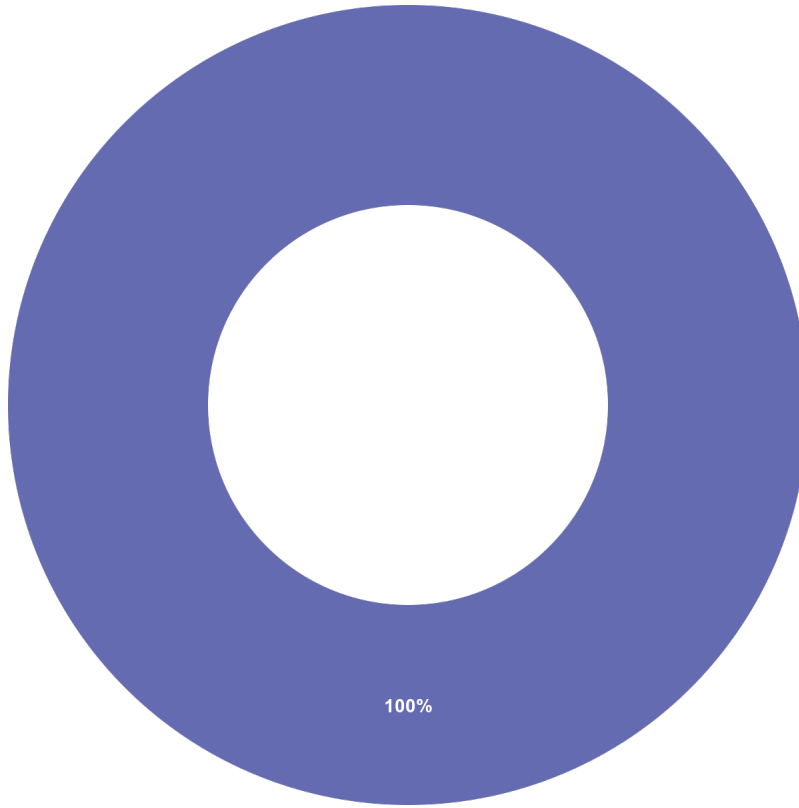
Tuesday, April 22, 2025 at 2:35 PM UTC

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?

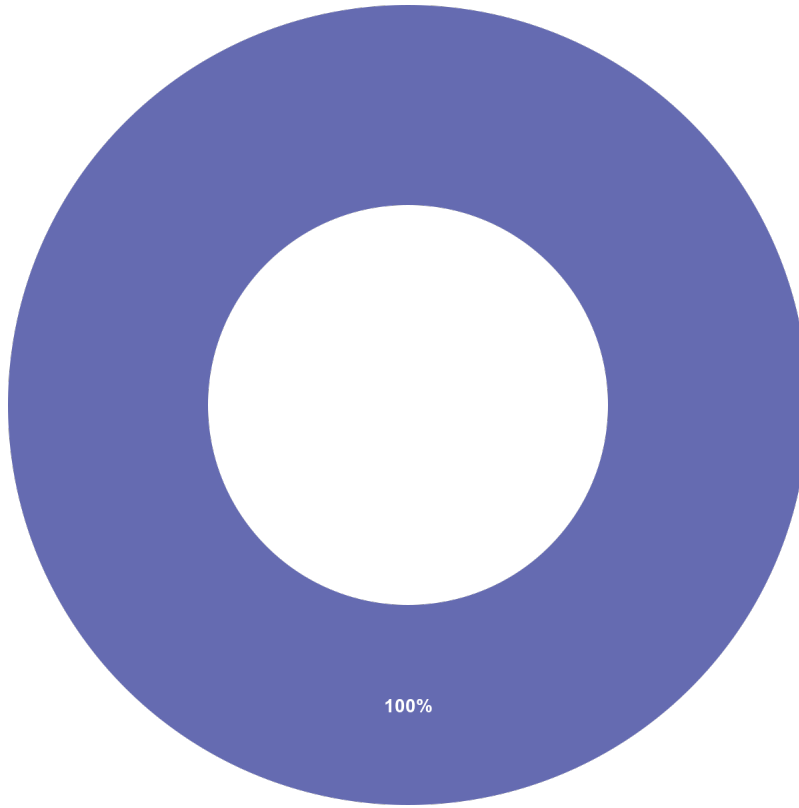


Answered: 19 Unanswered: 0

---


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?

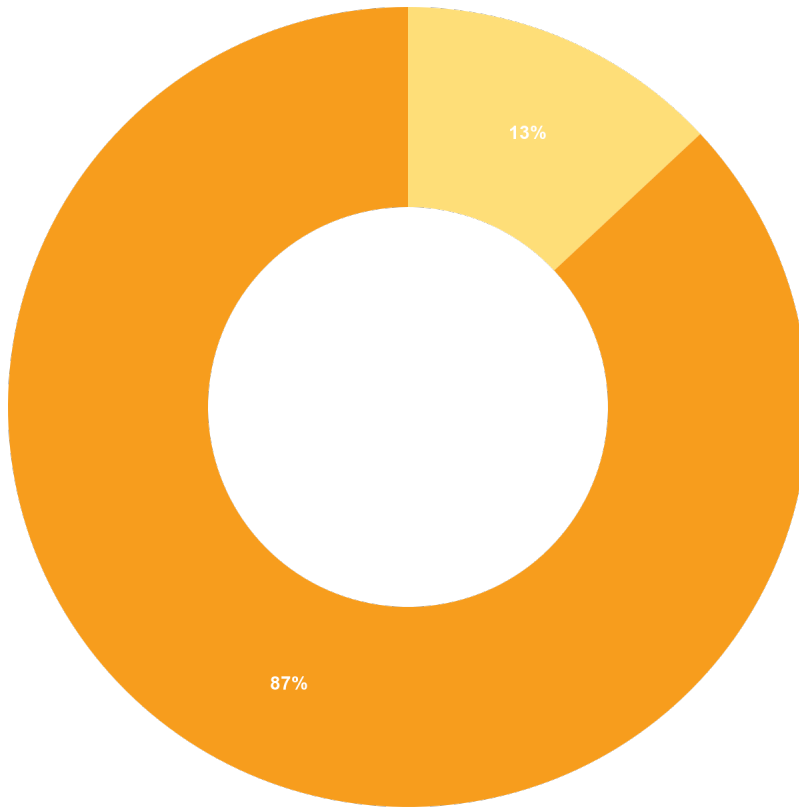


Answered: 19 Unanswered: 0

---

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?



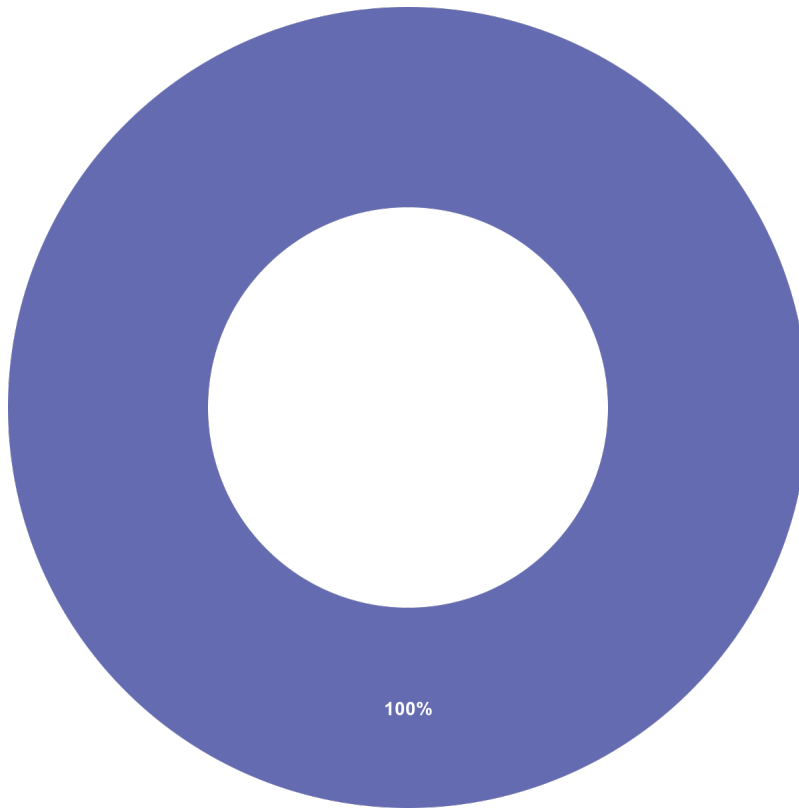
Answered: 19 Unanswered: 0 Average Rating: 5 - Excellent

---

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**

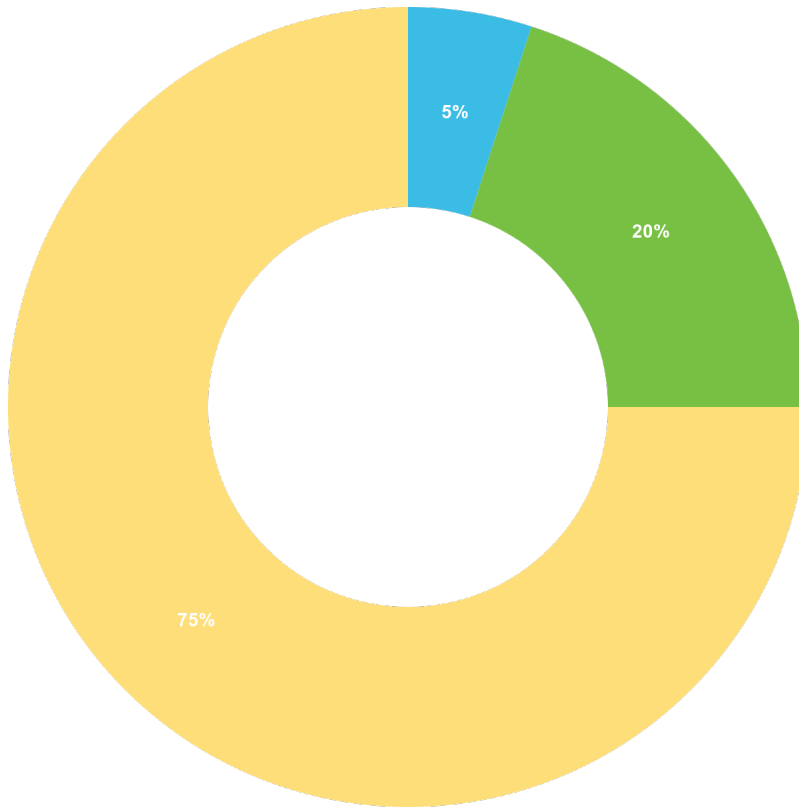


# **Therapeutic Adult Daycare- Kendall 2024-2025 Adult Day Services Client Satisfaction Survey/ Encuesta de Satisfaccion del Cliente**

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?

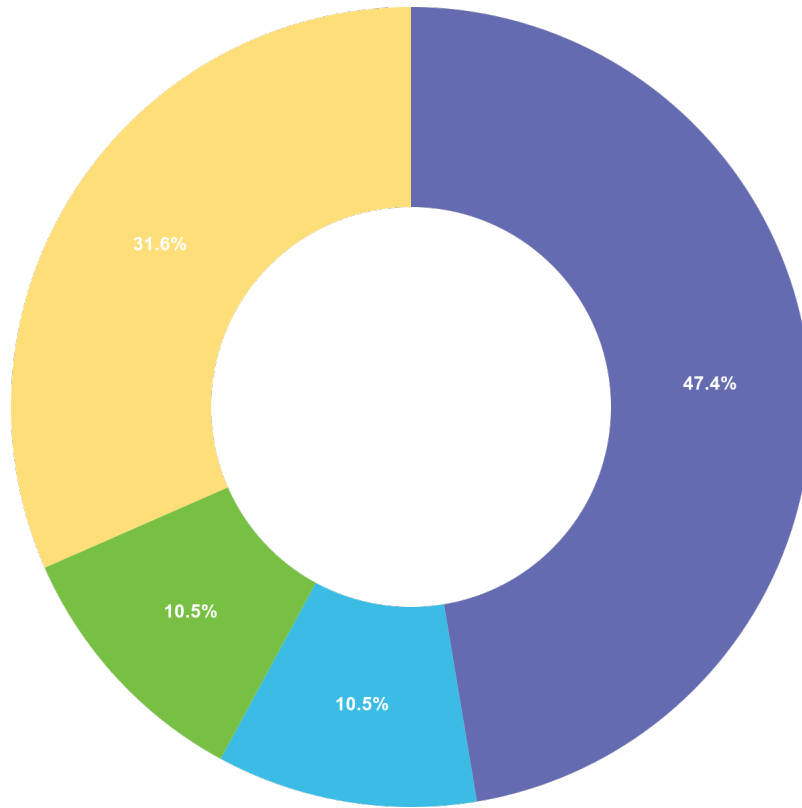


Answered: 20 Unanswered: 0

---

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?

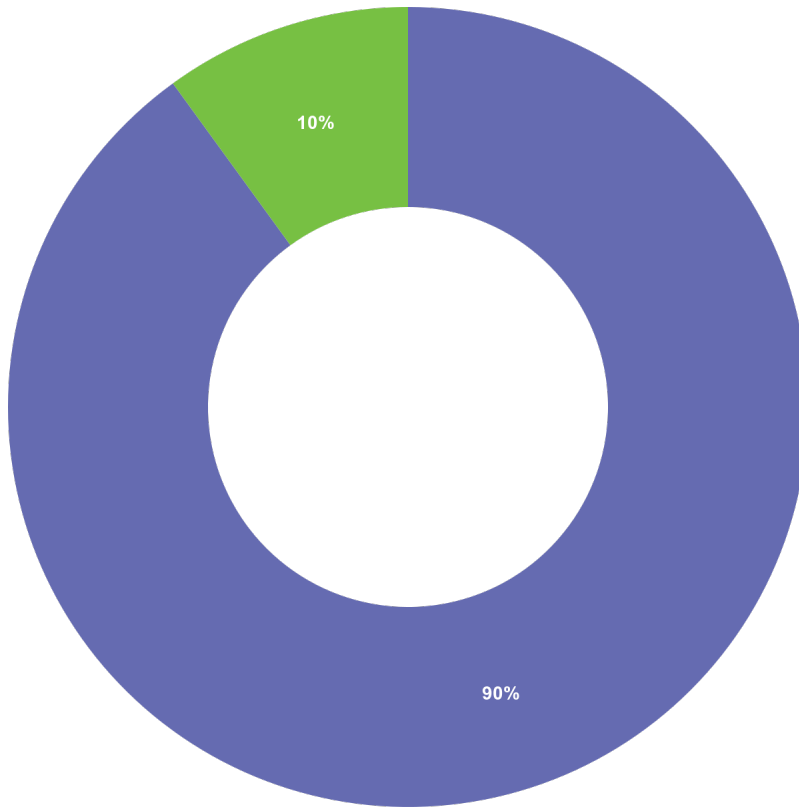


Answered: 19 Unanswered: 1

---

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

---

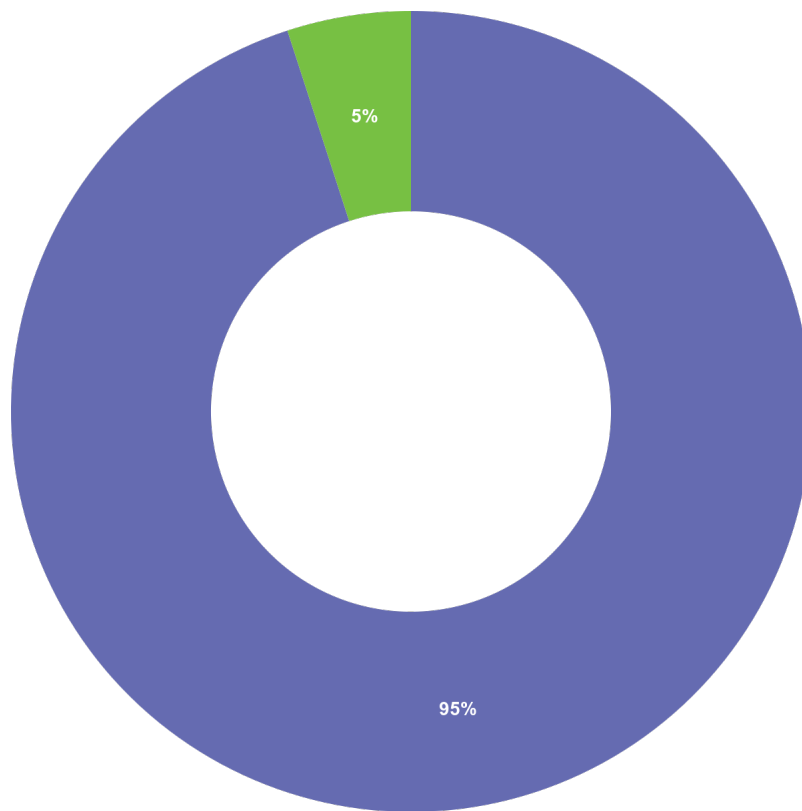
Wednesday, April 9, 2025 at 5:19 PM UTC

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?

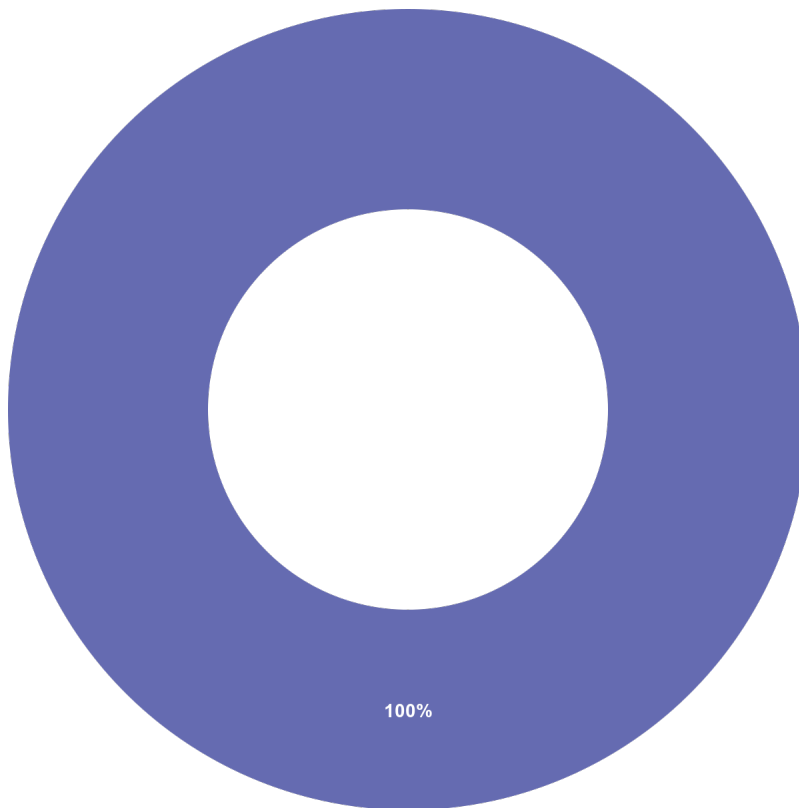


Answered: 20 Unanswered: 0

---

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?

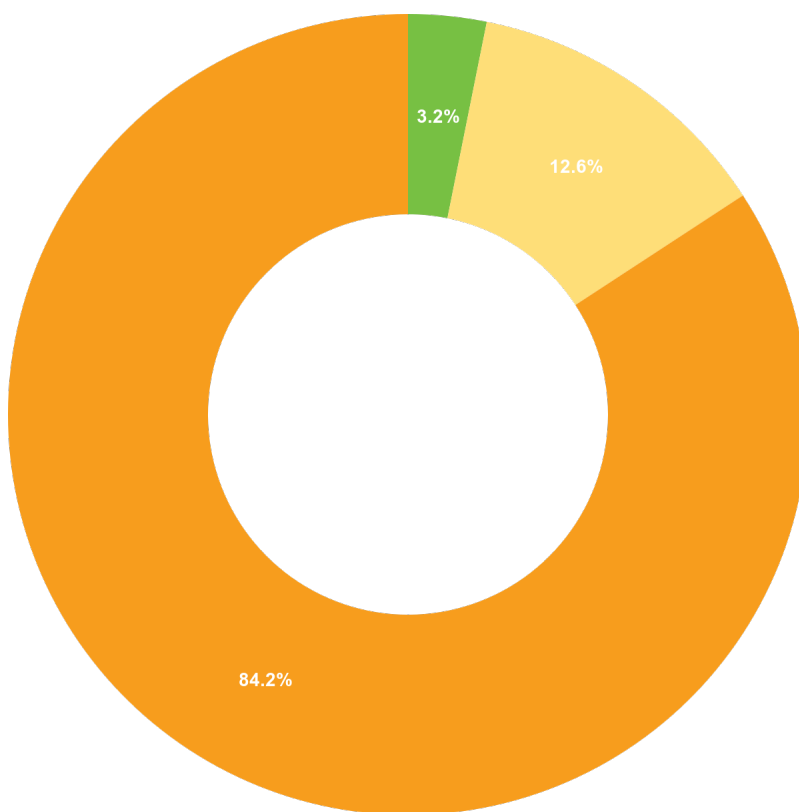


Answered: 20 Unanswered: 0

---

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?

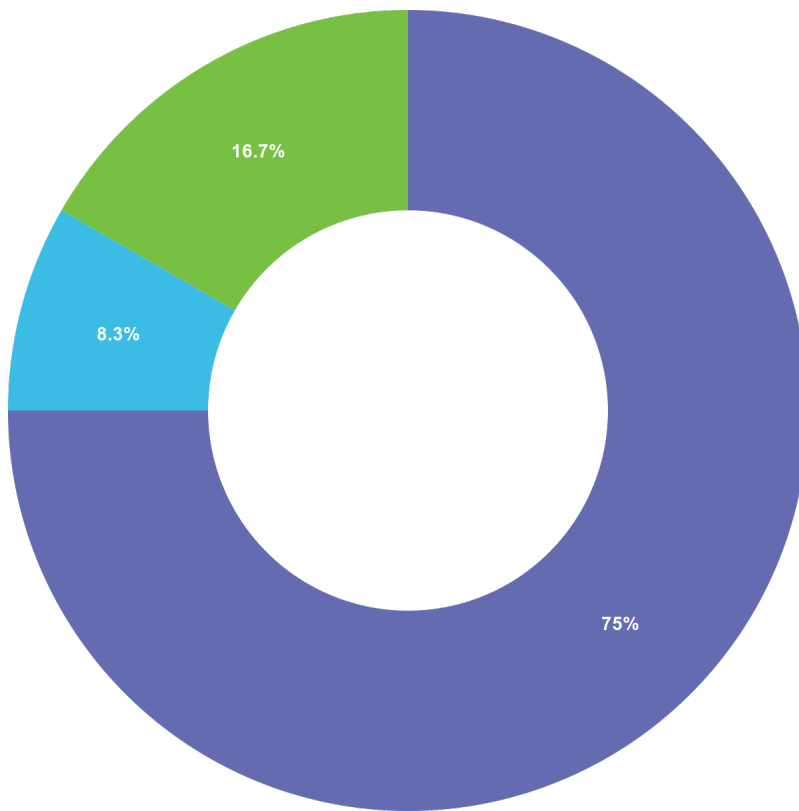


**Answered: 20 Unanswered: 0 Average Rating: 5 - Excellent**

---


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

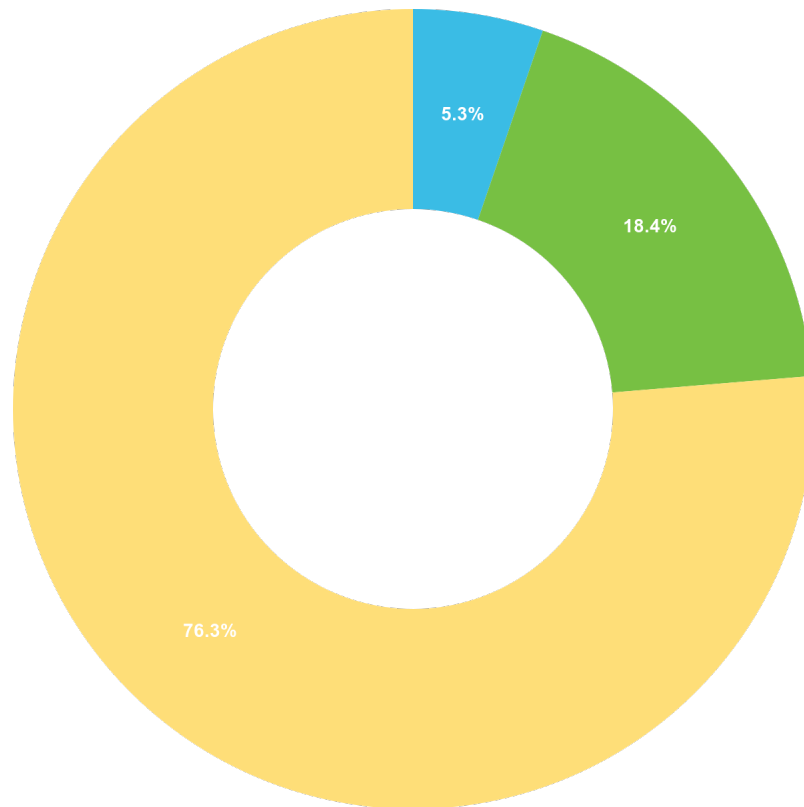


# **Southwest Focal Point Senior Center 2024-2025 Program Satisfaction Survey/ Encuesta de Satisfacción del Cliente**

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.

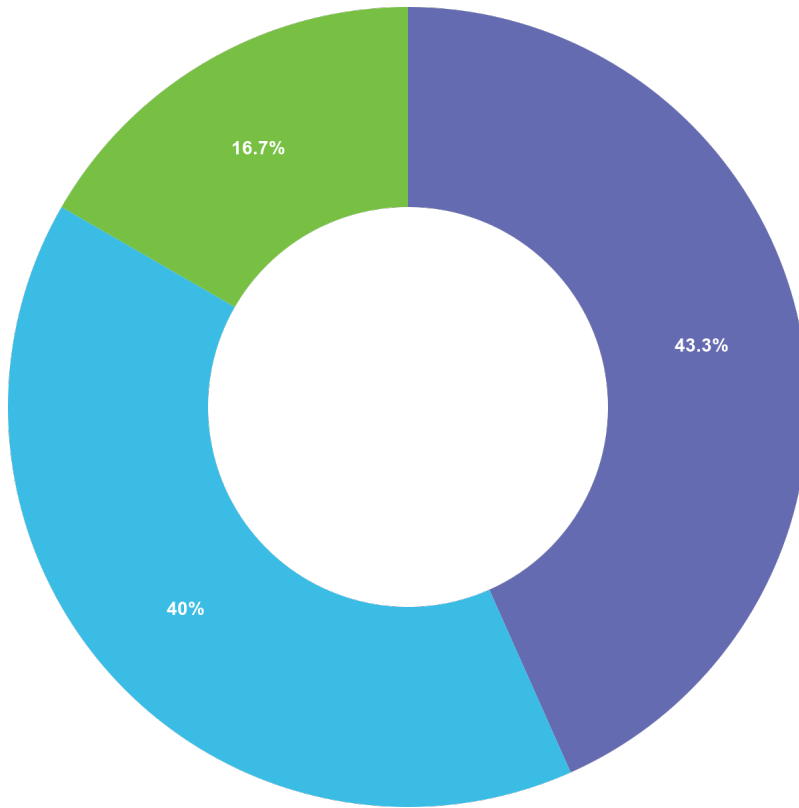
**Q1** How long has your loved one been enrolled in the program? Cuánto tiempo tiene su ser querido asistiendo al programa?



Answered: 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?

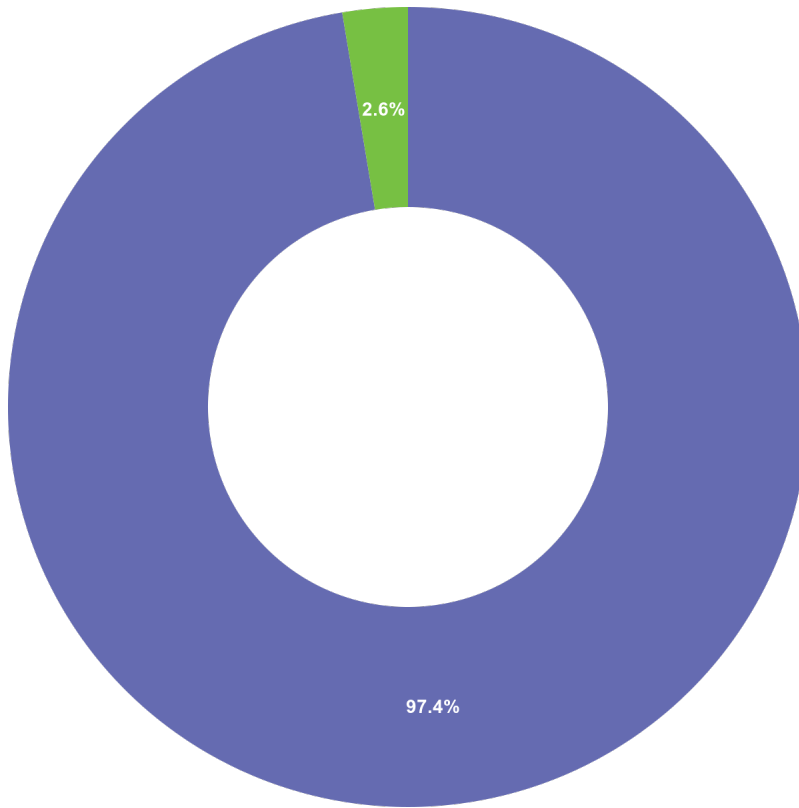


Answered: 30 Unanswered: 8

---

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 atención y dedicación 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

---

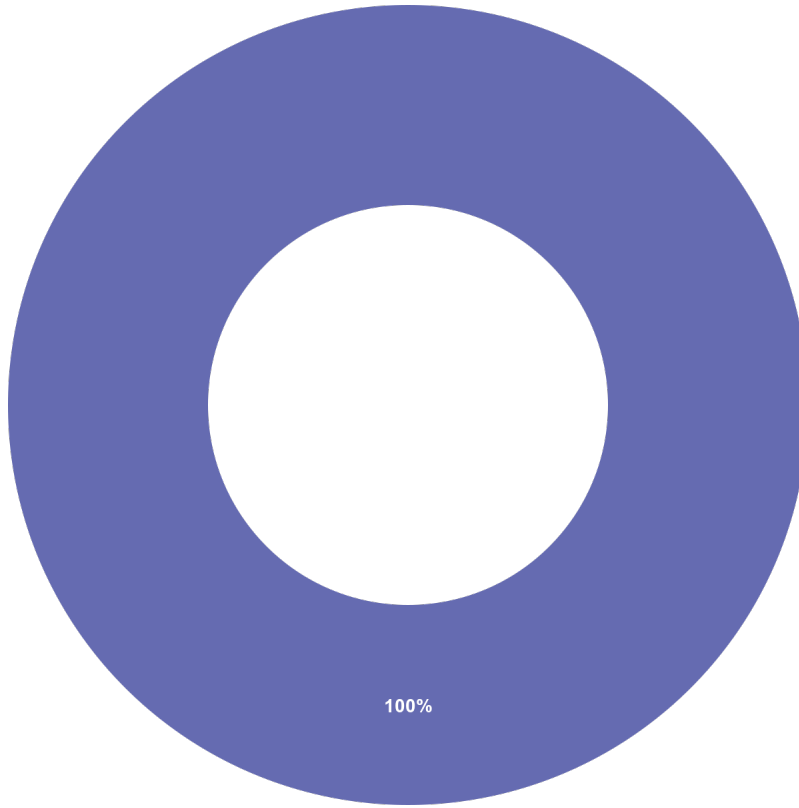
Monday, April 21, 2025 at 7:26 PM UTC

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?

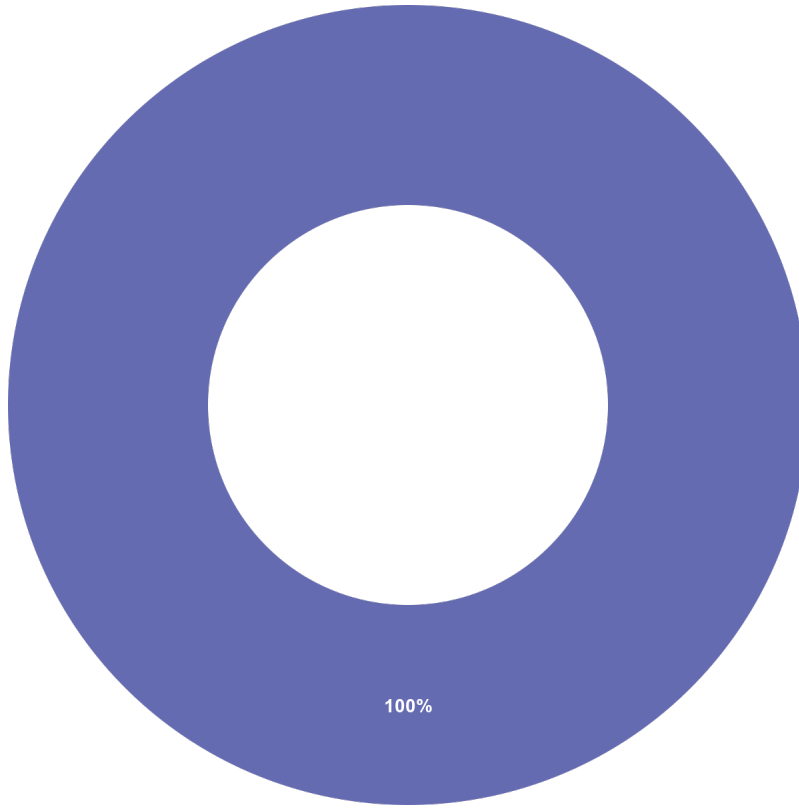


Answered: 38 Unanswered: 0

---

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?

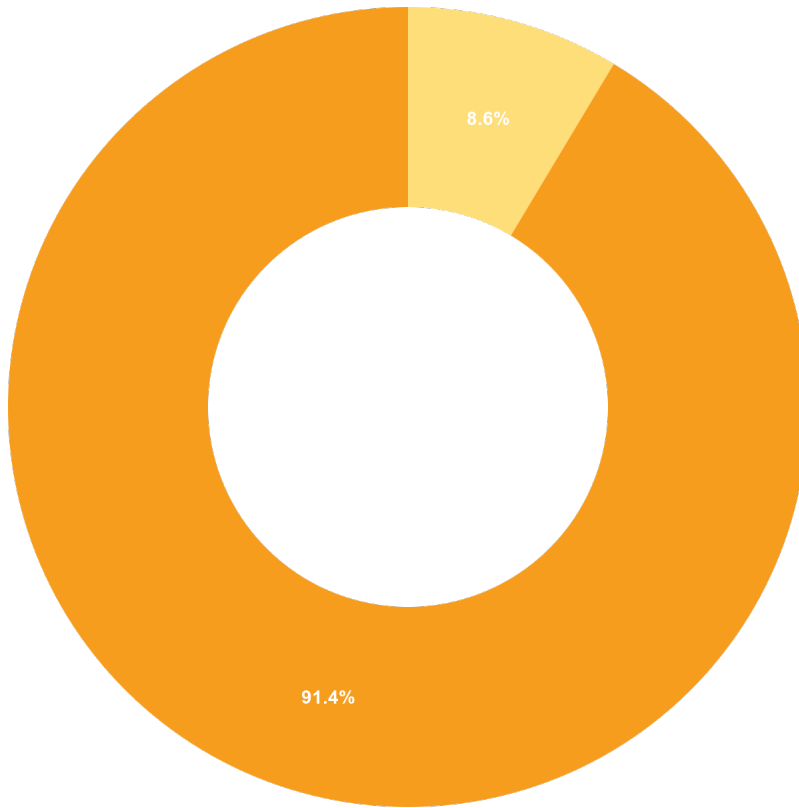


Answered: 38 Unanswered: 0

---

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?



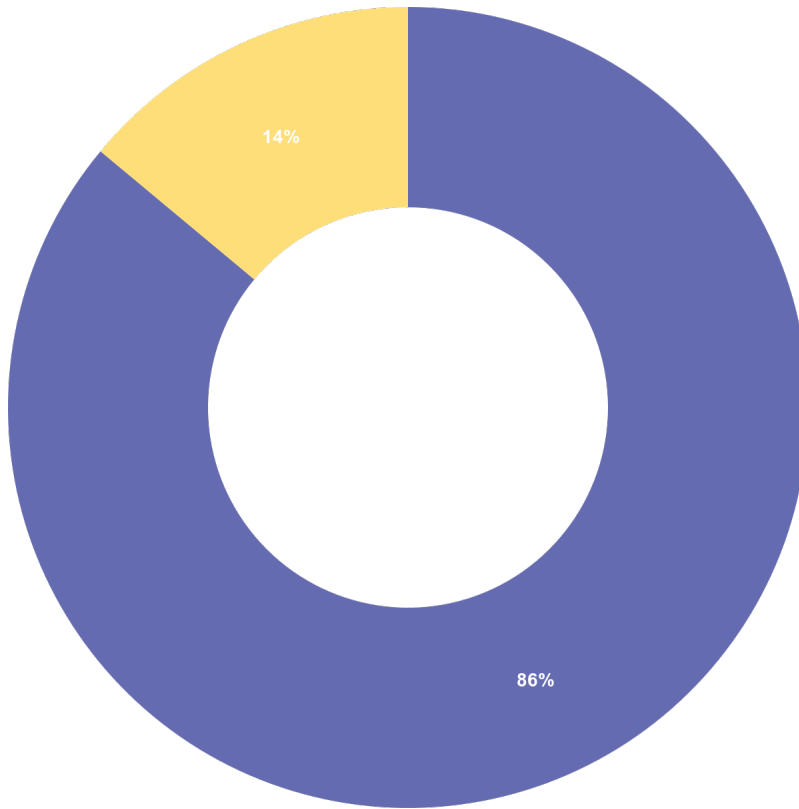
Answered: 38 Unanswered: 0 Average Rating: 5 - Excellent

---

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

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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

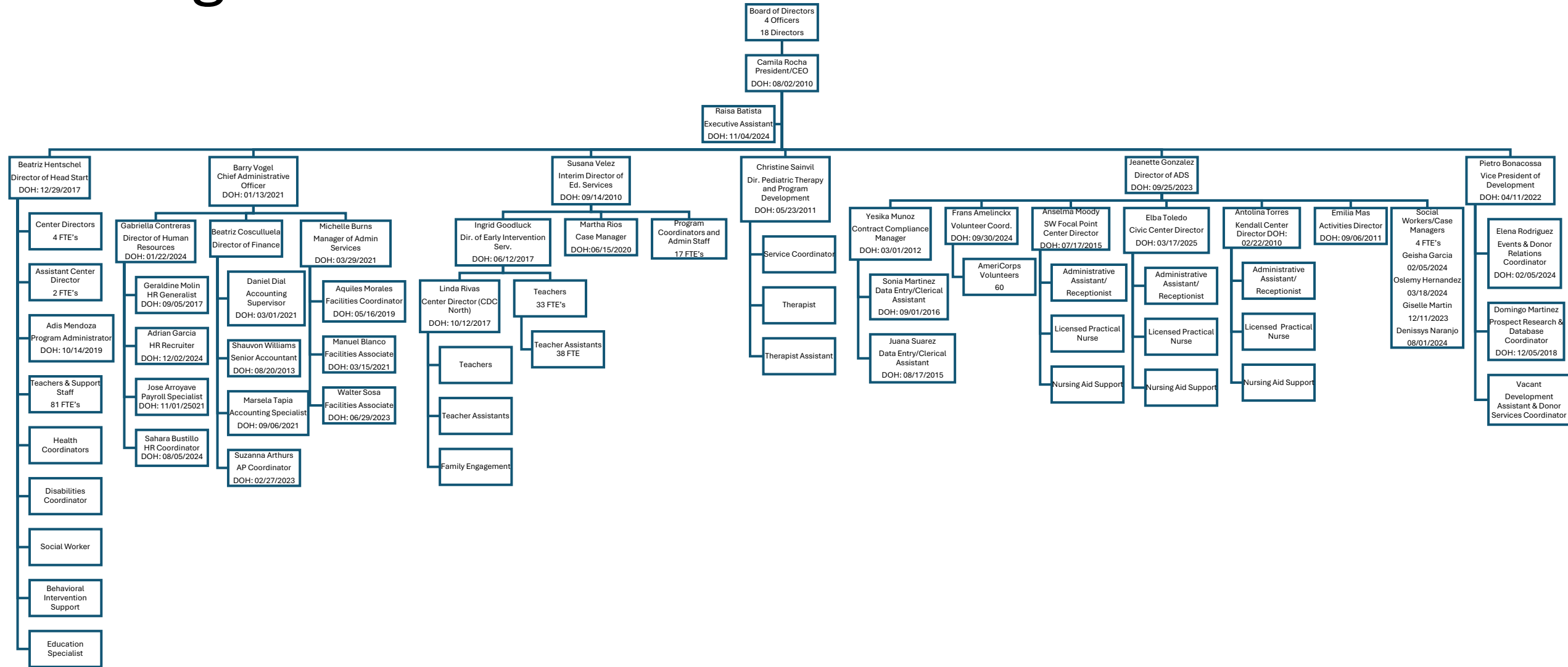
Key Staff Resumes

Key Staff Job Descriptions

Drug Free Workplace Policy

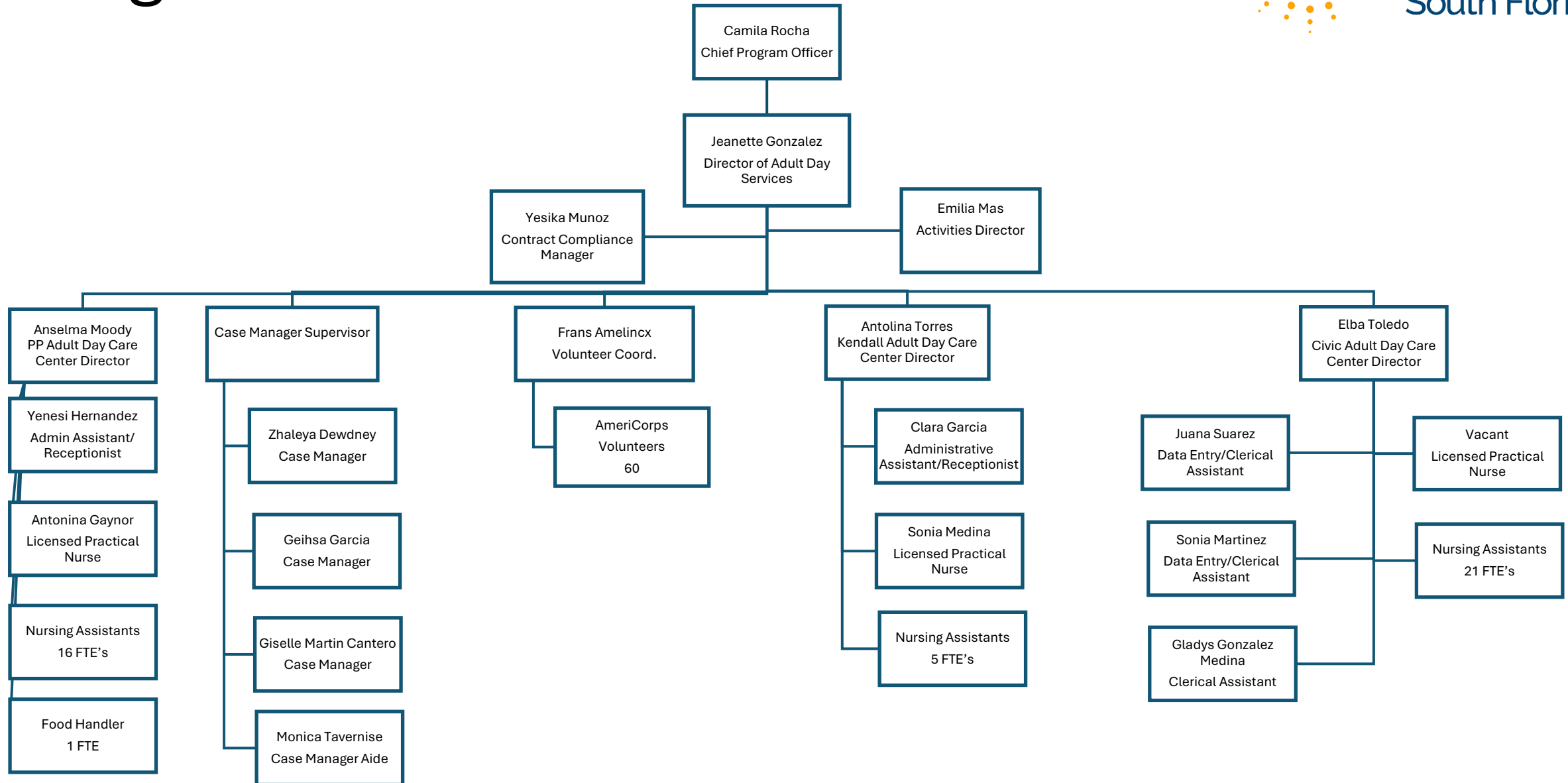
Subcontractor Monitoring Policy and Procedure

# 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

<b>President &amp; Chief Executive Officer 2024</b>	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


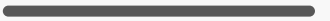
✉ malessandri@miami.edu

### 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 171<sup>st</sup> 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

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**EDUCATION & CREDENTIALS**

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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



# JEANETTE GONZALEZ, RN, MHA

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

## Summary

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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

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- 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*

- 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.

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

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

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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

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NIDA Clinical Trials Network - Good Clinical Practice Certification



## Easter Seals South Florida

### 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

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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:** 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.

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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: \_\_\_\_\_

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## 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

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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

<b>Position Title:</b>	Contract and Compliance Manager
<b>Program/Department:</b>	Adult Day Care Services
<b>Reports to:</b>	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

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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

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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

<b>Position Title:</b>	Nurse Aide
<b>Program/Department:</b>	Adult Day Care Services
<b>Reports to:</b>	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

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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

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

#### **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

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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, CIRTSS 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

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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 employees 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, benzoylcgonine (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, Guiatuss 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

etc.

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

Methadone

Dolophine, Metadose.

Propoxyphene

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 <a href="http://www.fla-ca.org/">http://www.fla-ca.org/</a>
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](mailto: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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Verdeja • De Armas • Trujillo • Alvarez  
Certified Public Accountants & Advisors



Octavio F. Verdeja, Founder - 1971

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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**

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**ASSETS**

	<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
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	With	Total	Without	With	Total
	Donor	Donor		Donor	Donor	
	Restrictions	Restrictions		Restrictions	Restrictions	
<b>Public Support, Revenue, and Gains</b>						
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
<b>Expenses</b>						
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**

	<u>2022</u>	<u>2021</u>
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
	<u>(7,395,905)</u>	<u>5,769,217</u>
Net cash (used in) provided by operating activities		
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	(210,772)	(422,869)
	<u>2,172,172</u>	<u>6,111,577</u>
Net cash (used in) provided by investing activities		
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**

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**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**

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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**

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**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**

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**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 benefited. 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 8<sup>th</sup> 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**

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**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	\$ 18,319,305	\$ -	\$ -	\$ 18,319,305

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	\$ 11,885,481	\$ -	\$ -	\$ 11,885,481

**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**

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**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**

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**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**

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**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

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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



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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

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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
<b>U.S. Department of Health and Human Services</b>			
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
<b>Total U.S. Department of Health and Human Services</b>			4,610,691
<b>Corporation for National and Community Service</b>			
Pass-through from State of Florida Department of Elder Affairs AmeriCorps Program	94.006	XV121	135,948
<b>Total Corporation for National and Community Service</b>			135,948
<b>U.S. Department of Agriculture</b>			
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
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			543,079
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ 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**

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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	\$ <u>1,470,376</u>
Total Expenditures of State Financial Assistance			\$ <u><u>1,470,376</u></u>

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**

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**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**

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**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        X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes        X   None reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes        X   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        X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes        X   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        X   No

<b>Federal Program/State Project or Cluster</b>	<b>ALN/CSFA Number</b>	<b>Expenditures</b>
<b>Federal Programs:</b>		
<u>U.S. Department of Health and Human Services</u> Head Start Program	93.600	\$4,284,666
<b>State Projects:</b>		
<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**

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**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**

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<u>MATERIAL WEAKNESS FINDINGS</u>	<u>DESCRIPTION OF FINDING</u>	<u>STATUS</u>
2021-001	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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Verdeja • De Armas • Trujillo • Alvarez  
Certified Public Accountants & Advisors



Manny Alvarez, C.F.F., 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.F.F., C.P.A.

Octavio F. Verdeja, Founder - 1971

## 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



CERTIFIED PUBLIC ACCOUNTANTS

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

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**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	<u>\$ 34,707,865</u>	<u>\$ 31,347,752</u>

**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	<u>4,446,071</u>	<u>4,027,498</u>

**NET ASSETS**

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

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 34,707,865</u>	<u>\$ 31,347,752</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, 2023 AND 2022**

	2023			2022		
	Without	With	Total	Without	With	Total
	Donor	Donor		Donor	Donor	
	Restrictions	Restrictions		Restrictions	Restrictions	
<b>Public Support, Revenue, and Gains</b>						
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
<b>Expenses</b>						
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	Total Supporting Activities		
							Fundraising	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**

	<u>2023</u>	<u>2022</u>
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	(371,458)	(210,772)
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	(207,098)	
	<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**

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**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**

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**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**

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**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**

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**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**

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**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 benefited. 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 8<sup>th</sup> 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**

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**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	8,791,842	8,420,384
Accumulated depreciation	(6,322,042)	(5,970,018)
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**

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**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	\$ 114,881	\$ 164,214

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**

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**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**

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**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:

	<u>2023</u>	<u>2022</u>
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	<u>(114,881)</u>	<u>(164,214)</u>
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:

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

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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**



Verdeja • De Armas • Trujillo • Alvarez  
Certified Public Accountants & Advisors



Manny Alvarez, C.F.F., 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.F.F., C.P.A.

Octavio F. Verdeja, Founder - 1971

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.

**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**

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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



CERTIFIED PUBLIC ACCOUNTANTS



Verdeja • De Armas • Trujillo • Alvarez  
Certified Public Accountants & Advisors



Manny Alvarez, C.F.F., 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.  
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Pedro L. Silva, C.P.A.  
Michael Vildosola, C.P.A.

## 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

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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
<b>U.S. Department of Health and Human Services</b>			
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
<b>Total U.S. Department of Health and Human Services</b>			<b>4,946,087</b>
<b>Corporation for National and Community Service</b>			
Pass-through from State of Florida			
Department of Elder Affairs			
AmeriCorps Program	94.006	XV121	179,064
<b>Total Corporation for National and Community Service</b>			<b>179,064</b>
<b>U.S. Department of Agriculture</b>			
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
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>624,018</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 5,749,169</b>

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**

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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	\$ <u>1,678,829</u>
Total Expenditures of State Financial Assistance			\$ <u><u>1,678,829</u></u>

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**

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**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**

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**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          X     No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes          X     None reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes          X     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          X     No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes          X     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          X     No

Identification of Major Programs

<b>Federal Program/State Project or Cluster</b>	<b>ALN/CSFA Number</b>	<b>Expenditures</b>
<b>Federal Programs:</b>		
<u>U.S. Department of Health and Human Services</u> Head Start Program	93.600	\$4,619,894
<b>State Projects:</b>		
<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



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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, 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**

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**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
<b>Public Support, Revenue, and Gains</b>						
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)	-
<b>Total public support, revenue, and gains</b>	<b>21,199,778</b>	<b>14,712</b>	<b>21,214,490</b>	<b>17,803,398</b>	<b>(49,333)</b>	<b>17,754,065</b>
<b>Expenses</b>						
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
<b>Total functional expenses</b>	<b>19,225,159</b>	<b>-</b>	<b>19,225,159</b>	<b>17,703,839</b>	<b>-</b>	<b>17,703,839</b>
Membership fees to affiliated organization	67,817	-	67,817	65,235	-	65,235
<b>Total expenses</b>	<b>19,292,976</b>	<b>-</b>	<b>19,292,976</b>	<b>17,769,074</b>	<b>-</b>	<b>17,769,074</b>
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)
<b>Changes in net assets</b>	<b>1,608,100</b>	<b>14,712</b>	<b>1,622,812</b>	<b>2,990,873</b>	<b>(49,333)</b>	<b>2,941,540</b>
Net assets, beginning of year	30,146,913	114,881	30,261,794	27,156,040	164,214	27,320,254
<b>Net assets, end of year</b>	<b>\$ 31,755,013</b>	<b>\$ 129,593</b>	<b>\$ 31,884,606</b>	<b>\$ 30,146,913</b>	<b>\$ 114,881</b>	<b>\$ 30,261,794</b>

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	<u>1,426,591</u>	<u>2,907,833</u>	<u>3,176,835</u>	<u>4,672,601</u>	<u>12,183,860</u>	<u>328,189</u>	<u>324,351</u>	<u>652,540</u>	<u>12,836,400</u>
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	<u>797,071</u>	<u>1,065,815</u>	<u>2,094,968</u>	<u>1,588,303</u>	<u>5,546,157</u>	<u>717,161</u>	<u>125,441</u>	<u>842,602</u>	<u>6,388,759</u>
Total expenses	<u>\$ 2,223,662</u>	<u>\$ 3,973,648</u>	<u>\$ 5,271,803</u>	<u>\$ 6,260,904</u>	<u>\$17,730,017</u>	<u>\$1,045,350</u>	<u>\$ 449,792</u>	<u>\$1,495,142</u>	<u>\$19,225,159</u>

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					Management and General	Fundraising	Total	
	Early Childhood	Educational Services	Adult and Senior Care Services	Head Start	Total Program Services			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>\$ 2,094,422</u>	<u>\$ 4,473,192</u>
<b>SUPPLEMENTAL DISCLOSURE</b>		
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>\$ 122,305</u>	<u>\$ 390,380</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**

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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**

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**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**

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**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**

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**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**

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**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 8<sup>th</sup> 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**

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**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**

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**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	\$ 129,593	\$ 114,881

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**

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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:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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**

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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**

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**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

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.  
Javier Verdeja, C.P.A.  
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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**

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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

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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
<b>U.S. Department of Health and Human Services</b>			
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
<b>Total U.S. Department of Health and Human Services</b>			5,460,367
<b>Corporation for National and Community Service</b>			
Pass-through from State of Florida			
Department of Elder Affairs			
AmeriCorps Program	94.006	XV124	126,745
<b>Total Corporation for National and Community Service</b>			126,745
<b>U.S. Department of Agriculture</b>			
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
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			717,518
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ 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	<u>\$ 40,640</u>
Florida Department of Elder Affairs Pass-Through from Alliance of Aging Alzheimer's Disease Initiative	65.004	KZ-2492 & KZ-2392	1,985,836
<b>Total Florida Department of Elder Affairs</b>			<u>2,026,476</u>
Florida Department of Education Pass-Through from ELC Miami-Dade Monroe Voluntary Pre-Kindergarten Education Program	48.108	OEL-SR-20	384,677
<b>Total Florida Department of Education</b>			<u>384,677</u>
<b>Total Expenditures of State Financial Assistance</b>			<u>\$ 2,411,153</u>

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**

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**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**

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**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

***Financial Statements***

Type of auditor’s report issued	<i>Unmodified</i>		
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:	<i>Unmodified</i>		
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**

<b>Federal Program/State Project or Cluster</b>	<b>ALN/CSFA Number</b>	<b>Expenditures</b>
<b>Federal Programs:</b>		
<u>U.S. Department of Health and Human Services</u> Head Start Program	93.600	\$4,972,033
<b>State Projects:</b>		
<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**

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**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.