

CDS Board of Directors Minutes

October 9, 2025, at 8:36 AM

Attending Board Members: Frank Williams, D. Crapps, Richard Mankin, Gil Levy, David Flores, Becky Hunt, V. Jackson-Carter, Debby Kinman-Ford, Christy Milligan, Darleen Morgan, Brenda Thornton. Yvette Jones upon election.

Attending Team Members: Philip Kabler, Cindy Starling-Hersey, Darla Morgan

CALL TO ORDER/QUORUM CHECK

A quorum was in attendance with 11 Board Members present, 12 Board Members upon Y. Jones election.

CONSENT ITEMS

Following motion by D. Morgan, and second by B. Hunt, the following were unanimously approved and ratified: (a) Meeting Agenda; (b) August 14, 2025 Meeting Minutes and actions.

Y. Jones spoke about her interest, background, and qualifications for the Board. Following Motion by G. Levy, and second by B. Hunt, Y. Jones was unanimously elected to the Board.

Following Motion by D. Morgan, and second by B. Hunt, the following Board Member terms were unanimously renewed: (a) Veita Jackson-Carter (to September 2028); (b) Debby Kinman-Ford (to September 2028); (c) Gil Levy (to September 2028); and (d) Bishop Christopher Stokes (to June 2028).

The November Board Meeting is rescheduled to November 20, 2025.

Circulation of the Employee Handbook and Volunteer/Intern Handbook are delayed.

FY 2025/2026 Conflict-of-Interest forms were circulated.

DEVELOPMENT COMMITTEE

Committee Chair D. Kinman-Ford requested Board Members make their financial pledges. The Committee will recommend the 'give-or-get' amount described in the Bylaws.

She outlined the status of the following development events:

- (a) Self-Care at the Fair – September 20, 2025
- (b) UF Campaign for Charities - Leadership Campaign – September 2 – 19, 2025, General Campaign – September 29 – October 17, 2025
- (c) Kendra Scott event – October 26, 2025
- (d) Tu Fiesta Latin Music Festival – November 1, 2025
- (e) 2025 Annual Celebration – November 13, 2025
- (f) Giving Tuesday – December 2, 2025

FINANCIAL MATTERS

Report item – CDS/CASF fiscal activities:

D. Morgan reviewed the attached August 2025 financial report and data, including income and expense activities and account balances. Copies of the statements are attached.

Net Operating Revenue for the period was -\$199,92.58, and the annualized (i.e., July-August) was \$98,487.17 (based on ERTC-related 'below the line' income). This shortfall led to an extended discussion regarding causes, effects, and rectifying plans, and the effect of the ERTC funding. P. Kabler included an historic presentation about those topics, including (a) payroll and (b) Bivens carrying cost, and also discussed the Florida Network re-procurement process. C. Starling-Hersey presented the deliverables report as part of the discussion.

SouthState Bank and First Federal Bank, and the updated ERTC tracking spreadsheet, were included with the Meeting materials.

Action item – Approve three new SouthState money market accounts):

Following motion by D. Morgan, and second by G. Levy, the following three SouthState Bank accounts were authorized to be opened:

- (a) Operating Reserve
- (b) Accrued Deferred Compensation Reserve
- (c) IYP-Palatka/Lake City and Bivens Pre-Sale Renovations Reserve

BUSINESS MATTERS

Action item – Approve/ratify contract:

Following motion by G. Levy, and second by B. Hunt, the following contract was approved and ratified: LSF –FLO08 Amendment 100.

Report item – CEO retirement (March 31, 2026):

P. Kabler reported the President/CEO position advertisement has been circulated, and candidates are beginning to submit applications.

Chairman Williams appointed an Ad Hoc CEO Search Committee consisting of himself (as Committee Chair), D. Crapps, G. Levy, and C. Starling-Hersey during the October 9, 2025 Board Meeting. He invited Board Members to join the Committee.

Action item – Amended & Restated Articles of Incorporation, Bylaws:

Copies of the Amended & Restated Articles of Incorporation and updated Bylaws were included with the Meeting materials.

The Florida Division of Incorporations is delayed with processing Amendments.

Following motion by D. Morgan, and second by B. Hunt, the meeting was unanimously adjourned at 9:26 AM.

CDS FINANCE/EXECUTIVE COMMITTEE

NOTES TO STATEMENT – AUGUST 2025

REVENUES

AUGUST 2025 – Prelims until 2024 – 2025 audit is completed. I am approximately 90% completed.

Items of note affecting revenue variances include:

- Earned Income throughout the Statement of Activity is LOW due to having lower bed counts during the summer months in our shelters; as well as LSF's restructuring is causing delays in invoicing and payments. Our Data Systems (Liz and her team) is working very hard to get our systems together so we can invoice correctly.

OTHER INCOME EXPLANATION

- Donations Received for August 2025 were from Campus USA Credit Union in the amount of \$1,935.00 from the Community Wishes Sponsorship.
- Balance of Donation Account for Fiscal-Year-to-Date 2025 - 2026 is: \$ 14,995.00.

EXPENSES

Items to note affecting expenses include:

Fiscal team is analyzing expenses on an in-depth level to identify cost savings opportunities.

Working with auditor to fulfill requests for both CDS & CASF. I am approximately 90% completed.

ASSETS

1. Truist Bank is closed. Bank Statement for August 2025 states \$0.00 The Federal Basic Center Grants are deposited into the First Federal Bank now. The funds are moved to the SouthState 2918 MM immediately after by using a check from account ending in 6565.
2. The SouthState 2918 MM account is the main depository account for our grants, such as (CINS/FINS, Respite, LSF, PayPal, as well as any manual donation checks) with a balance of \$463,659.78.
3. The SouthState 3353 Operating account is where we conduct daily activity. The Balance of \$97,597.62 consists of outstanding transactions that will clear in the following months.
4. The SouthState 9577 account is the set aside funds for the New Shelter of \$151,937.71.
5. The SouthState 9586 account is the ERTC balance of \$1,730,300.17.

BANK BALANCES AS OF AUGUST 29, 2025

➤ **SouthState Bank Accounts:**

○ \$ 463,659.78	-2918 MM
○ \$ 97,597.62	-3353 CK
○ \$ 151,937.71	- 9577 MM
○ \$1,730,300.17	-9586 MM
○ \$ 50,723.49	-5844 MM
○ \$ 100,430.37	-6565 First Fed
○ \$ 0.00	-Truist 8934 - CK
○ <u>\$2,59,649.14</u>	-Available Cash as of AUGUST 29, 2025

LIABILITIES

1. Accounts Payable accounts including credit cards and payroll liability accounts are being reconciled currently with Fiscals team. There is some training on these accounts that Fiscal has been working on.
2. I am working to reconcile the Accounts Receivable accounts prior to Audit time.

AUDIT ITEMS

Working with Auditor to complete Fiscal Year 2024-2025.

CDS Family and Behavioral Health Services, Inc.

Statement of Activity

August 2025

	TOTAL
Revenue	
40105 Earned Inc -FLNet/DJJ	161,676.15
40120 Earned Inc - FLNet/SNAP U12	18,149.98
40121 Earned Inc - FLNet/SNAP In Schools	2,376.00
40127 Earned Inc - Domestic Violence Respite	7,619.67
40130 Earned Inc - SAMH	10,068.42
40135 Earned Inc - Federal BCG Central	15,189.50
40140 Earned Inc - Federal BCG East	14,913.00
40150 Interest Income	5,549.11
40155 Other Income - Donations Received	1,935.00
40165 Other Income - Miscellaneous	20.00
Total Revenue	\$237,496.83
GROSS PROFIT	\$237,496.83
Expenditures	
50000 Payroll Expenses	
Company Contributions	
Health Insurance	21,842.04
Total Company Contributions	21,842.04
Taxes	20,936.75
Wages	279,690.36
Total 50000 Payroll Expenses	322,469.15
50004 Group Health Insurance	26,978.39
50020 Employee Appreciation	182.98
50030 Food - Programs	3,502.28
50035 Food - Programs (Non-Food)	660.29
50040 Client Clothing/Supply Expenses	2,270.85
50060 Educational Materials	9,758.19
50070 Contractual	1,598.61
50090 Advertising, Promotion & Marketing	949.92
50110 Auto Operating Expense	497.00
50115 Gas/Fuel	627.62
50120 Auto Insurance	3,474.21
50130 Background Screening	227.27
50140 Drug Screen Testing	367.50
50150 Bank Fees	99.00
50160 Board and Staff Meetings	80.79
50170 Conference Expenses	994.44
50180 Dues & Licenses	6,048.18
50200 General Liability Insurance	4,910.20
50205 Commercial Property Insurance	63.33
50210 Worker's Compensation	1,853.82
50220 Janitorial	3,117.90

CDS Family and Behavioral Health Services, Inc.

Statement of Activity

August 2025

	TOTAL
50230 Lease Expenses	1,205.33
50240 Office Supplies	2,990.73
50245 IT Office Supplies	4,237.19
50250 Postage - Freight	386.55
50270 Furniture & Equipment	754.00
50280 Subscriptions	50.66
50285 Software Subscriptions	3,354.87
50300 Professional Fees	187.50
50330 Repair & Maintenance	5,401.13
50340 Utilities	14,744.34
50350 Telephone	1,994.20
50355 Training, Hotel, & Per Diem Reimbursement	3,896.56
50360 Mileage/Parking Reimbursement	3,816.93
50380 Charitable Contributions	4.17
50415 Sales Taxes Paid to Vendors	39.49
Total Expenditures	\$433,795.57
NET OPERATING REVENUE	\$ -196,298.74
Other Expenditures	
Depreciation - Non-Restricted	3,693.84
Total Other Expenditures	\$3,693.84
NET OTHER REVENUE	\$ -3,693.84
NET REVENUE	\$ -199,992.58