CHILDREN'S TRUST OF ALACHUA COUNTY

CHILDREN'S TRUST REGULAR BOARD MEETING MINUTES

June 08, 2026 at 4:00 PM

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

Chair Mary Chance called the meeting to order at 4:00 pm.
Roll Call
Board Members Present: Mary Chance (Chair), Ken Cornell (Member), Lee Pinkoson (Treasurer), Tina Certain, Judge Philip A. Pena, Melissa Walker
Board Members Attending Virtually: Dr. Nancy Hardt

Member Pinkoson moved for the approval of the agenda and consent agenda. Member Certain seconded the motion, which passed unanimously.

Consent Agenda

1. Board Attendance YTD
2. 5.11.2026 Regular Board Meeting Minutes
3. 5.11.2026 Board Meeting Evaluation - Survey Results
4. FY 2026 Budget Report (April)
5. FY 2026 Checks and Expenditures Report (April)
6. FY 2026 Programmatic Awards and Expenditures Report (April)
7. Sponsorship Requests

General Public Comments
Leigh Scott (Director of Community Outreach - Family Promise of Gainesville) highlighted the urgent need for housing solutions. With support of CTAC, they can get more case managers to help more families experiencing homelessness.

Chair's Report
Chair Chance expressed gratitude for the Board and Staff sending condolences following her recent loss and provided a recap of the 6/8/26 Budget workshop.

Executive Director's Report

8. June 2026 Executive Director's Report

Executive Director Marsha Kiner reported to the Board that during the Special Legislative session, the Senate and House of Representatives voted to put the property tax reform bill to voter referendum. CTAC can inform, but neither educate nor advocate on this matter. ED Kiner will be holding leadership briefings with the Executive Directors and CEOs of all CTAC-funded programs to explain potential budgetary changes. Member Cornell expressed that he would like to have more discussion on this topic. Dr. Hardt asked about the difference between informing and educating. CTAC Attorney Bob Swain explained that Board Members and staff can answer questions, but cannot advocate for anything. The Board can take a low-key position on the matter (ex: “by our calculations, this is what it is going to be”), but do not get into details about programs that are going to be cut.

ED Kiner further expressed gratitude for the Griffin Group’s services and assistance while she was in Tallahassee the prior week during special session.

Kiner went on to thank CTAC staff for their hard work on the Youth Family Eviction Convening that was held at the Trust in the preceding weeks.

9.Resolution No. 2026-03 Board Policy for Private Donations

Member Pinkoson moved for the approval of Resolution 2026-03 - adopting a Board Policy regarding Private Donations. Member Cornell seconded the motion. During public comment on the motion, Leah Gallione (PEAK Literacy) asked if CTAC will be actively engaged in seeking funding. ED Kiner explained that CTAC will be going after national grants, but not targeting local funds. At the close of discussion, the motion passed unanimously.

Presentations

10.Purvis Gray Audit Presentation

Ron Whiteside and Heather Donovan of Purvis Gray presented the unmodified opinion from the 2025 financial audit, making only two recommendations. **Member Cornell moved for approval of the audit as presented.** Member Pinkoson seconded the motion, with passed by unanimous vote.

ED Kiner shared her gratitude to Purvis Gray and CTAC’s Chief Financial Officer Molly Greenwald.

New Business

11. 26-27 Proposed Budget
CFO Greenwald presented the proposed 2026-2027 budget to the Board in the amount of $12,314,190.00. Member Cornell asked where the Alachua County Reads monies are in the budget. CFO Greenwald responded ACR funds are factored under fund balance. Member Cornell asked how the ACR funds are being broken down, to which ED Kiner suggested that information be provided at the upcoming BoCC/CTAC Joint meeting.

Member Pinkoson commented that he did not see a recommendation on what to do for families in housing troubles and hopes CTAC’s recommendation will make families a priority.

Dr. Hardt expressed concern over voting on the budget without having finalized actions/spendings on the housing initiative.

Chair Chance asked what the available unassigned fund balance is after the portion set aside for ACR; staff responded the remaining amount would be $722,000.00.

12. Resolution No. 2026-04 Proposed Millage Rate

Member Pinkoson moved the Board approve Resolution 2026-04 adopting the proposed millage rate of .4500. Member Certain seconded the motion, which passed by majority vote with the Honorable Philip Pena abstaining.

	AYE	NAY	ABSENT	NOT VOTING
Mary Chance	✓			
Ken Cornell	✓			
Lee Pinkoson	✓			
Tina Certain	✓			
Dr. Nancy Hardt				✓
Dr. Maggie Labarta			✓	
Dr. Kamela Patton			✓	
Hon. Judge Phillip A. Pena				✓
Melissa Walker	✓			

13. Resolution No. 2026-05 Tentative Budget

Member Pinkoson moved the Board approve Resolution 2026-05 adopting a Tentative Budget of $12,314,190.00 with the additional funding in the amount of $118,000.00 for two case managers with Family Promise Member Certain seconded the motion, which passed unanimously.

Old Business

14. CQI: Recommendation for Underperforming Contracts
Bonnie Wagner, CTAC Research, Planning, and Evaluation Coordinator, explained the process with rating, invoicing, data reporting, and renewal determination. **Member Pinkoson moved the Board approve staff's recommendation for addressing underperforming contracts.** Member Cornell seconded the motion, which passed unanimously.

15. Family Eviction & Housing Stability Convening

Kristy Goldwire, CTAC Chief Operations Officer provided proposed eviction prevention recommendations and asked the Board to review, discuss, and provide feedback. Dr. Hardt noted that 10% of CTAC's budget goes to Family Resource Centers. Eighty percent of the families on the waiting list cannot be helped because they need instense case management. Family Promise needs staffing. Dr. Hardt recommends CTAC provides them with two case managers. Member Cornell suggested this is another "all hands on deck" situation, adding that the County and City are vested and suggested this topic be brought up at the upcoming CTAC/BoCC joint meeting. Member Pinkoson recommended CTAC write a letter to the City and County asking both to: 1) Prioritize families with children; and 2) Fund case managers for Family Promise. Member Cornell advocated for putting the money in for two case managers. Judge

Pena asked if this is all a timing issue and commented that he will work with Dr. Hardt. Member Certain asked if the request is to fund 2 case managers, are there resources available to help the families? Rachael Ryan (Family Promise) clarified the program numbers and amount of families served. Member Walker noted past experiences with Family Promise and voiced her support of additional funding.

Member Cornell moved the Board:

1. **Fund two case managers at Family Promise in the amount of $118,000.00 annually for 2 years which will only serve families with children; and request the City and County match the CTAC Case Manager Funding.**
2. **Request the Alachua County Board of County Commissioners and each of the municipalities where Family Resource Centers are located allocate additional funding for Family Resource Centers to expand support for emergency needs, including Emergency Rental Assistance for eviction prevention.**

Member Walker seconded the motion, which passed by majority vote.

Member Pinkoson suggested offering to house the Case Managers at all the resource centers and further commented that CTAC should do it last and city and county should fund first based on their budgets. Judge Pena shared concerns about the phones not being answered due to staffing shortages and suggested one of the case managers could answer phones. This could potentially mitigate an issue before it escalates.

For Your Information

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

16. Alachua County Reads Initiative Monthly Update
17. Early Childhood Learning Collaborative Workgroup Update
18. Alachua County Head Start Summer Bridge 2026
19. Provider Notification Letter of Programming Realignment

General Public Comments

Dr. Vincent Miller (Executive Director – Aces In Motion) gave kudos to his community partners.

Phillip Simmons (Goodwill Industries) thanked CTAC for everything it has done and shared some additional funding opportunities they are seeking. Simmons also invited the Board to TeensWork Orientation. Chair Cornell asked Simmons to connect with President Broadie at Santa Fe College.

Board Member Comments

Chair Cornell – asked Attorney Swain if the tax bill passes, is it possible for a taxing district to increase its millage.

Next Meeting Dates

Joint Board Meeting with Alachua County Board of County Commissioners - Thursday, June 11, 2026 @ 4:00 pm
Alachua County Administration Building, Grace Knight Conference Room, 12 SE 1st Street, 2nd Floor

Adjournment

Chair Chance adjourned the meeting at 6:28 pm.

CHILDREN'S TRUST
OF ALACHUA COUNTY

Children's Trust Board Meeting

Sign – In Sheet

06/08/2026 from 4pm-6pm

Name	Organization	Email
Leigh Scott	Family Promise	Leigh@familypromisegainesville.org
Grayson Valentine	AMIkids	gvalentine@amikids.org
Leah Coalson	PEAK Literacy	leah@peakliteracy.org
CHRIS STOKES	WMSCC	BISHOPSTOKES2@GMAI
Ron Whitesides	Purvis Gray	ronw@purvisgray.com
Heather Donovan	Purvis Gray	
Rachael Ryan	Family Promise	rryan@familypromisegainesville
Pebbles Edelman	PSF RCS	pebbles.edelman@pfs...
Phillip Simmons		psimmons@goodwillnf...
Maria Meares	Goodwill	mmeares@goodwillnorthfl.org
Derek Lee	Goodwill	
Eric Lawhorn	AIM	eric@aeam nation.org
Vincent Miller	AIM	[illegible]
Yanel Casanova	PALS	
Yolanda Hagley	Gainesville Thrives	yolanda@gainesvillethrives.org

CHILDREN'S TRUST
OF ALACHUA COUNTY

Children's Trust Board Meeting

Sign – In Sheet

06/08/2026 from 4pm-6pm

Name	Organization	Email
Maiyah Long	Gainesville Thrives	maiyahl@gainesvillethrives.org
Kristin Kozelsky Reed	Pace Alachua	kristin.kozelsky@pacealachua.org

PROPOSED PROPERTY TAX CHANGES

The impact on Children's Trust of Alachua County:

- **The Property Tax Reform Bill amends the state constitution and will require 60%approval from the voters**
- **Here's what it says:**

- ***The Homestead Exemption will increase from $50,000 to $150,000 in FY 2027–28***
- ***The homestead exemption will increase to $250,000 in FY 2028–29***
- ***Annual property valuation increases for non-homestead properties will be capped at 5%, reduced from the current 10%***

IF APPROVED, THE CHANGES BEGIN IN 2027-2028 FISCAL YEAR

YEAR 1: PROPOSED ADDITIONAL $150,000 HOMESTEAD EXEMPTION

- **This will equal about a $2 MILLION LOSS**
- **Equal to elimating all Goal 2 programs**

THIS REPRESENTS APROXIMATELY 21.9% REDUCTION IN CTAC'S CURRENT PROPERTY TAX COLLECTIONS

YEAR 2: PROPOSED ADDITIONAL $250,000 HOMESTEAD EXEMPTION

- **This will equal about a $2.97 MILLION LOSS**
- **Equal to eliminating all Goal 2 and all summer allocations**

THIS REPRESENTS APROXIMATELY 27.8% REDUCTION IN CTAC'S CURRENT PROPERTY TAX COLLECTIONS

THESE REDUCTIONS WILL HAVE A SIGNIFICANT IMPACT:

- **Potentional elimination of Strategic Priorities**
- **Utilization of Unassigned Fund Balance to preserve Priority Allocations**
- **Potential personnel and operational reductions**

Annual property valuation increases for non-homestead properties will be capped at 5%, reduced from the current 10%

- **This will equal less revenue growth and a reduction in the property base.**

CHILDREN'S TRUST
OF ALACHUA COUNTY

CHILDREN'S TRUST
OF ALACHUA COUNTY

May 29th, 2026
Purvis, Gray & Company, LLP
22 NE 1st Street
Gainesville, Florida 32601

CHILDREN'S TRUST OF ALACHUA COUNTY

MANAGEMENT'S RESPONSE TO AUDIT FINDINGS

Fiscal Year Ended September 30, 2025

The Children's Trust of Alachua County ("CTAC") appreciates the professionalism, collaboration, and recommendations provided by Purvis Gray & Company during the Fiscal Year 2025 audit process.

Management acknowledges the findings identified in the Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and recognizes the importance of maintaining a strong system of internal controls, timely financial reporting, and sound fiscal stewardship over public resources.

Management's responses to each finding are presented below.

Management concurs with the findings reported by the auditors and acknowledges the opportunities identified to further strengthen the Trust's internal control environment and financial reporting processes.

As part of its ongoing commitment to sound financial stewardship and continuous improvement, management has conducted a comprehensive review of internal controls, reconciliation procedures, financial reporting practices, accounting policies, and month-end close processes. This review identified several areas where additional formalization, documentation, oversight, and monitoring would enhance the effectiveness of existing controls.

Management has already implemented significant corrective actions designed to address the conditions identified during the audit. Many of these improvements were implemented prior to the completion of audit fieldwork and have been incorporated into CTAC's ongoing financial management framework. Management remains committed to continually evaluating and strengthening its control environment to support accurate financial reporting, regulatory compliance, and responsible stewardship of public resources.

Children's Trust of Alachua County
4010 NW 25th Place, Gainesville, FL 32606
(352) 374-1830 | www.childrenstrustofalachuacounty.us

FINDING 2025-1
Bank Reconciliations

Management Response

Management concurs with the finding. The auditors noted that bank reconciliations were not consistently completed and reviewed on a timely basis during Fiscal Year 2025 and that adjustments were required during the audit process to reconcile cash balances.

Management recognizes the importance of timely bank reconciliations as a foundational internal control over cash management, financial reporting, payroll, and disbursement activities. The audit finding highlighted opportunities to strengthen the timeliness, documentation, review, and monitoring of reconciliation procedures.

Management has evaluated the reconciliation process and implemented enhancements designed to improve accountability, consistency, supervisory review, and overall effectiveness of the control environment.

Corrective Actions Implemented

Management has implemented the following corrective actions:

- Established a formal month-end close calendar requiring completion of all bank reconciliations within the first ten (10) business days following month-end.
- Assigned clear responsibility for preparation and review of reconciliations, including documented supervisory approval procedures.
- Implemented monthly reconciliation review meetings to identify and resolve outstanding reconciling items.
- Enhanced reconciliation documentation standards to ensure sufficient audit trails and support.
- Incorporated reconciliation completion into management's monthly financial reporting process.
- Established CFO oversight and monitoring procedures to ensure ongoing compliance with reconciliation deadlines and internal control requirements.

Current Status

These corrective actions have been implemented and are operating as part of CTAC's standard monthly financial management processes. Management believes the underlying causes of the finding have been substantially addressed and that the control environment surrounding cash management and financial reporting has been significantly strengthened.

Responsible Official:
Chief Financial Officer

Implementation Status:
Implemented and Ongoing

FINDING 2025-2
Financial Close and Reporting

Management Response

Management concurs with the finding. The auditors noted that several adjustments were required during the audit process related to cash, compensated absences, pooled cash allocations, capital assets, depreciation, and revenue classifications. Management acknowledges that these adjustments indicate a need for a more formalized and comprehensive financial close and reporting process.

Management acknowledges that the audit adjustments identified opportunities to further strengthen the Trust's financial close and reporting processes. In response, management performed a comprehensive assessment of the financial reporting framework and identified enhancements related to month-end close procedures, balance sheet reconciliations, capital asset accounting, financial statement review processes, and year-end audit preparation.

The resulting improvements are intended to enhance the accuracy, timeliness, consistency, and transparency of financial reporting while reducing the risk of future audit adjustments.

Corrective Actions Implemented

Management has implemented the following improvements:

- Developed a comprehensive monthly and annual financial close checklist covering all significant accounting and reporting activities.
- Established formal balance sheet reconciliation requirements for all significant accounts.
- Implemented monthly reviews of cash, payroll liabilities, compensated absences, capital assets, deferred inflows, fund balance classifications, and other key financial statement accounts.
- Strengthened capital asset accounting procedures, including documentation requirements for additions, disposals, depreciation, and construction-in-progress activity.
- Enhanced review controls over journal entries and financial statement preparation.
- Implemented a structured month-end close process designed to be completed within ten (10) business days following month-end.
- Established year-end financial reporting schedules and audit preparation procedures designed to reduce audit adjustments and improve reporting accuracy.
- Increased executive oversight and accountability for the completeness and accuracy of monthly financial reporting.

Current Status

The majority of these enhancements have been implemented prior to the conduction of the Fiscal Year 2025 audit. Management believes these corrective actions have significantly improved the reliability, accuracy, timeliness, and transparency of CTAC's financial reporting process and have substantially reduced the risk of future material audit adjustments.

Responsible Official:
Chief Financial Officer

Implementation Status:
Implemented and Ongoing

CONCLUSION

CTAC remains committed to maintaining the highest standards of financial stewardship, accountability, transparency, and compliance in the administration of public resources.

Management concurs with the findings identified by the auditors and views the audit process as a valuable opportunity to strengthen internal controls, enhance financial reporting processes, and reinforce organizational accountability. The corrective actions described above have been incorporated into CTAC's day-to-day operations and are actively monitored by management.

These enhancements include formalized month-end close procedures, strengthened reconciliation processes, improved financial reporting controls, enhanced documentation standards, expanded management oversight, and increased accountability throughout the finance function. Management believes these actions have substantially addressed the conditions identified in the audit findings and have further strengthened CTAC's overall financial management environment.

CTAC remains dedicated to continuous improvement and will continue to evaluate and refine its policies, procedures, and internal controls to support effective operations and responsible stewardship of public funds.

Sincerely,

Molly Allison Greenwald, MSA
Children's Trust of Alachua County, Chief Financial Officer

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PURVIS GRAY

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

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

We have audited the financial statements of the governmental activities and each major fund of the Children's Trust of Alachua County (CTAC) for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards,* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 9, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by CTAC are described in Note 1 to the financial statements.

As described in Note 1 to the financial statements, CTAC adopted Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences,* during the fiscal year ended September 30, 2025. See Note 1 and Note 4 for the impact from adopting GASB Statement No. 101. The application of existing policies was not changed during 2025.

We noted no transactions entered into by CTAC during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of depreciation and accumulated depreciation of fixed assets, which are based on useful lives determined by asset type.

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

- Management's estimate of the net Other Postemployment Benefits (OPEB) liability for CTAC's OPEB provided to its employees is based on an actuarial valuation performed by a qualified actuary. The net OPEB liability represents the difference between the value of OPEB plan assets and the total OPEB liability, which is measured using various actuarial assumptions. These actuarial assumptions, if changed, could have a significant impact on the recorded amounts.

- As a participating employer in the Florida Retirement System (FRS), a cost-sharing multiple-employer pension plan, CTAC records its share of the FRS net pension liability and deferred outflows and inflows. These amounts are based on an actuarial valuation performed by a qualified actuary retained by the FRS. The net pension liability represents the difference between the value of pension plan assets and the total pension liability, which is measured using various actuarial assumptions. Further, CTAC's allocation of the total net pension is based on its contributions for the year as a percentage of total contributions into the plan. If these assumptions were changed, the reported amounts could have a significant impact on the amounts recorded.

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

We evaluated the methods, assumptions, and data used to develop the estimates described above in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Upcoming Accounting Pronouncements
The GASB has recently issued new accounting and financial reporting pronouncements which will become effective in CTAC's upcoming fiscal year ending September 30, 2026: GASB Statements No. 103, *Financial Reporting Model*, and No. 104, *Disclosure of Certain Capital Assets*.

- GASB Statement No. 103 will become effective for the year ending September 30, 2026. This statement will enhance the effectiveness of financial reporting for government entities. Key changes include standardization of sections in the Management's Discussion and Analysis, revised presentation of unusual or infrequent items, clearer definitions of operating and non-operating revenues and expenses in proprietary funds, providing details of each major component unit, and new requirements for budgetary comparison schedules.

- GASB Statement No. 104 will become effective for the year ending September 30, 2026. This statement requires a government to disclose separate information about specific types of capital assets and establishes criteria for identifying and reporting capital assets held for sale. The objective of this statement is to enhance transparency and improve the usefulness of financial statements for stakeholders by providing more detailed information on these assets.

Difficulties Encountered in Performing the Audit
We encountered no difficulties in dealing with CTAC management in performing and completing our audit; however, delays in the audit process occurred due to timing of receipt of the trial balance and related correcting and closing journal entries.

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Children's Trust of Alachua County
Gainesville, Florida

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Misstatements detected as a result of audit procedures were corrected by management. See attached Schedule of Audit Adjustments.

Disagreements with Management
For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated ____.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to CTAC's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as CTAC's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, the budgetary comparison information, and the required pension schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Capital Projects Fund, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our

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audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

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Gainesville, Florida

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Children's Trust of Alachua County
Year End: September 30, 2025

Number	Date	Name	Account No	Debit	Credit
PGC-1	9/30/2025	Deferred Outflow Resources Deferred Outflow - OPEB	950.190.3075 950	74,954.00	
PGC-1	9/30/2025	Other Postemployment Benefits (OPEB) Net OPEB Liab	950.237.1510 950		117,816.00
PGC-1	9/30/2025	Deferred Inflow Resources Deferred Inflow - OPEB	950.290.3075 950		7,700.00
PGC-1	9/30/2025	Postemployment Benefit OPEB Expense - Admin	950.00.0000.510.26.15 950	22,121.00	
PGC-1	9/30/2025	Postemployment Benefit OPEB Expense - Programs	950.00.0000.510.26.20 950	28,441.00	
		(PGC-AUDIT ASSISTANCE) To record current year activity related to OPEB			
PGC-2	9/30/2025	Deferred Outflow Resources Deferred Outflow - FRS	950.190.3060 950		38,786.00
PGC-2	9/30/2025	Deferred Outflow Resources Deferred Outflow - FRS	950.190.3060 950		109,968.00
PGC-2	9/30/2025	Other Postemployment Benefits (OPEB) Net Pension L	950.237.1010 950	119,641.00	
PGC-2	9/30/2025	Deferred Inflow Resources Deferred Inflow - FRS	950.290.3060 950		103,060.00
PGC-2	9/30/2025	Postemployment Benefit Pension Expense - Administ	950.00.0000.510.26.05 950	67,044.00	
PGC-2	9/30/2025	Postemployment Benefit Pension Expense - Programs	950.00.0000.510.26.10 950	65,129.00	
		(PGC-AUDIT ASSISTANCE) To record change (current year activity) in Pension NPL, DOR, DIR, and Pension Expense			
PGC-3	9/30/2025	Deferred Outflow Resources Deferred Outflow - FRS	950.190.3060 950	40,451.00	
PGC-3	9/30/2025	Postemployment Benefit Pension Expense - Administ	950.00.0000.510.26.05 950		20,519.00
PGC-3	9/30/2025	Postemployment Benefit Pension Expense - Programs	950.00.0000.510.26.10 950		19,932.00
		(PGC-AUDIT ASSISTANCE) To record DOR for pension contributions subsequent to the measurement date			
PGC-4	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001	138.77	
PGC-4	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001		138.77
PGC-4	9/30/2025	Property Capital Leases Property Lease Right to U	950.168.9000 950		7,958.06
PGC-4	9/30/2025	Property Capital Leases Lease Accumulated Amortiz	950.168.9500 950	4,642.20	
PGC-4	9/30/2025	Lease Lease Liability GASB 87	950.225.9000 950	3,454.63	
PGC-4	9/30/2025	Professional Services Professional Services	001.15.1500.569.31.00 001		138.77
PGC-4	9/30/2025	Principal Expense - Leases/SBITAs	001.15.1500.584.71.00 001	138.77	
PGC-4	9/30/2025	Principal Expense - Leases/SBITAs	950.15.1500.584.71.00 950		138.77
		(PGC-AUDIT ASSISTANCE) To remove ccancelled opier lease			

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PGC-5	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001	32,000.00	
PGC-5	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001		32,000.00
PGC-5	9/30/2025	Property Capital Leases Lease Accumulated Amortiz	950.168.9500 950		25,083.05
PGC-5	9/30/2025	Amortization/Depreciation of SIBTA's Amortization/	950.240.0000 950	30,389.37	
PGC-5	9/30/2025	Professional Services Professional Services	001.15.1500.569.31.00 001		32,000.00
PGC-5	9/30/2025	Principal Expense - Leases/SBITAs	001.15.1500.584.71.00 001	30,389.36	
PGC-5	9/30/2025	Interest Expense - Leases/SBITAs	001.15.1500.584.72.00 001	1,610.64	
PGC-5	9/30/2025	Amortization/Depreciation Expense - Leases/SBITAs	950.15.1500.584.59.00 950	25,083.05	
PGC-5	9/30/2025	Principal Expense - Leases/SBITAs	950.15.1500.584.71.00 950		30,389.37

(PGC-AUDIT ASSISTANCE) To record SBITA activity related to GASB 96

PGC-6	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001		34,185.66
PGC-6	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	801.104.805 801	34,185.66	
PGC-6	9/30/2025	Equity in Pooled Cash General Fund	805.291.001 805	34,185.66	
PGC-6	9/30/2025	Equity in Pooled Cash Payroll Account	805.291.801 805		34,185.66
PGC-6	9/30/2025	Payroll Deduction Accounts Payable-Expense	001.202.0100 001	34,185.66	
PGC-6	9/30/2025	Accounts Payable Accounts Payable	801.201.0000 801		130.55
PGC-6	9/30/2025	Payroll Deduction-Benefit Health Insurance	801.202.0510 801		56,173.74
PGC-6	9/30/2025	Payroll Deduction-Benefit Dental Insurance	801.202.0520 801		1,096.31
PGC-6	9/30/2025	Payroll Deduction-Benefit Life Insurance	801.202.0530 801		437.30
PGC-6	9/30/2025	Payroll Deduction-Benefit 457 Deduction	801.202.0540 801	3,127.42	
PGC-6	9/30/2025	Payroll Deduction-Benefit FSA Deduction	801.202.0550 801		2,313.91
PGC-6	9/30/2025	Payroll Deduction Vision Deduction	801.202.0560 801	76.83	
PGC-6	9/30/2025	Payroll Deduction AFLAC	801.202.0570 801	6,447.10	
PGC-6	9/30/2025	Payroll Deduction-Benefit FRS Retirement	801.202.0600 801	16,314.80	

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

PGC-8	9/30/2025	Cash Cash	805.101.0100 805		207,987.27
PGC-8	9/30/2025	Cash Cash	805.101.0100 805		471,386.68
PGC-8	9/30/2025	Interest And Other Earnings General Government Int	805.00.0000.361.1410 805	207,987.27	
PGC-8	9/30/2025	Interest And Other Earnings General Government Int	805.00.0000.361.1410 805	471,386.68	

(PGC-AUDIT) To reverse a portion of JE 2025-968 and record interest in pooled G/L accounts

PGC-9	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001		300,174.87
PGC-9	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	301.104.805 301	300,174.87	
PGC-9	9/30/2025	Equity in Pooled Cash General Fund	805.291.001 805	300,174.87	
PGC-9	9/30/2025	Equity in Pooled Cash Capital Project Fund	805.291.301 805		300,174.87
PGC-9	9/30/2025	Fund Balance Unassigned Fund Balance	001.271.9900 001	300,174.87	
PGC-9	9/30/2025	Fund Balance Unassigned Fund Balance	301.270.9900 301		300,174.87

(PGC-AUDIT) To reverse JE 2025-838 as fund balance should be moved through a transfer in/out

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PGC-10	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001		30,485.47
PGC-10	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	801.104.805 801		61,703.01
PGC-10	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	805.104.805 805		259,247.12
PGC-10	9/30/2025	Equity in Pooled Cash General Fund	805.291.001 805	34,170.02	
PGC-10	9/30/2025	Equity in Pooled Cash Payroll Account	805.291.801 805	35,431.48	
PGC-10	9/30/2025	Accounts Payable Accounts Payable	801.201.0000 801		365.78
PGC-10	9/30/2025	Payroll Deduction-Benefit Deductions Payable	801.202.0500 801	28,366.85	
PGC-10	9/30/2025	Payroll Deduction-Benefit Health Insurance	801.202.0510 801	49,774.85	
PGC-10	9/30/2025	Payroll Deduction-Benefit Dental Insurance	801.202.0520 801	334.52	
PGC-10	9/30/2025	Payroll Deduction-Benefit Life Insurance	801.202.0530 801		147.71
PGC-10	9/30/2025	Payroll Deduction-Benefit 457 Deduction	801.202.0540 801		1,719.16
PGC-10	9/30/2025	Payroll Deduction-Benefit FSA Deduction	801.202.0550 801	89.19	
PGC-10	9/30/2025	Payroll Deduction Vision Deduction	801.202.0560 801		174.41
PGC-10	9/30/2025	Payroll Deduction AFLAC	801.202.0570 801		6,701.08
PGC-10	9/30/2025	Payroll Deduction-Benefit FRS Retirement	801.202.0600 801		7,754.26
PGC-10	9/30/2025	Cash Cash	805.101.0100 805	189,645.62	
PGC-10	9/30/2025	Executive Salaries Executive Salaries and Wages	001.15.1500.512.11.00 001	3,057.69	
PGC-10	9/30/2025	FICA FICA Taxes	001.15.1500.512.21.00 001	233.91	
PGC-10	9/30/2025	Workers Compensation Workers Comp	001.15.1500.512.24.00 001	8.31	
PGC-10	9/30/2025	Regular Salaries Regular Salaries & Wages	001.15.1500.513.12.00 001	9,674.19	
PGC-10	9/30/2025	FICA FICA Taxes	001.15.1500.513.21.00 001	740.08	
PGC-10	9/30/2025	Workers Compensation Workers Comp	001.15.1500.513.24.00 001	11.07	
PGC-10	9/30/2025	Professional Services Professional Services	001.15.1500.513.31.00 001	257.40	
PGC-10	9/30/2025	Regular Salaries Regular Salaries & Wages	001.15.1500.569.12.00 001	15,309.17	
PGC-10	9/30/2025	FICA FICA Taxes	001.15.1500.569.21.00 001	1,171.15	
PGC-10	9/30/2025	Workers Compensation Workers Comp	001.15.1500.569.24.00 001	22.50	

(PGC-AUDIT) To correct cash by reversal of JE 2025-92, 2025-307, 2025-799, 2025-807, 2025-876, 2025-903, 2025-940, 2025-944, 2025-956, 2025-963, 2025-967

PGC-11	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001	19,444.18	
PGC-11	9/30/2025	Equity in Pooled Cash General Fund	805.291.001 805		19,444.18
PGC-11	9/30/2025	Cash Cash	805.101.0100 805	19,444.18	
PGC-11	9/30/2025	Ad Valorem Taxes Current Real & Personal Property	001.15.1500.311.1000 001		19,444.18

(PGC-AUDIT) To correct JE 2025-837 recording of excess fees due from Tax Collector

PGC-12	9/30/2025	Due from Constitutional Officer Due from Tax Coll	001.116.4000 001	11,131.56	
PGC-12	9/30/2025	Ad Valorem Taxes Current Real & Personal Property	001.15.1500.311.1000 001		666.32
PGC-12	9/30/2025	Ad Valorem Taxes Delinquent Taxes	001.15.1500.311.2000 001		9.85
PGC-12	9/30/2025	Interest And Other Earnings Int Earn - Tax Collect	001.15.1500.361.1320 001		10,455.39

(PGC-AUDIT) To record accrual of September 2025 taxes and interest from Tax Collector

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PGC-13	9/30/2025	Ad Valorem Taxes Current Real & Personal Property	001.15.1500.311.1000 001	2,958.05	
PGC-13	9/30/2025	Interest And Other Earnings Int Earn - Tax Collect	001.15.1500.361.1320 001		2,958.05
		(PGC-AUDIT) To correct revenue G/L accounts from JE 2025-809			
PGC-14	9/30/2025	Building Building Renovation FY24	900.162.9050 900	38,519.52	
PGC-14	9/30/2025	Construction in Progress Building Construction	900.169.9000 900		38,519.52
		(PGC-AUDIT) To move CIP for building renovations to capital assets			
PGC-15	9/30/2025	Building Building Renovation FY24	900.162.9050 900	137,505.12	
PGC-15	9/30/2025	Capital Asset Reclass Account Reclass Gov Capital	900.15.1500.500.69.99 900		137,505.12
		(PGC-AUDIT) To record FY25 Building Renovations assets			
PGC-16	9/30/2025	Accumulated Depreciation Allowance For Deprc Bldg	900.163.9000 900		3,043.72
PGC-16	9/30/2025	Accumulated Depreciation Allowance For Deprc Bldg	900.163.9000 900		3,043.72
PGC-16	9/30/2025	Accumulated Depreciation Allow For Deprc of Bldg	900.163.9050 900	3,043.72	
PGC-16	9/30/2025	Accumulated Depreciation Allow For Deprc of Bldg	900.163.9050 900		27.50
PGC-16	9/30/2025	Depreciation Depreciation	900.15.1500.500.59.00 900	3,043.72	
PGC-16	9/30/2025	Depreciation Depreciation	900.15.1500.500.59.00 900	27.50	
		(PGC-AUDIT) To correct JE 2025-699 and record additional depreciation related to building renovation final payment not included in asset additions			
PGC-17	9/30/2025	Compensated Absences Compensated Absences Short Te	950.210.1000 950	49,137.28	
PGC-17	9/30/2025	Compensated Absences Compensated Absences Short Te	950.210.1000 950		9,552.28
PGC-17	9/30/2025	Compensated Absences Compensate Absences - Long Te	950.210.1005 950	16,379.09	
PGC-17	9/30/2025	Compensated Absences Compensate Absences - Long Te	950.210.1005 950		3,185.09
PGC-17	9/30/2025	Personnel Services Compensate Absences Admin	950.90.9000.510.10.16 950		29,777.85
PGC-17	9/30/2025	Personnel Services Compensate Absences Admin	950.90.9000.510.10.16 950	5,789.26	
PGC-17	9/30/2025	Personnel Services Compensate Absences Programs	950.90.9000.510.10.26 950		35,738.52
PGC-17	9/30/2025	Personnel Services Compensate Absences Programs	950.90.9000.510.10.26 950	6,948.11	
		(PGC-AUDIT) To reverse JE 2025-798 & record change in CY compensated absences activity			
PGC-18	9/30/2025	UNEARNED REVENUE UNEARNED REVENUE	101.223.1000 101		40,156.66
PGC-18	9/30/2025	Private Contributions and Donations Private Contr	101.15.1500.366.0000 101	40,156.66	
		(PGC-AUDIT) to reclassify revenue as unearned revenue for amounts received but not spent for ELC grant in current year			

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PGC-19	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001		86,909.44
PGC-19	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	102.104.805 102	86,909.44	
PGC-19	9/30/2025	Equity in Pooled Cash General Fund	805.291.001 805	86,909.44	
PGC-19	9/30/2025	Equity in Pooled Cash Collaborative Task Force	805.291.102 805		86,909.44
PGC-19	9/30/2025	Other Misc Revenue Other Miscellaneous Revenue	001.15.1500.369.0000 001	86,909.44	
PGC-19	9/30/2025	Other Misc Revenue Other Miscellaneous Revenue	001.15.1500.369.0000 001	12,000.00	
PGC-19	9/30/2025	Private Contributions and Donations Private Contri	102.15.1500.366.0000 102		86,909.44
PGC-19	9/30/2025	Aid to Private Organization Goal 2 Education	001.15.1500.569.83.20 001		12,000.00

(PGC-AUDIT) To reclassify miscellaneous revenues to appropriate revenue or expense G/L accounts

PGC-20	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001		5,208.00
PGC-20	9/30/2025	Equity in Pooled Cash General Fund	805.291.001 805	5,208.00	
PGC-20	9/30/2025	Cash Cash	805.101.0100 805		5,208.00
PGC-20	9/30/2025	Other Misc Revenue Other Miscellaneous Revenue	001.15.1500.369.0000 001	5,208.00	

(PGC-AUDIT) To reverse duplicate receipt of GAL rent on 9/12/2025 (2025-00000712)

PGC-21	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001	33,556.90	
PGC-21	9/30/2025	Equity in Pooled Cash General Fund	805.291.001 805		33,556.90
PGC-21	9/30/2025	Cash Cash	805.101.0100 805	8,505.00	
PGC-21	9/30/2025	Cash Cash	805.101.0100 805	8,505.00	
PGC-21	9/30/2025	Cash Cash	805.101.0100 805	984.20	
PGC-21	9/30/2025	Cash Cash	805.101.0100 805	700.00	
PGC-21	9/30/2025	Cash Cash	805.101.0100 805	1,750.00	
PGC-21	9/30/2025	Cash Cash	805.101.0100 805	4,893.22	
PGC-21	9/30/2025	Cash Cash	805.101.0100 805	8,219.48	
PGC-21	9/30/2025	Other Misc Revenue Other Miscellaneous Revenue	001.15.1500.369.0000 001		8,505.00
PGC-21	9/30/2025	Other Misc Revenue Other Miscellaneous Revenue	001.15.1500.369.0000 001		8,505.00
PGC-21	9/30/2025	Other Misc Revenue Other Miscellaneous Revenue	001.15.1500.369.0000 001		984.20
PGC-21	9/30/2025	Other Misc Revenue Other Miscellaneous Revenue	001.15.1500.369.0000 001		700.00
PGC-21	9/30/2025	Other Misc Revenue Other Miscellaneous Revenue	001.15.1500.369.0000 001		1,750.00
PGC-21	9/30/2025	Other Misc Revenue Other Miscellaneous Revenue	001.15.1500.369.0000 001		4,893.22
PGC-21	9/30/2025	Other Misc Revenue Other Miscellaneous Revenue	001.15.1500.369.0000 001		8,219.48

(PGC-AUDIT) To reverse JE 2025-696 as this entry was a reversal of JE 2025-500 which was a correct JE

PGC-22	9/30/2025	Equity in Pooled Cash General Fund	805.291.001 805	468,721.85	
PGC-22	9/30/2025	Equity in Pooled Cash General Fund	805.291.001 805	13,640.93	
PGC-22	9/30/2025	Equity in Pooled Cash General Fund	805.291.001 805		937,443.70
PGC-22	9/30/2025	Equity in Pooled Cash General Fund	805.291.001 805		27,281.86
PGC-22	9/30/2025	Equity in Pooled Cash General Fund	805.291.001 805	2,664.83	
PGC-22	9/30/2025	Cash Cash	805.101.0100 805		482,362.78
PGC-22	9/30/2025	Cash Cash	805.101.0100 805	964,725.56	
PGC-22	9/30/2025	Cash Cash	805.101.0100 805		2,664.83

(PGC-AUDIT) To reverse a portion of JE 2025-817, 2025-822, & 2025-825

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PGC-23	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	001.104.805 001		1,245.56
PGC-23	9/30/2025	Equity in Pooled Cash Equity in Pooled Cash	801.104.805 801	1,245.56	
PGC-23	9/30/2025	Equity in Pooled Cash General Fund	805.291.001 805	3,352.53	
PGC-23	9/30/2025	Equity in Pooled Cash Payroll Account	805.291.801 805		3,352.53
PGC-23	9/30/2025	Accounts Payable Accounts Payable	001.201.0000 001		496.33
PGC-23	9/30/2025	Payroll Deduction Accounts Payable-Expense	001.202.0100 001	1,741.89	
PGC-23	9/30/2025	Accounts Payable Accounts Payable	801.201.0000 801	496.33	
PGC-23	9/30/2025	Payroll Deduction-Benefit Deductions Payable	801.202.0500 801	11.91	
PGC-23	9/30/2025	Payroll Deduction-Benefit Health Insurance	801.202.0510 801	6,398.89	
PGC-23	9/30/2025	Payroll Deduction-Benefit Dental Insurance	801.202.0520 801	761.79	
PGC-23	9/30/2025	Payroll Deduction-Benefit Life Insurance	801.202.0530 801	585.01	
PGC-23	9/30/2025	Payroll Deduction-Benefit 457 Deduction	801.202.0540 801		3,587.34
PGC-23	9/30/2025	Payroll Deduction-Benefit FSA Deduction	801.202.0550 801	2,224.72	
PGC-23	9/30/2025	Payroll Deduction Vision Deduction	801.202.0560 801	97.58	
PGC-23	9/30/2025	Payroll Deduction AFLAC	801.202.0570 801	253.98	
PGC-23	9/30/2025	Payroll Deduction-Benefit FRS Retirement	801.202.0600 801		8,488.43
PGC-23	9/30/2025	Cash Cash	805.101.0100 805		1,245.56
PGC-23	9/30/2025	Cash Cash	805.101.0100 805	1,245.56	

(PGC-AUDIT) To reverse JE 2025-832 & 2025-162