OFFICE OF THE CHIEF AUDITOR

INTERNAL AUDIT REPORT

BEFORE AND AFTER SCHOOL CHILD CARE

BUILDING FEES AUDIT

Established 1915
BROWARD
County Public Schools

To be presented to the:

Audit Committee
On November 19, 2026

The School Board of Broward County, Florida
January 20, 2027

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TRANSMITTAL LETTER

November 12, 2026

Members of the School Board of Broward County, Florida
Members of the School Board Audit Committee
Dr. Howard Hepburn, Superintendent of Schools

In accordance with the School Board of Broward County, Florida ("SBBC" or "District") Audit Plan for the 2026-2027 school/fiscal year, the Office of the Chief Auditor conducted an audit of the collection of Before and Aftercare Child Care building fees covering the period from July 1, 2024 through June 30, 2026. The audit assessed the District's oversight and vendor compliance with the RFP FY24-011 *Child Care Services, Before/After School, Summer and Non-School Day Programs* approved contracts.

Our report is organized into the following sections:

Executive Summary	Brief description of the audit subject area, audit scope and methodology, scope limitations, and results
Objectives	Goals for the audit
Background	Summary of the audit subject area and the impact on the District and District personnel responsibilities
Scope and Methodology	Audit scope and approach, significant procedures, and the OCA's and District Management's responsibilities
Findings & Observations	Findings and observations noted during the audit and improvement recommendations related to the audit subject area
Appendices	Supplemental documents

We would like to thank all those who assisted the OCA in this compliance audit.

Respectfully Submitted,

Mark Magli
Chief Auditor
Office of the Chief Auditor

EXECUTIVE SUMMARY

The Office of the Chief Auditor ("OCA") conducted a review of the Before and After School Child Care ("BASCC") Facility Usage Acknowledgements ("FUA") covering the period from July 1, 2024 through June 30, 2026 the ("audit period"). The review assessed whether private providers paid building fees in accordance with the awarded contract for Child Care Services, Before/After School, Summer and Non-School Day Programs ("RFP 24-011"). The review of BASCC building fee collections was expanded into a separate audit during the FY2024-25 Internal Funds audits after auditors identified multiple instances in which private providers had not paid required FUA building fees to schools. The instances indicated a weakness in oversight and monitoring controls, warranting a more comprehensive assessment of the contractual requirements related to building fee payments and collections.

The audit reviewed FUA forms submitted to the BASCC Department for private provider programs at one hundred forty-eight (148) schools from twenty-three (23) providers for the audit period. Building fee collections per the FUAs submitted to the District for the period of July 1, 2024 through June 30, 2026, should have been approximately $630,000. The total amount of payments tested was approximately $560,000 for eleven (11) vendors at one hundred and thirty-eight (138) schools. The schools' internal funds general ledger transactions were reviewed to identify whether building fees were received from private providers in accordance with RFP FY24-011 approved contracts and submitted FUA forms. The OCA also coordinated with the Director of the BASCC Department to contact vendors regarding building fee payments that required clarification or could not be identified in the schools' internal funds general ledgers. Once the discrepancies were addressed with the vendors, the OCA determined that the amount of building fees not collected due to underpayment or nonpayment was approximately $107,500 at fifty-seven (57) schools. See Appendix II.

Summary of Results

The OCA identified three (3) findings and one (1) observation. Summaries of the findings and observations are outlined in Table 1 below. A more detailed listing of the results is included in the "Findings & Observations" section of this report.

EXECUTIVE SUMMARY (continued)

Table 1. Summary of Findings

Findings		Risk	Details	Responsible Party
1	Lack of formal procedures for monitoring BASCC Building Fees	High	Documented procedures have not been established for tracking, reconciling, and reviewing building fee payments for compliance with Facility Usage Acknowledgement forms. In addition, responsibility for these monitoring activities has not been clearly assigned to District or school personnel. These control deficiencies contributed to building fees not being collected in accordance with contractual requirements, resulting in lost revenue to the District.	See Management Response in Appendix I
2	Inadequate Fee Calculation Controls on Facility Use Acknowledgment Form	High	The current FUA form includes the applicable building fee schedules by program type and operational period; however, it does not incorporate the calculation of the definitive building fee amounts based on the provider's program selections and operational dates. As a result, this requires providers to interpret the fee schedule to determine the applicable amount due, while staff lack a clear and documented source to reconcile the payments received.	BASCC Department
3	There is no established due date for the building fee payment.	High	Providers paid building fees at varying times, making it difficult to reconcile payments to the appropriate program period and determine whether collections were complete and timely. This increased the risk of delayed collections and inconsistent enforcement of payment requirements.	BASCC Department
Observation		**Risk**	**Details**	**Responsible Party**
1	Building Fee Revenue Not Referenced in Executive Summaries for Amended Contracts	N/A	The BASCC private provider fees referenced in executive summaries presented to the Board did not include building fees in the list of fees received from provider-operated programs. As a result, the statement does not fully reflect their budgetary impact on the District.	BASCC Department

EXECUTIVE SUMMARY (continued)

The OCA assesses the risk of findings primarily based on the likelihood of occurrence and the potential impact of negative events in the audited area. The preliminary assessment is further adjusted using professional judgment, including consideration of control criticality, the presence of compensating controls, and whether the deficiency involves regulatory requirements or data integrity. Figure 1 below provides a description of the risk ratings used to determine the overall rating for each finding.

Figure 1. Risk Ratings

Rating	Description
High	Findings indicate a high likelihood of occurrence and/or significant impact, loss of revenue, or failures of key controls. These issues may be systemic or pervasive and require immediate management attention to mitigate significant risk exposure.
Medium	Findings indicate moderate likelihood and/or impact and may result in noncompliance, operational inefficiencies, or inconsistent execution of controls. These issues represent control weaknesses that could escalate if not addressed as soon as possible.
Low	Findings indicate a low likelihood and limited impact, typically involving isolated or minor control deficiencies. These issues can generally be addressed through routine process improvements and are unlikely to result in significant adverse outcomes.

OBJECTIVES

The purpose of this audit was to assess the District's oversight and vendor compliance with Policy 4390 and RFP FY24-011 approved contracts' building fees requirement.

The specific objectives of this audit were to:

- Obtain an understanding of the building fee requirements applicable to private provider BASCC programs operating in District school facilities under RFP FY24-011.

- Determine whether private provider BASCC program building fees were paid in accordance with the Facility Usage Acknowledgements executed between the providers and the principals of the schools where the programs were operated.

- Assess whether existing controls provide adequate oversight and monitoring to ensure private providers comply with contractual requirements related to building fee payment requirements.

- Determine whether enhancements to procedures, controls, or established practices are warranted and provide recommendations to District administration, as appropriate.

BACKGROUND

The Before and After School Child Care ("BASCC") Department, within the Student Services Office, is responsible for updating the District's BASCC policies and maintaining the program's operational handbooks.

The District's Before and After School Care programs are governed by SBBC Policy 4390 Child Care Programs ("Policy 4390"), included as Appendix III. The procedures for the private provider programs are denoted in the Private Provider Operational Handbook ("PPO Handbook"), last updated September 2023.

Policy 4390 Section IV. *Policy Statement* states:

1. *Child Care Programs on SBBC property shall be operated by an Authorized Provider(s), during non-school hours.*
2. *All Private Providers shall have a valid Agreement with SBBC prior to operating a Child Care Program. All such Agreements shall be in compliance with all federal laws, state laws, local laws, and SBBC Policies. Such Agreements shall not include Agreements/contracts/Leases, or the like, pursuant to SBBC Policy 1341 Use of Broward County School Facilities for Non-School Purposes.*

Policy 4390, Section V. *Responsibility of School and District Administrators* states:

1. *The school principal shall select the Authorized Provider that best meets the school's needs in compliance with the Operational Handbook. The school principal may receive input from the school's School Advisory Council prior to selecting an Authorized Provider.*
2. *The Director of Before and After School Child Care Department shall ensure that the Operational Handbook(s) are published on its website.*

Although Policy 4390 requires compliance with the Operational Handbook, RFP FY24-011 approved contract Section 2.03 (d) indicated, *all special conditions and deliverables included in this Agreement supersedes information included in BASCC "Private Providers Operational Handbook."* The bid opening date for RFP FY24-011 was on June 14, 2023, and the award recommendations for twenty-three (23) proposals were posted on September 27, 2023. The Board approved the initial two (2) contracts at the Regular School Board Meeting on October 17, 2023 and additional vendor contracts over several Regular School Board Meetings ("RSBM") and Special School Board Meeting ("SSBM") dates through December 12, 2023. At the RSMB on February 21, 2024 Item OO-12 was presented to the Board, the executive summary stated this item was to approve an additional vendor and amend the contracts presented at the RSMB on October 17, 2023. The executive summary stated that the amendment to the contract would be to strengthen sections related to 2.03 *Scope of Services* and 2.05 *Fees Charged to Providers by SBBC and Payment* for the additional remaining approved providers. These sections are related to the FUA and building fees. The original and revised versions of these sections are provided below:

Section 2.03 Scope of Services, subsection (s) initial section language:	Section 2.03 Scope of Services, subsection (s) **as revised** on February 21, 2024:
(s) Seven (7) calendar days prior to commencing any program, PROVIDER shall submit to the Director of BASCC or his or her designee a Facility Usage Acknowledgement Form that contains, among other things, information that identifies whether the program is Fee-based Program or Children's Services Council ("CSC") funded program. If the Program is a CSC funded program, then PROVIDER shall also state the specific name of the CSC program. Subsequently, PROVIDER shall notify the Director of BASCC, in writing, of any changes to the program.	(s) Facility Usage Acknowledgement Form. Seven (7) calendar days prior to commencing any program, PROVIDER shall submit to the Director of BASCC or his or her designee a Facility Usage Acknowledgement Form that contains, among other things, information that identifies whether the program is a Fee-based Program or Children's Services Council ("CSC") funded program, and whether PROVIDER will be offering a Specialized Program, as well as the information specified below: 1) Grant Funded. If the Program is a CSC grant funded program, then PROVIDER shall also state the specific name of the CSC program. Subsequently, PROVIDER shall notify the Director of BASCC, in writing, of any changes to the program. 2) Specialized Programs. If the PROVIDER is offering a specialized program, then PROVIDER shall: i. Submit a written proposal to the Director of BASCC or his or her designee, describing the unique services of the specialized program to be offered to the district school. Include an estimate of the number of district students to be served; ii. Not begin the Specialized Program until it receives prior approval from the Director of BASCC or his or her designee; iii. Provide the Director of BASCC or his or her designee with any and all additional information and/or documents he or she requires in support of the PROVIDER's written proposal; iv. Amend and resubmit the written proposal as required by the Director of BASCC or his or her designee; v. Only commence the Specialized Program upon approval by the Director of BASCC or his or her designee; vi. Not further amend the approved written proposal without prior approval by the Director of BASCC or his or her designee; vii. Operate the Specialized Program only as approved in its approved written proposal.

Section 2.05 Fees Charged to Providers by SBBC and Payment, subsections (a) and (b) initial section language:	Section 2.05 Scope of Services, subsections (a) and (b) **as revised** on February 21, 2024:
2.05 **Fees Charged to PROVIDERS by SBBC and Payment**. (a) Fees. As an approved provider, in lieu of paying SBBC Policy 1341 lease rates, PROVIDER shall pay the applicable fees as stated in **Attachment C, within 30 calendar days of the close of the pay period**. During the term of this Agreement, SBBC reserves the right to revise fees charged and exempted conditions to the fees with thirty (30) calendar day's written notice to the PROVIDER. (b) Payment. PROVIDER shall submit to the principal, or his/her designee, an itemized breakdown of the gross monthly fees collected including the number of students in each of the PROVIDER's payment categories (e.g., full price, reduced price, scholarship, etc.), amount charged for each category, subtotal collected for each category, grand total of gross monthly fees collected and dated for service for the pay period. The itemized breakdown shall also include the number of students attending for free on scholarship. PROVIDER shall submit the itemized breakdown to SBBC when remitting the fees stated in **Attachment C**. PROVIDER shall add additional information to the itemized breakdown as required by SBBC principal or other SBBC employees.	2.05 **Fees Charged to PROVIDERS by SBBC and Payment**. (a) Fees Charged to PROVIDER. 1) Pay Period means the same start and end dates stated in the SBBC respective district school's posted BASCC Payment Schedule (as may be updated by BASCC). Close of Pay Period means the same "Last Day To Pay" dates stated in the SBBC respective district school's posted BASCC Payment Schedule (as may be updated by BASCC). 2) As an approved provider, in lieu of paying SBBC Policy 1341 lease rates, PROVIDER shall pay to SBBC the applicable fees as stated in **Attachment C**, within thirty (30) calendar days of the date of the Close of Pay Period. During the term of this Agreement, SBBC reserves the right to revise fees charged to PROVIDER and exempted conditions to those fees with thirty (30) calendar day's written notice to the PROVIDER. (b) Payment to SBBC. 1) Written Itemized Breakdown. PROVIDER shall submit to the principal, or his/her designee, a written itemized breakdown of the gross fees it collected per the Pay Period including, at a minimum, the following: i. the number of students in each of the PROVIDER's payment categories (e.g., full price, reduced price scholarship, free scholarship, and the total number of students in the program, etc.); ii. amount charged for each category; iii. subtotal collected for each category; iv. a consumable fees section including the total number of students and number of operational days in the Pay Period; v. dates for service for the Pay Period; vi. the School Fee, District fee, Building Fee, Consumable Item Fee, and BASCC Department Fee per Pay Period, and grand total of the gross fees collected; vii. updated/corrected written itemized breakdown as required by the principal, or his/her designee.

BACKGROUND (continued)

Additional vendor contracts were approved with the revised section language at various RSMB and SSMB dates through April 21, 2026. At the SSBM on April 21, 2026, Item 17 presented contracts wherein section 2.03(s) was renumbered to 2.3.20, and sections 2.05(a) and 2.05(b) were renumbered to sections 2.5.1 and 2.5.2, respectively. The fee schedule, noted as Attachment C, and subsequently as Exhibit B, did not change from the original contract, see Appendix IV.

At the SSMB on August 11, 2026, RSBM August 19, 2026 and RSMB September 16, 2026, items 2 and OO-15, respectively, were presented as amendments for previously approved vendor contracts. The amendments presented did not change sections 2.03(d), 2.03(s), 2.3.20, 2.05(a), 2.05(b), 2.5.1, nor 2.5.2. A timeline summary of the RFP FY24-011 contract amendments and board approval dates is included as Appendix V.

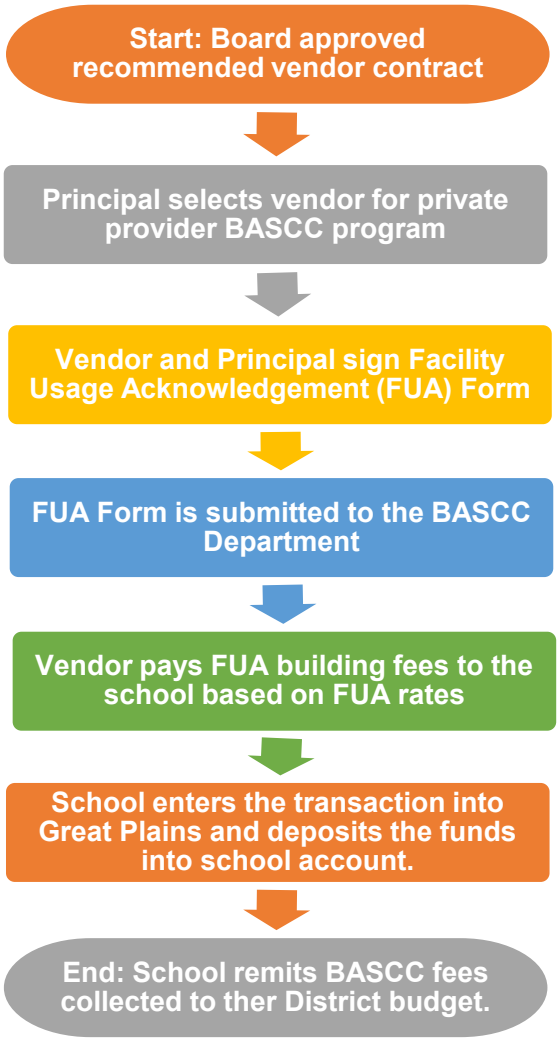
FACILITY USAGE ACKNOWLEDGEMENT REVIEW

The FUA form template used during the audit period was revised on May 6, 2024; the prior version included in the PPO Handbook was dated May 29, 2019. The main difference was the addition of building fee rates for Children Service Council/Grant Funded/City programs and specialized programs, the amount for these programs would be $1,500 or $500, respectively, for each school year. The amount for fee-based providers remained $750.00 for each school year. The daily rate of $750 for operating on days when the school and administrative offices were closed also remained unchanged. See Appendix VI for copies of both versions of the Facility Usage Acknowledgement form.

Per the BASCC Department, all building fees were paid directly to the school based on the program type and operational dates agreed upon between the vendor and the Principal as represented on the signed FUA. The vendor paid the building fees directly to the school, the payment was recorded in the school's internal funds computerized bookkeeping system ("Great Plains"), deposited into the school's bank account, and then remitted to the District. There were no formal procedures for the confirmation of receipt or accuracy of the building fee payment amounts required for the school or BASCC Department.

BACKGROUND (continued)

Process Overview



SCOPE AND METHODOLOGY

The review focused on building fee payments from private providers of BASCC programs from July 1, 2024 to June 30, 2026. The BASCC Department provided approximately three hundred and forty (340) Facility Usage Agreement (FUA) forms submitted for programs held during the FY2024-25 school year, 2025 summer, and FY2025-26 school year. Per the FUA's reviewed, there were twenty-three (23) vendors offering one hundred and seventy-seven (177) programs at one hundred and forty-eight (148) schools during the audit period. The auditors reviewed each school's internal fund general ledger pulled from the computerized bookkeeping system ("Great Plains") to confirm whether the building fees received were in accordance with the signed FUAs submitted during the audit period. Follow up testing with vendors were performed if payments greater than $5,000 needed to be clarified with the vendor. Eleven (11) vendors met that criteria and were contacted for further inquiry.

The procedures used to satisfy our objectives in this review included the following:

- Reviewed the District's Policy 4390 for the audit period to ascertain the guidelines for the private provider process.
- Reviewed Private Provider Operational Handbook dated September 2023 to understand the procedures for FUA and building fees.
- Reviewed RFP FY24-011 contracts approved by the Board as well as the related Board item executive summaries from October 17, 2023 through August 19, 2026 for the requirements and amendments of FUAs and building fees.
- Met with staff from the BASCC Department to go over the FUA process at the District level.
- Obtained all FUAs submitted by private provider vendors for the audit period.
- Obtained the general ledger activity for all schools with a private provider program from their computerized accounting system ("Great Plains") for the audit period.
- Analyzed transactions in each school's general ledger to determine whether vendor building fee payments were received according to the submitted FUA.
- Identified payments that needed clarification and requested additional documentation from vendors to address issues.
- Determined the amount of uncollected building fees based on the review of submitted FUAs, the schools' general ledger and vendor documentation.

The review was conducted in accordance with Generally Accepted Government Auditing Standards. The standards require that the audit is planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. The evidence obtained provided a reasonable basis for the findings and conclusions based on the audit objectives. The OCA is responsible for providing recommendations to improve operations, strengthen internal controls, and comply with the requirements of laws, rules, and regulations in matters selected for review. The District's management is responsible for implementing corrective actions and complying with applicable laws, regulations, and School Board policies and procedures.

Audit supervised and reviewed by:

Nakia Gouldbourne, Audit Director

Audit performed by:

Alexandra Corrales-Giron, Auditor

Audit Findings

High | **Finding 1** | **Lack of formal procedures for monitoring BASCC Building Fees**

Criteria

Per the RFP FY24-011 contracts section 2.03(s) Facility Usage Acknowledgement Form, seven (7) calendar days prior to commencing any program, the PROVIDER, shall submit to the Director of BASCC, or his or her designee, a Facility Usage Acknowledgement Form that contains, among other things, information that identifies whether the program is a Fee-based Program, or Children's Services Council ("CSC") funded program, and whether PROVIDER will be offering a Specialized Program. Section 2.05(a)(2) of the same contract states, as an approved provider, in lieu of payment SBBC Policy 1341 lease rates, PROVIDER shall pay to SBBC the applicable fees stated in Attachment C.

Condition

- Testing revealed that building fee payments were not collected at thirty-nine (39) schools based on the FUA completed. The total amount of building fees not collected was approximately $82,250.
- There were FUA's completed but no corresponding transactions related to the vendor or program were identified in the school's ledger. Two (2) vendors were not responsive to the auditor's inquiry; it was unclear whether the program selected on the FUA was offered at the school.
- Vendors indicated that payments would be re-issued because the original payment that was sent to the school had not cleared their bank, it was unclear whether the payments were lost or held for an extended period. In one instance during the audit, the vendor was informed that the school found the check uncashed eleven (11) months after the vendor provided payment.

Cause

Management has not developed formal procedures for the oversight and monitoring of building fee payments. There are no documented procedures establishing how building fee payments should be tracked, reconciled, and reviewed to ensure compliance with completed FUA forms. The roles and responsibilities for performing these activities have not been formally assigned to District or school-based personnel. Furthermore, there is no reference to the private provider operated BASCC program procedures in the Standard Practice Bulletins for internal funds.

High	Finding 1	Lack of formal procedures for monitoring BASCC Building Fees (continued)

Effect

The lack of formalized monitoring procedures and defined responsibilities increased the risk of inconsistent enforcement of contractual requirements and the loss of District revenue.

Recommendation

Management should develop and implement written procedures for tracking, reconciling, and reviewing building fee payments associated with Facility Usage Acknowledgement forms. The procedures should clearly define the responsibilities of District and school personnel, establish reconciliation and review requirements. Management should periodically review compliance with these procedures to ensure building fees are collected and monitored consistently.

Additionally, the District should reconcile all identified unpaid building fees to verify the amounts outstanding and request payment from the applicable private provider vendors.

Management Response

Finding 1: Oversight and Monitoring

BASCC will establish a centralized monitoring process to confirm amounts due, payments received, and unresolved balances while building-fee collection remains at the school level.

- Establish centralized tracking while maintaining school-level collection.
- Document responsibilities for collection, recording, reconciliation, monitoring, and follow-up.
- Conduct quarterly reconciliations of FUA forms, school financial records, and provider payment documentation.
- Use exception reports to address unpaid, underpaid, or unresolved fees.

Chief Student Services Officer oversight: The Chief Student Services Officer will review implementation progress with the BASCC Director, confirm completion of quarterly reconciliations and exception reports, and elevate unresolved matters requiring cross-department support. Target completion: April 12, 2027.

High | **Finding 2** | **Inadequate Fee Calculation Controls on Facility Use Acknowledgement (FUA) Form**

Criteria

Per the *Facility Usage Acknowledgement for RFP FY24-011* form, see Appendix V, the building fees are as follows:

Building Fees	Fee-Based	CSC/ Grant Funded/ City Programs	Specialized Programs (up to 50 students)
School Year (180 days to include Early Release)	$750	$1,500	$500
Summer Camp	$750	$750	$750
Non-School Days District (Schools and Administrative Offices Closed)	$750	$750	$750

Condition

- There were instances when the vendor did not clearly identify whether the program would utilize the school facility on days when the school and administrative offices were closed. The auditor was unable to determine whether the appropriate building fees were assessed and paid for summer program operational dates. During the summer program for June 2025-August 2025, the building fees for programs that did not operate on Fridays were $750. For programs that were operated every Friday during the summer, the total building fee was $5,250. The auditors relied on the vendors to verify Friday operations for the summer programs, when it was not clearly defined by the FUA.

- The reduced fee for Specialized Programs was not applied consistently. The auditors initially noted that two (2) vendors, Young Men's Christian Association of South Florida ("YCMA") and Crockett Foundation Inc. ("CFI"), under paid approximately $16,000 and $9,000, respectively, for the audit period. These vendors paid a building fee amount of $750 instead of the $1,500 for Children Services Council ("CSC") programs at eighteen (18) locations. The specialized program box was not selected on the FUA form and there was no documentation submitted for prior approval, as required per the contract sections 2.03(s)(2) or 4.1.7. The BASCC Director indicated that the YMCA met the definition of a specialized program because they remained at fifty (50) students or below. The vendor and BASCC Director indicated that these were overpayments because they paid a rate of $750 instead of $500. The auditors noted that

High | **Finding 2** | **Inadequate Fee Calculation Controls on Facility Use Acknowledgement (FUA) Form (continued)**

other vendors such as Harmony Development Center, Inc., Firewall Centers and Memorial Healthcare System d/b/a South Broward Hospital District provided the same program with fifty (50) students stated on the FUA and paid the building fee rate of $1,500. The OCA compared informational sheets from the CSC website for the "LEAP"[1] and "Youth Force"[2] programs provided by the vendors mentioned above. The OCA did recognize the FUA building fee of $500 for vendors that provided the STEP[3] program. See Appendix VII for the program informational pages from the Children's Services Council website.

Cause

The current FUA form does not incorporate the calculation and inclusion of the definitive building fee amounts based on the provider's selected program type and dates of operation.

Effect

Without a documented amount due, payments cannot be readily reconciled to the provider's FUA, increasing the risk of underpayments, overpayments, inconsistent fee assessments, and delayed identification of payment discrepancies.

Recommendation

Management should enhance the FUA form to calculate and display the definitive fee amount due based on the provider's selected program type and operational dates. In addition, management should implement a validation or review process to ensure fee assessments are accurate. Fee calculation methodologies should be transparent, standardized, and clearly communicated to providers.

[1] CSC's LEAP High programs provide academic and personal enrichment services at high-need high schools designed to help youth graduate on time. The programs provide tiered case management services to help youth graduate and achieve their post-secondary aspirations.
[2] Youth Force programs provides year-round programming to youth attending high-need middle schools to promote positive youth development and school and community attachment. They include informal counseling, academic supports, community service learning, career exploration, interpersonal skills development, and the Teen Outreach Program (TOP), a nationally recognized social skills curriculum.
[3] The Special Needs – Supported Training & Employment Programs (STEP) prepares teens with disabilities for post-school independence through after-school programming and paid summer employment supported by on-site professional job coaches. Programming is guided by individual service plan goals and prioritizes career readiness, independent living, and character development.

Management Response

Finding 2: Fee Calculation Controls

BASCC will revise the Facility Usage Acknowledgement (FUA) form and related guidance to standardize fee calculations and documentation.

- Clearly state the applicable fee based on provider selections.
- Require supporting documentation and BASCC Director or designee approval for Specialized Program classifications.
- Communicate the standardized methodology and payment requirements to providers and applicable District personnel.
- Review questioned prior-period classifications with Procurement and the Office of the General Counsel, as needed, and document each determination through resolution.

Chief Student Services Officer oversight: The Chief Student Services Officer will ensure the revised FUA form and methodology receive appropriate review, verify that prior-period determinations are documented, and monitor resulting amounts through the Finding 1 process. Target completion: April 12, 2027.

High | Finding 3 | Building Fee Payment Due Date is Not Established

Criteria

The RFP FY24-011 contract, Section 2.05(a), states that applicable fees should be paid within thirty (30) calendar days of the date of the "Close of Pay Period" or "Last Day To Pay", however that date is not provided or clearly defined in the contract or on the FUA form.

Contracts establishing financial obligations should clearly define payment terms, including due dates, to communicate expectations and provide a basis for monitoring and enforcing timely payment.

Condition

The timing of building fee payments was not consistent across vendors. Certain vendors paid fees at the beginning of the school year, while others submitted payments during the subsequent school year, making it difficult to reconcile payments to the appropriate program period and assess the completeness of building fee collections.

Cause

The executed RFP FY24-011 contracts, FUA form and PPO Handbook do not indicate a clear expected due date for the payment of the building fees.

Effect

Without an established payment due date, providers pay building fees at varying times, and management cannot consistently determine when a payment is delinquent or initiate timely follow-up. This increases the risk of delayed collections and reduced accountability for timely payment.

Recommendation

Management should revise the PPO Handbook and FUA form to establish a specific building fee payment due date and clearly communicate the payment requirement to providers. The established due date should also be incorporated into monitoring procedures to facilitate timely identification and follow-up of delinquent payments.

High	Finding 3	Building Fee Payment Due Date is Not Established (continued)

Management Response

Finding 3: Payment Due Date

BASCC will establish and communicate a specific payment deadline through the revised FUA form, Private Provider Operational Handbook, provider communications, and other applicable materials.

- Establish clear requirements for when payment is due, the payment timeframe, and required supporting documentation.
- Provide written notice before implementation.
- Incorporate payment status into centralized tracking and quarterly reconciliation.
- Chief Student Services Officer oversight: The Chief Student Services Officer will confirm that the payment requirement is consistently reflected across applicable materials and included in ongoing monitoring and reconciliation. Target completion: April 12, 2027.

Audit Observations

Observation 1 | Building Fee Revenue Not Reflected in Executive Summary

The executive summaries submitted at the SSBM August 11, 2026, RSMB August 19, 2026 and RSMB September 16, 2026, stated that programs funded by the Children's Services Council ("CSC") or other grants provide no additional revenue to SBBC other than fees for consumable items and Before & After School Child Care Department expenses. However, it does not acknowledge building fees required from applicable private provider-operated programs. As a result, the statement may not fully reflect the revenue generated from these programs and their financial impact to the District. The amount of building fees paid to the District from CSC programs, based on the review of completed FUAs and schools' general ledger activity, was approximately $430,000 for the audit period.

Process Improvement Recommendation

The OCA recommends that the BASCC Department revise future executive summaries and related program documentation to acknowledge building fees as an applicable revenue source for private provider-operated programs. Additionally, management should periodically review program and contractual documents to ensure descriptions of provider financial obligations and related District revenues are complete, accurate, and consistent across governing documents.

Management Response

Observation 1: Board Executive Summaries

BASCC will ensure that building fees and other provider financial obligations are accurately reflected in the next applicable private-provider Board item and supporting documentation. The BASCC Director or designee will verify the information before submission. As an additional layer of oversight, the Chief Student Services Officer will confirm that the required financial obligations are reflected before the item advances through the approval process.

Leadership Oversight and Evidence of Completion

The Chief Student Services Officer will provide an additional layer of oversight by monitoring progress with the BASCC Director, reviewing evidence of implementation, and ensuring unresolved issues are elevated to the appropriate District offices. Evidence will include:

- Approved procedures and assigned responsibilities.
- The revised FUA form, fee methodology, and payment requirements.
- Provider and school communications and implementation guidance.
- Quarterly reconciliation records, exception reports, and prior-period determinations.
- Evidence that applicable Board materials disclose provider financial obligations.

Moving Forward

The Office of Student Services and BASCC are committed to completing these corrective actions within the established timeframe and sustaining a clear, consistent, and verifiable process for fee calculation, collection, reconciliation, follow-up, and reporting.

APPENDIX I

Established 1915
BROWARD
County Public Schools

SAEMONE HOLLINGSWORTH, CHIEF STUDENT SERVICES OFFICER
OFFICE OF STUDENT SERVICES

PHONE: 754-321-1660 **EMAIL:** saemone.hollingsworth@browardschools.com

November 6, 2026

TO: Dr. Angela R. Fulton
Deputy Superintendent

FROM: Saemone Hollingsworth SH
Chief Student Services Officer

SUBJECT: **RESPONSE TO AUDIT: BEFORE AND AFTER SCHOOL CHILD CARE BUILDING FEES**

The Office of the Chief Auditor reviewed the collection of Before & After School Child Care (BASCC) building fees for July 1, 2024, through June 30, 2026, and identified three findings and one observation. The findings present opportunities to strengthen centralized oversight, fee calculations, payment deadlines, reconciliation, and disclosure of provider financial obligations in Board materials.

BASCC will implement the corrective actions for Findings 1 through 3 as one coordinated framework by April 12, 2027. Collection of any prior-period amounts under Finding 2 will follow the completion of required classification and payment determinations.

Key Findings and Corrective Actions

Finding 1: Oversight and Monitoring

BASCC will establish a centralized monitoring process to confirm amounts due, payments received, and unresolved balances while building-fee collection remains at the school level.

- Establish centralized tracking while maintaining school-level collection.
- Document responsibilities for collection, recording, reconciliation, monitoring, and follow-up.
- Conduct quarterly reconciliations of FUA forms, school financial records, and provider payment documentation.
- Use exception reports to address unpaid, underpaid, or unresolved fees.

Chief Student Services Officer oversight: The Chief Student Services Officer will review implementation progress with the BASCC Director, confirm completion of quarterly reconciliations and exception reports, and elevate unresolved matters requiring cross-department support. Target completion: April 12, 2027.

Finding 2: Fee Calculation Controls

BASCC will revise the Facility Usage Acknowledgement (FUA) form and related guidance to standardize fee calculations and documentation.

- Clearly state the applicable fee based on provider selections.
- Require supporting documentation and BASCC Director or designee approval for Specialized Program classifications.
- Communicate the standardized methodology and payment requirements to providers and applicable District personnel.
- Review questioned prior-period classifications with Procurement and the Office of the General Counsel, as needed, and document each determination through resolution.

Chief Student Services Officer oversight: The Chief Student Services Officer will ensure the revised FUA form and methodology receive appropriate review, verify that prior-period determinations are documented, and monitor resulting amounts through the Finding 1 process. Target completion: April 12, 2027.

Finding 3: Payment Due Date

BASCC will establish and communicate a specific payment deadline through the revised FUA form, Private Provider Operational Handbook, provider communications, and other applicable materials.

- Establish clear requirements for when payment is due, the payment timeframe, and required supporting documentation.
- Provide written notice before implementation.
- Incorporate payment status into centralized tracking and quarterly reconciliation.
- Chief Student Services Officer oversight: The Chief Student Services Officer will confirm that the payment requirement is consistently reflected across applicable materials and included in ongoing monitoring and reconciliation. Target completion: April 12, 2027.

Observation 1: Board Executive Summaries

BASCC will ensure that building fees and other provider financial obligations are accurately reflected in the next applicable private-provider Board item and supporting documentation. The BASCC Director or designee will verify the information before submission. As an additional layer of oversight, the Chief Student Services Officer will confirm that the required financial obligations are reflected before the item advances through the approval process.

Leadership Oversight and Evidence of Completion

The Chief Student Services Officer will provide an additional layer of oversight by monitoring progress with the BASCC Director, reviewing evidence of implementation, and ensuring unresolved issues are elevated to the appropriate District offices. Evidence will include:

- Approved procedures and assigned responsibilities.
- The revised FUA form, fee methodology, and payment requirements.
- Provider and school communications and implementation guidance.
- Quarterly reconciliation records, exception reports, and prior-period determinations.
- Evidence that applicable Board materials disclose provider financial obligations.

Moving Forward

The Office of Student Services and BASCC are committed to completing these corrective actions within the established timeframe and sustaining a clear, consistent, and verifiable process for fee calculation, collection, reconciliation, follow-up, and reporting.

Established 1915
BROWARD
County Public Schools

ERIK ANDERSON, DIRECTOR
BEFORE & AFTER SCHOOL CHILD CARE

PHONE: 754-321-3330 **EMAIL:** erik.anderson@browardschools.com

November 6, 2026

TO: Mark Magli
Chief Auditor

FROM: Erik Anderson
Director, Before & After School Child Care

VIA: Saemone Hollingsworth
Chief Student Services Officer

SUBJECT: **RESPONSE TO AUDIT REPORT: BEFORE AND AFTER SCHOOL CHILD CARE BUILDING FEES**

This correspondence acknowledges receipt and review of the findings from the Internal Audit conducted on the collection of Before and After School Child Care building fees covering the period from July 1, 2024, through June 30, 2026. The audit assessed the District's oversight of, and vendor compliance with, the approved contracts under RFP FY24-011, Child Care Services, Before/After School, Summer and Non-School Day Programs. The audit revealed three findings and one observation.

Below are the corrective measures that the Before and After School Child Care (BASCC) Department will implement to address each finding and observation to prevent future exceptions related to each area.

The corrective actions for Findings 1 through 3 are interdependent and will be implemented together. The BASCC Department has set a completion date of April 12, 2027, which is 90 days following the January 12, 2027, School Board of Broward County meeting at which the audit report will be presented. One item is excepted from that date: collection of resulting prior-period amounts under Finding 2, which depends on final prior-period determinations. The revised Facility Usage Acknowledgement (FUA) form (Finding 2) and the payment due date (Finding 3) will feed the tracking and reconciliation process (Finding 1).

Finding 1: Lack of Formal Oversight for BASCC Building Fee Monitoring

The current and historical building fee collection process is decentralized. Providers pay building fees directly to each school for deposit into the school's budget. Because payments are received at individual schools, the BASCC Department does not currently have a single, consolidated view to confirm that each provider has paid the required fees and that the fees were remitted correctly. The decentralized process does not include sufficient continuity, centralized visibility, or documented monitoring controls to consistently monitor and reconcile building fee payments.

To address these gaps, the BASCC Department will establish a centralized monitoring framework for all building fee obligations, regardless of where payments are received. By April 12, 2027, the centralized monitoring framework will be in place. Building fee collection will remain at the school level, supported by the strengthened process described below.

The BASCC Department will collaborate with the appropriate District offices and school-based personnel to develop written procedures governing the collection, recording, reconciliation, and monitoring of building fees associated with RFP FY24-011 and the FUA forms, and will define the responsibilities of each party involved.

The centralized monitoring framework will include a tracking mechanism that identifies the provider, school, program type, operational period, amount due, payment due date, payment status, and supporting documentation. Reconciliations of approved FUA forms, school-based financial records, and provider payment documentation will be conducted quarterly. Exception reports will identify unpaid, underpaid, or otherwise unresolved fees for timely follow-up. The Department will also continue working with the applicable schools and private providers to validate the amounts identified during the audit (with questioned Specialized Program classifications addressed as described in Finding 2), communicate confirmed outstanding obligations to providers, and request payment or other appropriate resolutions.

School-based personnel will confirm receipt of provider payments and submit payment documentation to the BASCC Department on a regular schedule established in the procedures.

Responsible parties: BASCC Department, in coordination with school administrators, school-based personnel, Business Support Center financial personnel when applicable, and other applicable District offices.

Proposed completion date: April 12, 2027, for the centralized monitoring framework.

Finding 2: Inadequate Fee Calculation Controls on the Facility Usage Acknowledgement Form

Going forward, BASCC will revise the FUA form and related guidance to establish a clear and standardized methodology for determining and documenting applicable building fees.

The revised FUA and process will clearly state the building fee due based on the provider's FUA selections. When Specialized Program status is requested, the provider will be required to submit the supporting information specified in the Child Care Services Agreement. The classification will be reviewed and approved by the BASCC Department Director or designee before the corresponding Specialized Program fee is applied. The form will also document the review and approval of the calculated fees before or in conjunction with program implementation.

The BASCC Department will communicate the standardized fee methodology, together with the payment due date established under Finding 3, to providers and applicable school-based and Business Support Center financial personnel. This will provide a common source document for the provider, school, and District to use when determining the amount due, when it is due, and how the payment is reconciled under the monitoring process described in Finding 1.

For the prior periods covered by the audit, the BASCC Department Director or designee will review the applicable contractual language and supporting documentation for each program whose Specialized Program classification was questioned, in consultation with Procurement and the Office of the General Counsel as needed. Based on that review, the Department will determine the appropriate classification and payment obligation for each affected program and will notify the affected providers of any amounts due. Any resulting amounts due, adjustments, or other approved dispositions will be documented and tracked through resolution under the monitoring process established in Finding 1.

Responsible parties: BASCC Department, with consultation from Procurement, the Office of the General Counsel, and other appropriate District offices as needed.

Proposed completion date: April 12, 2027, for the revised FUA form, related guidance, and prior-period determinations; collection of any resulting amounts will follow under the process established in Finding 1.

Finding 3: Building Fee Payment Due Date Is Not Established

The BASCC Department will establish and clearly communicate a specific due date for building fee payments. The payment requirement will be incorporated into the revised FUA form described in Finding 2, the Private Provider Operational Handbook, provider communications, and other applicable program materials.

The revised guidance will identify the event that triggers the payment deadline, the date or timeframe by which payment must be received, the required payment documentation, and the process for following up on delinquent or unresolved payments. Providers and school-based personnel will receive written notice before the revised requirement becomes effective. The due date will also be incorporated into the tracking and reconciliation process developed in response to Finding 1.

Responsible parties: BASCC Department, in coordination with the appropriate District offices.

Proposed completion date: April 12, 2027.

Observation 1: Building Fee Revenue Not Reflected in Executive Summaries

Beginning with the next applicable Board item, BASCC will ensure that building fees and other applicable provider financial obligations are accurately reflected in the executive summary and supporting documentation. The BASCC Director or designee will verify the financial information prior to submission.

Responsible parties: BASCC Department, in coordination with the offices responsible for preparing and reviewing Board agenda materials.

Proposed implementation date: Beginning with the next Board item executive summary for a private provider agreement.

The Before and After School Child Care Department is committed to implementing these corrective actions and maintaining the documentation necessary to demonstrate completion and ongoing compliance.

Please contact me directly at 754-321-3330 if I may be of further assistance.

c: Dr. Angela R. Fulton
Nakia Gouldbourne

Signature: Angela R. Fulton
Angela R. Fulton (Nov 9, 2026 15:52:47 EST)

Email: afulton@browardschools.com

APPENDIX II – SUMMARY OF OUTSTANDING PAYMENTS BY VENDOR				
Vendor Name	**Total Payments Pending**	**Number of Schools with Payments Pending**	**Total Number of Schools Reviewed**	**Summary of Conclusion**
After School Programs, Inc. After School Programs-South, Inc.	57,750	23	29	Vendor reviewed and will be submitting payments, some payments will be re-issued due to non-cashed checks
Camp Wannado After School Program, Inc.	3,000	4	5	Vendor reviewed and will be submitting payments, other amounts resolved with vendor response stating summer programs did not operate on Fridays
Community Reconstruction, Inc	6,000	2	2	Vendor did not respond
Crockett Foundation Inc.	9,000	4	4	Vendor disagreed with payment pending amount due to being a specialized program.
Firewall Centers, Inc.	-	0	14	All inquiries resolved with vendor documentation
Harmony Development Center, Inc.	-	0	3	All inquiries resolved with vendor documentation
Helping Advance and Nurture the Development of Youth, Inc. (HANDY)	-	0	1	All inquiries resolved with vendor documentation
South Broward Hospital District d/b/a Memorial Healthcare System	1,500	1	3	Payment submitted during audit, other amounts resolved with vendor documentation
Sunshine After School Child Care, Inc.	2,250	2	19	Payments to be re-issued due to non-cashed checks, other amounts resolved with vendor documentation
United Community Options	11,750	8	8	Vendor did not respond
YMCA of South Florida	16,250	13	50	Vendor disagreed with payment pending amount due to being a specialized program.
Total:	**$107,500**	**57**	**138**	

POLICY 4390

Child Care Programs

The School Board of Broward County, Florida (SBBC) recognizes that access to quality child care is important to our district students and their families. If requested by parents and determined to be necessary by the respective school principal, SBBC authorizes Child Care Programs during non-school hours. The purpose of this policy is to establish rules related to Child Care Programs on SBBC property during non-school hours. Child Care Programs, as defined in this policy, must be in compliance with this policy.

I. Applicability of Policy

This policy applies to Child Care Program(s) on SBBC property.

II. Definitions

1. "**Authorized Provider(s)**" means a School Board Operated (SBO) Child Care Program or Private Provider Operated (PPO) Child Care Program.
2. "**Child Care Program(s)**" means programs that care for children on SBBC Property during non-school hours. Such children may be in any grade level. A Child Care Program may or may not include other services for the benefit of the child. A Child Care Program may include district and non-district students as permitted by the school principal. Child Care Programs are of a longer period (whole school year or whole summer) and duration (dismissal until approximately 5 p.m. or 6 p.m.). Examples of programs that are considered Child Care Programs: an after school care program which operates on all school days from school dismissal until approximately 5 p.m. or 6 p.m. or a summer camp which operates during the summer term from the morning or after summer school dismissal until approximately 5 p.m. or 6 p.m. Child Care Programs are not activities or events of a shorter period or duration that may meet intermittently (not daily) for a shorter duration (approximately 15 – 90 minutes) such as clubs, sports teams, enrichment activities, tutoring, or other similar events and activities. Examples of programs that are not considered Child Care Programs: school clubs that may meet before or after school for meetings or to conduct club activities, a robotics team that may meet a few days a week after school for an hour, school sponsored or approved vendor operated enrichment activities that may meet a few days a week for a few months such as a pottery/ceramics or photography class.
3. "**Non-school hours**" means twenty-four (24) hours a day, seven (7) days a week, and three hundred sixty-five (365) days a year, excluding school hours or summer school hours.
4. "**Private Provider**" means an Authorized Provider that is a person (non SBBC employee), or any other entity that enters into an Agreement with SBBC to operate a Child Care Program.
5. "**Private Provider Operated (PPO) program**" means a Child Care Program operated by a Private Provider.
6. "**School Board Operated (SBO) program**" means a Child Care Program operated solely by SBBC employees. SBBC employees include substitutes provided through staffing services that have contracted with SBBC.
7. "**School hours**" or "**summer school hours**" means time period within the district school's posted school bell schedule.
8. "**SBBC property**" means in, on, any school facility, school grounds, administrative facility, other facility, real property, or vehicle, that is owned, leased, licensed, chartered, contracted, or rented by SBBC. A facility includes, but is not limited to, all or any portion of a building, structure, site, equipment, road, walk, passageway, parking lot, conveyance, other real or personal property, or interests in such property. Vehicles, whether electric, motorized, or non-motorized, include, but is not limited to, carts, cars, trucks, vans, buses, and school buses, or other means of transportation that is operated by SBBC.

III. Delegation of Authority

SBBC delegates authority to the Superintendent or her/his predetermined designee to develop, maintain, a/an Operational Handbook(s) for Authorized Providers.

IV. Policy Statement

1. Child Care Programs on SBBC property shall be operated by an Authorized Provider(s), during non-school hours.
2. All Private Providers shall have a valid Agreement with SBBC prior to operating a Child Care Program. All such Agreements shall be in compliance with all federal laws, state laws, local laws, and SBBC Policies. Such Agreements shall not include Agreements/contracts/Leases, or the like, pursuant to SBBC Policy 1341 Use of Broward County School Facilities for Non-School Purposes.
3. Private Providers shall have any and all appropriate and valid licenses, and any other required credentials to operate a Child Care Program.
4. All Private Providers shall be in compliance with all federal laws, state laws, local laws, SBBC Policies, and applicable Operational Handbook.
5. All Child Care Programs shall be in compliance with all federal laws, state laws, local laws, SBBC Policies, and applicable Operational Handbook.

V. Responsibility of School and District Administrators

1. The school principal shall select the Authorized Provider that best meets the school's needs in compliance with the Operational Handbook. The school principal may receive input from the school's School Advisory Council prior to selecting an Authorized Provider.
2. The Director of Before and After School Child Care Department shall ensure that the Operational Handbook(s) are published on its website.

VI. **Fund for SBO Child Care Programs**

1. A Fund for School Board Operated Child Care Programs will be established to offset the cost of additional staffing to implement reasonable or medical accommodations for certain identified district students, and to provide funds for eligible district students in financial need.
2. A fund committee comprised of school principals and other SBBC employees will monitor the Fund's budget, evaluate the need requests, and provide input on the disbursement of the funds.
3. Revenue for the Fund will be generated from a portion of SBO program fees and other funds such as those obtained through grant, foundation, and business support.

Policy Custodian: Before and After School Child Care Department

Former Policy Number: 6000.3

Policy Status: Active

Authority: F.S. 230.22 (1) (2); 230.2305

History: Adopted: 9/15/92; Amended: 9/21/93; Amended: 8/29/2023

ATTACHMENT C

Fees Charged to Providers

As an approved provider, in lieu of paying Policy 8020 lease rates, all Providers must pay the fees below. During the term of contract, SBBC reserves the right to revise fees charged and exempted conditions to the fees.

	Fee-Based Program Fees	Grant Funded and/or City-Based Program Fees
School Year		
School Fee	10% of gross collected	0%
District Fee	5% of gross collected	0%
Building Fee	$750*	$1,500*
Consumable Item Fee	Yes	Yes
BASCC Dept. Fee**	$15	$75
Summer		
School Fee	10% of gross collected	0%
District Fee	5% of gross collected	0%
Building Fee	$750	$750
Consumable Item Fee	Yes	Yes
BASCC Dept. Fee**	$15	$15
District open: non-school day (teacher planning Winter break) custodian is present		
School Fee	10% of gross collected	0%
District Fee	5% of gross collected	0%
Building Fee	$0	$0
Consumable Item Fee	Yes	Yes
District closed: non-school day (Holiday and Summer Fridays)		
School Fee	10% of gross collected	0%
District Fee	5% of gross collected	0%
Building Fee	$750 per day	$750 per day
Consumable Item Fee	Yes	Yes

***The school year Building Fee for approved Specialized Programs of up to 50 students is $500, not $1,500.**

**** The School Year BASCC Department Fee is determined by the count of active students on the Monday closest to October 15th of each year. The summer BASCC Department Fee is determined by the count of active students on June 26, 2024, June 25, 2025, and June 24, 2026. Payment should be remitted to the BASCC Department within 45 calendar days.**

The Provider is required to provide security at Provider's expense at all times the program is in operation.

Consumable cost per Policy 8020 is assessed per day of program operation. Multiply the applicable dollar amount by the number of days in operation.

- $0 1-30 students
- $5 31-100 students
- $10 101-200 students
- $5 additional each day, for each increment of 100

APPENDIX V – SUMMARY OF CONTRACTS AND BOARD APPROVAL DATES					
RSMB/ SSBM	Board Item	Agreements	FUA Form Section	FUA Fees Schedule	Executive Summary Excerpt
10/17/2023	OO-30	Community Based Connections, Inc., and Firewall Centers, Inc	2.03(b), 2.05(a), 2.05(b)	Attachment C	The contract term for these vendors shall be October 17, 2023 through the last day of summer before the start of the 2026-2027 school year as approved by the appropriate SBBC School Calendar;
11/8/2023	OO-14	All Star Child Care, Inc.; Bright Eyes Quality Child Care, Inc. d/b/a Bright Eyes Quality AfterSchool Academy; Camp Wannado After School Program Inc.; Our Children, Our Future, Inc.: Caring for Our Leaders of Tomorrow d/b/a Our Children, Our Future	2.03(b), 2.05(a), 2.05(b)	Attachment C	The Agreement term for these vendors shall be November 8, 2023 through the last day of summer before the start of the 2026-2027 school year as approved by the appropriate School Calendar.
12/12/2023	OO-24	After School Programs, Inc.; After School Programs-South, Inc.; ARC Broward, Inc.; Center for Hearing & Communication, Inc.; Christina G. Smith Community Mental Health Foundation, Inc.; City of Oakland Park; Community After School, Inc.; Helping Advance and Nurture the Development of Youth, Inc. d/b/a HANDY; Harmony Development Center, Inc.; Hispanic Unity of Florida, Inc.; Samuel M. and Helene Soref, Jewish Community Center, Inc.; South Broward Hospital District d/b/a Memorial Healthcare System; Sunshine After School Care, inc.; Urban League of Broward County, Inc.; Young Men's Christian Association of South Florida, Inc. d/b/a YMCA of South Florida	2.03(b), 2.05(a), 2.05(b)	Attachment C	Approve the fifteen Agreements for the Request for Proposals (RFP); Contract Term: December 12, 2023, through the last day of summer before the start of the 2026-2027 school year, as approved by the appropriate School Calendar
2/21/2024	OO-12	KCE Champions, LLC, Firewall Centers, Inc. and Community Based Connections, Inc.	2.03(b), 2.05(a), 2.05(b)	Attachment C	Approve the Agreement for Awarded Vendor KCE Champions, LLC. and Approve the First Amendment to Agreements for Awarded Vendors Firewall Centers, Inc. and Community Based Connections, Inc. for the Request for Proposals (RFP); Contract Term: February 21, 2024, through the last day of summer before the start of the 2026-2027 school year…Revisions were made to the subsequent agreements for the additional remaining approved providers to strengthen sections 2.03 and 2.05. The amended Firewall Centers, Inc. and Community Based Connections, Inc. agreements have been updated to ensure alignment of all aftercare agreements.

APPENDIX V – SUMMARY OF CONTRACTS AND BOARD APPROVAL DATES					
RSMB/ SSBM	**Board Item**	**Agreements**	**FUA Form Section**	**FUA Fees Schedule**	**Executive Summary Excerpt**
5/21/2024	OO-31	Ann Storck Center, Inc.; Be Strong International, Inc.; Community Reconstruction, Inc.; Crockett Foundation, Inc.; Discover After School, LLC; Piney Grove Boys Academy, Inc.; United Cerebral Palsy of Broward, Palm Beach, and Mid-Coast Counties, Inc. d/b/a United Community Options of Broward, Palm Beach, and Mid-Coast Counties	2.03(b), 2.05(a), 2.05(b)	Attachment C	RFP-FY24-011-1 – Child Care Services, Before/After School, Summer and Non-School Day Programs was released on December 7, 2023, opened on January 19, 2024, and was evaluated on February 6, 2024. This second RFP was released in order to increase the pool of providers. Eleven (11) proposals were received in response to the second RFP.
11/12/2025	OO-13	The Unbeatables Academy, Inc	2.03(b), 2.05(a), 2.05(b)	Attachment C	Approve the Agreement for Award of Request for Proposal (RFP) RFP-FY24-011-2 - Child Care Services, Before/After School, Summer, and Non-School Day Programs with The Unbeatables Academy, Inc, (Unbeatables).
4/21/2026	Item-17	Agreements-3: 1) Flipany, Inc., 2) Innovation Learning, LLC, 3) Stronger Together Childcare Inc.	2.3.20, 2.5.1, 2.5.2	Exhibit B	A fourth RFP was released in order to increase the pool of providers who did not submit a proposal on the original RFP-FY24-011, RFP24-011-1, or RFP-FY24-011-2. RFP-FY24-011-3 was released on December 3, 2025, opened on January 9, 2026, and was evaluated on January 27, 2026. Twelve proposals were received in response to the fourth RFP. Three proposals are being recommended for award for the fourth release of this RFP.
8/11/2026	Item-2	Approve the First Amendment to the Agreements between The School Board of Broward County, Florida (SBBC), and the following five Vendors: 1) All Star Childcare, Inc.; 2) ARC Broward, Inc.; 3) Community After School, Inc.; 4) Crockett Foundation Inc.; 5) Firewall Centers, Inc.	Remains unchanged from previous vendor contract. Amendments do not relate to the FUA section	Remains unchanged from previous vendor contract. Amendments do not relate to the FUA section	**Budget Impact Statement:** This RFP provides income revenue to SBBC. Providers with fee-based (parent-paid) programs provide SBBC with fifteen 15% of their gross revenue collected; 10% goes to the school directly, and 5% to the general fund to cover SBBC expenses. Funds left at year-end remain within the program. **Programs funded by the Children's Services Council or other grants do not provide additional revenue to SBBC other than a small amount of fees for consumable items and Before & After School Child Care Department expenses.**

APPENDIX V – SUMMARY OF CONTRACTS AND BOARD APPROVAL DATES					
RSMB/ SSBM	**Board Item**	**Agreements**	**FUA Form Section**	**FUA Fees Schedule**	**Executive Summary Excerpt**
8/19/2026	OO-15	Approve the First Amendment to the Agreements between The School Board of Broward County, Florida (SBBC), and the following thirteen Vendors: 1) After School Programs, Inc.; 2) After School Programs-South, Inc.; 3) Ann Storck Center, Inc.; 4) Christina G. Smith Community Mental Health Foundation, Inc.; 5) City of Oakland Park, Florida; 6) Community Based Connections, Inc.; 7) Flipany, Inc.; 8) Happy Trails Club, Inc.; 9) Helping Advance and Nurture the Development of Youth, Inc. (HANDY); 10) Hispanic Unity of Florida, Inc.; 11) Samuel M. and Helene Soref, Jewish Community Center, Inc.; 12) South Broward Hospital District d/b/a Memorial Healthcare System; 13) Sunshine After School Child Care, Inc.	Remains unchanged from previous vendor contract. Amendments do not relate to the FUA section	Remains unchanged from previous vendor contract. Amendments do not relate to the FUA section	**Budget Impact Statement:** This RFP provides income revenue to SBBC. Providers with fee-based (parent-paid) programs provide SBBC with fifteen 15% of their gross revenue collected; 10% goes to the school directly, and 5% to the general fund to cover SBBC expenses. Funds left at year-end remain within the program. **Programs funded by the Children's Services Council or other grants do not provide additional revenue to SBBC other than a small amount of fees for consumable items and Before & After School Child Care Department expenses.**
9/16/2026	OO-15	Approve the First Amendment to the Agreements between The School Board of Broward County, Florida (SBBC), and the following seven Vendors: 1)Camp Wannado After School Program, Inc.; 2) Center for Hearing & Communication, Inc.; 3) Community Reconstruction, Inc.; 4) Harmony Development Center, Inc.; 5) United Cerebral Palsy of Broward Palm Beach and Mid-Coast Counties, Inc.; 6) Urban League of Broward County, Incorporated; 7)Young Men's Christian Association of South Florida, Inc.	Remains unchanged from previous vendor contract. Amendments do not relate to the FUA section	Remains unchanged from previous vendor contract. Amendments do not relate to the FUA section	**Budget Impact Summary Statement:** 1. This RFP provides income revenue to SBBC. Providers with fee-based (parent-paid) programs provide SBBC with fifteen 15% of their gross revenue collected; 10% goes to the school directly, and 5% to the general fund to cover SBBC expenses. Funds left at year-end remain within the program. **Programs funded by the Children's Services Council or other grants do not provide additional revenue to SBBC other than a small amount of fees for consumable items and Before & After School Child Care Department expenses.**

APPENDIX VI

Clear Form

FACILITY USAGE ACKNOWLEDGEMENT (FUA) FOR RFP FY24-011
DAY(S) OF INTENT TO PROVIDE CHILD CARE SERVICES
BEFORE & AFTER SCHOOL CHILD CARE (BASCC)

Name of School: _____ **Name of Approved RFP FY24-011 Provider:** _____

Program Type: ☐ Fee-Based ☐ Children's Services Council (CSC)/Grant Funded/City-Based ☐ Specialized Program

CSC Program Name: ☐ M.O.S.T ☐ Youth Force ☐ PEACE ☐ STEP ☐ LEAP ☐ Other: _____

This Facility Usage Acknowledgement (FUA) is to ensure the principal and provider acknowledge the days intended to provide services on the school campus. The Agreement is the governing document. Please send the completed FUA via email to BASCCBroward@browardschools.com.

Facility Use	Dates	Students	Rooms	Hours of Operation	Provider Fees *Refer to Attachment C of the Agreement*
School Year: (180 days to include Early Release)					**Building Fee**: Fee-Based providers $750, CSC/Grant Funded/City programs $1,500, approved Specialized Programs of up to 50 students is $500, per 180 days. **Consumable Cost** applies per day to all programs and depends on the number of students the program is servicing. **BASCC Department Fee:** Fee-Based programs pay $15 per student, CSC/Grant funded programs $75 per student. Additionally, Fee-Based programs pay 10% of gross collected to the school and 5% of gross collected to the District.
Non-School Days District Open: (Teacher Planning Days or school offices open, custodian present.)					**Building Fee:** none for all programs. **Consumable Cost** applies per day to all programs and depends on the number of students the program is servicing. Additionally, Fee-Based programs pay 10% of gross collected to the school and 5% of gross collected to the District.
Non-School Days District Closed: (Schools and Administrative Offices Closed.)					**Building Fee**: All provider programs pay $750 when the District is closed. **Consumable Cost** applies per day to all programs and depends on the number of students the program is servicing. Additionally, Fee-Based programs pay 10% of gross collected to the school and 5% of gross collected to the District.
Winter Break: (District Open Days)					**Building Fee:** none for all programs. **Consumable Cost** applies per day to all programs and depends on the number of students the program is servicing. Additionally, Fee-Based programs pay 10% of gross collected to the school and 5% of gross collected to the District.
Spring Break: (District Open Days)					**Building Fee:** none for all programs. **Consumable Cost** applies per day to all programs and depends on the number of students the program is servicing. Additionally, Fee-Based programs pay 10% of gross collected to the school and 5% of gross collected to the District.
Summer Camp*: The District is closed most Summer Fridays.					**Building Fee:** All programs pay $750 per summer. **Consumable Cost** applies per day to all programs and depends on the number of students the program is servicing. **BASCC Department Fee:** All programs must pay a one-time BASCC Department summer fee of $15 per student. Additionally, Fee-Based programs pay 10% of gross collected to the school and 5% of gross collected to the District. **Summer Camp will not operate in observance of 4th of July or other designated holiday.*
June					
July					
August					

Consumable cost per day:	$0 for 1-30 students	$5 for 31-100 students	$10 for 101-200 students	$5 additional, for each increment of 100 students

Provider Representative (print) and Signature _____ Date _____

Principal's Signature _____ Date _____

BASCC Director's Signature _____ Date _____

Rev.May 6, 2024

APPENDIX VI

Facility Usage Agreement Intent to Provide Services

FACILITY USAGE AGREEMENT FOR RFP FY20-007
DAY(S) OF INTENT TO PROVIDE CHILD CARE SERVICES

May 29, 2019

Name of School _____ Date Submitted _____ Name of Provider _____

Specific Need	Dates	Number of Children	Number of Rooms Needed	Security Cost (if required by school)	Time(s) of operation for request	Cost
School Year (180 days to include Early Release)						All provider programs $750 per 180 days. Consumable items cost applies per day to all programs, and depends on the number of students th
Holidays (District is closed)						All provider programs $750 per day the District is closed. Consumable items cost applies per day to all programs, and depends on the numb is servicing.
Winter Break (Excludes Green Days – District Open)						All provider programs $750 per day District is closed. Consumable items cost applies per day to all programs, and depends on the number o servicing.
Spring Break (Excludes Green Days - District Open)						All provider programs $750 per day District is closed. Consumable items cost applies per day to all programs, and depends on the number o servicing.
Teacher Planning Days						Consumable items cost applies per day to all programs on a teacher planning day and depends on the number of students the program is ser
Summer Camp*						All provider programs $750 per summer for the fiscal year. Consumable items cost applies per day to all programs, and depends on the num is servicing.
June						
July						
August						
Fridays During Summer (District is Closed)						All provider programs $750 per day when the District is closed. Consumable items cost applies per day to all programs, and depends on the program is servicing.
*Summer Camp is not held when District is closed, i.e. 4th of July or a designated holiday.						

Principal's Signature _____ Date _____

OSQ: ☐Approved
☐ Not approved

OSQ Representative Signature _____ Date _____

APPENDIX VII

Crockett Foundation with OIC as Fiscal Sponsor

Middle School Initiatives - Youth FORCE

Children's Services Council

Key Trend Data

Programmatic Performance

FY 22-23	FY 23-24	FY 24-25
Performing Well	Performing Well	Performing Well

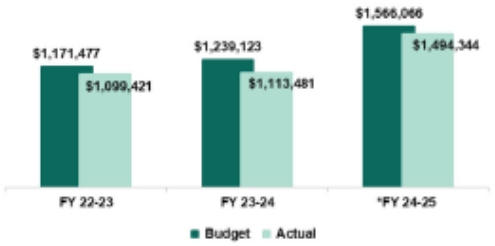
Financial & Administrative Monitoring

FY 22-23	FY 23-24	FY 24-25
No Finding(s)	No Finding(s)	No Finding(s)

Performance Measures (PM)

FY 22-23	FY 23-24	FY 24-25
Met all Council goal(s)	Met all Council goal(s)	Met 6 of 7 Council goal(s). 1 Did not meet.

Budget Trend



*New RFP Cycle

Additional Fiscal Year 24-25 Information

Program Description
Provides year-round programming to youth attending high-need middle schools to promote positive youth development and school and community attachment. They include informal counseling, academic supports, community service learning, career exploration, interpersonal skills development, and the Teen Outreach Program (TOP), a nationally recognized social skills curriculum.

Program Performance
Crockett Foundation completed its first year providing services under the 2024 PYD RFP. The program provides out-of-school time services at five year-round Broward County Public Schools (BCPS) sites.

Program review and site visits reflected quality service delivery and youth satisfaction surveys reflected high levels of program satisfaction.

Number Served
93% actually served (256 of 275 contracted).

Current Fiscal Year 25-26

Programmatic Performance
Performing Well

Program review and site visits reflected quality service delivery. Satisfaction surveys reflected high levels of program satisfaction.

Performance Measurement (PM)
PM Status: 6 of 7 On track. 1 Too soon to measure.
Data Integrity & Fully Measured: Met

Current Utilization & Numbers To Be Served
Utilization: On Track
Number to be Served: On Track

Recommendations for Fiscal Year 26-27

Current Budget	Recommended Adjustments	Total Proposed Budget
*$1,583,946	$47,519	$1,631,465
Current Number to Serve	**Recommended Adjustments**	**Total Proposed Number to be Served**
275	0	275

Comment(s): Recommended Adjustments includes a 3% COLA on the Current Budget.

*Current Budget (FY25-26) includes a reduction of one-time Startup and a 3% COLA for salaries and benefits.

Firewall Center

High School Initiatives - LEAP High

Key Trend Data

Programmatic Performance

FY 22-23	FY 23-24	FY 24-25
Performing Well	Performing Well	Performing Well

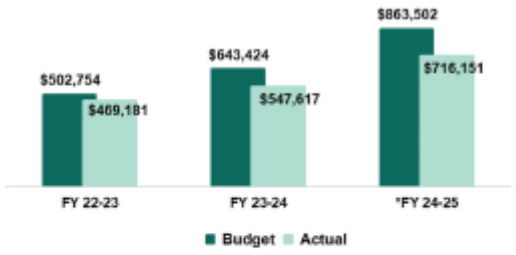
Financial & Administrative Monitoring

FY 22-23	FY 23-24	FY 24-25
Finding(s) Addressed	Finding(s) Addressed	No Finding(s)

Performance Measures (PM)

FY 22-23	FY 23-24	FY 24-25
Met 4 of 5 Council goal(s). 1 Did not meet.	Met all Council goal(s)	Met all Council goal(s)

Budget Trend



*New RFP Cycle

Additional Fiscal Year 24-25 Information

Program Description
CSC's LEAP High programs provide academic and personal enrichment services at high-need high schools designed to help youth graduate on time. The programs provide tiered case management services to help youth graduate and achieve their post-secondary aspirations.

Program Performance
Firewall Centers completed its first year providing services under the 2024 PYD RFP. The program provides out-of-school time services at two year-round Broward County Public Schools (BCPS) sites.

Program review and site visits reflected quality service delivery and youth satisfaction surveys reflected high levels of program satisfaction.

Provider utilized a federal AmeriCorps contract to augment service delivery and provided lower student-to-staff ratios, which positively impacted youth enrollment and retention.

The number of youth served was higher than the contracted amount because the provider over-enrolled, anticipating attrition, which did not occur at the expected level. Under-utilization occurred due to inconsistent attendance primarily in the summer.

Number Served
109% actually served (164 of 150 contracted).

Current Fiscal Year 25-26

Programmatic Performance
Performing Well

Program review and site visits reflected quality service delivery. Satisfaction surveys reflected high levels of satisfaction. Utilization and the number to be served are currently on track due to consistent attendance.

Performance Measurement (PM)
PM Status: On Track
Data Integrity & Fully Measured: Not Applicable

Current Utilization & Numbers To Be Served
Utilization: On Track
Number to be Served: On Track

Recommendations for Fiscal Year 26-27

Current Budget	Recommended Adjustments	Total Proposed Budget
*$882,184	$26,466	$908,650
Current Number to Serve	**Recommended Adjustments**	**Total Proposed Number to be Served**
150	0	150

Comment(s): Recommended Adjustments includes a 3% COLA on the Current Budget.

*Current Budget (FY25-26) includes a 3% COLA for salaries and benefits.

Firewall Center

Middle School Initiatives – Youth FORCE

Key Trend Data

Programmatic Performance

FY 22-23	FY 23-24	FY 24-25
Performing Well	Performing Well	Performing Well

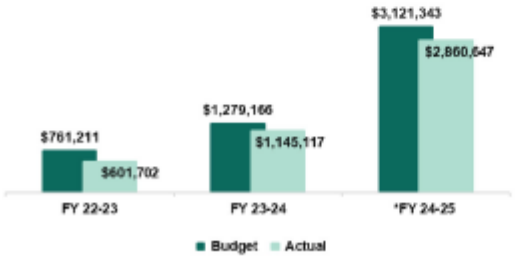
Financial & Administrative Monitoring

FY 22-23	FY 23-24	FY 24-25
Finding(s) Addressed	No Finding(s)	No Finding(s)

Performance Measures (PM)

FY 22-23	FY 23-24	FY 24-25
Met all Council goal(s)	Met 6 of 7 Council goal(s). 1 Did not meet.	Met all Council goal(s)

Budget Trend



*New RFP Cycle

Additional Fiscal Year 24-25 Information

Program Description
Provides year-round programming to youth attending high-need middle schools to promote positive youth development and school and community attachment. They include informal counseling, academic supports, community service learning, career exploration, interpersonal skills development, and the Teen Outreach Program (TOP), a nationally recognized social skills curriculum.

Program Performance
Firewall Centers completed its first year providing services under the 2024 PYD RFP. The program initially provided out-of-school time services at five year-round Broward County Public Schools (BCPS) sites and one year-round charter school. At the end of the school year and at the principal's request due to a competing afterschool program, the charter school program closed and Firewall moved the slots to three already existing BCPS sites, therefore the contract was not reduced.

Program review and site visits reflected quality service delivery and youth satisfaction surveys reflected high levels of program satisfaction.

Provider utilized a federal AmeriCorps contract to augment service delivery and provided lower student-to-staff ratios, which positively impacted youth enrollment and retention.

Number Served
94% actually served (516 of 550 contracted).

Current Fiscal Year 25-26

Programmatic Performance
Performing Well

Program review and site visits reflected quality service delivery, and satisfaction surveys reflected high levels of program satisfaction. BCPS is closing Plantation MS and changing Plantation HS to a 6-12 campus, so the program will move accordingly.

Performance Measurement (PM)
PM Status: 5 of 7 On track. 1 Not on track. 1 Too soon to measure.
Data Integrity & Fully Measured: Met

Current Utilization & Numbers To Be Served
Utilization: On Track
Number to be Served: On Track

Recommendations for Fiscal Year 26-27

Current Budget	Recommended Adjustments	Total Proposed Budget
*$3,169,524	$95,086	$3,264,610
Current Number to Serve	**Recommended Adjustments**	**Total Proposed Number to be Served**
550	0	550

Comment(s): Recommended Adjustments includes a 3% COLA on the Current Budget.

*Current Budget (FY25-26) includes a reduction of one-time Startup and a 3% COLA for salaries and benefits.

Harmony Development Center

Middle School Initiatives - Youth FORCE

Key Trend Data

Programmatic Performance

FY 22-23	FY 23-24	FY 24-25
Performing Well	Performing Well	Performing Well

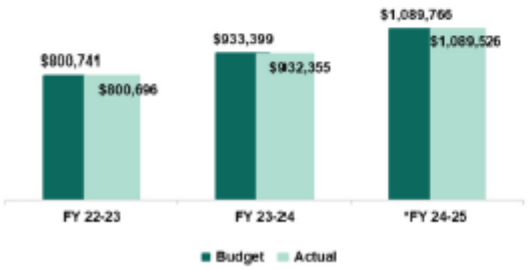
Financial & Administrative Monitoring

FY 22-23	FY 23-24	FY 24-25
Finding(s) Addressed	No Finding(s)	No Finding(s)

Performance Measures (PM)

FY 22-23	FY 23-24	FY 24-25
Met all Council goal(s)	Met all Council goal(s)	Met all Council goal(s)

Budget Trend



*New RFP Cycle

Additional Fiscal Year 24-25 Information

Program Description
Provides year-round programming to youth attending high-need middle schools to promote positive youth development and school and community attachment. They include informal counseling, academic supports, community service learning, career exploration, interpersonal skills development, and the Teen Outreach Program (TOP), a nationally recognized social skills curriculum.

Program Performance
Harmony Development Center completed its first year providing services under the 2024 PYD RFP. The program provides out-of-school time services at two year-round community sites and two year-round Broward County Public Schools (BCPS) sites.

Program review and site visits reflected quality service delivery and youth satisfaction surveys reflected high levels of program satisfaction.

Number Served
101% actually served (177 of 175 contracted).

Current Fiscal Year 25-26

Programmatic Performance
Technical Assistance Provided

Program review and site visits reflected quality service delivery. Satisfaction surveys reflected high levels of program satisfaction. Sunrise Middle School currently has a waitlist. Technical assistance provided to enhance data entry processes.

Performance Measurement (PM)
PM Status: 6 of 7 On track. 1 Too soon to measure.
Data Integrity & Fully Measured: Did not meet

Current Utilization & Numbers To Be Served
Utilization: On Track
Number to be Served: On Track

Recommendations for Fiscal Year 26-27

Current Budget	Recommended Adjustments	Total Proposed Budget
*$1,112,833	$192,362	$1,305,195
Current Number to Serve	**Recommended Adjustments**	**Total Proposed Number to be Served**
175	25	200

Comment(s): Recommended Adjustments includes an increase to eliminate the wait list, and a 3% COLA on the Current Budget.

*Current Budget (FY25-26) includes a 3% COLA for salaries and benefits.

Memorial Healthcare System

Middle School Initiatives - Youth FORCE

Key Trend Data

Programmatic Performance

FY 22-23	FY 23-24	FY 24-25
Performing Well	Performing Well	Performing Well

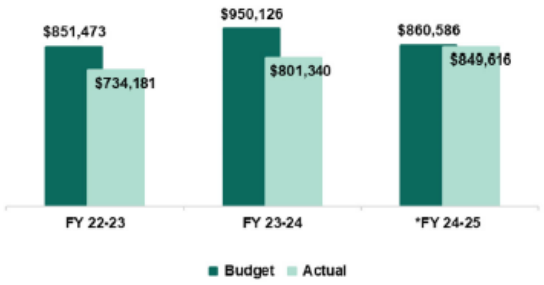
Financial & Administrative Monitoring

FY 22-23	FY 23-24	FY 24-25
No Finding(s)	No Finding(s)	No Finding(s)

Performance Measures (PM)

FY 22-23	FY 23-24	FY 24-25
Met all Council goal(s)	Met all Council goal(s)	Met all Council goal(s)

Budget Trend



*New RFP Cycle

Additional Fiscal Year 24-25 Information

Program Description
Provides year-round programming to youth attending high-need middle schools to promote positive youth development and school and community attachment. They include informal counseling, academic supports, community service learning, career exploration, interpersonal skills development, and the Teen Outreach Program (TOP), a nationally recognized social skills curriculum.

Program Performance
Memorial Healthcare System completed its first year providing services under the 2024 PYD RFP. The program provides out-of-school time services at three year-round Broward County Public Schools (BCPS) sites.

Program review and site visits reflected quality service delivery and youth satisfaction surveys reflected high levels of program satisfaction.

Number Served
94% actually served (164 of 175 contracted).

Current Fiscal Year 25-26

Programmatic Performance
Technical Assistance Provided

Program review and site visits reflected quality service delivery. Satisfaction surveys reflected high levels of program satisfaction. Technical assistance provided to enhance data entry processes. Recommend reduction at one site due to consistently low attendance.

Performance Measurement (PM)
PM Status: 6 of 7 On track. 1 Too soon to measure.
Data Integrity & Fully Measured: Did not meet

Current Utilization & Numbers To Be Served
Utilization: On Track
Number to be Served: On Track

Recommendations for Fiscal Year 26-27

Current Budget	Recommended Adjustments	Total Proposed Budget
*$877,837	-$102,827	$775,010
Current Number to Serve	**Recommended Adjustments**	**Total Proposed Number to be Served**
175	-25	150

Comment(s): Recommended Adjustments includes a net reduction of the Gulfstream site (25 youth) and a 3% COLA on the remaining Current Budget.

*Current Budget (FY25-26) includes a reduction of one-time Startup and a 3% COLA for salaries and benefits.

YMCA of South Florida, Inc.

High School Initiatives - LEAP High

Key Trend Data

Programmatic Performance

FY 22-23	FY 23-24	FY 24-25
Performing Well	Performing Well	Performing Well

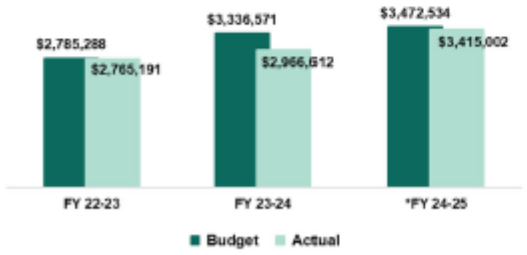
Financial & Administrative Monitoring

FY 22-23	FY 23-24	FY 24-25
No Finding(s)	No Finding(s)	No Finding(s)

Performance Measures (PM)

FY 22-23	FY 23-24	FY 24-25
Met all Council goal(s)	Met all Council goal(s)	Met all Council goal(s)

Budget Trend



*New RFP Cycle

Additional Fiscal Year 24-25 Information

Program Description
CSC's LEAP High programs provide academic and personal enrichment services at high-need high schools designed to help youth graduate on time. The programs provide tiered case management services to help youth graduate and achieve their post-secondary aspirations.

Program Performance
YMCA of South Florida completed its first year providing services under the 2024 PYD RFP. The program provides out-of-school time services at ten year-round Broward County Public Schools (BCPS) site.

Program review and site visits reflected quality service delivery and youth satisfaction surveys reflected high levels of program satisfaction.

Number Served
94% actually served (519 of 550 contracted).

Current Fiscal Year 25-26

Programmatic Performance
Performing Well

Program review and site visits reflected quality service delivery. Satisfaction surveys reflected high levels of program satisfaction. Hallandale High is transitioning to a magnet school and will no longer be able to host the afterschool program; therefore, staff recommends reducing the numbers served by 75 and moving 25 slots to Dillard to align with program demand.

Performance Measurement (PM)
PM Status: On Track
Data Integrity & Fully Measured: Not Applicable

Current Utilization & Numbers To Be Served
Utilization: On Track
Number to be Served: On Track

Recommendations for Fiscal Year 26-27

Current Budget	Recommended Adjustments	Total Proposed Budget
*$3,532,576	-$228,126	$3,304,450
Current Number to Serve	**Recommended Adjustments**	**Total Proposed Number to be Served**
550	-75	475

Comment(s): Recommended Adjustments is the net reduction of the Hallandale site (75 youth) and a 3% COLA on the remaining Current Budget.

*Current Budget (FY25-26) includes a reduction of one-time Startup, and a 3% COLA for salaries and benefits.

YMCA of South Florida

Middle School Initiatives – Youth FORCE

Key Trend Data

Programmatic Performance

FY 22-23	FY 23-24	FY 24-25
Performing Well	Performing Well	Performing Well

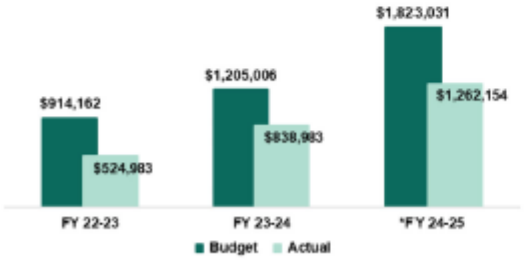
Financial & Administrative Monitoring

FY 22-23	FY 23-24	FY 24-25
No Finding(s)	No Finding(s)	No Finding(s)

Performance Measures (PM)

FY 22-23	FY 23-24	FY 24-25
Met 6 of 7 Council goal(s). 1 Did not meet.	Met all Council goal(s)	Met all Council goal(s)

Budget Trend



*New RFP Cycle

Additional Fiscal Year 24-25 Information

Program Description
Provides year-round programming to youth attending high-need middle schools to promote positive youth development and school and community attachment. They include informal counseling, academic supports, community service learning, career exploration, interpersonal skills development, and the Teen Outreach Program (TOP), a nationally recognized social skills curriculum.

Program Performance
YMCA of South Florida completed its first year providing services under the 2024 PYD RFP. The program provided out-of-school time services at six year-round Broward County Public Schools (BCPS) sites.

Program review and site visits reflected quality service delivery and youth satisfaction surveys reflected high levels of program satisfaction. Staff turnover/vacancies and competing BCPS after-school activities affected youth recruitment and engagement. These challenges, along with fully enrolling the Promise Neighborhood expansion first, resulted in lower utilization and numbers served.

Number Served
60% actually served (164 of 275 contracted).

Current Fiscal Year 25-26

Programmatic Performance
Technical Assistance Provided

Program review and site visits reflected quality service delivery and satisfactions surveys reflected high levels of program satisfaction. Staff turnover and competing activities continue to affect numbers served. Staff recommend closure of one site and reduction at another site to align with consistently low enrollment and attendance.

Performance Measurement (PM)
PM Status: 5 of 7 On track. 1 Not on track. 1 Too soon to measure.
Data Integrity & Fully Measured: Met

Current Utilization & Numbers To Be Served
Utilization: Not Meeting or Low
Number to be Served: Not Meeting or Low

Recommendations for Fiscal Year 26-27

Current Budget	Recommended Adjustments	Total Proposed Budget
*$1,855,430	-$120,070	$1,735,360
Current Number to Serve	**Recommended Adjustments**	**Total Proposed Number to be Served**
275	-50	225

Comment(s): Recommended Adjustments includes a net reduction of Dillard (25 youth) and Lauderdale Lakes (25 youth) and a 3% COLA on the remaining Current Budget.

*Current Budget (FY25-26) includes a reduction of one-time Startup and a 3% COLA for salaries and benefits.

United Community Options

Special Needs - Supported Training & Employment Program (STEP)

Key Trend Data

Programmatic Performance

FY 22-23	FY 23-24	FY 24-25
Performing Well	Performing Well	Technical Assistance Provided

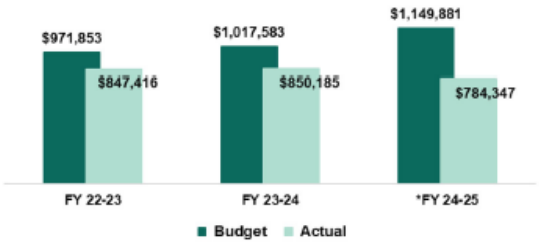
Financial & Administrative Monitoring

FY 22-23	FY 23-24	FY 24-25
No Finding(s)	No Finding(s)	Finding(s) Addressed

Performance Measures (PM)

FY 22-23	FY 23-24	FY 24-25
Met all Council goal(s)	Met 2 of 3 Council goal(s). 1 Did not meet.	Met 1 of 2 Council goal(s). 1 Too soon to measure.

Budget Trend



*New RFP Cycle

Additional Fiscal Year 24-25 Information

Program Description
The STEP program prepares teens with disabilities for post-school independence through after-school programming and paid summer employment supported by on-site professional job coaches. Programming is guided by individual service plan goals and prioritizes career readiness, independent living, and character development.

Program Performance
United Community Options (UCO) completed its first year under the 2024 PYD RFP. The program offers out-of-school time services at seven Broward County Public Schools (BCPS) sites and one community site during the school year, and community-based supported employment and an on-site summer academy during the summer for youth with disabilities.

Program review and observation reflected quality service delivery. Youth satisfaction surveys reflected a high level of satisfaction with services received. CSC Staff continues to provide ongoing technical assistance to address youth recruitment.

Low program enrollment and attendance resulted in low utilization for school year and summer. As a result of low referrals to one community-based site, the provider opted to close the site and fold the numbers into their main headquarters.

Number Served
76% actually served (55 of 72 contracted) for school year, and 70% actually served (56 of 80 contracted) during the summer.

Current Fiscal Year 25-26

Programmatic Performance
Technical Assistance Provided

Program review and site visits reflected services are on track, with technical assistance provided to improve documentation and invoicing. Satisfaction surveys reflected satisfaction with the program. Low enrollment and transportation challenges have impacted utilization and numbers served. Due to low interest and enrollment, the staff is recommending a reduction of 8 slots. Technical assistance is ongoing.

Performance Measurement (PM)
PM Status: Too soon to measure
Data Integrity & Fully Measured: Met

Current Utilization & Numbers To Be Served
Utilization: Not Meeting or Low
Number to be Served: Not Meeting or Low

Recommendations for Fiscal Year 26-27

Current Budget	Recommended Adjustments	Total Proposed Budget
*$1,031,162	-$17,562	$1,013,600
Current Number to Serve	**Recommended Adjustments**	**Total Proposed Number to be Served**
64 School year 72 Summer	-8 School year -8 Summer	56 School year 64 Summer

Comment(s): Recommended Adjustments includes a minimum wage increase for youth wages; reduction of 8 children year-round, and a 3% COLA on the remaining Current Budget.

*Current Budget (FY25-26) includes a reduction of one-time Startup, a reduction of 8 children year-round, and a 3% COLA for salaries and benefits.