

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**

Financial Statements

June 30, 2025 and 2024

Robbins and Moroney, P.A.
Certified Public Accountants

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Robbins and Moroney, P.A.
Certified Public Accountants

Accounting and Auditing
Taxation and Consulting

222 Southeast Tenth Street
Fort Lauderdale, Florida 33316

Telephone: (954) 467-3100
Facsimile: (954) 467-2080

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Child Care Center of Delray Beach, Inc.
d/b/a Achievement Centers for Children and Families

Opinion

We have audited the accompanying financial statements of Community Child Care Center of Delray Beach, Inc. d/b/a Achievement Centers for Children and Families, (a nonprofit organization), which comprise the statements of financial position as June 30, 2025 and 2024, and the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Child Care Center of Delray Beach, Inc. d/b/a Achievement Centers for Children and Families as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Child Care Center of Delray Beach, Inc. d/b/a Achievement Centers for Children and Families and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Child Care Center of Delray Beach, Inc. d/b/a Achievement Centers for Children and Families ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

INDEPENDENT AUDITOR'S REPORT (continued)

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Child Care Center of Delray Beach, Inc. d/b/a Achievement Centers for Children and Families internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Child Care Center of Delray Beach, Inc. d/b/a Achievement Centers for Children and Families ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2025, on our consideration of Community Child Care Center of Delray Beach, Inc. d/b/a Achievement Centers for Children and Families internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Child Care Center of Delray Beach, Inc. d/b/a Achievement Centers for Children and Families internal control over financial reporting and compliance.

ROBBINS and MORONEY, P.A.
Certified Public Accountants

Robbins and Moroney, P.A.

Fort Lauderdale, Florida
September 26, 2025

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**

Statements of Financial Position
June 30, 2025 and 2024

	2025	2024
Assets		
Cash and Cash Equivalents	\$ 1,110,765	\$ 754,713
Pledges, Grants and Other Receivables	392,003	481,403
Prepaid Expenses	77,001	57,627
Investments	1,167,301	1,057,819
Right-of-Use Asset - Operating	33,300	51,257
Property and Equipment	3,547,673	3,602,798
Beneficial Interest in Assets Held by Others	1,670,575	1,670,575
Total Assets	\$ 7,998,618	\$ 7,676,192
Liabilities		
Accounts Payable and Accrued Expenses	\$ 162,146	\$ 205,292
Lease Liability - Operating	33,300	51,257
Deferred Employee and Compensation Benefit	340,167	273,339
Total Liabilities	535,613	529,888
Net Assets		
Net Assets Without Donor Restrictions		
Working Capital	1,780,667	1,322,377
Board Designated for Investments for Long Term Purposes	1,112,912	1,112,912
Board Designated for Capital Improvements	176,904	176,904
Invested in Property and Equipment	3,547,673	3,602,798
Total Without Donor Restrictions	6,618,156	6,214,991
Net Assets With Donor Restrictions		
Restricted by Purpose	287,186	373,650
Restricted in Perpetuity	557,663	557,663
Total With Donor Restrictions	844,849	931,313
Total Net Assets	7,463,005	7,146,304
Total Liabilities and Net Assets	\$ 7,998,618	\$ 7,676,192

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

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**

Statements of Activities
For the Years Ended June 30, 2025 and 2024

	2025	2024
Net Assets Without Donor Restrictions		
Public Support and Revenue		
Public Support		
Grants and Contributions	\$ 4,025,124	\$ 3,374,206
Federal Program Grants	-	358,051
Special Events Revenue	123,618	15,520
Less: Cost of Direct Benefits to Donors	(40,895)	(35,908)
Net Assets Release from Restrictions	430,464	1,078,694
Total Public Support	4,538,311	4,790,563
Revenue		
Parent Fees	417,024	451,899
Subsidized Child Care	1,162,051	962,529
Head Start	285,723	288,073
Palm Beach County Summer Scholarships	191,367	207,900
Subsidized Food	310,912	312,056
Other Income	24,000	24,000
Investment Income	87,042	64,563
Total Revenue	2,478,119	2,311,020
Total Public Support and Revenue	7,016,430	7,101,583
Expenses		
Program	5,416,246	5,820,186
General and Administrative	928,627	1,025,600
Fundraising	268,392	251,244
Total Expenses	6,613,265	7,097,030
Change in Net Assets Without Donor Restrictions	403,165	4,553
Net Assets With Donor Restrictions		
Grants and Contributions	344,000	414,242
Net Assets Release from Restrictions	(430,464)	(1,078,694)
Change in Net Assets With Donor Restrictions	(86,464)	(664,452)
Change in Net Assets	316,701	(659,899)
Net Assets, Beginning of Year	7,146,304	7,806,203
Net Assets, End of Year	\$ 7,463,005	\$ 7,146,304

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

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**

Statements of Cash Flows
For the Years Ended June 30, 2025 and 2024

	2025	2024
Cash Flows from Operating Activities		
Change in Net Assets	\$ 316,701	\$ (659,899)
Adjustments to Reconcile Change in Net Assets to Net Cash Flows from Operating Activities:		
Depreciation	533,752	492,614
Loss on Disposal of Property and Equipment	38,015	10,846
Amortization of Right of Use Asset - Operating Lease	17,957	16,583
Unrealized Gain on Investments	(40,907)	(28,987)
Realized (Gain) Loss on Investments	(6,442)	1,247
Change in Assets and Liabilities:		
(Increase) Decrease in Pledges, Grants and Other Receivables	89,400	191,715
(Increase) Decrease in Prepaid Expenses	(19,374)	(7,560)
Increase (Decrease) in Accounts Payable and Accrued Expenses	(43,146)	(74,007)
Increase (Decrease) in Lease Liability - Operating Lease	(17,957)	(16,583)
Increase (Decrease) in Deferred Employee & Compensation Benefit	66,828	73,565
Net Cash Flows from Operating Activities	934,827	(466)
Cash Flows from Investing Activities		
Sale of Investments	239,257	127,228
Purchase of Investments	(301,390)	(257,184)
Proceeds from Sale of Property and Equipment	13,000	
Purchase of Property and Equipment	(529,642)	(487,000)
Net Cash Flows from Investing Activities	(578,775)	(616,956)
Net Change in Cash	356,052	(617,422)
Cash and Cash Equivalents, Beginning of Year	754,713	1,372,135
Cash and Cash Equivalents, End of Year	\$ 1,110,765	\$ 754,713

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

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**

Statements of Functional Expenses
For the Years Ended June 30, 2025 and 2024

<u>2025</u>	<u>Program</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salary and Benefits	\$ 3,690,440	\$ 615,131	\$ 184,596	\$ 4,490,167
Food Expense	370,448	-	-	370,448
Occupancy Cost	300,518	38,971	-	339,489
Insurance	149,163	16,390	-	165,553
Professional Fees	105,427	47,203	-	152,630
Computer Services	3,493	31,436	3,881	38,810
Program Supplies	106,658	-	-	106,658
Paper Supplies	15,320	-	-	15,320
Sponsored Events	50,544	-	-	50,544
Vehicle	12,442	-	-	12,442
Telephone	23,753	23,753	-	47,506
Office Supplies and Printing	34,883	10,454	3,410	48,747
Travel and Conferences	2,205	14,515	-	16,720
Taxes and Licenses	15,067	3,302	-	18,369
Grant Funded Projects	28,288	-	-	28,288
Community Relations	2,574	-	9,909	12,483
Miscellaneous	24,112	52,074	-	76,186
Depreciation	480,911	52,841	-	533,752
Bank Fees	-	22,557	-	22,557
Fundraising Events	-	-	66,596	66,596
	<u>\$ 5,416,246</u>	<u>\$ 928,627</u>	<u>\$ 268,392</u>	<u>\$ 6,613,265</u>
<u>2024</u>	<u>Program</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salary and Benefits	\$ 4,204,586	\$ 742,345	\$ 186,969	\$ 5,133,900
Food Expense	325,122	-	-	325,122
Occupancy Cost	254,001	32,818	-	286,819
Insurance	125,113	13,747	-	138,860
Professional Fees	108,384	49,316	-	157,700
Computer Services	4,450	40,050	4,944	49,444
Program Supplies	140,096	-	-	140,096
Paper Supplies	12,406	-	-	12,406
Sponsored Events	78,903	-	-	78,903
Vehicle	12,326	-	-	12,326
Telephone	23,235	23,235	-	46,470
Office Supplies and Printing	36,221	11,468	3,453	51,142
Travel and Conferences	1,311	16,333	-	17,644
Taxes and Licenses	15,864	3,620	-	19,484
Grant Funded Projects	24,321	-	-	24,321
Community Relations	3,649	-	13,443	17,092
Miscellaneous	6,353	25,825	-	32,178
Depreciation	443,845	48,769	-	492,614
Bank Fees	-	18,074	-	18,074
Fundraising Events	-	-	42,435	42,435
	<u>\$ 5,820,186</u>	<u>\$ 1,025,600</u>	<u>\$ 251,244</u>	<u>\$ 7,097,030</u>

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

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**

Notes to Financial Statements
June 30, 2025 and 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Nature of Activities: The Community Child Care Center of Delray Beach, Inc. d/b/a Achievement Centers for Children and Families (the Center), strives to bring equity to the level of service available to all children in Delray Beach. The Center's community programming serves as a critical support system that brings opportunity and restored function to the child, family and greater community. We hope to change the narrative for low-income children and their families and have consistently witnessed positive gains for those we are entrusted to serve. Through our accredited, quality community programming, we work to improve the developmental trajectory of children's lives so they may meet their full potential; while building on the strengths of families so they may serve as the foundation for their child's success.

The Center is located in Delray Beach, Florida and provides child care and other services to children from the ages of one through fifteen and their families. The Center is accredited by the National Association for the Education of Young Children (NAEYC) and Green Apple Accreditation of Children's Services (GAACS) which designates our programs as a Florida Department of Children and Families Gold Seal program.

Basis of Accounting: The accompanying financial statements have been prepared on the accrual basis of accounting. Using this method, revenues are recognized when earned and expenses are recognized when incurred.

Date of Management's Review: In preparing the financial statements, the Center has evaluated events and transactions for potential recognition or disclosure through September 26, 2025, the date that the financial statements were issued.

Cash Equivalents: For purposes of the statement of cash flows, the Center considers all cash in banks and investments purchased with an original maturity of three months or less to be cash equivalents.

Investments: Investments in equity securities with readily determinable fair values and all investments in debt securities are stated at fair market value in the statements of financial position.

Revenue and Revenue Recognition: The Center recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. The Center recognizes revenue from parent fees during the year in which the related services are provided. The performance obligation of delivering services is simultaneously received and consumed by the children; therefore, the revenue is recognized ratably over the course of the fiscal year. A portion of the revenue is derived from cost-reimbursable and price per unit government contracts and grants, which are conditioned upon certain performance requirements and /or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when we have incurred expenditures or provided units in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. No amounts have been received in advance under our government contracts and grants.

Fair Value of Financial Instruments: Cash equivalents, pledges, grants and other receivables, prepaid expenses, and accounts payable and accrued expenses are reflected in the financial statements at cost which approximates fair value because of their short-term nature.

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**

Notes to Financial Statements
June 30, 2025 and 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (continued)

Property and Equipment: Donated property and equipment are recorded at fair market value at the date of donation. Purchased property and equipment are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Maintenance and minor repairs are charged to expense when incurred. Additions and major renewals are capitalized. The cost and accumulated depreciation of assets sold or retired is removed from the respective accounts and any gain or loss is reflected in income.

<u>Assets</u>	<u>Useful Lives</u>
Buildings and Improvements	30 Years
Furniture and Equipment	5-10 Years
Vehicles	5-12 Years

Leases: The Company calculates operating lease liabilities with a risk-free discount rate, using a comparable period with the lease term. All lease and non-lease components are combined for all leases. Lease payments for leases with a term of 12 months or less are expensed on a straight-line basis over the term of the lease with no lease asset or liability recognized.

Income Taxes: As a non-profit corporation under Internal Revenue Code Section 501(c)(3), the Center is exempt from income tax on income related to its exempt function. Therefore, no provision for income taxes has been made in the accompanying financial statements.

The Center has not incurred any interest or penalties on its income tax returns.

The Center's tax returns are subject to possible examination by the taxing authorities. For Federal income tax purposes, the tax returns remain open for possible examination for a period of three years after the respective filing deadlines of those returns.

Functional Allocation of Expenses: The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs have been allocated among the programs and supporting services benefited.

Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Land: Achievement Centers for Children & Families operates across three buildings, each playing a vital role in its continuum of care. The Preschool Center, opened in 1990, and the Toddler Center, opened in 1996, are located on land donated by the City of Delray Beach. Achievement Centers holds title to this property under the condition that if it ceases to be used for childcare services or related services, ownership of the land will revert to the City. The Family Resource Center, opened in 2001, is situated on land purchased by Achievement Centers, further expanding its capacity to serve children and families in Delray Beach.

Net Assets: Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**

Notes to Financial Statements
June 30, 2025 and 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (continued)

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

2. LIQUIDITY AND RESERVES

The Center has a policy to manage its liquidity and reserves following three guiding principles: operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. The following table reflects The Center's financial assets as of June 30, 2025 and 2024, reduced by amounts not available for general expenditures within one year.

	<u>2025</u>	<u>2024</u>
Financial Assets at Year End:		
Cash and Cash Equivalents	\$ 1,110,765	\$ 754,713
Investments	1,167,301	1,057,819
Pledges, Grants and Other Receivables	392,003	481,403
Beneficial Interest in Assets Held by Others	<u>1,670,575</u>	<u>1,670,575</u>
Total Financial Assets	<u>4,340,644</u>	<u>3,964,510</u>
Less Amounts Not Available to be Used Within One Year:		
Net Assets With Donor Restrictions	844,849	931,313
Less Net Assets With Purpose Restrictions to be Met in Less Than One Year	(287,186)	(373,650)
Board Designated for Long Term Purposes	1,112,912	1,112,912
Board Designated for Capital Improvements	176,904	176,904
Deferred Compensation Plan	<u>340,167</u>	<u>273,339</u>
	<u>2,187,646</u>	<u>2,120,818</u>
Financial Assets Available to Meet General Expenditures Over the Next Twelve Months	<u>\$ 2,152,998</u>	<u>\$ 1,843,692</u>

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**

Notes to Financial Statements
June 30, 2025 and 2024

3. INVESTMENTS

The aggregate carrying amount of investments at June 30, 2025 and 2024 are as follows:

	<u>2025</u>	<u>2024</u>
Mutual Funds	\$ 340,167	\$ 273,340
Equities	320,132	297,132
Fixed Income	<u>507,002</u>	<u>487,347</u>
	<u>\$ 1,167,301</u>	<u>\$ 1,057,819</u>
Investment return is as follows:		
Interest and Dividends	\$ 44,340	\$ 41,028
Net Realized (Loss)	6,442	(1,247)
Net Unrealized Gain	40,907	28,987
Investment Fees	<u>(4,647)</u>	<u>(4,205)</u>
	<u>\$ 87,042</u>	<u>\$ 64,563</u>

4. PLEDGES, GRANTS, AND OTHER RECEIVABLES

At June 30, 2025 and 2024, pledges, grants and other receivables consisted of:

	<u>2025</u>	<u>2024</u>
Pledges and Grants	\$ 376,161	\$ 463,557
Other	<u>15,842</u>	<u>17,846</u>
	<u>\$ 392,003</u>	<u>\$ 481,403</u>

Pledges, grants and other receivables at June 30, 2025, were scheduled to be collected within one year.

5. PROPERTY AND EQUIPMENT

At June 30, 2025 and 2024, property and equipment consisted of the following:

	<u>2025</u>	<u>2024</u>
Land	\$ 374,068	\$ 374,068
Vehicles	431,714	382,964
Building and Improvements	6,667,889	6,353,651
Furniture and Equipment	<u>2,055,839</u>	<u>2,293,378</u>
	9,529,510	9,404,061
Less: Accumulated Depreciation	<u>(5,981,837)</u>	<u>(5,801,263)</u>
Net Book Value	<u>\$ 3,547,673</u>	<u>\$ 3,602,798</u>

6. EMPLOYEE RETENTION CREDIT

The United State Congress established the Employee Retention Credit (ERC) program to provide a refundable employment tax credit to help business (including nonprofit organizations) with the cost of keeping staff employed during Covid-19. The Center has determined that it meets the qualification criteria to be eligible and submitted refund claims. The Center accounted for the refund as a conditional contribution and has reported \$0 and \$358,051 as federal program grants in the statement of activities for the years ended June 30, 2025 and 2024, respectively.

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**

Notes to Financial Statements
June 30, 2025 and 2024

7. RETIREMENT PLAN

Effective January 1, 2017, the Center established a Section 401(k) retirement plan. Eligible employees must be at least 21 years old, work 1,000 hours for a period of twelve consecutive months, and have completed 1 year of service. The Center makes matching contributions in an amount equal to the employee's contribution not to exceed 3% of the employee's salary.

During the years ended June 30, 2025 and 2024, the Center contributed \$36,283 and \$41,156 respectively to the plan.

8. RESTRICTIONS ON ASSETS

Net assets with donor restrictions are available for the following purposes or periods:

	<u>2025</u>	<u>2024</u>
Purpose Restriction Programs	\$ 287,186	\$ 373,650
Endowment	<u>557,663</u>	<u>557,663</u>
	<u>\$ 844,849</u>	<u>\$ 931,313</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors as follows:

	<u>2025</u>	<u>2024</u>
Programs	<u>\$ 430,464</u>	<u>\$ 1,078,694</u>

9. FAIR VALUE MEASUREMENTS

Accounting Standards Codification 820 (ASC 820), Fair Value Measurements, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of fair value hierarchy under ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Center has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**

Notes to Financial Statements
June 30, 2025 and 2024

9. FAIR VALUE MEASUREMENTS (continued)

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The assets or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value on a recurring basis:

Mutual Funds, Equities and Fixed Income: Valued at closing price reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Center believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Center's assets at fair value as of June 30, 2025 and 2024:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
<u>June 30, 2025</u>				
Assets				
Investments:				
Mutual Funds	\$ 340,167	\$ 340,167	\$	\$
Equities	320,132	320,132		
Fixed Income	507,002	507,002		
Total Assets	<u>\$ 1,167,301</u>	<u>\$ 1,167,301</u>	<u>\$</u>	<u>\$</u>
<u>June 30, 2024</u>				
Assets				
Investments:				
Mutual Funds	\$ 273,340	\$ 273,340	\$	\$
Equities	297,132	297,132		
Fixed Income	487,347	487,347		
Total Assets	<u>\$ 1,057,819</u>	<u>\$ 1,057,819</u>	<u>\$</u>	<u>\$</u>

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**

Notes to Financial Statements
June 30, 2025 and 2024

10. RELATED PARTY TRANSACTIONS

During 2001, a separate entity, Community Child Care Center of Delray Beach Foundation, Inc. (the Foundation), was established for the purpose of raising funds for the Center. The Center requests distributions from the Foundation as needed.

In prior years, the Center, specifying itself as the beneficiary and granting no variance power over distributions, transferred \$1,670,575 of its endowment funds to the Foundation. These transfers have been reported as Beneficial Interest in Assets Held by Others in the accompanying statements of financial position, with \$557,663 reported as net assets restricted in perpetuity and \$1,112,912 reported as board designated for investments for long term purposes.

Foundation contributions to the Center were \$2,244,836 and \$994,603 for the years ended June 30, 2025 and 2024, respectively, and are included in grants and contributions in the accompanying statements of activities. As of June 30, 2025 and 2024, the amount of contributions and expense reimbursements due from the Foundation was \$0 and \$160,764 respectively.

During 2023, the Center started employing fundraising staff previously employed by the Foundation. The Center also started running fundraising events and applying for grants directly through its new fundraising department.

On July 1, 2008, the Center (as Lessor) entered into a lease agreement with the Foundation for office space owned by the Center expiring in June 2028. In accordance with the lease agreement, the Foundation paid \$24,000 to the Center during the fiscal years 2025 and 2024. Future minimum rent receipts are as follows:

Year ended June 30,	2026	\$	24,000
	2027		24,000
	2028		24,000
			<u>\$ 72,000</u>

On October 18, 2012, a separate entity, Pechter Community Foundation, Inc., a Florida not-for-profit corporation was formed for the purpose of supporting the Community Child Care Center of Delray Beach Foundation, Inc. and the Center. The Pechter Community Foundation, Inc. is related to the Center through some common board members. Pechter Foundation contributions to the Center totaling \$27,614 and \$311,410 for the years ended June 30, 2025 and 2024 respectively, are included in contributions on the accompanying statements of activities.

11. SUBSIDIZED CHILD CARE REIMBURSEMENTS

The Center contracts with Early Learning Coalition, a not-for-profit corporation, on an annually renewable basis to provide child care for children of families who meet the eligibility and enrollment requirements of the Florida Partnership for School Readiness. The Center receives reimbursement based on a fixed rate per day for each eligible child receiving day care services. These funds are a combination of state and local funds passed through the Florida Partnership for School Readiness and Early Learning Coalition to the Center.

For the years ended June 30, 2025 and 2024, the Center received subsidized child care reimbursements from Early Learning Center totaling \$1,162,051 and \$962,529, respectively.

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**
Notes to Financial Statements
June 30, 2025 and 2024

12. SUBSIDIZED FOOD

The Center has an annually renewable agreement with the State of Florida to operate and administer the federal Child Care Food Program (CCFP and AMP). Eligible children receive free meals, which consist of breakfast, lunch and a snack. The center receives reimbursement for each meal served on a fixed rate per meal. These funds are restricted for payment of food program costs.

For the years ended June 30, 2025 and 2024, the Center received food reimbursements from the state of Florida totaling \$310,912 and \$312,056, respectively.

13. HEAD START PROGRAM

The Center has entered into an annually renewable contract with Palm Beach County to operate and administer the federal Head Start Program at the Center. Under this agreement the Center is to provide child care for children of families who meet the eligibility and enrollment requirements. The Center receives reimbursement based on a fixed rate per day for each eligible child receiving day care services.

For the years ended June 30, 2025 and 2024, the Center received child care service fees totaling \$285,723 and \$288,073 respectively.

14. PALM BEACH COUNTY SUMMER SCHOLARSHIPS

The Center has entered into an annually renewable contract with Palm Beach County Division of Human Services to operate and administer the Summer Camp Program. Under this agreement the center is to provide child care for children of families who meet the eligibility and enrollment requirements. The Center receives reimbursement based on a fixed rate per week for each eligible child receiving services.

For the years ended June 30, 2025 and 2024, the Center earned child care service fees totaling \$191,367 and \$207,900, respectively.

15. COMMITMENTS

Effective September 1, 2005, the Center established a deferred compensation plan under section 457b of the Internal Revenue Code for its CEO. The plan requires non-elective employer deferrals and, effective March 1, 2017, elective deferrals of the maximum allowed by the Internal Revenue Service per year. Upon the CEO's death, disability or retirement, the Center will provide her with a benefit equal to the amount of its contributions. The benefits are adjusted for actual investment returns and losses. The accumulated benefit in the plan for the current CEO as of June 30, 2025 and 2024 is \$340,167 and \$273,339, respectively. Annual contributions made by the Center, for the current CEO, under these plans totaled \$16,646 and \$19,186 for the years ended June 30, 2025 and 2024, respectively.

16. LEASES

In January 2024 the Center entered into a five-year lease for office equipment with monthly payments of \$1,784. The lease does not include any renewal options, variable payments, material residual value guarantee or restrictive covenants.

The weighted-average discount rate is based on the discount rate implicit in the lease. If the implicit rate is not readily determinable from the lease, we estimate an applicable incremental borrowing rate. The incremental borrowing rate is estimated using our applicable borrowing rates and the contractual lease term.

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**

Notes to Financial Statements
June 30, 2025 and 2024

16. LEASES (continued)

The operating lease cost in the amount of \$21,410 for each of the years ended June 30, 2025 and 2024, are included in Occupancy Cost in the accompanying statement of functional expenses.

The weighted-average remaining lease term and weighted-average discount rate is 1.67 years and 8% respectively.

Future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of June 30, 2025:

Year ending June 30,	2026	\$	21,410
	2027		<u>14,273</u>
Total Lease Payments			35,683
Less Present Value Discount			<u>(2,383)</u>
Present Value of Lease Liability		\$	<u>33,300</u>

17. CONCENTRATIONS AND CREDIT RISK

Financial instruments which potentially subject the Center to concentrations of credit risk consist principally of cash equivalents, investments and unsecured pledges, grants and other receivables. The Center's ability to collect these receivables is dependent upon economic conditions and the financial condition of its customers. The Center has not experienced significant losses related to receivables from individual customers or groups of customers. Management believes no additional credit risk beyond amounts provided for collection losses is inherent in the Center's contract receivables.

The Center's investments are exposed to various risks such as interest rate, market and credit risk. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

At June 30, 2025, the Center had approximately \$1,100,000 in cash, of which \$770,000 was in excess of federally insured limits.

In the normal course of activities, the Center receives grants and contracts from various government agencies. These activities are subject to audit by agents of the funding authority, the purpose of which is to ensure compliance with conditions precedent to providing such funds. Management of the Center believes that the liability, if any, for any reimbursement which may arise as a result of audits would not be material.

18. CHARITABLE REMAINDER TRUSTS

The Center is one of five not-for-profit organizations that have been named as beneficiaries of a charitable remainder annuity trust. A charitable remainder annuity trust is an arrangement in which a donor establishes and funds a trust with specified distributions to be made to a designated beneficiary or beneficiaries over the trust's term. Upon termination of the trust, the not-for-profit organization(s) receive the assets remaining in the trust. The assets held by the trust are administered by a third party and had a fair market value of \$7,359,343 and \$6,711,865 at June 30, 2025 and 2024, respectively. The donor of the trust is deceased; however, according to

18. CHARITABLE REMAINDER TRUSTS (continued)

the terms of the trust, quarterly distributions shall be made to ten individual beneficiaries during their lifetimes. The five not-for-profit organizations, including the Center, also receive quarterly distributions over the trust's term. Upon the death of the last surviving individual beneficiary, all of the then principal and income shall be divided equally among the five charities.

During the years ended June 30, 2025 and 2024, the Center received distributions in the amount of \$16,025.

The present value of the estimated future benefits to be received by the Center when the trust assets are distributed has not been recorded in the accompanying financial statements because all the information necessary to determine that amount is not available.

19. ENDOWMENTS

Accounting Standards Codification 958 (ASC 958), "Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for all Endowment Funds" provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA). ASC 958 also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds), whether or not the organization is subject to UPMIFA.

The State of Florida enacted the "Florida Uniform Prudent Management of Institutional Funds Act" (FUPMIFA) effective July 1, 2012, the provisions of which apply to endowment funds existing on or established after that date. The Board of Trustees has determined that the Center's permanently restricted net assets meet the definition of endowment funds FUPMIFA.

The Board of Trustee of the Center has interpreted the Florida Uniform Prudent Management of Institutional Funds Act (FUPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Center classifies as net assets with restrictions in perpetuity (a) the original value of the gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund that is not classified in net assets with restrictions in perpetuity is classified as net assets with restrictions until those amounts are appropriated for expenditure by the Center in a manner consistent with the standard of prudence prescribed by FUPMIFA. In accordance with FUPMIFA, the Center considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Center and (7) the Center's investment policies.

**COMMUNITY CHILD CARE CENTER OF DELRAY BEACH, INC.
D/B/A ACHIEVEMENT CENTERS FOR CHILDREN AND FAMILIES**
Notes to Financial Statements
June 30, 2025 and 2024

19. ENDOWMENTS (continued)

Endowment Investment and Spending Policies: The Center has adopted investment and spending policies, approved by the Governing Board, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of these endowment assets over the long-term. The Center's spending and investment policies work together to achieve this objective. The investment policy establishes an achievable return objective through diversification of asset classes. The Center relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Center targets a diversified asset allocation that places an emphasis on equity-based investments to achieve its long-term return objectives within prudent risk parameters.

Endowment net asset composition by type of fund as of June 30, 2025 and 2024 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Net Endowment Assets</u>
Donor-Restricted Endowment Funds	\$	\$ 557,663	\$ 557,663
Board Designated Endowment Funds	<u>1,112,912</u>	<u> </u>	<u>1,112,912</u>
Total Funds	<u>\$ 1,112,912</u>	<u>\$ 557,663</u>	<u>\$ 1,670,575</u>

Robbins and Moroney, P.A.
Certified Public Accountants

Accounting and Auditing
Taxation and Consulting

222 Southeast Tenth Street
Fort Lauderdale, Florida 33316

Telephone: (954) 467-3100
Facsimile: (954) 467-2080

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Community Child Care Center of Delray Beach, Inc.
d/b/a Achievement Center's for Children and Families

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Child Care Center of Delray Beach, Inc. d/b/a Achievement Center's for Children and Families (the Center) (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated September 26, 2025.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered the Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS
(Continued)**

Purpose of this Report

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

ROBBINS AND MORONEY, P.A.
Certified Public Accountants

Robbins and Moroney, P.A.

Fort Lauderdale, Florida
September 26, 2025



January 22, 2026

Mr. Terrence R. Moore
City Manager
Delray Beach
100 NW 1st Avenue
Delray Beach, FL 33444

Dear Mr. Moore,

Achievement Centers for Children & Families respectfully submits this written statement in accordance with Section 5(c) of our funding agreements with the City of Delray Beach. This letter serves as a FY 2025 status update addressing programmatic updates and changes to the services outlined in Exhibit A for both the Agency-Wide Agreement and the Out-of-School Services Agreement serving Village Academy and Pine Grove Elementary.

Achievement Centers is pleased to report that all core out-of-school services, academic supports, youth development programming, enrichment, meals, and family engagement services were delivered in alignment with Exhibit A. The following items reflect key program updates/changes implemented during FY 2025:

For FY 2025, since the Campaign for Grade Level Reading ended in ____, Achievement Centers is providing results from the UFLI Reading pilot, which was implemented with a targeted subpopulation of struggling students demonstrating significant literacy needs. Achievement Centers transitioned from the Strengths and Stressors tool to the Arizona Self-Sufficiency Matrix, which measures the same core areas of family stability and basic needs and provides a more standardized scoring structure to track progress over time.

Under the FY 2025 Out-of-School Services Agreement serving Village Academy and Pine Grove Elementary, Achievement Centers continued to provide engaging enrichment events and youth programming throughout the year (Item 10); however, the Exhibit A activities, the Camp Color Challenge and All-Star Olympics, are no longer implemented in their previous form. These activities have been replaced with updated youth enrichment and leadership experiences that reflect current program design and selected by the students, as well as additional events and student showcases throughout the year (including seasonal celebrations and holiday performances).

The formal Bobby Julien Leadership Award has been sunset (Item 14); however, Achievement Centers continues to promote youth leadership through expanded leadership opportunities embedded throughout teen programming, including the Teen Summit, Hacktivate Delray, the Teen Internship Program and employability skill-building experiences, and additional year-round leadership activities that strengthen student voice, civic engagement, and workforce readiness.

We remain grateful to the City of Delray Beach for its continued partnership and support and remain committed to delivering high-quality, impactful services for Delray Beach youth and families.

Please contact us if additional documentation or clarification is required.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephanie Seibel".

Stephanie Seibel, CEO

**Achievement Centers for Children and Families' 2025 Report
Agency and City of Delray Beach
EXHIBIT "A"
Performance Standards**

Achievement Centers for Children & Families (ACCF) provides programming and services for the benefit of students at Pine Grove Elementary & Village Academy and their Family Resource and Early Learning Centers. ACCF provides:

- Early Learning Programming for a minimum of 100 toddlers and preschoolers ages 1-5 years.
 - **In 2025, 144 children were served.**
- Afterschool Time Programming for a minimum of 400 participants ages 5-18 years.
 - **During 2025, 622 participants were served.**
- Summer Learning Programming for a minimum of 400 participants, ages 5-18 years.
 - **During 2025, 484 were served.**
- Family Support Program services are available to all ACCF families and the greater community.
 - **During 2025, 278 community clients (without children attending ACCF's program) and 253 program clients received Family Support Program services.**
 - **425 families received Achievement Plans, and 739 linkages and referrals were made for childcare, food assistance, housing, health, and mental health support. Over 502 community and program clients attended workshops.**

Program & Services Outcomes

Early Learning Program Outcome:

Activity	Frequency	Outcome	Impact	2025 Results
Early Childhood Education using an evidence-based curriculum includes STEAM activities, story time, creative play, outdoor play, and nutritious meals.	Monday through Friday, 7:30 AM - 5:30 PM	75% of 4/5-year-old regularly attending children will score 'ready for school' measured on a research-based instrument.	It benefits the Delray Beach community when ACCF children are ready for kindergarten, which is a strong indicator of future academic success.	Among regularly attending VPK students, 91% scored /Very Advanced/Advanced/Average on the Bracken School Readiness Assessment, demonstrating strong preparedness for kindergarten.

Summer Learning Outcome:

Activity	Frequency	Outcome	Impact	2025 Results
Summer Learning Program includes field trips, STREAM* Curriculum, Sports, Arts and Recreation, and nutritious meals. *Science, Technology, Research, Engineering, Art, Math.	7 to 10-week summer programming, Monday through Friday 7:30 AM - 5:30 PM	75% of participants will avoid the typical summer reading loss measured yearly by school district data and/or internal assessments.	Students will minimize the reading loss that results from a summer without reading enrichment.	110 K–2 students participated in the University of Florida Literacy Initiative (UFLI) summer program. The percentage of students performing at or above benchmark increased from 52% to 65%, with 27% of students initially below benchmark moving into the at or above benchmark range and 13% of those starting well below benchmark advancing out of the highest-risk category.

Out-of-School Program Outcome:

Activity	Frequency	Outcome	Impact	2025 Results
Academic, social, and recreational activities are provided during out-of-school time.	Weekday after-school programming 2:00 PM - 6:30 PM Out-of-school days (such as spring break, holiday breaks, teacher work days, summer break) 7:30 AM - 5:30 PM	100% of participants will receive high-quality services and spend out-of-school time in a safe and supportive environment at ACCF, as measured by the Program Quality Assessment (PQA) Tool administered by Prime Time. PQA is a research-based program quality instrument from the Center for Youth Program Quality. (David P. Weikart).	Children will establish social connections, receive academic enrichment, and build resilience, thereby reducing the risk of delinquency, truancy, school failure, and risky behaviors.	Program Quality Assessments (PQA) administered by Prime Time overall showed very strong program quality (with a 5 being the highest), with PQA scores of 4.42 (Teen Program), 4.12 (Pine Grove), 4.03 (Family Resource Center), and 3.79 (Village Academy).

Family Support Services Outcome:

Activities	Frequency	Outcome	Impact	2025 Results
Family support in times of need, including case management, group support meetings, referrals, and linkages to community resources and learning opportunities (workshops, parent groups, community connections)	Support services are offered as needed and as identified in collaboration with the family. Learning opportunities are provided weekly.	75% of participants will experience a decrease in stressors and an increase in strengths as measured by the Strengths & Stressors Questionnaire, a research-based, validated tool widely used in the Family Welfare System.	Families that receive support in need, accept and follow through on referrals, connect with the Delray Beach community, and participate in learning opportunities will increase their knowledge, build resilience, and grow stronger and more successful.	425 families completed the Arizona Self-Sufficiency Matrix at intake and received Achievement Plans. 80 cases were closed, with 100% of closed cases showing improved Arizona Self-Sufficiency scores.

Achievement Centers for Children and Families' 2025 Report
Out-of-School Services at Village Academy and Pine Grove Elementary
EXHIBIT "A"

Achievement Centers for Children & Families (ACCF) will provide programming and services for the benefit of students at Pine Grove Elementary & Village Academy, **Including, but not limited to:**

1. Afterschool Programming following school dismissal until 6:30 PM.
 - Afterschool Programming operated weekdays from school dismissal until 6:30 PM, providing structured and supervised activities for students at Pine Grove and Village Academy.
2. Summer Camp beginning after the end of the school year in June and operating throughout the summer from 7:30 AM to 5:30 PM, Monday through Friday.
 - Summer camp operated weekdays from 7:30 AM until 5:30 PM, providing structured and supervised activities for students at Pine Grove and Village Academy throughout summer break.
3. Expanded **learning opportunities** programming, provided through Prime Time, PBC.
 - Expanded learning opportunities were delivered through partnerships with PrimeTime Palm Beach County; CanCode; Sunflower Creative Arts; Delray Beach Public Library; FLIPANY (Health and Nutrition); YMCA; YWCA; Tomorrow's Rainbow; NExplore; Frost Science Museum; Loggerhead Marinelife Center; Sandoway Discovery Center; Delray Beach Tennis Center; Pompey Park; Space of Mind; Cox Science Center; Capital One; Dress for Success Palm Beaches; Succeed Debate; My Brother's Keeper; and the City of Delray Beach.
4. **Homework assistance** and academic support aligned to the principal's academic instructional goals for the school.
 - Homework assistance is provided daily by ACCF staff and volunteers who regularly support students with completing assignments, staying organized, and strengthening study habits. ACCF's COO regularly meets with school principals to ensure alignment with instructional goals. In addition, EmpowerED Tutoring is a newly launched academic support initiative designed to improve literacy, numeracy, and overall school engagement for students in grades K–12 through small-group and one-on-one tutoring aligned with school-day instruction. To strengthen continuity between the school day and out-of-school learning, ACCF hired Pine Grove Elementary's Single School Culture Coordinator to lead EmpowerED and oversee curriculum, instruction, and tutoring staff, ensuring services remain structured, high-quality, and responsive to student needs.
5. **Educational enhancement** that include curriculum developed by ACCF staff, as well as

utilization of the district's curriculum and resources. Under the direction of the ACCF Curriculum Specialist, themed-based curriculum is developed on a monthly basis using a project based learning approach. The following is a list of curriculum/program enhancements that take place in ACCF out of school programs:

- ACCF STEM curriculum
- ACCF Multicultural Diversity curriculum
- ACCF Physical Education curriculum
- ACCF Art curriculum
- Peer mentoring program focused on reading literacy
- Employability Skills Training Program (high school teen program)
- Youth Leadership Council
- Participation in Palm Beach County spelling bee (summer camp)
- Participation in Delray Beach spelling bee (summer camp teen program)
- Positive Action curriculum
- Restorative Practices

ACCF provides educational enhancement through a structured curriculum developed by ACCF staff and aligned with Palm Beach County School District curriculum and instructional resources. Under the direction of ACCF's Director of Program Development and Curriculum, a monthly themed curriculum is created using a Project-Based Learning (PBL) approach and implemented across ACCF's Out-of-School Programs to strengthen academic engagement, enrichment, and social-emotional development.

Curriculum and program enhancements include:

- **Project-Based Enrichment Curriculum (ACCF-Developed):**
ACCF STEM Curriculum; Multicultural Curriculum; Physical Education Curriculum; and Art Curriculum
- **Academic Support & Literacy:**
Homework assistance and academic enrichment; peer mentoring focused on reading literacy; and EmpowerED Tutoring (K–12 small-group and one-on-one tutoring aligned with school-day learning goals)
- **Evidence-Based SEL & Behavioral Supports:**
Positive Action curriculum and Restorative Practices/Community-Building Circles to strengthen student behavior, decision-making, conflict resolution, and school connectedness
- **Physical & Social-Emotional Wellness:**
SPARK curriculum—an evidence-based program promoting active lifestyles, teamwork, and emotional well-being through structured, engaging movement activities. ACCF also has its own STEP and Drumline teams.
- **Youth Leadership & Civic Engagement:**
Youth Leadership Council, teen summits, and youth-led civic engagement activities that strengthen leadership skills, voice, and community responsibility such as Hacktivate.

- **College/Career & Workforce Readiness:**
Employability Skills Training (high school program); Teen Program enrichment; Teen Internship Program; and Hacktivate Delray Beach
- **Academic Competitions & Enrichment:**
Participation in Palm Beach County Youth Services' spelling bee during summer programming (including teen summer camp programming)
- **Targeted Literacy Intervention:**
Implementation of the UFLI Reading pilot (2025), serving 110 K–2 students and demonstrating measurable benchmark gains

6. **Healthy snacks and meals** offered daily.

- Achievement Centers provides healthy snacks and meals to students every day as part of its whole-child approach to out-of-school programming. Meal service varies based on whether students are participating during the school day or in out-of-school time (OST) programming. During OST hours, children receive **snacks and dinner**, and during full-day programming (summer and school breaks) children receive **multiple free meals**, including **breakfast, lunch, snacks, and dinner**, as applicable. In **2025**, Achievement Centers served **79,421 meals and snacks** to children participating at **Pine Grove Elementary and Village Academy**, directly reducing food insecurity for students and families in Delray Beach's highest-need communities.

7. **Clubs and activities**, based on students' interests, such as Digital music making, STEM club, academic games, library club, art/ceramics, drumline and dance groups.

- Achievement Centers offers a wide range of clubs and enrichment activities tailored to student interests, including digital music making, STEM club, academic games, library club, art/ceramics, drumline, and dance groups. These activities provide meaningful opportunities for engagement that foster creativity, collaboration, leadership development, and positive peer relationships. In October, several new teen-focused activities were introduced, including two STEM Extended Learning Opportunities that allowed students to explore robotics and animation projects, strengthening problem-solving skills, technical abilities, and creative thinking. Workout Wednesdays were also reintroduced to promote fitness and healthy habits, led by Village Academy's lead basketball coach, hired by ACCF. Signature enrichment groups—such as the Drum Line and Platinum Steppers—continue to expand participation and teen leadership opportunities, with student performances at community events that reinforce confidence, teamwork, and community connection.

8. **Field trips** of interest, particularly in the summer including educational experiences, activities to enhance socialization, leadership opportunities community connectedness, and fun engagement opportunities.

- Achievement Centers provided field trips—particularly during summer and full program days—that offer educational enrichment, promote socialization, strengthen leadership skills, enhance community connectedness, and create fun, engaging experiences for students. In summer 2025, students participated in a wide range of trips, including Lion Country Safari, Everglades Holiday Park (grades 3–5), Gumbo Limbo, Frost Museum, KidsFit Jamathon, Paradise Cove, Calypso Bay, bowling, movies, and the Palm Beach County Spelling Bee, as well as age-appropriate recreation such as LA LA Land Indoor Playground (K–2) and Adrenaline Entertainment Center (grades 3–5). During the school year, ACCF also facilitated participation in community-based educational opportunities, including the YWCA’s annual Girls in STEM event on November 15, where 13 girls engaged in hands-on workshops and connected with women working in STEM fields. Additionally, during a full program day, teens participated in a community outing to the Boynton Beach Cinemark for a movie, supporting peer connection and positive engagement.

9. **Parent/adult workshops** on a variety of topics with community partners such as financial health with local banks, parenting workshops and behavior management by a licensed psychologist and clinicians, health and wellness classes, and parent support groups.

- Achievement Centers offered parent and adult workshops throughout the year in partnership with community organizations to strengthen family stability, caregiver knowledge, and overall household well-being. Workshops cover a range of topics, including **financial health education with local banks, parenting and behavior management support delivered by a licensed social worker and partner clinicians through the Center of Child Counseling, health and wellness classes, and parent supports**. In 2025, the Family Support Team invested significant time in expanding community partnerships, resulting in new workshop topics and resources for families, including **Drowning Prevention, Tenants’ Rights, Community ID support, School Choice**, and direct assistance through the **Legal Aid Society**. These workshops increase caregiver capacity, reduce family stressors, and strengthen protective factors that support children’s success in school and beyond. 502 individuals attended a workshop in 2025.

10. **Special Events** to bring people together and provide activities *for* children, parents, and community. Two ACCF annual events include:

- The summer All-Star Olympics. Campers compete as individuals and in team events throughout the duration of the week. Events consist of both physical and mental competitions. Gold, silver, and bronze medals are awarded for each event. This week is also a part of ACCF’s fundamental approach to youth development. Campers build a sense of usefulness and sense of accomplishment when participating in the events.
- Camp Color Challenge is a week-long competition where campers compete in

different challenge events to earn points for their respective camps. Points are accumulated throughout the week. The camp with highest point total at the end of the week is awarded the Camp Color Challenge trophy. This event highlights a fundamental cornerstone of youth development, which is building a sense of identity. Campers build an identity to the program which in turns builds connectedness to the program. Other aspects highlighted include team building, sense of belonging, and sportsmanship

- Achievement Centers organizes special events throughout the year to bring children, teens, parents, and community members together through positive, structured experiences that strengthen engagement, connectedness, and a sense of belonging. These events include student showcases, family engagement activities, and community-based celebrations that highlight youth achievements, reinforce positive behavior, and strengthen relationships between families and staff. In addition, ACCF expanded teen leadership and civic engagement through participation in **Hacktivate Delray** and hosting the annual **Teen Summit**, creating meaningful opportunities for teens to develop leadership skills, build confidence, and contribute to the community through youth voice, collaboration, and public presentations.

11. For the families of students in the program, a full range of **assessments, referrals,** and **linkages** to services provided to support families in times of need. These services will be provided through ACCF's Family Support Team (summary below) to engage, support and empower families to serve at the Foundation of their children's growth.

- Achievement Centers provides families of enrolled students as well as community clients with a full continuum of supports through its **Family Support Team**, including assessments, individualized service planning, referrals, and linkages to community-based resources. These services are designed to engage, support, and empower families during times of need and to strengthen family stability as the foundation for children's healthy development and academic success. Support may include goal setting and case management, crisis intervention, referrals to partner agencies, and connections to basic needs resources such as food assistance, housing supports, employment services, and health and behavioral health care.

2025 Results:

- **407 Achievement Plans:** Families received case management services and personalized plans tailored to their unique needs and goals.

- **674 Linkages and Referrals:** Families were connected to critical resources and partner agencies for additional support.
- **80 Closed Cases:** 100% showed improvement, underscoring the program's success in fostering self-sufficiency and long-term stability. The remaining closed cases had Arizona scores that stayed the same, or staff could not complete a post-test with the client.
- **502 Parent Connect** workshop attendees

12. At all school sites, **students will have access to ACCF's Family Resource Center** including a library, computer lab, music studio, art room, and a gymnasium. Students may be transported by ACCF busses for activities and programming

- Students **accessed ACCF's Family Resource Center**, which includes a library, computer lab, music studio, art room, and gymnasium. ACCF provided transportation for students to attend programs and activities. Teens were also at FRC on Friday nights and Saturdays for weekend programming.

13. Children and families in the program will receive **holiday assistance**, when available, through ACCF's adopt-a-family program. All children receive holiday gifts and adopted families submit a list of needs that include assistance with household bills and childcare fees.

- Achievement Centers provides holiday assistance to some children and families through its **Adopt-a-Family program**, ensuring families experiencing hardship receive additional support during the holiday season. All children receive holiday gifts, and participating families may submit a list of needs. Children and families in need received holiday support through this program, with generous community sponsors fulfilling family wish lists. In addition, ACCF hosted its annual **Holiday Shop**, allowing parents to select toys and gifts for their children in a supportive setting that preserves dignity and choice. During ACCF's **Winter Wonderland** celebration, children also had the opportunity to select gifts for their families, adding a personal touch to the holiday. Staff and volunteers supported these efforts by organizing and wrapping gifts, helping ensure families had a joyful, memorable holiday season.

14. **Leadership Awards and Opportunities** including the annual

- The Bobby Julien Leadership Award was established to recognize deserving youth for their leadership contributions to their school, ACCF site, and community. Nominees will have the opportunity to share their experiences while continuing to develop their oral presentation and written skills. Students

also have the opportunity to give specific examples that highlights their character and leadership capabilities. Letter of recommendations may be submitted as part of the evaluation process. Newspaper articles (in print or online), blogs, website spotlights, awards etc. can also be used as supporting documentation.

- Achievement Centers continues to promote youth leadership through structured programming that builds confidence, communication skills, civic engagement, and workforce readiness. While the formal **Bobby Julien Leadership Award** has been sunset, its leadership development purpose has been sustained and strengthened through expanded leadership opportunities including the **Teen Summit**, **Teen Internship Program**, **Hacktivate Delray**, and community impact projects that elevate youth voice and responsibility.

In 2025, Achievement Centers successfully implemented its paid **Teen Internship Program**, employing **28 teens onsite** to gain hands-on work experience, mentorship, and skill-building focused on professionalism, communication, teamwork, and career readiness. In addition, youth leadership was strengthened through **community impact projects**, with **65 youth** participating in a six-month initiative focused on addressing community safety and improving relationships within their neighborhoods. Students engaged in project planning, implementation, and reflection, strengthening leadership competencies and civic responsibility as documented through project plans and completion reports. Teens also attended college visits in Atlanta and