

**CHILDREN'S SERVICES COUNCIL  
OF OKEECHOBEE COUNTY**

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2025

**CHILDREN’S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
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**SEPTEMBER 30, 2025**

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## INDEPENDENT AUDITORS' REPORT

To the Council Members  
Children's Services Council of Okeechobee County  
Okeechobee, Florida

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Children's Services Council of Okeechobee County (the "Council"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and the General Fund of the Council, as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Children's Services Council of Okeechobee County, 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 opinions.

#### *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.

To the Council Members (continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Children's Services Council of Okeechobee County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' 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 auditors' report that includes our opinions. 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. 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 the 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 the Children's Services Council of Okeechobee County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Children's Services Council of Okeechobee County's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the

To the Council Members (continued)

basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying Schedule of Program Services Expenditures-General Fund: By Grants and Programs Awarded Budget and Actual is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 14, 2026, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Wicks Brown Williams Co.  
Wicks, Brown, Williams & Co., CPA's LLP  
Okeechobee, Florida

May 14, 2026

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2025**  
**(UNAUDITED)**

Management's Discussion and Analysis of the financial statements for the Children's Services Council of Okeechobee County (the "Council") provides a summary of the Council's activities for the fiscal year ended September 30, 2025. Management has prepared this Management Discussion and Analysis and is responsible for the completeness and fairness of this information. This discussion and analysis should be read in conjunction with the accompanying financial statements.

The accompanying financial statements include all activities and functions for which the Council has direct oversight responsibility and all funds of the Council.

**FINANCIAL HIGHLIGHTS**

- ◆ The assets of the Council exceeded its liabilities at the close of the fiscal year ended September 30, 2025 by \$1,232,816. This compares to the previous fiscal year when assets exceeded liabilities by \$1,519,514. This balance is available for use in meeting the Council's on-going obligation to Okeechobee County taxpayers.
- ◆ The Council levies taxes through the TRIM (Truth in Millage) process. The millage rate was .30 mills, which was not changed from the September 30, 2024 millage rate. The Council received \$1,333,463 in tax revenues for the fiscal year ended September 30, 2025. This compares to the previous fiscal year when tax revenues were \$1,221,663. The increase in revenue is due to an increase in the assessed property value.
- ◆ The total expended for the Council's program services for the fiscal year ended September 30, 2025 was \$1,539,229. This cost represents local service programs and compares to \$1,283,461 expended on local service programs for the fiscal year ended September 30, 2024.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion is intended to serve as an introduction to the basic financial statements of the Council. The Council's basic financial statements are comprised of three integral components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. Each of these components is discussed in further detail in the following paragraphs. This report also contains other supplementary information in addition to the basic financial statements.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Council's finances in a manner similar to a private-sector business. The government-wide statements include all assets and liabilities and use the accrual basis of accounting, which provides for recording revenues when earned and recording expenses when a liability is incurred, regardless of the timing of related cash flows. The government-wide financial statements include the Statement of Net Position and Statement of Activities.

The Statement of Net Position is used to report all that the Council owns (assets) and owes (liabilities). The Council's assets include financial resources such as cash and receivables. Also included are capital assets such as equipment.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2025  
(UNAUDITED)

**Government-wide Financial Statements (continued)**

The Council's liabilities include grants payable incurred in connection with the Council's operation. The difference between assets and liabilities is reported as net position.

The Statement of Activities presents information showing how the Council's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

For financial reporting purposes, the Council is considered a special-purpose government engaged in a single governmental program.

In summary, the Statement of Net Position reports the Council's net position and the Statement of Activities reports the Council's changes in net position. The Council's net position (the difference between assets and liabilities) is one way to measure the Council's financial health or financial position. Over time, increases and decreases in the Council's net position are one indicator of whether financial health is improving or deteriorating. Other factors, such as changes in the Council's property tax base and the assessed millage rate will also, over time, help assess the overall financial health of the Council.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds are used to report all of the Council's basic services. Governmental funds focus on how money flows into and out of those funds and the balances left at year-end that is available for spending. Governmental funds are reported using modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Council's general government operations and the basic services it provides.

The Council's general fund financial statements include the Balance Sheet, and the Statement of Revenues, Expenditures, and Changes in Fund Balance for the general fund.

The general fund Balance Sheet reports only the financial assets associated with governmental activities. Financial assets include cash as well as other assets that will convert to cash in the short term, such as receivables and investments. Governmental funds do not report capital assets, such as equipment and furniture, because such assets will be used in operations rather than converted to cash and are therefore not spendable. Liabilities are also recognized in governmental funds only to the extent that they are expected to affect a government's near-term financing needs. The difference between assets and liabilities reported in a governmental fund is known as fund balance.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2025**  
**(UNAUDITED)**

**Fund Financial Statements (continued)**

This amount, with certain adjustments, represents the balance of financial resources available for appropriation at the end of the current fiscal period. Adjustments are necessary to assign a portion of the fund balance for commitments that will be honored in the subsequent fiscal period such as contracts entered into at the end of one fiscal period that extended into the next fiscal period. A government may have tentative plans for which they wish to constrain a portion of the unassigned fund balance. Such constraint would serve to alert financial statement readers to these tentative plans.

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance is used to report all transactions, events, and interfund activity that increase or decrease fund balances.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and government-wide activities.

**Notes to the Financial Statements**

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**FINANCIAL ANALYSIS**

	<b>2025</b>	<b>2024</b>
<b>Current Assets</b>	\$ 1,337,412	\$ 1,619,071
<b>Capital Assets, net</b>	-	235
Total Assets	1,337,412	1,619,306
<b>Current Liabilities</b>	104,596	99,792
Total Liabilities	104,596	99,792
<b>Net Position</b>		
Invested in capital assets, net	-	235
Unrestricted	1,232,816	1,519,279
<b>Total Net Position</b>	\$ 1,232,816	\$ 1,519,514

The Council's current assets decreased \$281,659, its liabilities increased \$4,804, and net position decreased \$286,698. The decrease in assets is mainly due to the decrease in cash. The decrease in net position is the excess of expenses over revenues for the year ended. The increase in liabilities is due to an increase in grants payable at year end.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2025**  
**(UNAUDITED)**

**FINANCIAL ANALYSIS (continued)**

	<u>2025</u>	<u>2024</u>
<b>General Revenues</b>		
Ad-valorem taxes, net	\$ 1,333,463	\$ 1,221,663
Interest income	<u>34,293</u>	<u>24,926</u>
Total Revenues	<u>1,367,756</u>	<u>1,246,589</u>
<b>Expenses</b>		
General government	115,225	113,284
Human services	<u>1,539,229</u>	<u>1,283,461</u>
Total Expenses	<u>1,654,454</u>	<u>1,396,745</u>
<b>Change in Net Position</b>	(286,698)	(150,156)
<b>Net Position - beginning</b>	<u>1,519,514</u>	<u>1,669,670</u>
<b>Net Position - ending</b>	<u>\$ 1,232,816</u>	<u>\$ 1,519,514</u>

Overall revenues increased by approximately 9.7%, which can be attributed to an increase in ad-valorem taxes.

The Council's general revenue totaled \$1,367,756 for the fiscal year ended September 30, 2025. The primary source of general revenue was ad-valorem taxes, which totaled \$1,333,463 or 97% of the total revenues. Interest earnings were \$34,293 or 3% of total revenues. In comparison, revenues for the fiscal year ended September 30, 2024 were \$1,221,663 in ad-valorem taxes and \$24,926 in interest earnings. Thus ad valorem taxes increased \$111,800 (9.2%) and interest earnings increased \$9,367. The increase in ad-valorem taxes was due to an increase in the assessed property value. The millage rate was .30 for the fiscal year ended September 30, 2025 and 2024.

The total cost of local program services for the fiscal year ended September 30, 2025 was \$1,539,229 or 93% of total Council expenses, as compared to \$1,283,461 or 92% of the total Council expenses the fiscal year ended September 30, 2024.

Agency grants were \$665,411 for fiscal year ended September 30, 2025 compared to \$558,040 for fiscal year ended September 30, 2024. There was an increase of \$107,371 in agency grants largely due to new programs or programs that sought funding as a special project in the prior year rather than an agency grant. The Council also expended \$873,818 for summer activity programs and special projects for fiscal year ended September 30, 2025 as compared to \$725,451 for fiscal year ended September 30, 2024. The increase in summer activity programs and special projects of \$148,397 was due to an increase in the number of eligible agencies requesting funding for summer programs and special projects. The overall increase in expenses for agency grants, summer activity programs and special projects was \$255,768.

The difference in expenses between the fund statements and the Statement of Activities is due to the amount of depreciation expense in the current period.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2025**  
**(UNAUDITED)**

**FUNDING PRIORITIES**

The Council funds agencies that meet the unique needs of the children of the community in the areas of delinquency prevention, positive alternatives, reduction in child abuse, and positive mental or physical well-being of the children. Each funded agency is monitored by a Council member, who is required to prepare written evaluations twice annually. The monitors are encouraged to meet individually with the agencies' directors.

**BUDGET HIGHLIGHTS**

The Council adopted the millage rate and budget for the fiscal year ended September 30, 2025 on September 23, 2024. The revenue budget, based upon the Property Appraiser's projected tax revenues, included ad valorem taxes of \$1,236,379 and investment earnings of \$10,000.

Total revenues collected in the amount of \$1,367,756, were \$121,377 more than amounts budgeted.

Total expenditures in the amount of \$1,654,219 were less than the final budgeted amount of \$1,776,000, creating a favorable variance of \$121,781. This favorable variance can be attributed to the Council's expending less than the amount budgeted for agency grants, summer programs, and special projects.

**Economic Factors and the 2025/2026 Budget**

The Council is responsible for and takes considerable care in setting the budget and the tax rate each fiscal year. This task involves determining community needs and anticipating ad valorem tax revenues.

Community needs are inherently learned in daily communication with funded programs and involvement by Council members in community organizations. The increased demand for children's services can be anticipated. Property values are assessed starting in January and are not finalized until July 1 each year. The budget for 2025-2026 was approved September 4, 2025.

The Council does have some flexibility in resources because it has the authority to assess up to .5 mills. The rate for 2024-2025 was .30 mills; the Council has adopted the rate of .30 mills for 2025-2026.

**REQUESTS FOR INFORMATION**

The financial report is designed to provide a general overview of the finances of the Children's Services Council of Okeechobee County. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Children's Services Council of Okeechobee County, P.O. Box 2972, Okeechobee, Florida 34973.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2025**

	<b>Governmental Activities</b>
<b>Assets</b>	
<b>Current Assets:</b>	
Cash	\$ 1,337,306
Accounts receivable	106
<b>Total Current Assets</b>	<b>1,337,412</b>
<b>Non-Current Assets:</b>	
Capital assets, net	-
<b>Total Non-Current Assets</b>	<b>-</b>
<b>Total Assets</b>	<b>1,337,412</b>
<b>Liabilities</b>	
<b>Current Liabilities:</b>	
Grants payable	104,596
<b>Total Liabilities</b>	<b>104,596</b>
<b>Net Position</b>	
Net investment in capital assets	-
Unrestricted	1,232,816
<b>Total Net Position</b>	<b>\$ 1,232,816</b>

The notes to the financial statement are an integral part of this statement.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<b>Governmental Activities</b>
<b>Expenses:</b>	
General government	\$ 115,225
Human services	1,539,229
Total expenses	1,654,454
<b>Program Revenues</b>	-
<b>Net Program Expense</b>	<b>(1,654,454)</b>
<b>General Revenues:</b>	
Ad-valorem taxes, net of discounts	1,333,463
Investment earnings	34,293
Total general revenues	1,367,756
<b>Change in Net Position</b>	<b>(286,698)</b>
<b>Net Position - October 1, 2024</b>	<b>1,519,514</b>
<b>Net Position - September 30, 2025</b>	<b>\$ 1,232,816</b>

The notes to the financial statement are an integral part of this statement.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
BALANCE SHEET  
GENERAL FUND  
SEPTEMBER 30, 2025

<b>Assets</b>	
Cash	\$ 1,337,306
Grant receivable	<u>106</u>
<b>Total Assets</b>	<u><u>\$ 1,337,412</u></u>
<b>Liabilities and Fund Balances</b>	
<b>Liabilities</b>	
Grants payable	<u>\$ 104,596</u>
<b>Total Liabilities</b>	<u>104,596</u>
<b>Fund Balances</b>	
Unassigned	<u>1,232,816</u>
<b>Total Fund Balances</b>	<u>1,232,816</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 1,337,412</u></u>

The notes to the financial statement are an integral part of this statement.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
RECONCILIATION OF THE BALANCE SHEET – GENERAL FUND TO  
THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025

<b>Fund Balances - Total Governmental Funds</b>	\$ 1,232,816
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.	
Capital assets, depreciable - net	-
<b>Net Position - Governmental Activities</b>	<u><u>\$ 1,232,816</u></u>

The notes to the financial statement are an integral part of this statement.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

<b>Revenues</b>	
Ad valorem taxes, net of discounts	\$ 1,333,463
Investment earnings	34,293
Total Revenues	1,367,756
 <b>Expenditures</b>	
General government	114,990
Human services	1,539,229
Total Expenditures	1,654,219
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(286,463)
<b>Fund Balance - October 1, 2024</b>	1,519,279
<b>Fund Balance - September 30, 2025</b>	\$ 1,232,816

The notes to the financial statement are an integral part of this statement.



**CHILDREN’S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies and the presentation of the financial report of the Children’s Services Council of Okeechobee County (the “Council”) conform to accounting principles generally accepted in the United States of America as applicable to governments. This report, the accounting systems, and classification of accounts conform to standards of the Governmental Accounting Standards Board (GASB).

The following summary of the Council’s significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report. The policies are considered essential and should be read in conjunction with the accompanying financial statements.

**A. Reporting Entity**

The Children's Services Council of Okeechobee County (the “Council”) is an independent special district created August 23, 1990, by the Okeechobee County Board of County Commissioners Ordinance No. 90-2 pursuant to Florida Statute 125.901. The purpose of the Council is to address public policies, issues, and needs relating to children in Okeechobee County and to respond to those needs by coordinating, evaluating, and funding programs administered by community agencies that are operated for the benefit of children. The Council does not provide direct services to children.

The governing board of the Council is composed of ten members, five of which consist of the Superintendent of Schools, a local school board member, the Council administrator from the appropriate Council of the Department of Children & Families or his designee, a member of the Okeechobee County Board of County Commissioners, and the judge assigned to juvenile cases. The other five members are appointed by the Governor of Florida. The Council has the complete authority to hire management and all employees or contractors. The Council is empowered by Florida Statutes to levy ad-valorem taxes against property owners in Okeechobee County. The County has no claim to Council surpluses and has no budgetary oversight. Based upon application of these criteria, the Children's Services Council of Okeechobee County has determined it is an independent entity and, accordingly, is not a component unit of Okeechobee County. In addition, no potential component units exist which would require inclusion in the Council’s financial statements.

**B. Basis of Presentation**

The Council’s basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

**CHILDREN’S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Basis of Presentation (continued)**

**Government-wide and Fund Financial Statements:**

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the activities of the Council. The Council has only governmental activities and does not engage in any business-type activities. Governmental activities are supported by ad-valorem taxes.

The statement of activities demonstrates the degree to which direct expenses of a given function are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. Program revenues consist of charges for services, grants and contributions that are restricted to meeting operational or capital requirements of a particular function. During the year, the Council did not report any program revenues. Amounts received for ad-valorem taxes and investment earnings are not reported as program revenues, but are reported as general revenues.

Separate financial statements are provided for governmental fund financial statements.

The General Fund is the Council’s only major governmental fund and its primary operating fund. It accounts for all financial resources of the Council. Currently, the Council only has the need for a General Fund.

**C. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Because the government-wide statements are presented on a different measurement focus and basis of accounting than the fund financial statements, reconciliations are presented to explain the adjustment needed to convert the fund-based financial statements into the government-wide presentation.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method revenues are recognized when susceptible to accrual (i.e., when they are both “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Council considers property taxes and other revenues to be available if they are collected within sixty days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, as under accrual accounting.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Measurement Focus and Basis of Accounting (continued)**

When both restricted and unrestricted resources are available for use, it is the Council's policy to use restricted resources first, and then unrestricted resources as they are needed. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Council considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Council Members have provided otherwise in its commitment or assignment actions.

**D. Cash and Cash Equivalents**

The Council considers cash and cash equivalents to be cash on hand, certificates of deposit, regardless of maturity date, cash in banks, and short term investments with a maturity of three months or less when acquired.

**E. Capital Assets**

Capital assets (equipment) are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Equipment of the Council is depreciated using the straight-line method over the estimated useful lives of three years.

**F. Property Taxes**

Ad valorem taxes for the current fiscal year (beginning October 1, 2024) are assessed on July 1, 2024, based on property values as of January 1, 2024. The taxes are levied in the month of November 2024, by the Okeechobee County Tax Collector who remits collected taxes to the Council monthly. Taxes are due November 1, 2024, and become delinquent April 1, 2025. Tax certificates are sold for delinquent taxes by June 1, 2025. Generally, the Council collects substantially all of its current year property taxes during the year in which they are due. No accrual for the property tax levy becoming due in November 2025 is included in the accompanying financial statements since such taxes are collected to finance expenditures of the next fiscal year.

**CHILDREN’S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**G. Use of Estimates**

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America required management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**H. Government-wide Net Position**

Government-wide net position is divided into three categories:

- Net Investment in Capital Assets – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding and was used to finance those assets.
- Restricted Net Position – consist of amounts constrained to specific purposes by their providers (such as grantors, bondholders, higher levels of government, and contributors), through constitutional provisions, by enabling legislation, or contributor restrictions.
- Unrestricted – all other net position is reported in this category.

**I. Governmental Fund Balance**

Governmental fund balances are reported within fund balance classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purpose for which amounts in those funds can be spent. The classifications include non-spendable, restricted, committed, assigned, and unassigned.

- Nonspendable – amounts that are not in spendable form or are legally or contractually required to remain intact.
- Restricted – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed – amounts constrained to specific purposes by the Council itself, using its highest decision making authority (i.e. Council members) and its highest level of action (i.e. Resolution). To be reported as committed, amounts cannot be used for another purpose unless the Council takes the same highest level action to remove or change the constraint.
- Assigned – amounts the Council intends to use for a specific purpose. Intent can be expressed by the Council.
- Unassigned – amounts that are available for any purpose.

**J. Subsequent Events**

Subsequent events have been evaluated through May 14, 2026 which is the date the financial statements were available to be issued.

**CHILDREN’S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
 NOTES TO FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2025

**NOTE 2 – DEPOSITS AND INVESTMENTS**

**Deposits** – Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. At year-end the Council’s deposits were entirely insured by federal depository insurance or guaranteed by qualified public depositories in Florida pursuant to chapter 280.07, Florida Statutes.

**Investments** – The Council has not adopted a formal investment policy and utilizes the guidelines of Florida Statute section 218.415(17). Florida Statutes authorize the Council to invest in direct obligations of the U.S. Treasury, the Local Government Surplus Funds Trust Fund (Florida PRIME), savings accounts or certificates of deposit in state-certified qualified public depositories, and SEC registered money market funds.

At September 30, 2025, cash consists entirely of demand deposits in the amount of \$1,337,306.

**NOTE 3 – CAPITAL ASSETS**

<u>Governmental Activities:</u>	Beginning Balance	Additions	Deletions	Ending Balance
File Cabinet	\$ 643	\$ -	\$ -	\$ 643
Computer	1,283	-	-	1,283
Less accumulated depreciation	<u>(1,691)</u>	<u>(235)</u>	<u>-</u>	<u>(1,926)</u>
Capital Assets, net	<u>\$ 235</u>	<u>\$ (235)</u>	<u>\$ -</u>	<u>\$ -</u>

Depreciation expense for the year ended September 30, 2025 was \$235.

**NOTE 4 – PROPERTY TAXES**

Assessed values are established by the Okeechobee County Property Appraiser. The assessed taxable value at January 1, 2024, upon which the November 2024 levy was based, was approximately \$4,338,171,134.

The Council is permitted by state law to levy ad valorem taxes up to .50 mills of assessed valuation for the General Fund. Taxes were levied at .30 mills for the General Fund for the year ended September 30, 2025.

**NOTE 5 – FACILITY AND ADMINISTRATIVE ASSISTANCE**

Office facilities were provided to the Council by the Okeechobee County School Board at no cost for the year ended September 30, 2025. No amounts have been reported in the financial statements for the value of the donated facilities. Management does not expect this arrangement to change.

In addition, the Council paid retired School Board employees \$30,000 for administrative, bookkeeping and secretarial services.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025

**NOTE 6 – RISK MANAGEMENT**

The Council is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Council is not insured. The Council carries surety bonds on board members who are authorized check signers.

**NOTE 7 – ECONOMIC DEPENDENCY**

The Council primarily derives its revenue from ad-valorem taxes levied on residents of Okeechobee County, Florida. All of the Council's revenue is received from this source.

**NOTE 8 – RELATED PARTY TRANSACTIONS**

During the year, the Council recognized expenses of \$294,593 for various agencies, summer activity programs, and special project grants that were awarded to five organizations whose board members are also members of the Council's board, and grants payable at September 30, 2025 includes \$66,750 due to these related organizations. The Council members are required to and did abstain from voting when the grants are approved and awarded.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE – GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**  
**(UNAUDITED)**

	<u>Budget</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Ad valorem taxes, net of discounts	\$ 1,236,379	\$ 1,236,379	\$ 1,333,463	\$ 97,084
Investment earnings	10,000	10,000	34,293	24,293
Total revenues	<u>1,246,379</u>	<u>1,246,379</u>	<u>1,367,756</u>	<u>121,377</u>
<b>Expenditures</b>				
General government	141,000	141,000	114,990	26,010
Human services	1,550,000	1,635,000	1,539,229	95,771
Total expenditures	<u>1,691,000</u>	<u>1,776,000</u>	<u>1,654,219</u>	<u>121,781</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(444,621)</u>	<u>(529,621)</u>	<u>(286,463)</u>	<u>243,158</u>
<b>Net Change in Fund Balance</b>				
	(444,621)	(529,621)	(286,463)	243,158
<b>Fund Balance - October 1, 2024</b>	<u>1,669,178</u>	<u>1,669,178</u>	<u>1,519,279</u>	<u>149,899</u>
<b>Fund Balance - September 30, 2025</b>	<u>\$ 1,224,557</u>	<u>\$ 1,139,557</u>	<u>\$ 1,232,816</u>	<u>\$ 393,057</u>

See Independent Auditors' Report and accompanying notes,  
which are an integral part of this schedule.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
**NOTES TO THE BUDGETARY COMPARISON SCHEDULE – GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**  
**(UNAUDITED)**

**NOTE 1 – BUDGETARY INFORMATION**

A budget is prepared and adopted annually for the general fund in accordance with procedures and time intervals prescribed by Florida Statute 189.418(3). Accordingly, the Council adopted an annual budget for the general fund for the fiscal year ended September 30, 2025. The Council is not required to submit its budget to any regulatory agencies.

The annual budget serves as the legal authorization for expenditures. Expenditures cannot legally exceed the total amount budgeted for each fund. All budget amendments which change the legally adopted total appropriations for a fund are approved by the Council and may be amended at any Board meeting within sixty (60) days after the fiscal year-end. The level of control for appropriations is exercised at the fund level. Appropriations lapse at year-end. Budgets are prepared using the same modified accrual basis as is used to account for actual transactions.

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
**SCHEDULE OF PROGRAM SERVICES EXPENDITURES – GENERAL FUND**  
**BY GRANTS AND PROGRAMS AWARDED – BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

<b>Agency Grants:</b>	Budget (Unaudited)	Actual
Big Brothers Big Sisters of St. Lucie, Indian River, and Okeechobee County, Inc.	\$ 5,000	\$ 5,000
Children's Home Society	31,705	31,705
GFNF	30,000	10,700
Healthy Start Coalition	24,000	24,000
HPS/Helping People Succeed, Inc.	45,000	45,000
Hibiscus Center	20,000	20,000
Indian River State College	21,946	16,709
Martha's House, Inc.	73,000	73,000
New Horizons of the Treasure Coast, Inc.	34,000	33,916
Okeechobee County Extension Service	-	39,500
Okeechobee Educational Foundation, Inc.	-	85,000
Okeechobee Rodeo Team and Mentor Program	60,000	59,975
Okeechobee Youth Livestock	24,000	24,000
Our Village Okeechobee, Inc.	92,000	92,000
Real Life Children's Ranch, Inc.	-	25,000
Tykes and Teens	80,000	79,906
Agency Grants - Other	184,349	-
Total Agency Grants	725,000	665,411

(Continued on next page)

See Independent Auditors' Report

**CHILDREN’S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
**SCHEDULE OF PROGRAM SERVICES EXPENDITURES – GENERAL FUND**  
**BY GRANTS AND PROGRAMS AWARDED – BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

(Continued)

<b>Summer Activity Programs :</b>	Budget (Unaudited)	Actual
Alpha Ministries, Inc.	\$ -	\$ 24,482
Big O Teen Anglers	-	15,000
Boxfit of Okeechobee	-	16,000
Chobee Bulls Elite	-	5,000
Chobee Community United	-	6,500
Chobee Dirtbags	-	13,000
Chobee Elite	-	12,000
D & G Kickboxing and Fitness	-	10,000
Forward Bound Youth Services, Inc.	-	4,000
HPS/Helping People Succeed, Inc.	-	21,000
Indian River State College	-	11,473
Jimmy Gary Jr, Acting School Academy	-	20,000
Martha's House, Inc.	-	13,099
Men of Distinction Okeechobee, Inc.	-	24,000
More 2 Life	-	12,500
New Horizons of the Treasure Coast, Inc.	-	14,983
Okeechobee County Extension Service	-	10,600
Okeechobee County Sheriff's Office	-	10,493
Okeechobee Educational Foundation, Inc.	-	26,000
Okeechobee Main Street	-	10,023
Okeechobee Wrestling Club	-	24,500
Okeechobee Youth Football League	-	13,000
Our Village Okeechobee, Inc.	-	20,000
Peace Lutheran School	-	13,000
Rock Solid Christian Academy, Inc.	-	11,000
Summer Activity Programs - Other	385,000	-
Total Summer Activity Programs	385,000	361,653

(Continued on next page)

See Independent Auditors' Report

**CHILDREN'S SERVICES COUNCIL OF OKEECHOBEE COUNTY**  
**SCHEDULE OF PROGRAM SERVICES EXPENDITURES – GENERAL FUND**  
**BY GRANTS AND PROGRAMS AWARDED – BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

(Continued)

	Budget (Unaudited)	Actual
<b>Special Projects:</b>		
Brahman Athletic Association	-	\$ 3,350
Children's Home Society	-	4,500
Chobee Bulls Elite	-	15,107
Chobee Community United	-	10,415
Chobee Elite Volleyball	-	11,500
Chobee United Cheer, Inc.	-	25,493
Department of Juvenile Justice	-	1,013
Elite Athletic Group, Inc.	-	70,019
Fellowship of Christian Athletes	-	675
Florida Rebels, Inc.	-	24,670
GFNF	-	3,800
Hand of God Ministries	-	4,390
Healthy Start Coalition	-	31,894
Okeechobee Battlefield Friends	-	3,200
Okeechobee County Ag-Venture, Inc.	-	6,000
Okeechobee County Fair, Inc.	-	25,000
Okeechobee County Recreation Association, Inc.	-	44,600
Okeechobee Family Health & Safety Expo	-	4,000
Okeechobee Fireworks, Inc.	-	9,500
Our Village Okeechobee, Inc.	-	78,039
Pregnancy Center of Okeechobee	-	25,000
Rotary Club	-	18,000
United Way of St. Lucie and Okeechobee	-	3,500
863 Powerhouse, Inc.	-	20,000
Special Projects - other	450,000	-
Total Special Projects	450,000	443,665
 <b>Other Special Projects:</b>		
Community Scholarships	75,000	68,500
Total Other Special Projects	75,000	68,500
Total Summer Activity Programs and Special Projects	910,000	873,818
 <b>Total Agency Grants, Summer Activity Programs, &amp; Special Projects</b>	\$ 1,635,000	\$ 1,539,229

See Independent Auditors' Report

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

To the Council Members  
Children's Services Council of Okeechobee County  
Okeechobee, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of the Children's Services Council of Okeechobee County (the "Council") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Children's Services Council of Okeechobee County's basic financial statements, and have issued our report thereon dated May 14, 2026.

### Report on Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct 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 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 or significant deficiencies may exist that were not identified.


To the Council Members (continued)

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Wicks, Brown, Williams & Co., CPA's LLP  
Okeechobee, Florida

May 14, 2026

# Wicks, Brown, Williams & Co., CPA's LLP

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## MANAGEMENT LETTER

To the Council Members  
Children's Services Council of Okeechobee County

### Report on the Financial Statements

We have audited the financial statements of the Children's Services Council of Okeechobee County (the "Council") as of and for the fiscal year ended September 30, 2025 and have issued our report thereon dated May 14, 2026.

### Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 14, 2026, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report.

To the Council Members (continued)

### **Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The name and legal authority for the Council were disclosed in the notes to the financial statements. There were no component units related to the Council.

### **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Council met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Council did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Council. It is management's responsibility to monitor the Council's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Property Assessed Clean Energy (PACE) Programs**

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the Council is required to issue a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did/did not operate within the Council's geographical boundaries during the fiscal year under audit. A PACE program did not operate within the Council's geographical boundaries.

### **Special District Component Units**

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes. The Council does not include any special district component units.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Children's Services Council of Okeechobee County reported:

- a. The total number of Council employees compensated in the last pay period of the Council's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the Council's fiscal year as 1.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.

To the Council Members (continued)

- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$30,000.
- e. There are no construction projects with a total cost of at least \$65,000 approved by the Council that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the Council amends a final adopted budget under Section 189.016(6), Florida Statutes, as: see page 21 of the financial statements.

**Specific Information**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Children’s Services Council of Okeechobee County reported:

- a. The millage rate imposed by the district as .30 mills.
- b. The total amount of ad valorem taxes collected on behalf of the district as \$1,333,463.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds as: none.

**Additional Matters**

Section 10.554(1)(3), Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Council Members, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Wicks Brown Williams Co.  
Wicks, Brown, Williams & Co., CPA’s LLP  
Okeechobee, Florida

May 14, 2026

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## INDEPENDENT ACCOUNTANTS' REPORT

To the Council Members  
Children's Services Council of Okeechobee County

We have examined the Children's Services Council of Okeechobee County's compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the fiscal year ended September 30, 2025. Management is responsible for the Children's Services Council of Okeechobee County's compliance with those requirements. Our responsibility is to express an opinion on the Children's Services Council of Okeechobee County's compliance based on our examination.

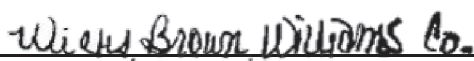
Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Children's Services Council of Okeechobee County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Children's Services Council of Okeechobee County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination of the Children's Services Council of Okeechobee County's compliance with the specified requirements.

In our opinion, the Children's Services Council of Okeechobee County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2025.

This report is intended solely for the information and use of the District and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

  
Wicks, Brown, Williams & Co., CPA's LLP  
Okeechobee, Florida

May 14, 2026