



**CHILDREN'S  
SERVICES COUNCIL MEMBERS:**

*Beam Furr, Chair  
Broward County Commission*

*Cathy Donnelly, Vice Chair  
Governor Appointee*

*Tom Powers, Secretary  
Governor Appointee*

*Emilio Benitez, Immediate Past Chair  
Governor Appointee*

*Robin Bartleman  
Board Member  
Broward County Public Schools*

*Hon. Kenneth L. Gillespie  
Judicial Member*

*Dennis Miles  
Southeast Regional Managing Director  
Department of Children & Families*

*Robert W. Runcie  
Superintendent  
Broward County Public Schools*

*Maria M. Schneider  
Governor Appointee*

*Dr. Paula Thaqi  
Director  
Broward County Health Department*

*Ana M. Valladares  
Governor Appointee*

**STAFF**

*Cindy J. Arenberg Seltzer  
President/CEO*

**LEGAL COUNSEL**

*John Milledge*

*Garry Johnson*

**DATE:** February 15, 2019  
**TO:** Council Members  
**FROM:** Cindy Arenberg Seltzer, President/CEO  
**SUBJECT:** Information for February 21<sup>st</sup> Council Meeting

Enclosed is the information packet for the February 21<sup>st</sup> Council meeting, at 9:30am, at the CSC Office.

At this meeting you will accept the Auditor's Report and approve the FY 18 Draft Comprehensive Annual Financial Report (CAFR). Our auditors presented their required communications to the Finance Committee earlier this week. Minutes of that meeting are included in your packet. The full CAFR is available electronically in this meeting packet; however, please let us know if you would like a hard copy.

The Council Members' Roundtable this month will feature an important discussion on the direction of CSC-funded high school programming.

If you have any questions or need further explanation on any items in this packet, please feel free to email ([cseltzer@cscbroward.org](mailto:cseltzer@cscbroward.org)) or call me (954-377-1674 or 954-649-8420) if you have any questions.

# Children's Services Council of Broward County - Monthly Meeting

6600 W. Commercial Blvd.

Lauderhill, FL 33319

February 21, 2019

9:30 a.m.

## MEETING AGENDA

*ONLY THE AGENDA WILL BE AVAILABLE FOR GUESTS AT THE MEETING; YOU MAY VISIT [WWW.CSCBROWARD.ORG](http://WWW.CSCBROWARD.ORG) FOR THE COMPLETE MEETING INFORMATION PACKET*

- |   |                 |                                       |
|---|-----------------|---------------------------------------|
| <b>I. Call to Order</b>   |                 | Tom Powers, Vice Chair                |
| <b>II. Roll Call</b>  |                 | Amy Jacques, Special Assistant        |
| <b>III. Chair's Comments</b>  |                 | Tom Powers, Vice Chair                |
| a. Moment of Silence for Edith Lederberg and Chuck Hood                             |                 |                                       |
| b. Approve January 17, 2019, Council Minutes  | <b>(Tab 1)</b>  |                                       |
| c. Gubernatorial Appointees' Update   | <b>(Tab 2)</b>  |                                       |
| <b>IV. President's Report</b>   |                 | Cindy Arenberg Seltzer, President/CEO |
| a. Good of the Order  | <b>(Tab 3)</b>  |                                       |
| b. MSD Wellness Center Update   | <b>(Tab 4)</b>  |                                       |
| c. Florida Children's Council (FCC) Update  | <b>(Tab 5)</b>  |                                       |
| d. Program Performance Report Follow-Up   |                 |                                       |
| <b>V. Finance Committee Report</b>  | <b>(Tab 6)</b>  | Dr. Paula Thaqi, Committee Chair      |
| Accept Auditor's Report & Approve FY 18 Draft Comprehensive Annual Financial Report | <b>(Tab 7)</b>  |                                       |
| <b>VI. Chief Programs Officer (CPO) Report</b>                                      |                 | Maria Juarez, CPO                     |
| a. Approve JAFCO Contract Adjustment  | <b>(Tab 8)</b>  |                                       |
| b. Approve MOST Summer-Only Contracts   | <b>(Tab 9)</b>  |                                       |
| c. Approve Junior Achievement Leverage Request                                      | <b>(Tab 10)</b> |                                       |
| <b>VII. Chief Innovation Officer (CIO) Report</b>                                   |                 | Dr. Sue Gallagher, CIO                |
| FYI – CSC Application for March of Dimes Grant                                      | <b>(Tab 11)</b> |                                       |
| <b>VIII. Chief Operating Officer (COO) Report</b>                                   |                 | Monti Larsen, COO                     |
| a. Approve Financial Statements and Budget Amendments for January 2019              | <b>(Tab 12)</b> |                                       |
| b. Approve Invoices, P.O.s & Contracts  | <b>(Tab 13)</b> |                                       |
| <b>IX. Broward Reads Coalition Report</b>   | <b>(Tab 14)</b> |                                       |
| <b>X. Special Needs Advisory Coalition Report</b>                                   | <b>(Tab 15)</b> | Robin Bartleman, Coalition Chair      |
| <b>XI. Public Comment</b>   |                 | Tom Powers, Vice Chair                |
| <b>XII. Council Members' Roundtable</b>   |                 | Tom Powers, Vice Chair                |
| Visioning for Programming for High School Aged Youth                                |                 |                                       |
| <b>XIII. For Your Information</b>   | <b>(Tab 16)</b> |                                       |
| a. CSB Minutes  |                 |                                       |
| b. CSC In The News  |                 |                                       |
| c. Correspondence   |                 |                                       |
| d. Attendance Report  |                 |                                       |

*If you require any auxiliary aids for communication or other special accommodations, please contact Marissa Aquino at (954) 377-1667 or [maquino@cscbroward.org](mailto:maquino@cscbroward.org) at least one week in advance so that proper arrangements can be made.*



**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
6600 W. Commercial Blvd.  
Lauderhill, FL 33319

**MINUTES**  
**January 17, 2019**  
**9:30 A.M.**

**Members in Attendance:** School Board Member Robin Bartleman; Governor Appointee Emilio Benitez; Governor Appointee Cathy Donnelly; Broward County Mayor Beam Furr; Judge Kenneth L. Gillespie; Governor Appointee Tom Powers; Governor Appointee Ana Valladares

**Counsel Present:** Garry Johnson, Esq.

**Council Members Absent:** DCF Regional Managing Director Dennis Miles; School Superintendent Robert W. Runcie; Governor Appointee Maria Schneider; Health Department Director Paula Thaqi, M.D.

**Staff in Attendance:** Cindy Arenberg Seltzer, President/CEO; Monti Larsen; Sandra Bernard-Bastien; Sue Gallagher; Maria Juarez Stouffer; Marlando Christie; Andrew Leone; Adamma DuCille; Akil Edwards; Amy Jacques; Andria Dewson; Angie Buchter; Brooke Sherman; Camila Romero Gil; Carl Dasse; Deborah Forshaw; Easton Harrison; Erin Byrne; John Jeyasingh; Jumorrow Johnson; Karen Franceschini; Kathleen Campbell; Keisha Grey; Keyonia Lawson; Lindsay Segawa; Marissa Greif-Hackett; Maxine Goldson; Melissa Soza; Michelle Hagues; Monique Finlay; Parry Silcox; Piper Weber; Pooja Kothari; Seanteé Campbell; Silke Angulo; Tameeka Grant; Trisha Dowell

**Guests in Attendance:** Attached

**Agenda:**

**I. Call to Order:**

Chair Beam Furr called the meeting to order at 9:39 A.M.

**II. Roll Call:**

The roll was called and a quorum was established.

**III. Chair's Comments:**

a) Welcome Back Dennis Miles as CSC Member:

Commissioner Furr announced that Mr. Melvin had retired from the Department of Children and Families, and that Mr. Dennis Miles was once again named Regional Managing Director for the Southeast Region at the Florida Department of Children and Families. Mr. Miles was unable to attend today, but will be present for the February Council meeting.



b) State of the CSC / Annual Report for FY 17/18:

Commissioner Furr briefly highlighted the past year of work at CSC. The year began with a focus on ACEs (Adverse Childhood Experiences). That focus became even more important in light of the tragedy at MSD. In the aftermath, CSC embraced our role and worked hard to be an honest broker and contribute to building community capacity to provide trauma-treatment training and community collaboration to promote the healing and well-being of Broward's children.

c) Council Meeting Minutes:

**ACTION: Ms. Bartleman made a motion to approve the November 15, 2018, Council meeting minutes as presented. The motion was seconded by Mr. Benitez and passed with no opposing votes.**

d) Gubernatorial Appointees' Process Update:

Commissioner Furr noted that the application window had closed with 19 applicants. The next step will be for the County Commissioners to review those applications and approve the submission of at least 15 names to the Governor for his consideration.

**IV. Executive Committee Report:**

a) JAFCO as Service Provider for MSD Community Wellness Center & Related Expenditures:

Ms. Arenberg Seltzer updated the Council on the status of the MSD community Wellness Center, highlighting the strong collaboration with the United Way, City of Parkland, and JAFCO. She explained that United Way will lease the space, while CSC will provide for the resource navigation/case management component through JAFCO.

b) Additional Evidence-Based Emotional Freedom Technique (EB EFT) Trainings:

**ACTION: Mr. Powers made a motion to ratify Jewish Adoption and Foster Care Options, Inc., (JAFCO) as the service provider to manage services at the MSD Community Wellness Center and related expenditures as approved by the Executive Committee on December 20, 2018; and ratify funding for additional EB EFT Training as approved by the Executive Committee on December 20, 2018. The motion was seconded by Ms. Donnelly and passed with no opposing votes.**

**V. President's Report:**

a) Good of the Order:

Mrs. Arenberg Seltzer drew Members' attention to the photo collages in the meeting information packet: the Harvest Drive, the Castle Cares/Fort Lauderdale Police Department's Annual Turkey Distribution, and the Citrix Toy Drive.

Ms. Arenberg Seltzer alerted Members to the upcoming Broward AWARE! Events detailed in the meeting information packet.

Ms. Arenberg Seltzer announced that CSC has been named as a finalist in South Florida Business Journal's Best Places to Work. Ms. Donnelly volunteered to purchase a table at the event on behalf of CSC to allow line staff to attend at no cost.

Ms. Arenberg Seltzer shared that Mr. Robby Holroyd, CSC's Government Affairs Manager for the past three years, has left CSC for another opportunity. She and Commissioner Furr thanked him for the great work he had accomplished during that time.

b) Special Recognition of Dr. Barbara Weinstein:

Commissioner Nan Rich paid tribute to her dear friend and colleague, Dr. Barbara Weinstein. She recounted several stories depicting Dr. Weinstein as a leader, mentor, tireless activist, and true champion of children. She thanked her for her service to children and families, and wished her well in her retirement.

Ms. Arenberg Seltzer noted that CSC would not be here without Dr. Weinstein and Commissioner Rich's efforts. She thanked Dr. Weinstein for everything she has done for Broward's children and families.

Commissioner Furr thanked Dr. Weinstein for educating the community on what was important and bringing children's issues to the forefront.

Mr. Benitez shared what he has learned from Dr. Weinstein over the years: how to work a room, how to be a voice for those who have no voice, to be accountable, and to do your best at all times. He wished her well and stated that she will always be close to his heart.

Mr. Powers thanked Dr. Weinstein for being a passionate activist who worked tirelessly to achieve the best for Broward's families.

Judge Gillespie stated Chief Judge Tutor requested that he offer the appreciation of the 17<sup>th</sup> Judicial District. He then quoted Winston Churchill in thanking Dr. Weinstein for giving her blood, sweat, and tears in service to the community.

Ms. Bartleman thanked Dr. Weinstein for her advocacy over the years and for teaching her how to use her role as a school board member to make a difference. She expressed her admiration for how Dr. Weinstein empowered parents to be the greatest advocate for their children, and empowered CSC to be the voice for children. She thanked Dr. Weinstein for making people's lives better.

Ms. Valladares thanked Dr. Weinstein for being a mentor and role model, and for always being there for Broward's children.

The Council presented Dr. Weinstein with a keepsake picture frame which contains a photo celebrating her commitment to the CSC.

Dr. Weinstein thanked the Council for the recognition and shared stories and philosophies that have guided her and her work in the community.

c) Juvenile Assessment Center (JAC) Follow-Up:

In response to concerns raised by Ms. Bartleman at the November Council meeting, Ms. Arenberg Seltzer reassured the Council that human trafficking screening and services will continue to be provided at the Juvenile Assessment Center. A memo from BSO's Dave Scharf affirming that was included in the packet.

d) Government Affairs Consultant for Upcoming Legislative Session:

Ms. Arenberg Seltzer outlined the CSC purchasing guidelines requiring two bids/quotes for a consulting contract not to exceed \$15,000 for services through the end of the legislative session. She stated that while both firms bidding had excellent credentials, staff recommended TSE Consulting due to its approach to the work and the knowledge they demonstrated on each of the issues included in the bid.

**ACTION: Mr. Powers made a motion to approve TSE Consulting to aid with government affairs for this upcoming legislative session. The motion was seconded by Mr. Benitez and passed with no opposing votes.**

e) Annual Programmatic and Administrative Performance Report for FY 17-18:

Ms. Arenberg Seltzer noted that CSC-funded programs are performing very well, and that technical assistance was successfully provided when there were items that needed to be addressed.

Ms. Donnelly provided feedback, stating that the Report read clearly and was very helpful.

Mr. Benitez stated that it was one of the best tools and the best and easiest way to have Members understand the complexity of the work, adding that it is a must when you are a tax-dollar funded agency. He thanked staff for their efforts.

Due to a shortage of time for this meeting, Ms. Arenberg Seltzer indicated she would save the review of selected data stories for next month when the agenda is expected to be lighter.

Ms. Arenberg Seltzer did note that in looking at the emerging data stories from the Performance Report, some philosophical and policy questions arose where Council direction and guidance will be critical. As such, she laid the ground work for the March Roundtable, which will explore certain data stories and give Members the opportunity to make policy decisions going forward as to whether deeper intervention is the right place for CSC to be, which would mean more expensive program models, or if the Council desires to invest instead in more primary prevention.

For the March discussion, Ms. Bartleman requested that staff include a list of any other entity that may be funding those program areas and systems in the community.

Commissioner Furr requested copies of the Performance Report be shared with the County Commission, as well as the School Board, suggesting a possible presentation. Ms. Bartleman indicated she will reach out to Superintendent Runcie to have it added to a future School Board meeting agenda.

**VI. Chief Programs Officer (CPO) Report:**

- a) Contract Adjustments Related to Florida Minimum Wage Increase:
- b) Johns-Harris Consulting, LLC, to facilitate Project Based Learning Training:
- c) River Phoenix Center for Peacebuilding to facilitate Restorative Justice Training:

**ACTION:** Ms. Bartleman made a motion to approve SYEP, MODS EMPYRE, and STEP Contract adjustments related to the minimum wage increase; approve Johns-Harris Consulting, LLC, to facilitate Project Based Learning Training; and approve the River Phoenix Center for Peacebuilding to facilitate Restorative Justice Training, all as presented. The motion was seconded by Ms. Donnelly and passed with no opposing votes.

**VII. Chief Innovation Officer (CIO) Report:**

P3 Final Report:

Dr. Gallagher shared that the P3 Final Report had been submitted, and noted that staff will bring possible next steps to the Council at its next meeting for consideration and direction.

**VIII. Chief Communications Officer (CCO) Report:**

- a) KMack to Provide Community Leadership Trainings:
- b) Broward League of Women Voters' *Lock It Up!* Campaign:

**ACTION:** Ms. Bartleman made a motion to approve KMack to provide two community Leadership trainings: (1) Frequency Matters Leadership Power, and (2) Frequency Matters Executive Intensive; and support *Lock it Up!* as a participating partner, both as presented. The motion was seconded by Ms. Donnelly and passed with no opposing votes.

- c) FYI – Quarterly Community Engagement Report:
- d) FYI – Funded Program Directory:

**IX. Chief Operating Officer (COO) Report:**

- a) Financial Statements for First Quarter and Budget Amendments for FY 18/19:
- b) Invoices, P.O.s & Contracts:

**ACTION:** Ms. Bartleman made a motion to approve budget amendments and interim financial statements for Quarter Ending December 31, 2018; and approve the CSC monthly/annual purchases, both as presented. The motion was seconded by Mr. Benitez and passed with no opposing votes.

**X. Broward Reads Coalition Report:**

Commissioner Furr announced that under a program known as Museums for All, the Museum of Discovery and Science (MODS) will provide families receiving food stamps entrance to MODS for a minimal fee.

**XI. Agency Capacity Building Committee Report:**

Ms. Valladares highlighted the recent meeting of the Agency Capacity Building Committee.

**XII. Election of Officers:**

CSC Legal Counsel, Garry Johnson, pointed out that the terms of the current gubernatorial appointees end on January 31<sup>st</sup> and there is no guarantee of when the new appointments would be made. As such, he outlined options for the elections of officers, including holding a vote today that would allow gubernatorial appointees to be elected as officers, deferring the vote, or only nominating those Members who are not gubernatorial appointees. He explained that if the Council proceeded with the elections today and the elected officers were not reappointed, another vote could be held at that time.

**ACTION: Mr. Powers made a motion to follow the normal process of electing officers at the January Annual Meeting. The motion was seconded by Ms. Donnelly and passed with no opposing votes.**

**ACTION: Mr. Powers nominated Ms. Donnelly to serve as Chair. There were no objections and no other nominations. Ms. Donnelly was unanimously elected as Chair.**

**ACTION: Ms. Donnelly nominated Mr. Powers to serve as Vice Chair. There were no objections and no other nominations. Mr. Powers was unanimously elected as Vice Chair.**

**ACTION: Mr. Powers nominated Judge Gillespie to serve as Secretary. There were no objections and no other nominations. Judge Gillespie was unanimously elected as Secretary.**

Ms. Arenberg Seltzer explained that the Executive Committee is comprised of the three officers and the Past Immediate Chair. So the 2019 Executive Committee members are Ms. Donnelly, Mr. Powers, Mr. Gillespie, and Commissioner Furr.

Members agreed that the remaining Committees would keep their current Members until gubernatorial appointments are made.

Commissioner Furr passed the gavel to Ms. Donnelly.

Ms. Arenberg Seltzer thanked Commissioner Furr for his service as Chair and presented him with a keepsake photo plaque. Council Members also thanked him for his service as Chair during the past two years.

**XIII. Public Comment:**

There were none.

**XIV. Council Members' Roundtable:**

Ms. Arenberg Seltzer introduced Dr. Keisha Grey, CSC's Strategy Manager, to lead the Roundtable on the 2018 Report on the Status of Girls and Young Women in Broward County.

Ms. Aggie Pappas, Pace Center for Girls, outlined the new Girls Coordinating Council of Broward, which is a committee within the Children's Strategic Plan. She explained that the Girls Coordinating Council looked at the needs in the community and looked at the state of girls in Broward, producing the first-ever Girls Report.

Ms. April Brownlee, Pace Center for Girls, and Chair of the Girls Coordinating Council, highlighted Broward data from the Report, including a lower teen pregnancy rate; lower percentages of bullying in schools as compared with overall national numbers; higher arrest rates for Black girls than Hispanic and White girls; a doubling of high school girls reporting suicide attempts; a little over half of 4,931 students living in transition (homeless) are girls; and White girls reported being electronically bullied at higher rates than Black or Hispanic girls.

Dr. Grey highlighted recommendations to the community, including increasing use of gender responsive, trauma informed, strength-based and holistic programming tailored to meet the unique developmental needs of girls; creating funding opportunities with a gender focus that drives program development and service delivery; and enhancing the system of care to provide opportunities for community connectedness and experiences that foster the positive and holistic development of girls.

Miss Jayda Washington, 5<sup>th</sup> grade student, thanked the Council and discussed the impact and importance of the mentors, agencies, and families who assisted her. She expressed appreciation for the opportunities in STEM that will lead her to achieve her dream of becoming an engineer.

Miss Caroline St. Louis, Broward College student, shared her experience with homelessness and housing insecurity and discussed the impact and importance of the mentors and agencies in her life who assisted her during those challenging years.

Ms. Carole D. Mitchell, MSW, Broward Public Schools, Homeless Education District Liaison, addressed the importance of education in breaking the cycle of poverty and homelessness. She thanked the CSC for the wonderful services provided to youth in need.

Ms. Brownlee highlighted the next steps for the Girls Coordinating Council of Broward.

**XV. Adjournment:**

The meeting adjourned at 11:56 A.M.

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Tom Powers, Secretary

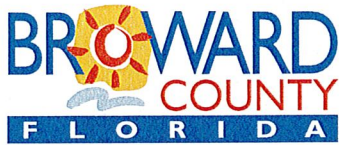
**MEETING ATTENDEES**

\*denotes speaker

<b>Name</b>	<b>Organization</b>
Joy Clark Newkirk	Urban League of Broward County
Michaelle Schutt	Urban League of Broward County
Lisa Bayne	Kids In Distress
Michelle Rogers	Family Central
Jayda Washington*	Student
Niki Donner	Colodny Fass
Jodi Davidson	Colodny Fass
Robby Holroyd	Tripp Scott Ericks
Jennifer Coleman	Family Central
Michelle Rosegreen	Family Central
Tangela Smith	Family Central
Courtnee Biscardi	Urban League of Broward County
Leona McAndrews	Broward County
Kenneth Moorer	The Faith Center
Annejeanette Washington	Parent
Deontré Clayton	Florida Reading Corps
Alice-Lydia Bird	YMCA of South Florida
Yanick Goutier	Citizen
Alison Rodriguez	YMCA of South Florida
Lauren Jackson	Tripp Scott Ericks Consulting
Grace Ramos	The M Network
A. Thérèse Sullivan	Pembroke Pines Police Department
Carly Talbott	Family Central
Donna Lavalley	Smith CMH
Barbara Weinstein*	Family Central
Caroline St. Louis*	Heart
Carole Mitchell*	Broward County Public Schools – HEART
Aggie Pappas*	Pace Center for Girls
April Brownlee*	Pace Center for Girls

**TAB 2**





**MAYOR MARK D. BOGEN  
COMMISSIONER – DISTRICT 2**

115 S. Andrews Ave., Room 437B  
Fort Lauderdale, FL 33301  
Tel: 954-357-7004 • Fax: 954-357-7295

February 14, 2019

The Honorable Ron DeSantis  
Governor, State of Florida  
The Capitol  
400 South Monroe Street  
Tallahassee, FL 32399-0001

**Re: Children Services Council of Broward County**

Dear Governor DeSantis:

The Children's Services Council of Broward County (Council) is an independent special taxing district created pursuant to Chapter 2000-461, Laws of Florida (Act) and approved by Broward County's electorate. The Council's governing body includes five members subject to gubernatorial appointment. The current members' terms have expired.

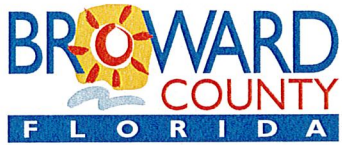
In accordance with the Act, the Board of County Commissioners solicited Broward County citizens and has nominated fifteen (15) candidates for your consideration to fill the five vacancies. Each candidate's application is enclosed and their names are as follows:

1. Rose Davilmar
2. Cathy Donnelly
3. Kim Gorsuch
4. David Kenton
5. Rebecca Korda
6. Mary Manupella
7. Jeanne Petit
8. Tom Powers
9. Maria Schneider
10. Garry Smyth
11. Sheneka Spencer
12. Karen Swartzbaugh Ghezzi
13. Kanisha Taylor
14. Ana Maria Vallardares
15. Jeffrey Wood

The Broward County Board of County Commissioners respectfully recommends these nominees for your consideration and appointment to the Children's Services Council of Broward County.

**Broward County Board of County Commissioners**

Nan H. Rich • Mark D. Bogen • Michael Udine • Lamar P. Fisher • Steve Geller • Beam Furr • Tim Ryan • Barbara Sharief • Dale V.C. Holness



**MAYOR MARK D. BOGEN**  
**COMMISSIONER – DISTRICT 2**

115 S. Andrews Ave., Room 437B  
Fort Lauderdale, FL 33301  
Tel: 954-357-7004 • Fax: 954-357-7295

Should you or your staff have any questions, please do not hesitate to contact C. Marty Cassini, Manager, Intergovernmental Affairs/Boards Section at 954-357-7575 or [mcassini@broward.org](mailto:mcassini@broward.org)

Sincerely,

A handwritten signature in blue ink that reads "Mark D. Bogen".

Mark D. Bogen  
Mayor

MB/CMC:cml  
Enclosure

C:     Broward County Board of County Commissioners  
       Bertha Henry, County Administrator  
       Monica Cepero, Deputy County Administrator  
       C. Marty Cassini, Manager, Intergovernmental Affairs/Boards Section  
       Cindy Arenberg-Seltzer, President and CEO, Children's Services Council

**TAB 3**

# MARCH 23, 2019

We want YOU to

## SAVE THE DATE

A Child Is Missing, Inc. - Celebrating the 6<sup>th</sup> Annual Oz Jubilee of the Sea



GALLERYone – Fort Lauderdale  
2670 E. Sunrise Blvd.  
Fort Lauderdale, FL 33304

Saturday – March 23, 2019  
6:00PM – 10:00PM

Dinner, dancing, entertainment, raffles and a silent auction.  
Tickets \$100.00 – Tables - \$1000.00 – Sponsorships available

*Tickets \$60.00 for Children Services Council Attendees*

R.S.V.P. – (954)763-1288 or [sharond@achildissinging.org](mailto:sharond@achildissinging.org)

All proceeds to benefit A Child Is Missing, Inc.'s *Child Safety Education Programs*

Join us for a fun filled evening and help us honor the:

### **2019 Child Advocate of the Year**

**Cindy Arenberg Seltzer – President and CEO  
Children Services Council of Broward County**

And

### **Local Law Enforcement Agencies**

Broward County Sheriff's Office, Indian River County Sheriff's Office,  
Palm Beach County Sheriff's Office,  
Miramar Police Department, Margate Police Department, Plantation Police Department,  
Sunrise Police Department, Town of Davie Police Department,  
Coral Springs Police Department, Ft. Lauderdale Police Department,  
Pembroke Pines Police Department, Lighthouse Point Police Department



December 28, 2018

Dear Cindy:

The HANDY Board of Directors joins us in thanking you for accepting our invitation to be honored as a “Champion of Children” at our 14<sup>th</sup> Annual Scholars Breakfast. Your long-time dedication and commitment to addressing the needs of disadvantaged youth is worthy of community-wide applause! You will be joined by HANDY scholars and honorees including, Dr. Charmaine Borda, President Gregory Haile, Michael Perlman, Kathy Thomsen, Gayle Butler and Betsy Crudele who have accepted our invitation to be recognized similarly.

Each year, our Scholars Breakfast recognizes the accomplishments of HANDY scholarship recipients who are graduating from college that year. It is our opportunity to honor and showcase those who have worked so hard, to encourage those who will follow them, and to share our success with those who support us. This year the breakfast will be held on Friday, May 31, at 7:30 AM at the Hyatt Regency Pier Sixty-Six in the Crystal Ballroom.

HANDY currently supports 50 students who attend 20 colleges and universities throughout Florida and the nation. Our experience clearly demonstrates that higher education changes their lives forever. Funds raised at the breakfast support the Scholars Program, which provides HANDY initiated tuition waivers, books, supplies and assistance with housing and other needs through a hands-on, individual case management approach.

Later as we finalize the program, we will be in touch to provide additional event detail. In the meantime, you can assist us by providing the following information by January 15, 2019 to Jennifer Buchanan, Chief Development Officer at [JBuchanan@handyinc.org](mailto:JBuchanan@handyinc.org):

- A 250-word biography
- A color head shot photograph (300 dpi or higher)

We sincerely appreciate your many years of support of **HANDY**'s mission to **EMBRACE**, **EDUCATE** and **EMPOWER** vulnerable youth to become engaged, productive adults. Please feel free to contact us with any questions you may have!

With all best regards,

Kirk Brown  
Chief Executive Officer

Michael Berry  
Scholars Breakfast Co- Chair

Patty Sacco  
Scholars Breakfast Co-Chair

**Board of Directors**

**Chairman**

Dan Young  
B2B CFO

**Vice Chair**

Chad Moss  
Moss & Associates

**Treasurer**

Shea A. Smith, CPA  
Berkowitz Pollack Brant

**Secretary**

Kathleen Thomsen  
Community Advocate

**Directors**

Elaine Appel  
Guardian ad Litem Liaison  
Michael Berry  
Pier Sixty-Six Hotel & Marina  
Allison Bober  
Lennar

Dr. Charmaine Borda

The Blue Couch

Adam Corin  
Niroc Consultants, Inc.

Philip DeBiasi

Intero Group

Teri Kaye

Daszkal Bolton LLP

Todd Kirkpatrick

Whitaker Realty.

Hon. Donna Korn

Cushman & Wakefield

Ian Lis, Esq.

Tripp Scott, PA

Mark A. Miller, CFA

Northern Trust

Ricardo Moncada

Tremco Roofing & Build. Maint.

Dr. David Shulman

Broward College

Michael Wild

WFP Law

Kevin Worrell

Hypower

Kirk Brown

Chief Executive Officer

**Advisory Council**

Marcelle Abell-Rosen, MD,

MPH

Diplomate, Internal Medicine

Lucy Weber-Past Board Chair

Better Homes & Gardens Real

Estate Florida 1<sup>st</sup>

Marsha Levy

Guardian ad Litem,

Community Volunteer

**Founder**

Ed Pudaloff (1920-2001)

**Founding Chair**

Kathie Zier (1956-2009)

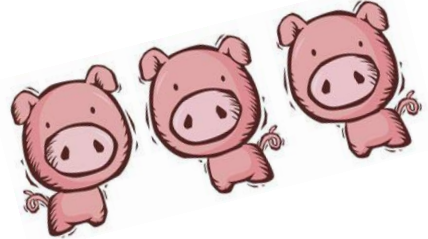
*EMBRACE ♥ EDUCATE ♥ EMPOWER*

Lillian S. Wells Center • 501 NE 8<sup>th</sup> Street • Fort Lauderdale, FL 33304 • 954.522.2911 • Fax 954.522.2912 • [www.HANDYinc.org](http://www.HANDYinc.org)



# Broward Reads Countdown to Kindergarten Family Day

## March 9, 2019



Two Times: 10:00 AM or 12:00 PM

Parker Playhouse 707 NE 8th St, Ft Lauderdale 33304

- Healthy Adventures of the Three Pigs Play
- Petting Zoo
- Story Time
- Interactive Experiences
- FREE Books, Materials, and Snacks
- Get Ready for Kindergarten



Designed for Pre-K Children and Their Families Together

Limited FREE Tickets Available! Contact Pre-K Center Director to Attend or call BCPS 754-321-1953

FREE!





# FAMILY FESTIVALS



GROWING THE VOICES OF OUR FUTURE

FREE & FUN FOR ALL AGES

BROWARD AWARE! PROTECTING OUR CHILDREN CAMPAIGN PRESENTS:

**33311 WALK**  
JANUARY 26, 2019  
JOSEPH C. CARTER PARK  
10AM-2PM

**SURVIVORS STROLL**  
MARCH 2, 2019  
DELEVOE MEMORIAL PARK  
9AM-2PM

**HEALTHY FAMILY GRADUATION**  
MARCH 16, 2019  
INVITATION ONLY

**ME & MY DAD CHALLENGE**  
MARCH 30, 2019  
JOSEPH C. CARTER PARK  
11AM-2PM

**FAMILY FUN & RESOURCE FAIR**  
APRIL 13, 2019  
DELEVOE MEMORIAL PARK  
11AM-3PM

FAMILY FITNESS  
LIVE ENTERTAINMENT  
FUN COMMUNITY WALK  
WORKSHOPS/RESOURCE FAIRS

FREE FOOD  
RAFFLES & GIVEAWAYS  
HUMAN TRAFFICKING AWARENESS  
EARN VOLUNTEER HOURS FOR ATTENDING

2-1-1 Broward  
A Child Is Missing  
Arc Broward  
BRHPC Health & Human Service Innovations  
Broward County Public Schools  
Broward County: Nancy J. Cotterman Center  
Broward County: Park & Recreation  
Broward Sheriff's Office

Children's Diagnostic & Treatment Center, Inc.  
Children's Services Council of Broward County  
City of Fort Lauderdale  
Department of Juvenile Justice  
Family Central  
Florida Department of Children & Families  
Guardian ad Litem

**PARTNERS**  
**Broward AWARE!**  
Protecting OUR Children  
Presented by the Children's Services Council of Broward County

HandsOn Broward  
HANDY  
Healthy Mothers, Healthy Babies  
Hosanna4 Youth  
Kids In Distress  
KidSafe Foundation  
Mount Bethel Human Services Corporation

On-Call Leadership, Inc.  
Prevent Child Abuse  
SoFIA  
Water Smart Broward: Swim Central  
YMCA  
Young Art Museum  
Youth Matter

For More Information: Children's Services Council of Broward County [www.cscbroward.org](http://www.cscbroward.org) or 954-377-1119



January 29, 2019

Dear Sandra,

Twenty seven years ago, automotive legend and JM Family Enterprises Founder Jim Moran had a vision to recognize extraordinary leaders who make a difference in the lives of others. That vision remains as strong today as it did in 1992 when he established the African-American Achievers awards program. Congratulations, you have recently been nominated for the African-American Achiever awards in recognition of the impact you've made in our South Florida community.

Being among the nearly 100 inspirational nominees this year is quite an honor. We hope you will join us at this year's ceremony on **Wednesday, April 24 at 6:30 p.m. at the Broward County Convention Center** to celebrate the good work of our 2019 honorees listed below, and our deserving nominees like yourself.

An independent panel of local leaders from Miami-Dade, Broward and Palm Beach counties, including former Achievers, selected this year's award winners within four categories.

The 2019 Achievers are:

**Arts & Culture – Addonis Parker**

Accomplished painter and muralist. Parker brightens and inspires the Miami-Dade community through the arts.

**Business & Entrepreneurism – James Thomas**

Entrepreneur, award-winning radio personality and program director for 99 JAMZ. Thomas uses his business success to help develop the professional talents of others.

**Community Service – Jasmin D. Shirley**

Senior Vice President of Community Health Services at Broward Health. Shirley has revolutionized the way South Florida cares for people with HIV/AIDS.

**Education – Webber J. Charles**

Director of Student Achievement at Breakthrough Miami. Charles helps kids achieve their goals through coaching, mentoring and tutoring.

Please accept the enclosed certificate with our sincere gratitude for your service to the community. I hope you will join us at this year's event in April where you will be recognized as a 2019 nominee. We look forward to seeing you there!

My best regards,

A handwritten signature in black ink, appearing to read "Colin Brown".

Colin Brown  
Chairman of the Board  
JM Family Enterprises, Inc.



**From:** Cacace, Cammie

**Sent:** Tuesday, January 22, 2019 9:54 AM

**To:** Melissa Soza

**Subject:** Memorial YF: MLK Day NSD- Hallandale High's "A Place for Peace" Project

Good morning Melissa,

We wanted to share with you some details and pictures of our non-school day, the MLK Day event at Hallandale High's "A Place for Peace" Project.

Our 2 YF Counselor and 15 Gulfstream students were given an opportunity to give back to the local community/high school in honor of MLK Day. Our students were registered volunteers through Broward College's MLK Day of Service event. At Hallandale High, students spent their time working on the gardening aspect of the Place for Peace project. As other volunteers built the frames for the letters H, M, H, S (Hallandale Magnet High School), our students prepped the materials to create the garden. They sorted through the many plants and categorized them based on herbs, vegetables, etc. Our students also assisted with landscaping, and planted plants along the front lawn of the school. Students then began working on the garden itself which included a base layer of card board boxes, rocks, sand and soil and then of-course, the plants. They definitely got their hands dirty, worked really hard to contribute to their fullest potential and also learned a lot about one of the most important factors in the ecosystem, plants!

Our students are proudly wearing their YF t-shirts that have the CSC logo on the back.

Sincerely,

Cammie Cacace, M.Ed.  
Manager- Community Youth Services Department  
Memorial Healthcare System





# 2019: Memorial's Youth Force MLK Day





Hello everyone,

Our Florida GLR Campaign is thrilled to be launching a series of public service announcements this week, focusing on the importance of early language development. Made possible through a grant awarded by PNCBank/PNC Grow Up Great, our Campaign will be releasing three series of PSAs through springtime. We'll be advertising on social media, as well as encouraging our partners to share the PSAs through your own social media outlets, newsletters and parent engagement resources. Our initial set of three PSAs can be viewed on our Florida Children's [Council YouTube page](#), and additional PSAs will be added in the upcoming months.

We hope you follow us on social media and when sharing the PSAs kindly tag us!

Facebook: <https://www.facebook.com/FloridaChildrensCouncil/>

<https://www.facebook.com/pncbank/>

Twitter: @FLChildrensCoun @FloridaGLR @PNCBank

Hashtag: #FloridaGLR #PNCGrowUpGreat

Thank you in advance for helping us share the importance of early language development, early learning, and third grade reading proficiency. Looking forward to seeing many of you in Tallahassee for the Council Board Meeting, Feb 11-12!

Jenn

Jennifer Faber

Director of Grade Level Reading

Florida Children's Council/Florida Grade-Level Reading Campaign

**TAB 4**



...rediscovering wellness, restoring hope

**TAB 5**



**Executive Board Meeting Agenda**  
**Capitol Days – Day One**

- 8:30 AM – 9:30 AM**      **Welcome & Introduction to 2019 Legislative Landscape**  
Cindy Arenberg Seltzer, Board Chair, Florida Children's Council  
Matt Guse, CEO, Florida Children's Council  
Carol Bracy, Ballard Partners
- 9:30 AM – 10:15 AM**      **One-on-One Meeting**  
Chad Poppell, Secretary, Department of Children & Families
- 10:15 AM – 11:00 AM**      **One-on-One Meeting**  
Victoria Vangalis Zepp, Executive VP, Chief Policy & Research  
Officer, Florida Coalition for Children
- 11:00 AM – 11:15 AM**      **Break**
- 11:15 AM – 12:00 PM**      **One-on-One Meeting**  
Paul Hatcher, Assistant Secretary for Probation, Department of  
Juvenile Justice
- 12:00 PM – 1:00 PM**      **Lunch**
- 1:00 PM – 1:45 PM**      **One-on-One Meeting**  
Rebecca Matthews, Director, Healthy Kids
- 1:45 PM – 2:45 PM**      **Public Policy Panel – Education and Workforce Development**  
Richard Myhre, Executive Director, Just Read, Florida!  
Rodney MacKinnon, Director, Office of Early Learning  
Dr. Steve Collins, Director of Performance & Analytics,  
CareerSource Florida
- 6:00 PM**                      **Dinner – Backwoods Bistro**  
401 East Tennessee Street



florida children's council  
*Making a lasting impression*

February 12, 2019  
8:30 AM – 12:00 PM

Knott Building, Room 116  
The Capitol, Tallahassee, Florida

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## **Executive Board Meeting Agenda**

Capitol Days – Day Two

- |                           |  |
|---------------------------|--|
| <b>8:30 AM – 8:45 AM</b>  | <b>Legislative Meeting</b><br>Senator Gayle Harrell, Senate District 25        |
| <b>8:45 AM – 9:00 AM</b>  | <b>Legislative Meeting</b><br>Representative Erin Grall, House District 54     |
| <b>9:00 AM – 9:15 AM</b>  | <b>Legislative Meeting</b><br>Representative Vance Aloupis, House District 115 |
| <b>9:15 AM – 12:00 PM</b> | <b>Florida Children's Council Executive Board Meeting</b>                      |



**TAB 6**

# CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

## Finance Committee Minutes FL Department of Health-Executive Conference Room 780 SW 24<sup>th</sup> Street Ft. Lauderdale, FL 33315

February 13, 2019 @ 9:35 a.m.

**CSC Members in Attendance:** Health Department Director Paula Thaqi, M.D., Committee Chair; Governor Appointee Tom Powers; Governor Appointee Cathy Donnelly.

**CSC Members not in Attendance:** Governor Appointee Maria Schneider

**Staff in Attendance:** Cindy Arenberg Seltzer, President/CEO; Monti Larsen, COO; Kathleen Campbell, Director of Finance.

**Guests in Attendance:** Andrew Fierman, Callallero Fierman Llerena & Garcia, LLP

### Agenda:

I. **Call to Order:** Dr. Thaqi called the meeting to order at 9:35 a.m.

II. **June 11, 2018, Finance Committee Minutes:**

**ACTION:** Tom Powers made a motion to approve the June 11, 2018, Finance Committee meeting minutes as presented. The motion was seconded by Paula Thaqi and passed with no opposing votes.

III. **Auditor's Required Communications:**

Andrew Fierman highlighted key points related to the required financial reports included in the Draft Comprehensive Annual Financial Report (CAFR) for the period ending September 30, 2018. Mr. Fierman discussed the "required communications" per auditing standards and commended staff for a job well done as there were no adjusting entries during the audit. He noted that CSC staff was very cooperative and the audit went just as smoothly this year as it had last year.

**ACTION:** Tom Powers made a motion to recommend to the full Council to accept the auditor's comments and the approval of the Draft CAFR, the motion was seconded by Paula Thaqi and the motion passed with no opposing votes.

IV. **Discuss Increasing the Provider Administrative Rate:**

The Committee and Staff discussed the possibility of increasing the provider administrative rate included in each contract, as this rate has not been adjusted since CSC's inception. Staff highlighted that normal practice when negotiating contracts is to be flexible when considering costs as direct program or administrative costs, which has helped to keep this rate fixed. However, those hard administrative costs are rising and this budget year may be a good time to analyze if it needs to be changed. The Committee directed staff to review various options including a fixed rate increase, an increase based on the amount of the contract or perhaps on size of the agency. Staff will review these options and report back to the full Council in March, where there will still be time to fold any possible budget impact into the Budget Book presented at the May Retreat.

**ACTION:** No action needed as this was for discussion purposes only.

**V. Discuss Advocacy at the Federal Level:**

Cindy Seltzer discussed with the Coommittee the possible need for hiring a firm to help with advocacy at the federal level to focus on the myriad of issues affecting CSC, including ongoing funding for AEAP, funding for SNAP, Title IV E, the plight of children stuck in the immigration system, etc. The Committee agreed that there is a strong need for this level of federal advocacy and dicussed the best fit; i.e., through the state-wide CSC organization, Broward CSC (as AEAP is unique only to Broward) or possibly partnering with other South Florida CSCs or other funding agencies such as United Way. The Committee also wanted staff to research the cost to hire an *effective* advocate with knowledge of the issues and access to the appropriate decision makers. Staff will research the Committee's concerns and direction and will provide additional information in the coming months.

**ACTION:** No action needed as this was for discussion purposes only.

**VI. General & Members' Comments:**

There were none.

The meeting adjourned at 10:45am.

**TAB 7**



**For Council Meeting**  
**As Recommended by the**  
**Finance Committee**  
**February 13, 2019**

**February 21, 2019**

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<b>Issue:</b>	Comprehensive Annual Financial Report ("CAFR") for Fiscal Year Ending September 30, 2018
<b>Action:</b>	1. Accept Auditor's Report for Fiscal Year Ending September 30, 2018 2. Approve Draft CAFR for Fiscal Year Ending September 30, 2018
<b>Budget Impact:</b>	N/A

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**Background:** The fiscal year-end 2017/18 Preliminary Financial Statements were reviewed and approved at the November 16<sup>th</sup> Council meeting. These statements are the basis for the CAFR for fiscal year ending September 30, 2018. The CAFR presents two perspectives of accounting as required by the Government Accounting Standards Board ("GASB") to reflect the government's financial position. One perspective is the Government-Wide Financial Statements which converts the information to an accounting method used by most private-sector companies (see page 12 for a fuller description). The other perspective presents Fund Accounting which is how we operate during the year (see page 13 for more information).

**Current Status:** Since the FY 17/18 Draft CAFR is just under 120 pages, in an effort to promote saving trees, it is separately attached as a pdf for your review; however, if you prefer a hard copy, we can provide one. The Finance Committee reviewed the draft CAFR on February 13<sup>th</sup> and it is now being submitted to the full Council for approval. The final printed and bound CAFR will be distributed at the Council's March meeting. It will then be submitted to GFOA before the deadline of March 30<sup>th</sup> for review for Excellence for Financial Reporting. Significant financial highlights for the year include:

- ◆ CSC ended the year with a \$18.4 million total Fund Balance, an increase of \$2,238,947 from the prior year. This increase of Fund Balance is primarily from program under-utilization due to multiple factors including high provider staff turnover and vacancies, a shortened summer program due to School district calendar changes, pockets of low enrollment, etc. Higher than expected interest earnings also contributed to the increase.
- ◆ Total Tax Revenue was slightly under budget by \$128,141. This is usually due to adjustments from the Value Adjustment Board, but CSC may still receive a portion of these tax revenues during FY 18/19.
- ◆ Total Program Services/Support Expenditures increased by \$6.5 million or 9.3% from the prior year. This was expected since the corresponding budget was \$6.2 million or 8.1% higher than the prior year. Final program utilization was 93.31% overall.
- ◆ General Administration came in well under budget with the total actual administrative rate under 4%. Philosophically, while budgeted amounts need to be set slightly higher to allow for unforeseen events during the year, it is a testament to prudent financial management when the actual expenditures repeatedly come in under budget.

During the Finance Committee the auditors provided a summary highlighting points of interest that are included in the Auditor's Required Communications. This is the second year that Caballero, Feirman, Llerena and Garcia, LLP audited CSC's financial statements and once again, it went very smoothly. There were no adjusting entries made from the preliminary financial statements issued in November. The final CAFR will include the Independent Auditors' Report in which the Council received an "unmodified" opinion. Additional CAFR related Audit Reports include their reports on internal controls and compliance reporting related to the grants that the Council receives.

**Recommended Action:**

1. Accept Auditor's Report for Fiscal Year Ending September 30, 2018
2. Approve Draft CAFR for Fiscal Year Ending September 30, 2018

# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

## **Children's Services Council Of Broward County, Florida**

**for the  
Fiscal Year Ended September 30, 2018**

**Issued By:**

**Cindy J. Arenberg Seltzer, President/CEO**

**Prepared By:**

**Financial Management:**

**Monti Larsen, Chief Operating Officer  
Kathleen Campbell, Director of Finance**





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

**Comprehensive Annual Financial Report  
For The Fiscal Year Ended September 30, 2018**

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# INTRODUCTORY SECTION

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DRAFT



**CHILDREN'S  
SERVICES COUNCIL MEMBERS:**

*Cathy Donnelly, Chair  
Governor Appointee*

*Tom Powers, Vice Chair  
Governor Appointee*

*Hon. Kenneth L. Gillespie, Secretary  
Judicial Member*

*Beam Furr, Immediate Past Chair  
Broward County Commission*

*Robin Bartleman  
Board Member  
Broward County Public Schools*

*Emilio Benitez  
Governor Appointee*

*Dennis Miles  
Southeast Regional Managing  
Director  
Department of Children & Families*

*Robert W. Runcie  
Superintendent  
Broward County Public Schools*

*Maria M. Schneider  
Governor Appointee*

*Dr. Paula Thaqi  
Director  
Broward County Health Department*

*Ana M. Valladares  
Governor Appointee*

**STAFF**

*Cindy J. Arenberg Seltzer  
President/CEO*

**LEGAL COUNSEL**

*John Milledge*

*Garry Johnson*

February 21, 2019

Members of the Children's Services Council  
of Broward County  
6600 West Commercial Blvd.  
Lauderhill, Florida 33319

Dear Council Members:

In the spirit of good stewardship, we respectfully submit the Comprehensive Annual Financial Report ("CAFR") of the Children's Services Council of Broward County ("the Council") or ("CSC") for the fiscal year that ended September 30, 2018. Florida Statutes require that our financial statements are prepared in conformance with United States Generally Accepted Accounting Principles ("GAAP") and that an external audit be performed by an independent certified public accounting firm in accordance with generally accepted auditing standards. This report is the primary method of reporting the Council's financial activities and satisfies those requirements.

Responsibility for the integrity, objectivity, accuracy, completeness and fairness of presentation of these financial statements rests with management. Prepared in conformity with United States Generally Accepted Accounting Principles ("GAAP") for governmental entities, the financial information is accurate in all material respects and is presented in a manner designed to fairly set forth the financial position and operating results for the Council, on a Government-wide and Fund basis. This report includes all disclosures necessary to enable the reader to gain an understanding of the financial affairs of the Council.

Management is responsible for maintaining an internal control framework that is designed to protect the Council's assets from loss, theft, or misuse. The concept of reasonable assurance recognizes that the cost of a control should not exceed the expected benefits, and evaluation of costs and benefits requires management's estimates. The Council Members and management have a plan of organization and policies in place to safeguard assets, validate the reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies and procedures. We believe these existing internal accounting controls adequately safeguard assets and provide reasonable, but not absolute, assurance of proper recording and reporting of the Council's finances.

The Council's financial statements have been audited by Caballero, Fierman, Llerena & Garcia, LLP, a firm of licensed certified public accountants competitively selected by the Council Members on June 15, 2017. This is the second year of a five-year term of the audit engagement since Council policy mandates a five-year audit firm rotation. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Council for the fiscal year ended September 30, 2018 are free of material misstatement. The audit was conducted 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. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall basic financial statement presentation. The independent auditors concluded that, based upon the audit, there was a reasonable basis for rendering an unmodified opinion that the Council's basic financial statements for fiscal year ended September 30, 2018, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the Council's basic financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. This federal requirement is the result of receiving federal grants from various agencies as listed on the Schedule of Expenditures of Federal Awards. The standards governing Single Audit engagements require the independent auditors to report not only on the fair presentation of the financial statements, but also on the Council's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are presented in the Compliance Section of this report.

United States GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis ("MD&A"). This letter is designed to complement the MD&A and should be read in conjunction with it. The Council's MD&A can be found immediately following the report of the independent auditors.

### **CSC Profile**

The Children's Services Council of Broward County was approved by the voters of Broward County Florida by special referendum on September 5, 2000. Consequently, the Council was established as an Independent Special Taxing District by State Statute (Ch 2000-461 Laws of Florida) on January 2, 2001 and amended July, 2004. Further, the Florida Legislature required reauthorization by the voters and in November 2014 the voters



overwhelmingly and enthusiastically endorsed the work and worth of the CSC. The Council's mission is to provide the leadership, advocacy, and resources necessary to enhance children's lives and empower them to become responsible, productive adults through collaborative planning of a continuum of quality care. To accomplish this task, the statute allows for the Council to levy taxes up to .5 mills of the assessed property tax value.

The eleven Member Council is comprised of five (5) individuals recommended by the Broward County Board of County Commissioners and appointed by the Governor and six (6) members appointed by virtue of the office or position they hold within the community. Council Members are responsible for setting policies and prioritizing and approving program and administrative funding. Each member brings an understanding of the diverse and multi-cultural needs of the Broward community and a firm commitment to improving the welfare of children and their families.

The Council is not a component unit of any other governmental unit nor does it meet the criteria to include any governmental organization as a component unit. The jurisdiction of the Council is contiguous with Broward County, the second most populated county in the state and one of the most diverse counties in Florida. Interesting facts from the US Census Bureau include: Broward County is a minority-majority county with 36.5% White Non-Hispanic, 29.9% Black Non-Hispanic, 29.7% Hispanic or Latino and 3.9% other. There are an estimated 1.9 million people living in Broward County, of which 412,342 or 21.3% are children under 18 years old (source: Census 2017).

### ***Children's Strategic Plan Leadership***

The Council has established a robust leadership role within the child serving community and continues to build partnerships and programs that place an emphasis on prevention and meeting the needs of the community. These efforts are research-driven with an emphasis on evidence-based practices and performance outcomes. The Council's goals and objectives are very closely connected to the CSC-led Broward County Children's Strategic Plan, which provides a valuable framework for the community to foster public dialog on trends and benchmarks and to develop action plans for system improvements. There are over 40 different working committees and subcommittees comprised of representatives from all facets of the Broward child-serving community who meet throughout the year, with the support of Council staff, to fill gaps and to find more efficient ways to provide needed services.

The Council utilizes Results Based Accountability ("RBA") to improve collaboration and transparency in reporting results to the community. Using this RBA framework, each Committee produces a one-page "story" (also known as a Turn the Curve Report) of the desired result, providing community indicator data, analysis of the trend and why progress moves up or down. This structure identifies community partners to help achieve the desired results, and action steps using evidence-based research and local wisdom about what works. Additionally, the Committees share their work with the Children's Strategic Plan Leadership Coalition comprised of local policy makers and civic leaders to address barriers that impact quality of life issues for Broward's children and families.

The Council continually enhances its technology to improve tracking and analysis of various data elements including performance-based outcomes and community impact data which is used to assess the performance of funded programs. A web-enabled database maintains provider and client data and accounts for the reimbursement of expenditures by unit of service. Additionally, the Council continues to collaborate with state and local agencies on data sharing initiatives and is in the process of building an Integrated Data System to enable compilation and analysis of aggregate outcome data. This comprehensive approach allows the Council to evaluate programs to ensure effectiveness. While national literature on social services' return on investment is an emerging area of research, the Council is on the cutting edge of that initiative.

### ***Budget and Fiscal Policy***

The annual budget serves as the foundation for the Council's financial planning and control. Council Members hold their annual retreat in May of each year to set the budget for the upcoming fiscal year. At that retreat they consider County-wide trend data, reaffirm existing goals or establish new goals based on the feedback from the on-going work of the various Committees from the County-wide Children's Strategic Plan. Next, they assess fiscal and social return on investment data, and review the outcome and utilization history of funded goal areas. For those contracts that are performing well, they are renewed for the upcoming year. If any new goals or initiatives are identified, staff researches best practice, evidence-informed programs to address any of these newly identified areas, procures specific services through the social service network, and assesses the performance of programs to ensure the desired results are obtained. The Council revisits the May budget recommendations at their monthly meetings in June and August to ensure the final budget is aligned with the goals and objectives and that sufficient resources can be available in preparation for the Truth-in-Millage ("TRIM") hearings, as discussed below.

By statute, the Council must submit a tentative budget and millage rate to the Broward County Commission by July 1<sup>st</sup>. Once the final property tax values are determined by the Property Appraiser's Office, the Council must hold two public hearings in September as required under the TRIM Act. Each year, following the required disclosures and the conduct of hearings for taxpayer comment, the Council Members set the final tax rates and adopt a budget. The budget is prepared by function and transfers of appropriation between programs require Council approval. Budget-to-Actual comparisons are provided in this report in the Financial Section. Encumbrance accounting is used to reserve budgeted appropriations for obligations incurred but not yet received. All encumbrances lapse at year end.

Accountability to the taxpayer, as well as to the children and families that are served, remains a high priority of the Council. All funded programs are monitored using a dual approach: program experts including staff with advanced degrees and off-duty teachers and doctoral students, review the quality of the services delivered; and accountants monitor the administrative/financial functions. This dual methodology has been very successful; ensuring accountability while providing useful information that is used to improve program design, as well as to inform the training and technical assistance needs of funded providers.

## ***Long term Financial Planning***

Long-term financial planning for a government usually includes those aspects involved with capital budget, revenue and expenditure forecasts. The Council is somewhat limited regarding capital expenditures, as statute precludes incurring debt in any form. Nine years ago, the Council moved into its 31,500-square foot Silver LEED (Leadership in Energy and Environmental Design) headquarters building which was completely paid through Reserves. The building has become a central place for community meetings and trainings; for fiscal year 2017/18, there were about 120 community meetings and training sessions held in the building. The building is sufficient to meet the Council's current space needs; therefore, no large capital related expenditures are planned at this time.

## ***Economic Conditions and Outlook***

South Florida is a wonderful place to live, work and raise a family. Broward County is the nation's 8<sup>th</sup> largest metropolitan area and offers 23 miles of beaches coupled with the tropical climate, as well as a flourishing melting pot of cultural and multi-ethnic diversity (more than 32% of the County's population are foreign born compared to an average of about 13% nationwide) add to the richness of the area.

The local economy is strong with unemployment being quite low. However, housing costs remain high with studies showing that Broward County is one of the most cost-burdened housing markets in the nation. Cost-burden refers to the gap between wages and housing where 30 percent of income is spent on housing. People who spend more than 50 percent are considered "severely cost-burdened" (Habitat for Humanity, 2017). Housing and transportation costs have risen faster than wages creating a disparity and South Florida unfortunately is one of the highest in the nation.

While the economy is strong in certain sectors, there remains a high demand for social needs throughout the community and these past few years continue to be no exception. Thus, it was much welcome news that the Council was able to grow its overall programs budget during this fiscal year by 8.4% because increased property values brought in additional revenue along with a judicious use of fund balance.

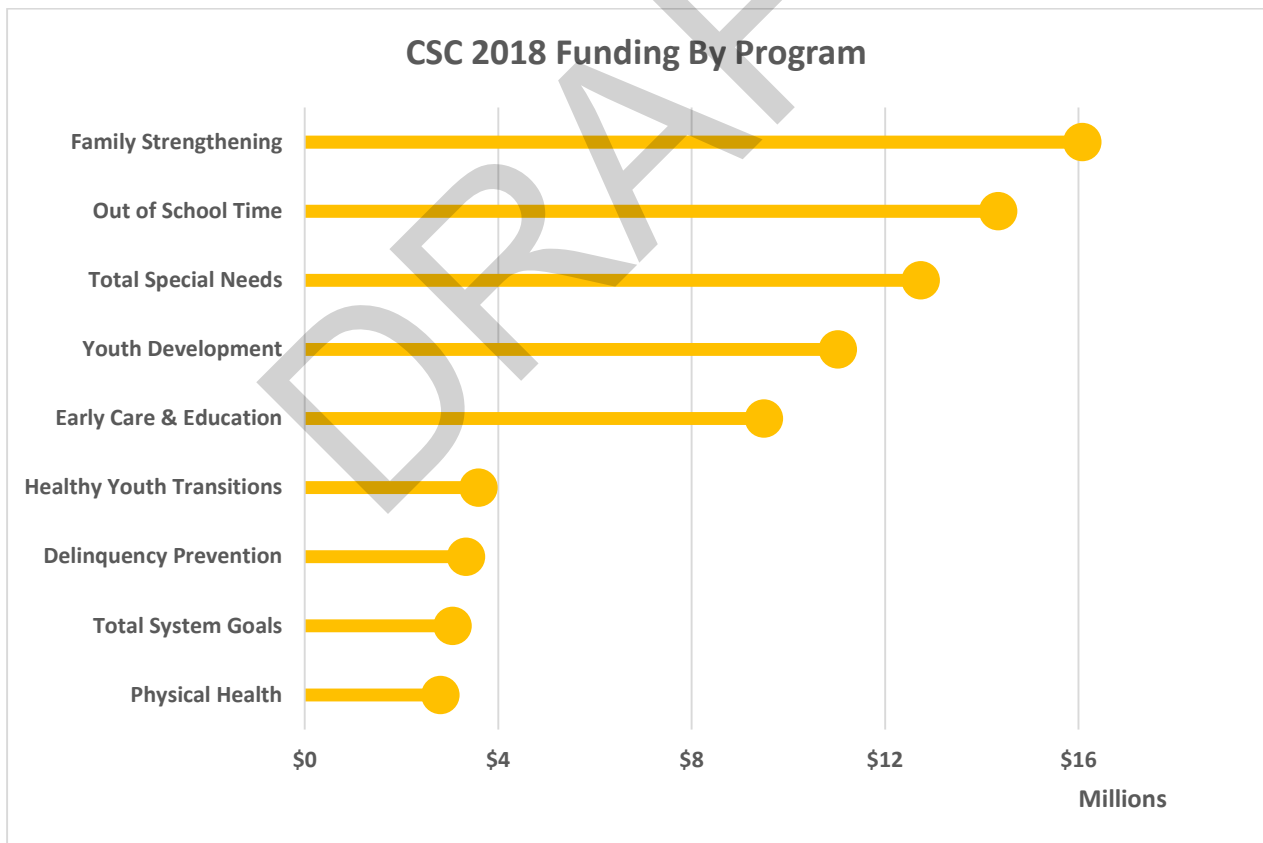
A year ago, in September 2017, Broward County felt the impact of Hurricane Irma, the first hurricane to hit in twelve years. While the damage was not as severe as it could have been, there were pockets of the community that suffered with the loss of housing and other basic needs. The County and various local agencies, including CSC, worked together to help affected families get back on their feet. This hurricane reminded all of us in Broward how important it is to maintain a sense of preparedness, coupled with a strong infrastructure to provide vital community services as necessary.

The County's tourism rate continues to reflect a strong presence of visitors to our community. Various marketing campaigns attract an increasingly diverse mix of domestic and international visitors and continues to receive high volumes of visitors coming to Broward County. The tourism into Broward County remained strong with 12.8 million visitors in 2017, up 4.67% from 2016 and spent more than \$5.8 billion in the community. The local airport and seaport help to bring these tourists to enjoy our beautiful county beaches and many other amenities. The airport ranks 19<sup>th</sup> in the United States in total passenger traffic with an 11% increase in total passengers from the previous year. The seaport ranks as third largest cruise ports in the world with ten cruise lines. The total number of cruise passengers in 2017 was 4.1 million---second highest in history. This

increase was in spite of one terminal being closed and another slip under construction to meet the needs of today's longer cruise ships.

The Council continues to strive to maximize services for Broward's children and families and has carefully used fund balance to maintain or grow needed programs, while maintaining a high level of accountability to the taxpayer. In recognition of our fiduciary responsibility to Broward taxpayers and to ensure funded agencies are well-positioned to meet their service obligations, the Council continues to use a fiscal viability test to verify that agencies have the necessary administrative infrastructure to successfully manage CSC funding. Provisions for smaller maximum funding awards and Fiscal Agent partnership opportunities were developed to help smaller and niche-organizations succeed in receiving Council funding while maintaining high standards for financial and administrative accountability.

Expenditures for Program Services increased this past year with the provider agencies drawing down 93 percent of their budget. The Council's services for children and their families continues to provide a great community benefit while also providing an economic gain to the local economy by funding approximately 1,600 full time equivalent positions in the social services area. The chart below illustrates expenditures for Program Services for the fiscal year.



## ***Major Initiatives***

On February 14, 2018, our Community suffered a horrible tragedy with multiple fatalities and critical injuries due to a mass shooting at Marjory Stoneman Douglas High School in Parkland, FL. The Council quickly responded to the Community and worked with the School District, the Cities of Parkland and Coral Springs and various organizations to assist in the community response. In the immediate aftermath, this included building bridges and connecting the dots to maximize the effectiveness of local mental health resources. By participating on the League of Cities' task force on School and Community Safety, the President/CEO was able to provide insight on local mental health services and youth programming as well as identified trauma trained therapists and grief counselors and connected them with those in need. The Council provided nationally recognized, evidence based trauma training to therapists throughout the County to ensure there are local specialized trauma therapists to meet the community need. Additionally, the Council is working closely with the federal Office of Victims of Crime and partners to ensure services are available to support this Community on its way to long-term recovery.

The Council had a very busy and constructive year and is looking forward to building upon those programs and successes to promote further gains for Broward's children and families. Ninety-two percent of the annual \$89.4 million budget is allocated for children's services and programs and the related support to serve approximately 150,000 children a year. Throughout this Comprehensive Annual Financial Report, there are financial highlights with explanations and analysis for the various programs. For instance, on page 106 is a ten-year trend of programmatic expenditures by goal area and on page 3 in the Management's Discussion and Analysis section there are specific programmatic highlights for some of the larger goal areas.

The Council also engages in various community partnerships and system building initiatives throughout the Community. Some significant highlights in this area include the following:

- ◆ This was the final year of a three year Performance Partnership Pilot grant, one of only nine federal grants awarded. The original grant was for \$700,000 over 2½ years and in September of 2016, the Council received an additional \$175,000 to enhance the research component. The pilot program's objective was to use federal flexibility to make programs work better for young people. The Council named the program "Best Opportunities to Shine and Succeed" (BOSS) and served youth at risk of not graduating by providing case management, employment readiness, and post-secondary supports to 420 youth in high need high schools. In addition to the federal funds, CareerSource Broward funded \$1 million over 2½ years for case management services together with the Council and other community partners contributing towards the program for a total project cost of \$4.7 million.

The external evaluator's interim results for this program found that the provision of case management services helped youth transition to post-secondary educational opportunities, improved their behavior, completed the state's online course requirements, and increased parental participation in their child's education.

- ◆ Continue to partner with the School District, the Early Learning Coalition, the County Commission, Afterschool and Preschool Providers, and others to take part in a community collaboration known as Broward Reads: The Campaign for Grade Level Reading. Using the Children’s Strategic Plan infrastructure as noted on page iii, the Committee is comprised of dozens of active members from business, non-profit, philanthropic, 21 municipalities and other governmental sectors. As a result Broward was recognized for the past two years as a Pacesetter Community by the National Campaign for Grade Level Reading. Noted successes include recruiting about 1,000 volunteers to read aloud to 40,000 four and five year olds from 79 voluntary pre-Kindergarten centers, over 100 schools and 1,500 Pre-K and Kindergarten classrooms as part of the Broward Reads initiative. The Council, along with other partners, purchased 40,000 books for \$128,000 that were provided to the children so that they could begin their own library collection. Feedback from volunteer readers and the schools was overwhelmingly positive.
- ◆ For the past eight years, the Council, together with the School District, local businesses, other organizations and residents supported a Back to School Community Extravaganza to help students with their school supplies. The event continues to draw large numbers of children and families that need a little help with these expenses. The recipients of the backpacks are students identified by School District Social Workers as being economically disadvantaged. The event distributed 7,500 new backpacks filled with all types of school supplies, uniforms, shoes and gently used books. The CSC cost of the event was \$65,000 with \$112,500 donated from the community and another \$355,100 of in-kind donations of goods and services. There were over 400 volunteers, who came together to distribute the backpacks.
- ◆ The Council works closely with various community partners to prevent childhood hunger throughout Broward County and funds an array of prosperity and hunger related programs. Through these initiatives there were over 16,000 children and 4,600 families served, 1.1 million pounds of nutritious and fresh food collected and distributed, and 30,000 meals distributed through the Summer Breakspot program. This mobile Summer Breakspot program builds on partnerships with multiple County partners to provide nutritious meals at multiple public housing and other community sites during the summer months when many children do not have access to food due to school not being in session. The Summer Mobile Breakspot program provided meals five days a week at 11 super sites throughout the County for a cost to CSC of \$58,000. These super sites also provide drowning prevention, child safety, literacy, fitness and culturally enriching activities that benefited over 12,000 children. Outcomes of this innovative program include 69% of children improved their attitude towards reading and 71% improved their knowledge about nutrition. This program was able to draw down \$436,600 of USDA Reimbursement. With the success of the Mobile Breakspot program, the federal government has cited it as a best practice.

- ◆ The Council continued its efforts to create a seamless system of care for families with children with physical and developmental disabilities. The Special Needs Advisory Coalition (“SNAC”) continues to create coalitions and workgroups to improve communication and access to services as identified in the Broward County Children’s Strategic Plan. The SNAC is essential to advocate for the Special Needs population to ensure that needed services are recognized both at the State level as well as in Broward County. This year the Council procured a comprehensive needs assessment to focus on the following areas: (1) meeting the racial/ethnic needs of the special needs population; (2) strengthening parent advocacy; and (3) developing a birth to age twenty-two Transition Roadmap service delivery continuum model. SNAC agreed to expand the exceptionalities currently addressed (i.e., intellectual and physical disabilities) to include learning disabilities and behavioral health challenges. The SNAC and Council will use the assessment to improve the community outcomes, service delivery system, and policies related to the well-being of children and youth with special needs. The results should be completed next fiscal year.
- ◆ The Council has taken a leading role in addressing racial equity, implicit bias and gender identity issues. These subjects can be uncomfortable to talk about with young people and yet they are front and center in the national dialog. The Council, in partnership with the Broward County Human Services Department and others, brought a series of racial equity workshops to staff, local social services not-for-profit agencies, and community leaders. The two-day workshops have been attended by over 1,000 human and social service professionals, including 200 youth participating in Council funded programs in the hope of removing barriers and improving the ability to raise children to become responsible productive adults. Many of the best practices learned in the workshops are being infused into the Council’s procurements and policies and procedures.
- ◆ Recognizing it is necessary for the non-profit community to be strong in order to provide quality programming to our children and families, the Council leads an Agency Capacity Building Committee. The committee is comprised of key community funders and service providers in an open dialog on concerns and issues related to funding and building capacity for emerging, niche, and community-based organizations serving children and their families. Resources are then provided to help address those needs. This Committee also provides input for the Council’s training agenda. This past year, the Council sponsored its first Capacity Building Boot Camp with surveys reflecting a 98% satisfaction rate.

The Council’s budget for fiscal year 2017-2018 was \$89.4 million, which included \$2.1 million budget carry forward from the prior fiscal year and \$3.2 million of fund balance. Using \$5.3 million of existing funds coupled with the increase in property values, the Council was able to increase the 2017-18 fiscal year budget for much needed programs and services without raising the millage rate. The Council continues to be very cognizant of limited resources and works diligently to serve the children and families in the most efficient and effective manner.

## ***Certificate of Achievement for Excellence on Financial Reporting***

The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Children’s Services Council of Broward for its comprehensive annual financial report for the fiscal year ended September 30, 2017. This was the sixteenth consecutive year that the Council was eligible and received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report will meet the Certificate of Achievement Program’s requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

### ***Acknowledgments***

We extend our sincere appreciation to the Council employees who provide countless hours of research in the preparation and production of this report and the day-to-day work of the CSC. Special thanks go to the Council Members for their vision, expertise and dedicated service and support.

Respectfully Submitted,

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Cindy J. Arenberg Seltzer  
President/CEO

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Monti Larsen  
Chief Operating Officer

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Kathleen Campbell  
Director of Finance



# Children's Services Council of Broward County

## Organizational Chart and List of Principal Officials

### Fiscal Year 2017-2018

Broward's Children and their Families

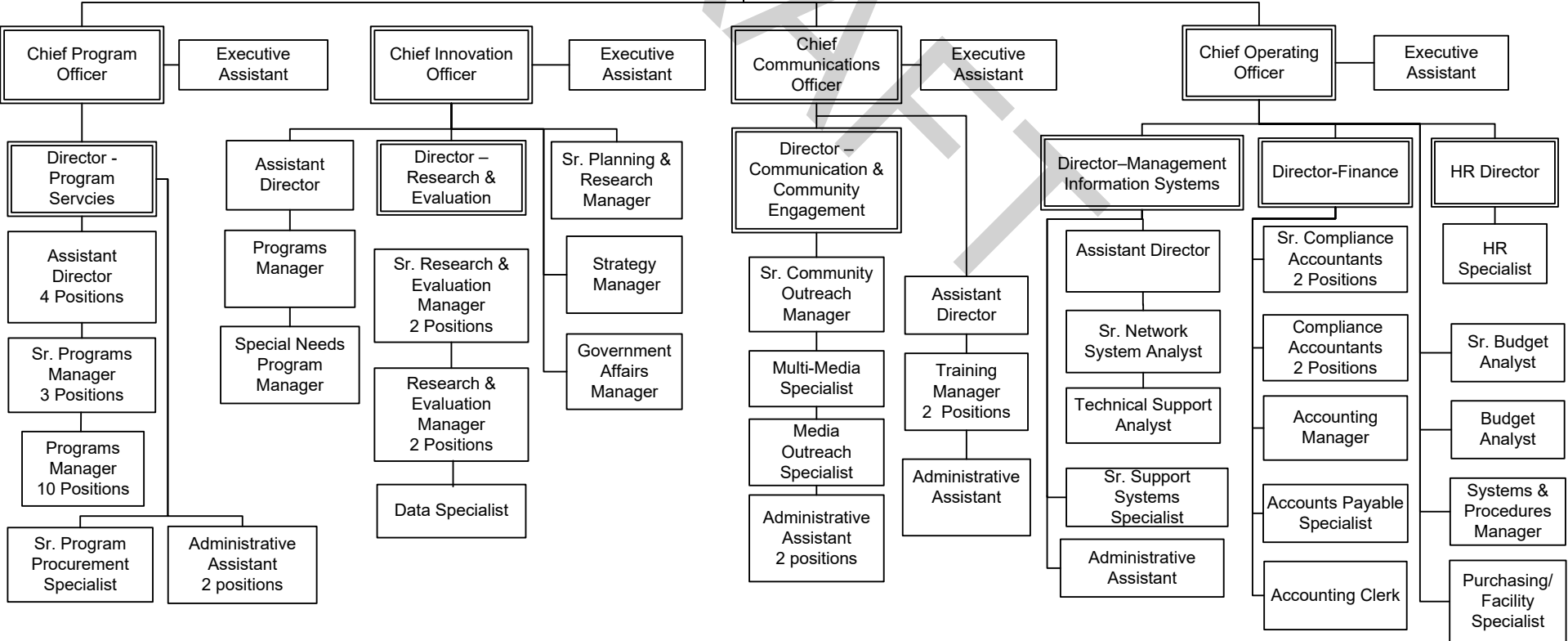
Council Members  
 Beam Furr -Chair  
 Cathy Donnelly-Vice Chair  
 Tom Powers-Secretary  
 Members:  
 Robin Bartleman; Emilio Benitez;  
 Judge Kenneth L. Gillespie; Vern Melvin;  
 Robert W. Runcie; Maria M. Schneider;  
 Dr. Paula Thaqi; Ana Valladares

Attorney

Auditor

President/CEO  
 Cindy J. Arenberg Seltzer

Special Assistant to  
 the President/CEO





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Children's Services Council  
of Broward County, Florida**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2017**

*Christopher P. Morill*

Executive Director/CEO



**FINANCIAL  
SECTION**

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Children's Services Council of Broward County (the "Council") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements 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 Council's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Council, as of September 30, 2018, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison, Pension and Other Post-Employment Benefits Schedules as listed in the table of contents on pages 3 to 23 and 74 to 82 respectively, be presented to supplement the basic financial statements. Such information, 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 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.

### *Other 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 introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated (DATE), 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 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 the Council's internal control over financial reporting and compliance.

Caballero Fierman Llerena & Garcia, LLP  
Miramar, Florida  
(DATE)

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

Our discussion and analysis of the Children's Services Council of Broward County ("the Council") or ("CSC") financial performance provides an overview of the Council's financial activities for the fiscal year ending September 30, 2018. Please read it in conjunction with the transmittal letter on page i and the Council's financial statements, which begin on page 24.

### **FINANCIAL HIGHLIGHTS**

Fiscal year ending September 30, 2018 concludes the Council's seventeenth year of funding services that support children and families through programs emphasizing evidence-based prevention strategies. This report highlights how the Council provides leadership, advocacy and resources working with community partners and investing in evidence-based interventions and services for children and families throughout Broward County. About 200 programs are delivered by just under 100 community organizations who share the Council's mission/vision, commitment to children and expectations for excellence.

The following illustrates some of the Council's financial highlights for the fiscal year:

- ◆ Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of fiscal year 2017/18 by \$21.2 million (total net position). Of this amount, \$13.6 million represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and providers.
- ◆ The Council's total net position increased by \$376,131 from last fiscal year for a total of \$1,744,387. Revenues increased due to higher property values which resulted in additional ad valorem tax revenue. These additional revenues allowed an 8.5% growth in program services.
- ◆ At the close of the fiscal year, the Council's governmental funds reported a fund balance of \$18.4 million, an increase of 14% or \$2,238,947 from the prior year. The increase is due to additional tax revenues and a slight under-utilization from the provider contracts. Of this \$18.4 million fund balance, \$11.4 million is available for spending at the Council's discretion (*unassigned fund balance*). However, this Unassigned Fund Balance includes \$8.4 million that is maintained as minimum fund balance following best practice policy per the GFOA. The *assigned fund balance* increased substantially by \$1.4 million from the prior year which will be used for the subsequent year's budget priorities (FY 18/19).

## **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

### **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

- ◆ Levied tax revenue generated through the TRIM process totaling \$82.4 million, which was a notable increase of \$6.4 million or 8.5% from the prior year. This increase was attributable to higher property values throughout the County; yet, the millage rate remained unchanged. Although the increase was noteworthy, the needs of the community for preventive, evidence-based children's services remains quite high as the Council and Community continue to strive to meet them.
- ◆ Comparing Fiscal Year 17 to Fiscal Year 18, the Council's total operating budget increased \$6.8 million or 8.2%. This increase continues an upward trend for the past five years. The Council continues to be cautiously optimistic of rising property values and are careful to budget accordingly. The improving economic conditions, which lead to increased tax revenues, will help to provide additional community resources for those areas that continue to struggle economically.
- ◆ The Council appropriated \$5.3 million of fund balance and budget carry-forward in Fiscal Year 17/18 to help offset tax increases while maintaining or expanding much needed programmatic services. The Council has historically used a portion of fund balance for this purpose. With this budget increase, many programmatic goal areas were increased based on specific needs identified with input from the county-wide Children's Strategic Plan Committees. Moreover, all programs funded by the Council remain evidenced-informed and continue to demonstrate strong performance outcomes.

The following highlights key examples of the Council's goals and objectives for various initiatives:

- The Council funded literacy and early education services in excess of \$8.1M. These services included subsidized child care slots for under-served "working poor" to reduce the waiting list for services, and slots to allow for immediate placement for children in deemed especially vulnerable such as children of children in foster care, or children in relative care. The Council has also continued its commitment to improving the quality of childcare through training in Positive Behavioral Interventions & Supports. 100% of parents were satisfied with services, and all sites increased verbal and non-verbal interaction of teachers with children. 99% of teachers participating in Positive Behavioral



## **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

### **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

Interventions and Support reported satisfaction with services.

- Out of school programs continue to be one of the largest program areas representing 19% of the overall program budget and expenditures of \$13 million for elementary age children who are economically disadvantaged. These programs were procured last year as part of the normal four-year cycle and with the new focus on project-based learning and other program refinements, the expenditures increased substantially by 11% or over \$1 million from the prior year. These worthwhile programs for children help parents to know that their children are safe and productive in academically enriching and culturally and socially engaging programs after school and on non-school days. These after school and summer programs serve low income, typically developing children attending priority Title 1 schools with 86% or higher free or reduced lunch.

These out-of-school programs are supported by impressive performance outcomes: a) 91% of students improved their reading; b) 100% of students remained safe. Services are provided by 24 agencies at 107 schools and community-based locations throughout the County, serving over 11,300 children in the general population.

Additionally, the Council provides out-of-school time programs for children with Special Needs which includes those children and youth with special physical, developmental and behavioral conditions. The programs offer a safe, positive environment afterschool and during the summer that enhance academic achievement, support social, developmental and physical activities and provide educational field trips and cultural arts opportunities. Flexible and individualized staff-to-child ratios promote effective interaction with each child. Expenditures for these programs totaled \$9.2 million, a 6.8% increase from the prior year. Performance Outcomes highlight: a) 92% of special needs children improved in reading and language development in school year 17-18, b) 100% of children remained safe.

- The Council significantly expanded youth development programs this year with the Learning Together procurement. These new programs were focused on providing services for those hard to

## **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

### **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

reach middle school youth using a racial equity lens to promote healthy development through supportive relationships with adults and peers, community connections, meaningful opportunities for involvement, and challenging and engaging activities and learning experiences. The procurement was awarded to four smaller, niche providers with a maximum funding level of \$250,000 for a total of \$1 million; with one program not being renewed for the FY1819. These are innovative and flexible programs, which are allowing multiple opportunities for the Council, providers and youth to learn from each other, and they are generating positive initial outcomes, such as 93% of the youth did not obtain any new law violations during the program. With this being the first year of a three-year program, the Council is excited by these initial results.

Another, more established middle school initiative, is the Youth FORCE. These programs were substantially increased last fiscal year by 10% or \$786,800 with the release of that procurement. These youth development programs represent 14% of the overall Program Services budget. Services in this goal area target high risk middle school students, including youth with behavioral health and other special needs. This is a challenging age group to keep engaged and the Youth FORCE programs do an excellent job of creating environments where youth can learn to make positive choices and develop skills that will serve them for life. These year-round programs are located at the highest need middle schools as identified by the School District based on factors such as poverty, school grades, disciplinary actions, delinquency referral rates and unexcused absenteeism. Outcomes include: 100% of female youth did not become pregnant and male youth did not cause pregnancy and 98% youth regularly attended school.

- Years ago the Council partnered with the Florida Department of Education ("FDOE") as the recipient of multiple 21<sup>st</sup> Century Community Learning Centers ("21<sup>st</sup> CCLC") grants to fund high school programs. Additionally, two years ago, the Council was awarded a Performance Partnership Pilot ("P-3") grant from the US Department of Education of \$875,000. The P-3 grant was designed to "test innovative, outcome-focused strategies to

## **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

### **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

achieve significant improvements in educational, employment, and other key outcomes for disconnected or disengaged youth using new flexibility to blend existing Federal funds and to seek waivers of associated program requirements.” This was a great opportunity to braid the 21<sup>st</sup> CCLE programs with Workforce Innovation Opportunity Act (“WIOA”) funding and CSC dollars to create the P-3/BOSS (“Best Opportunities to Shine and Succeed”). This program model creates year-round high school enrichment programs that provide a broad array of activities to support and complement student’s regular academic programs including Science, Technology, Engineering Math (“STEM”) focus, with the BOSS model adding the use of tiered case managers. Tiered case management individually links at-risk youth with the evidence-based and evidence informed educational, employment, and personal development services needed to graduate and achieve post-secondary success. Transportation and USDA snacks are provided by the School District.

It has been the Council’s practice that as FDOE funding sunsets, the Council continues to provide services at these low performing high schools which we have called LEAP High. The Council is one of only a handful of agencies nationwide that sustain these very important programs. There are now eight high schools that are fully sustained through Council funding for an annual total of \$895,303. In fiscal year 2017-18, LEAP High and 21<sup>st</sup> CCLC programs were offered at 11 low performing high schools within the County. There were 500 students who participated in BOSS programs at six of the 11 high schools.

All of these high school programs provide structured academic support services that empower students to meet/exceed state accountability standards and graduation rates; opportunities for comprehensive educational outreach; cultural, recreational and enrichment activities to increase attendance, reduce drug/alcohol abuse, teen violence, and expose families to literacy and other needed community resources. Outcome results for this challenging age group speak for themselves: 82% of youth improved reading grades; 80% improved math grades; 80% improved science grades; and 98% decreased external suspensions.

## **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

### **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

- It is often difficult for youth to find meaningful summer employment opportunities even as economic conditions continue to improve. The Council funds the Summer Youth Employment Program ("SYEP"), providing young people 16-18 years old who participate in CSC High School programming, are economically disadvantaged or aging out of foster care the opportunity to improve their workplace skills with real job experience, earning minimum wage. The Council continues to increase its commitment to this goal to absorb increases to minimum wage while maintaining the total numbers served. CSC's funding for SYEP provided employment opportunities for over 600 teens at 227 different job sites. The provider has been leveraging this funding to generate additional municipal and the private sector funding and worksites. Program attributes include soft-skills training, a streamlined job placement process that considers job preference, proximity to the work site, transportation, work hours and background requirements in the job placement process. Enhancements include cultural diversity and ensuring youth in other CSC-funded programs are afforded the opportunity to participate.

Program outcomes remain quite strong as 92% of youth successfully completed the program; 86% demonstrated proficiency in employability and job retention skills; and 98% of employers reported high satisfaction with the youth employees and overall program administration.

- The Council funds innovative programs that form a continuum of care for high school teens with physical and developmental disabilities. Supported Training and Employment Program ("STEP") provides year-round support for youth to learn independence, social skills, daily living skills and provide the chance to explore career opportunities through hands-on learning experiences. Once skills are mastered, youth are given the opportunity to demonstrate those new skills in various work environments. The STEP programs provided 180 young people with disabilities job training and summer employment and from that experience, 39 participants gained employment and 59 either gained employment or were pursuing post-secondary education. These participants were supported by on-site

## **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

### **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

professional "job coaches" at approximately 39 worksites countywide. For the majority of youth, it is the first time they experienced the "workplace world" and an opportunity for independence. For the first time, many parents see potential for independence for their children and employers see the benefits for both the youth and business co-workers.

The Youth Work Incentive Counseling ("Y-WIC") component of the program serves as a resource for both the participants and families by extending support and guidance. This service breaks down barriers for youth with special needs to help them and their families understand how employment might impact their Social Security and other benefits. Once they understand the extent to which they can work, several youth have been able to successfully transition to a non-supported work environment after completing 1 or 2 summers in the STEP program. Expenditures for this program increased by 4.8% or \$92,250 from the prior year, with a total commitment of \$2 million. Program outcomes remain quite strong as 95% of youth acquired measurable skills in work required behavior; and 96% acquired measurable skills in daily living activities.

- The Council funds two additional significant youth programs: 1) to divert young offenders with law violations from the juvenile justice system and learn a "life lesson" rather than be stigmatized by the delinquency system—a mark which carries into adulthood; and 2) to help youth aging out of foster care, LGBTQ teens, and youth with delinquency involvement to successfully transition into adulthood. These juvenile diversion programs, as well as the independent living programs represent 9.3% of the overall programmatic expenditures for an annual total of \$6.6 million. The diversion programs served 1,600 youth and the independent living programs served 1,800 youth in fiscal year 2018. Successful outcomes for the diversion programs include: 86% of all youth referred by the State Attorney successfully completed all diversion requirements which typically include civil citations, community service, apology letters and/or restitution to victims, counseling to give youth a second chance, etc. Of those youth, 93% have no law violations during program participation, and no new law violations one year following completion.

## **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

### **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

Successful outcomes for the independent living programs include: 90% had stable housing; 78% made progress in school or post-secondary education, graduated or obtained a GED, and/or maintained employment; and 97% youth aged 15-19 did not become pregnant or cause a pregnancy.

- The Council's steadfast commitment to reducing the incidence of child abuse and neglect within the community is supported by their long-term funding commitment for Family Support programs. The budget for Family Support programs had a slight 1% increase to continue to address the complex needs of the community. This goal comprises 21% of the program budget for a total of \$16 million and serves over 4,000 families annually.

Family Support programs focus on at-risk and high-risk families who receive intensive in-home family therapy, parent training, case management, relative caregiver support and other support services to prevent out-of-home placements. Additionally, this goal supports programs designed to decrease pre/post-natal depression, promote maternal/child bonding, and other maternal/child education supports including safe sleep.

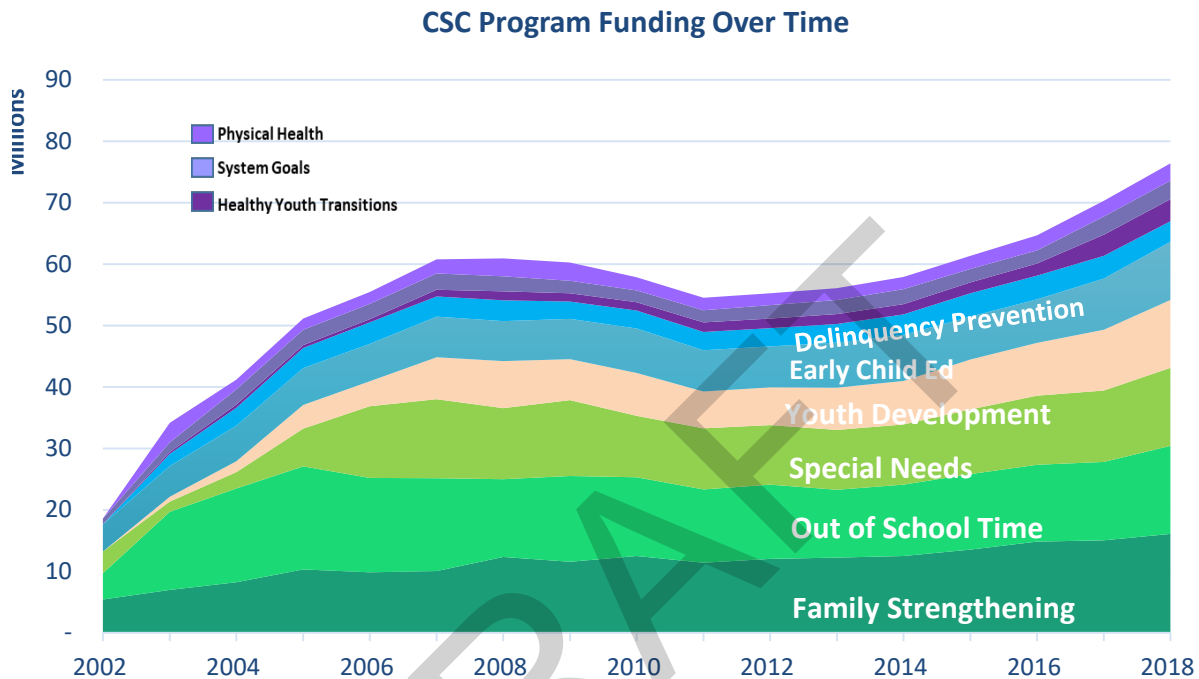
The Council works closely with a network of community partners involved in the child welfare system to coordinate resources, expedite service delivery and share case and resource information. Performance measures for these programs continue to demonstrate strong results: 86% of families participated in all program requirements and 87% of families improved family functioning; 95% of mothers reported fewer symptoms of depression and 95% of mothers demonstrated improvement or acceptable levels of attachment and bonding with their infant.

- The Council released six procurement documents this past fiscal year including Request for Proposals ("RFP") and Request for Qualifications ("RFQ") to continue programmatic services, public affairs outreach and improve operations. New procurements provide opportunities for new elements or evidence-based practices identified through "lessons learned" approach to continuous quality improvement. The procurements included: New DAY programs; Trainer Cadre; Mini Grants; Special Needs Assessment; VITA services; and Banking Services.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

The chart below depicts program expenditures by goal since inception in 2001.



### **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position (on pages 24 and 25) and the Statement of Activities (on page 27) provide information about the activities of the Council as a whole and present a long-term view of the Council's finances. Fund financial statements begin on page 28. For governmental activities, these statements depict how services were financed in the short term and what remains for future spending. Fund financial statements also report operations in more detail by providing information about the Council's expenditures. The notes to the financial statements (on pages 33 – 71) provide information that is essential to a full understanding of data provided in the government-wide and fund financial statements, and is required by the United States Generally Accepted Accounting Principles ("GAAP"). This report also contains other required supplementary information in addition to the basic financial statements starting on page 74. The Council remains current in its implementation of all GASB Statements.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

### **OVERVIEW OF THE 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. These statements include all assets and deferred outflows and liabilities and deferred inflows using the accrual basis of accounting, which is also like the accounting used by most private-sector companies. All current year's revenues and expenses are taken into account regardless of when cash is received or paid.

For financial reporting purposes, the Council is considered a special-purpose government engaged in a single governmental program. As such, the Statement of Activities is presented utilizing an alternative format of a single column that reports expenses first followed by revenues.

The *Statement of Net Position* presents information on all the Council's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating.

The *Statement of Activities* presents information showing how the government'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 and earned but unused vacation leave). In this Statement, the expenses are presented in two primary categories: Program Services and General Administration. The Program Services category includes expenses that directly fund provider agencies for services to children and families, as well as the related support to manage these contracts. The General Administration category is self-explanatory and includes those common support expenses.

These two statements report the Council's net position and changes in net position. You can think of the Council's net position—the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources—as one way to measure the Council's



## **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

### **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

financial health, or financial position. However, a decrease in net position over the next few years is not necessarily an indication of deteriorating financial health. It is anticipated that net position will decrease over the next few years as the Council very carefully weighs the local economic environment with the need for services, and strategically uses fund balance to offset rising millage rates as well as growing programs in areas where the community need is greatest.

#### ***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. All funds of the Council are categorized as governmental funds.

*Governmental funds* — All of the Council's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called 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.

Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council's programs. The reconciliation statement describes the differences between government-wide activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds (reported in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance) at the end of the related fund financial statement.

While some funds are required to be established by State law, currently the Council uses the General Fund and Special Revenue Fund as defined by the Governmental Accounting Standards Board ("GASB"). Additionally, all governments are required to present consistent fund balance information which will improve financial reporting. More information on the fund balance categories and the respective amounts can be found in

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

the Notes to the Financial Statements beginning on page 69.

The General Fund is used to account for all financial resources except those required to be reported in another fund. The Special Revenue Fund is used to account for federal grants. During the fiscal year the Council had one grant from the Department of Education Twenty-First Century Community Learning Centers ("21<sup>st</sup> CCLC") program awarded directly from Florida Department of Education ("FDOE") and a second federal grant from the Performance Partnership Pilot ("P-3"). Both grants sunset at the end of fiscal year 2018.

The Council adopts an annual appropriated budget for all its funds. Budgetary comparison schedules have been provided for both funds and can be found starting on page 74 of the report.

### ***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. The Notes to the Financial Statements can be found on pages 33 - 71 of this report.

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

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. The individual fund statements with budget to actual comparisons, other postemployment benefits plan information and pension plan information are found on pages 74 to 82 of this report.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve, over time, as a useful indicator of a government's financial position. In the case of the Council's seventeenth year of generating tax revenue, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$21.2 million at the close of the fiscal year.

As property values fluctuate and the Council's ability to increase its millage rate is constrained by State statute, it is anticipated that net position will decrease over time. This is not an indication of the Council's deteriorating financial condition.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

This current year there was an increase in total net position as explained below.

### **CSC's Summary Net Position As of September 30,**

	<b>FY 2018</b>	<b>FY 2017</b>	<b>Variance</b>
Current Assets	\$ 27,118,888	\$ 25,490,002	\$ 1,628,886
Capital Assets	7,510,054	7,284,713	225,341
Total Assets	<u>34,628,942</u>	<u>32,774,715</u>	<u>1,854,227</u>
Deferred Outflows of Resources	2,851,488	2,701,600	149,888
Current Liabilities	8,782,047	9,377,278	(595,231)
Noncurrent Liabilities	6,922,984	6,319,790	603,194
Total Liabilities	<u>15,705,031</u>	<u>15,697,068</u>	<u>7,963</u>
Deferred Inflows of Resources	616,905	363,813	253,092
Net Position:			
Investment in Capital Assets	7,510,054	7,284,713	225,341
Unrestricted	13,648,440	12,130,721	1,517,719
Total Net Position	<u>\$ 21,158,494</u>	<u>\$ 19,415,434</u>	<u>\$ 1,743,060</u>

- ◆ The overall net position of the Council increased for fiscal year 2018 by nine percent. The net increase of \$1,743,060, is attributable to net effect of higher cash and investments from increased property values resulting in more tax revenues and the underutilization of the programs.
- ◆ The change in current assets from Fiscal Year 2017 to Fiscal Year 2018 totaled \$1,628,886. This increase is primarily due to higher cash and investments.
- ◆ Investment in Capital Assets slightly increased from the prior year. Net changes in this line item of \$225,341 relates to purchases of software, software application enhancements and computer equipment. Depreciation of various capital assets is also included in this category. Once it is determined that the capital assets are no longer useful, they are donated to a local foundation that works with children and adults with developmental disabilities to recycle/refurbish electronic equipment.

## **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

### **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

Total depreciation/amortization expense was \$333,490, of which \$211,692 was building related, \$17,322 was for Intangible software enhancements, and \$104,476 was for computer hardware and software and furniture and equipment.

- ◆ Deferred outflows of resources represent a consumption of net position that is applicable to a future period reporting the FRS and HIS pension liabilities and related components with other funds within the state. At fiscal year end, the Council recognizes its allocated proportional share of the state's deferred outflows of resources related to applicable pensions, as determined by the Florida Department of Financial Services, Statewide Financial Reporting Section.
- ◆ The current liabilities category is comprised primarily of accounts payable, which decreased by \$595,231 and is chiefly due to the timing of provider invoices for September services. The noncurrent liabilities category reflects an increase of \$603,194 which is primarily due to recognizing the proportionate share of the Florida Retirement System liability, the net Other Post-Employment Benefits (OPEB) liability for eligible retirees for health insurance "implicit subsidy" premiums that may be paid in the future, as well as compensated absences, due to additional personnel costs.
- ◆ Deferred inflows of resources represent an acquisition of net position by the division that is applicable to a future reporting period. The Council shares the reported FRS and HIS pension liabilities and related components with other funds within the state. At fiscal year end, the Council recognizes its allocated share of the state's deferred inflows of resources related to applicable pensions, as determined by the Florida Department of Financial Services, Statewide Financial Reporting Section.
- ◆ Unrestricted net position increased by \$1,517,719 from the prior year primarily because of the increased assets as described above. Higher tax revenues due to increased property values resulted in additional cash and investments, coupled with a positive change in net position as provider utilization was slightly low.
- ◆ With respect to debt, the Council is prohibited, per Florida State Statute, from issuing any type of debt instrument including the issuance of bonds of any nature.

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

**Management's Discussion and Analysis  
Fiscal Year Ended September 30, 2018**

Key elements of the Council's changes in net position are as follows:

	<b>Fiscal Years Ended September 30,</b>		
	<b>FY 2018</b>	<b>FY 2017</b>	<b>Variance</b>
Revenues:			
Property Taxes	\$ 82,432,099	\$ 75,990,468	\$ 6,441,631
Investment Earnings	857,633	419,042	438,591
Other	2,654,074	2,598,854	55,220
<b>Total Revenues</b>	<b>85,943,806</b>	<b>79,008,364</b>	<b>6,935,442</b>
Expenses:			
Program Services & Support	77,687,387	71,587,846	6,099,541
General Administration	3,495,857	3,270,222	225,635
Tax Collector and Community Redevelopment Fees	3,016,175	2,782,040	234,135
<b>Total Expenses</b>	<b>84,199,419</b>	<b>77,640,108</b>	<b>6,559,311</b>
Increase (Decrease) Net Position	1,744,387	1,368,256	376,131
Net Position - Beginning Balance	19,415,434	17,948,041	1,467,393
Restatement of Net Position for GASB No. 75	(1,327)	99,137	(100,464)
<b>Net Position - End of Year</b>	<b>\$ 21,158,494</b>	<b>\$ 19,415,434</b>	<b>\$ 1,743,060</b>

- ◆ **Property taxes** are the Council's primary source of revenue. For fiscal year 2018, property tax revenue significantly increased by \$6.4 million from the prior year attributable to increased property values. While the millage rate remained unchanged from the prior year's 0.4882 mills, additional tax revenue was generated due to an 8% increase in property values. Property values in South Florida are continuing an upward trend with an average increase of 7.4% over the past three years; hence, additional tax revenues. Although the Council is authorized to levy up to .5 mills, the Council Members remain quite concerned about millage rate increases and its effect on taxpayers. The Council continues to utilize fund balance in order to not reduce services that meet the identified needs for Broward County's children.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

- ◆ **Investment earnings** totaled \$857,633, an increase of \$438,591 in Fiscal Year 2018, which is a notable 105% increase from the prior year. The increase is due to higher interest earned on additional investments, partially due to higher property tax revenues.
- ◆ **Other revenue** includes grants, local foundations, training registration and miscellaneous revenue and for the current year equals \$2,654,074, a 2% increase from the prior year. The increase primarily stems from an increase in local foundation grants and local collaborative events such as the Back-to-School Extravaganza, the Racial Equity-Undoing Racism Initiative and Broward Reads program.

Within this classification includes \$1,365,968 from various federal through state grants related to the Performance Partnership Pilot Agreement ("P-3"), 21<sup>st</sup> Century Community Learning Centers grant ("21<sup>st</sup> CCLC") and Federal Title IV-E Foster Care and Adoption Programs through an agreement with State of Florida Department of Children and Families. This amount is a 2.4% decrease or \$32,977 for the fiscal year due to the second and final year of the P-3 pilot program as well as the anticipated decline of 21<sup>st</sup> CCLC grant.

Additional Other Revenue sources total \$1,288,106 and includes partnerships with local foundations; a pass-through Collaborative Agreement with other Statewide CSC's; training registration fees; community initiatives wherein contributions were collected such as a Back-to-School Backpack Extravaganza drive, the Racial Equity-Undoing Racism Initiative and local Broward Reads initiative; along with various miscellaneous revenues.

- ◆ **Expenses for Program Services and Support**, which includes program related administration, totaled \$77.7 million in fiscal year 2018; an increase of \$6.1 million or 8.5%. This rather substantial increase was budgeted accordingly to the funded agencies (contract utilization is described on page 21), thus demonstrating a thorough programmatic reach, and additional staff were added to help manage the increased workload. The graph on the following page illustrates that, 92.2% of total expenses support various programs and support services for children and families of Broward County.
- ◆ **Expenses for General Administration** totaled \$3.5 million in fiscal year 2018, an increase of \$225,635 or 7% increase from fiscal year 2017. This increase is primarily the result of increased salary and benefit expenses including pension expense as recognized from the proportional share of the Florida Retirement System plan (see note 7). However, general administrative

## **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

### **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

costs represent about 4% of the overall expenses, which demonstrates the Council's fiscal prudence, a very resourceful staff and effective use of technology. The Council's focus continues to be providing services throughout the community with minimal administration costs. The non-staff expenses for General and Administrative had a slight increase of \$30,077 or 5% for fiscal year 2018 with increases for travel, software maintenance, etc.

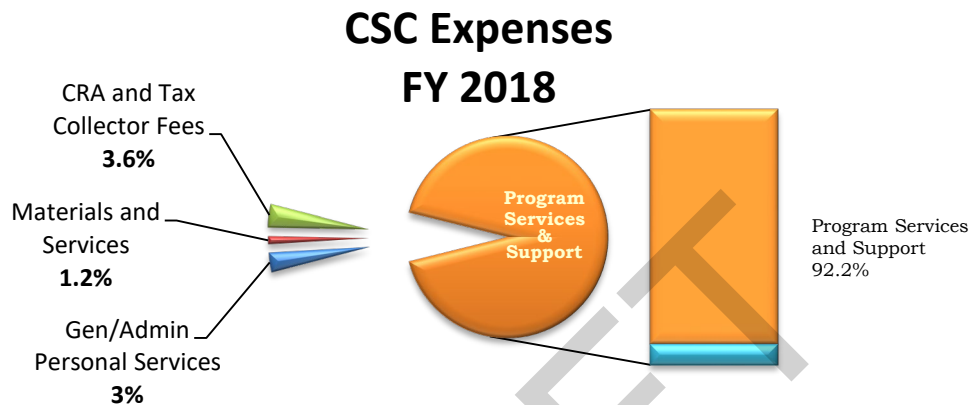
- ◆ **Tax Collector and Community Redevelopment fees** for fiscal year 2018 increased substantially by 8.4% or \$234,135 for a total of \$3 million. The Community Redevelopment fees increased \$192,221 or 8.3% due to the higher property values within those specific areas of the county. The Tax Collector fees are based on the operating budget of the Property Appraisers Office and are allocated among the taxing districts. These fees increased \$41,914 or 8.8% from the prior year.

The Community Redevelopment Agency (CRA) tax increment fees are tied to the increased incremental property tax values in specific areas, as well as the Council's established millage rate. Generally, throughout the County, property values within the CRA districts are experiencing quite a rebound as reflected in the substantial increases. In those districts wherein, the Council and the CRA have formed a partnership, \$1,063,373 CRA fees were used for programs and services for children in lieu of fees. These successful collaborations between the Council and many of the CRA Districts have been able to place programs and services for children in these targeted communities. Additionally, the Council continues to negotiate with the CRA's in an ongoing effort to dedicate this funding for children's services in those respective areas.

# CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

## Management's Discussion and Analysis Fiscal Year Ended September 30, 2018

The illustration below depicts the total CSC expenses, by percentage, for fiscal year ended September 30, 2018.



Analysis below separately considers the operations of governmental activities.

### FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUND

As the Council completed its seventeenth year of operations, the governmental funds (as presented in the balance sheet on page 28) reported a total fund balance of \$18.4 million. The fund balance categories, are fully described in the Notes to the Financial Statements on page 41.

- ◆ **Fund balance** increased a total of \$2,238,947 or 14% from the prior year. The primary reason for this increase stemmed from additional appropriations for programs predominantly in youth development, special needs programs, out-of-school-time and early child education goal areas; wherein many of these programs did not fully utilize their contracts which in turn increased fund balance. Additionally, fund balance included \$225,777 of Non-Spendable funds for prepaid items in fiscal year 2018.

Given this era of ongoing needs within the community and the limitations on raising property taxes, the Council assigned a portion of fund balance in order to expand services for children and their families. Accordingly, \$3,200,000 is assigned for subsequent year's budget for fiscal year 2018-19. Additionally, \$3,615,653 of fund balance is assigned for various purchases in next fiscal year. Within Unassigned Fund Balance, the Council voted to maintain a minimum balance of 8%-10% of budgeted operating expenditures or \$8.4



## **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

### **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

million to manage cash inflows and outflows until tax revenue is received since the Council is prohibited of issuing short-term debt instruments such as RAN (Revenue Anticipation Notes) or TAN (Tax Anticipation Notes). This minimum amount is based on best practices as outlined by the Government Finance Officers Association (GFOA). This leaves a remaining Unassigned Fund Balance of \$3,230,822.

- ◆ **Budget amendments** are prepared over the course of the year allocating appropriations from one line item to another to prevent budget overruns. Actual charges (expenditures) to appropriations (budget) were \$6.8 million below the final budget amounts.
- ◆ **Budget variances** - The most significant positive variance (\$5.1 million) occurred in Program Services reflected in the Council's General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual found on pages 74-77. This variance is due to several factors related to programs and services. To illustrate:
  - For most contracts, the Council requires that service provider's invoice be based on "units of service", not reimbursement of expenses. Consequently, if a provider does not provide all the services that were anticipated, the contract is under-utilized. This method of invoicing allows the Council to only pay for services actually provided. The Council monitors utilization throughout the year and continues to work closely with those providers to help them provide the services and, therefore, utilize the available funds. The total budget variance affected by unallocated and under-utilization of the contracts is 6.7% or \$5,105,836.
  - The budget for Fiscal Year 2018 included \$598,143 that was not allocated to any specific program but may be appropriated in the subsequent fiscal year. Because various local economic conditions may arise at any time, the Council purposefully left these funds unallocated to have flexibility in meeting unexpected needs of the community.
  - The budget variance for Program Support was \$577,610, of which 80.6% was salary/benefit lapse. General Administration budget variances totaled \$864,452 of which 30% was salary/benefit lapse. Additional budget variances were noted in software maintenance and facilities management (which add to building maintenance reserves). Additionally, \$269,169 budget variances related to Capital Outlay were due to computer purchases not being finalized by fiscal year-end.

## **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

### **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

Alternatively, resources available for appropriation (revenues) were \$735,365 over the final budgeted amount. This positive variance is primarily the result of higher than anticipated interest revenue and interest earnings.

#### **OTHER ASSETS and OTHER OBLIGATIONS**

At the end of Fiscal Year 2018 the Council had \$7.5 million invested in capital assets including land, building and related infrastructure, as well as computer hardware and software. More detailed information about the Council's policies concerning capital assets is presented in Notes 1 and 6 of the Notes to the Financial Statements.

As presented in Note 9 of the Notes to the Financial Statements, the Council purchases commercial insurance for property and casualty claims. Other obligations include accrued vacation pay and sick leave, proportionate share of pension costs and the net OPEB liability. More detailed information about the Council's long-term liabilities is presented in Notes 7, 8 and 11 of the Notes to the Financial Statements.

#### **ECONOMIC FACTORS, NEXT YEAR'S BUDGET and TAX RATES**

The Council Members considered many factors when setting the subsequent fiscal-year's budget and tax rates during their May 2018 Budget Retreat. Council Members are always very cautious in setting the tax rate, weighing their desire to meet the expanding need for services against property values and voter concern about property tax rates. The Council is also mindful of the present fund balance, the .5 mill maximum tax levy and pressures within the local economy.

Broward County is the second most populous county in the state and comprises 31 different municipalities within an urban/suburban setting. A snapshot of the local economy presents a complex mix of economic indicators. While the local economy has improved in some sectors and unemployment has reached new lows, many families continue to exist in a state of persistent financial insecurity and are one financial emergency away from poverty, cited a recent study conducted by the Corporation for Enterprise Development. Broward continues to have a high percentage of households that are considered "cost-burdened" (paying in excess of 30% of their incomes on housing costs) due to the high cost of living, low paying jobs, income stagnation, etc.

Property values continue to trend upwards for the past six years, with a significant 8% countywide increase last year. Additionally, from 2017 to 2018,

## **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

### **Management's Discussion and Analysis Fiscal Year Ended September 30, 2018**

Broward County experienced a steep 47% decline in foreclosure activity; continuing a welcoming trend over the past three years, especially since foreclosures in this area were some of the highest in the nation for several years from 2009-2014. While this is good news for some homeowners, many other groups are feeling pressure as rent for a two-bedroom home increased 6.12% year-over-year.

The local inflation rate within the greater Fort Lauderdale/Miami region increased 2.9% last year as compared to a 1.9% increase nationally. Inflation tends to run higher in this region due to the high cost of living. As noted above, low wages, high housing costs coupled with expensive property insurance because of the vulnerability of hurricanes, contribute to this higher local consumer price index than the national average.

Unemployment in Broward County as of September 2018 ticked slightly downward from 3.3% to 2.8%. The local unemployment data is lower than the State's unemployment rate of 3.5% and lower than national rate of 3.8%. The slight dip in the Broward County unemployment rate is part of the ebb and flow at that specific time period and has remained steady throughout the year.

At present, Council goals and objectives are shaped using the County-wide Children's Strategic Plan, input from the community and staff. The budget is then developed around those identified service and system needs. For the upcoming 2018-2019 fiscal year, local property values had a substantial 8% increase which allowed the Council Members to maintain the millage rate at 0.4882 mills but generated an additional \$6.4 million of tax revenue. Additionally, the Council members voted to appropriate \$3.2 million of fund balance, coupled with \$3.6 million budget carry forward. With these additional resources, the Council was able to grow many of the programs and services to help meet the ever-growing needs within the community.

#### **REQUESTS FOR INFORMATION**

This financial report has been designed to provide Broward County's citizens, taxpayers and providers with a general overview of CSC's finances and to show CSC's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Chief Operating Officer at 6600 W Commercial Blvd., Lauderdale, Florida 33319 or visit the Council's website at: [www.cscbroward.org](http://www.cscbroward.org).

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Statement of Net Position**  
**September 30, 2018**

	<u><b>Governmental Activities</b></u>
<b>ASSETS</b>	
Current Assets:	
Cash	\$ 1,733,321
Investments	24,603,388
Accounts and Interest Receivable	132,032
Due From Other Governments	424,370
Prepaid Items	225,777
Total Current Assets	<u>27,118,888</u>
Other Assets:	
Capital Assets, Not Being Depreciated:	
Land	2,500,000
Intangibles - Work In Progress	290,000
Capital Assets, Net of Accumulated Depreciation:	
Building and Related Infrastructure	4,351,557
Intangible Assets	47,621
Computer Hardware/Software	241,374
Furniture and Equipment	79,502
Total Capital Assets	<u>7,510,054</u>
Total Assets	<u>34,628,942</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension Plans:	
Florida Retirement System	2,356,599
Health Insurance Subsidy	494,889
Total Deferred Outflows of Resources	<u>2,851,488</u>

Notes to the Financial Statements are an integral part of this statement

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Statement of Net Position, (Continued)**  
**September 30, 2018**

**LIABILITIES**

Current Liabilities:	
Accounts Payable and Accrued Liabilities	8,660,147
Unearned Revenue	28,320
Expected to be paid within one year:	
Compensated Absences	93,580
Total Current Liabilities	<u>8,782,047</u>
Noncurrent Liabilities:	
Expected to be paid after one year:	
Compensated Absences	842,221
OPEB Liability	107,644
Net Pension Liability:	
Florida Retirement System	4,267,980
Health Insurance Subsidy	1,705,139
Total Noncurrent Liabilities	<u>6,922,984</u>
Total Liabilities	<u>15,705,031</u>

**DEFERRED INFLOWS OF RESOURCES**

Pension Plans:	
Florida Retirement System	346,535
Health Insurance Subsidy	183,179
Other Post Employment Benefits (OPEB)	87,191
Total Deferred Inflows of Resources	<u>616,905</u>

**NET POSITION**

Investment in Capital Assets	7,510,054
Unrestricted	13,648,440
Total Net Position	<u><u>\$ 21,158,494</u></u>

Notes to the Financial Statements are an integral part of this statement



**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Statement of Activities**  
**Fiscal Year Ended September 30, 2018**

	<b>Governmental Activities</b>
<b>Expenses:</b>	
Program Services:	
Program Services	\$ 71,309,031
Program Support	6,378,356
Total Program Services	77,687,387
General Administration:	
Personal Services	2,547,538
Materials and Services	948,319
Community Redevelopment and Tax Collector Fees	3,016,175
Total General Administration	6,512,032
<b>Total Expenses</b>	<b>84,199,419</b>
<b>Program Revenue:</b>	
Grant Funding, Restricted	1,112,377
Net Program Expense	83,087,042
<b>General Revenues:</b>	
Property Taxes	82,432,099
Investment Earnings	857,633
Grant Funding, Unrestricted	253,591
Miscellaneous Local	1,288,106
Total General Revenues	84,831,429
Change in Net Position	1,744,387
Net Position - Beginning restated for GASB No. 75 (see note 1G)	19,414,107
Net Position - End of the Year	\$ 21,158,494

Notes to the Financial Statements are an integral part of this statement

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Balance Sheet - Governmental Funds**  
**September 30, 2018**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Current Assets:			
Cash	\$ 1,681,682	\$ 51,639	\$ 1,733,321
Investments	24,603,388	-	24,603,388
Accounts and Interest Receivable	132,032	-	132,032
Due From Other Governments	161,754	262,616	424,370
Due From Other Fund	300,000	-	300,000
Prepaid Items	225,777	-	225,777
Total Assets	<u>\$ 27,104,633</u>	<u>\$ 314,255</u>	<u>\$ 27,418,888</u>
<b>LIABILITIES and FUND BALANCE</b>			
Liabilities:			
Accounts Payable and Accrued Liabilities	\$ 8,645,892	\$ 14,255	\$ 8,660,147
Unearned Revenue	28,320	-	28,320
Due to Other Fund	-	300,000	300,000
Total Liabilities	<u>8,674,212</u>	<u>314,255</u>	<u>8,988,467</u>
Fund Balance:			
Nonspendable	225,777	-	225,777
Assigned	6,815,653	-	6,815,653
Unassigned	11,388,991	-	11,388,991
Total Fund Balance	<u>18,430,421</u>	<u>-</u>	<u>18,430,421</u>
Total Liabilities and Fund Balance	<u>\$ 27,104,633</u>	<u>\$ 314,255</u>	<u>\$ 27,418,888</u>

Notes to the Financial Statements are an integral part of this statement



**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Reconciliation of the Governmental Funds Balance Sheet to**  
**The Government-Wide Statement of Net Position**  
**September 30, 2018**

Fund Balance - Total Governmental Funds (page 28) \$ 18,430,421

Amounts reported for governmental activities in the government -wide Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.

Governmental capital assets	\$ 10,425,180	
Less accumulated depreciation	<u>(2,915,126)</u>	7,510,054

Deferred outflows of resources related to Pensions are recorded in the Statement of Net Position		2,851,488
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Deferred inflows of resources related to Pensions and OPEB are recorded in the Statement of Net Position		(616,905)
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

Compensated Absences		(935,801)
OPEB Liability		(107,644)
Net Pension Liability:		
Florida Retirement System		(4,267,980)
Health Insurance Subsidy		<u>(1,705,139)</u>

Net Position of Governmental Activities (page 25)		<u><u>\$ 21,158,494</u></u>
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Notes to the Financial Statements are an integral part of this statement

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Statement of Revenues, Expenditures and**  
**Changes In Fund Balance - Governmental Funds**  
**Fiscal Year Ended September 30, 2018**

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Total Governmental Funds</b>
<b>Revenues:</b>			
Ad Valorem Taxes	\$ 82,432,099	\$ -	\$ 82,432,099
Grant Funding	253,591	1,112,377	1,365,968
Investment Earnings	857,633	-	857,633
Miscellaneous Local	1,288,106	-	1,288,106
<b>Total Revenues</b>	<b>84,831,429</b>	<b>1,112,377</b>	<b>85,943,806</b>
<b>Expenditures:</b>			
<b>Program Services &amp; Support:</b>			
Program Services	71,235,250	798,420	72,033,670
Monitoring/Outcome Materials	73,781	-	73,781
Employee Salaries and Benefits	5,139,300	104,312	5,243,612
Other Consultants	-	205,461	205,461
Material and Supplies	1,597	-	1,597
Printing and Advertising	3,467	-	3,467
Software Maintenance	23,080	-	23,080
Travel and Other Expenditures	89,779	4,184	93,963
<b>Total Program Services &amp; Support</b>	<b>76,566,254</b>	<b>1,112,377</b>	<b>77,678,631</b>
<b>General Administration:</b>			
Employee Salaries and Benefits	2,232,966	-	2,232,966
Legal Fees	38,961	-	38,961
Auditors and Other Consultants	56,861	-	56,861
Materials and Supplies	26,029	-	26,029
Printing and Advertising	8,953	-	8,953
Other General Administration	341,719	-	341,719
Telecommunications	38,629	-	38,629
Travel and Other Expenditures	99,116	-	99,116
Tax Collection Fees	517,542	-	517,542
Community Redevelopment Area Fees	2,498,633	-	2,498,633
<b>Total General Administration</b>	<b>5,859,409</b>	<b>-</b>	<b>5,859,409</b>

Notes to the Financial Statements are an integral part of this statement

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Statement of Revenues, Expenditures and**  
**Changes In Fund Balance - Governmental Funds**  
**Fiscal Year Ended September 30, 2018, (Continued)**

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Total Governmental Funds</b>
<b>Capital Outlay:</b>			
Computer Hardware/Software	150,908	-	150,908
Furniture/ Equipment	15,911	-	15,911
Total Capital Outlay	166,819	-	166,819
<b>Total Expenditures</b>	82,592,482	1,112,377	83,704,859
<b>Net Change in Fund Balance</b>	2,238,947	-	2,238,947
<b>Beginning Fund Balance</b>	16,191,474	-	16,191,474
<b>Ending Fund Balance</b>	\$ 18,430,421	\$ -	\$ 18,430,421

Notes to the Financial Statements are an integral part of this statement

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures and Changes in Fund Balance**  
**of Governmental Funds to the**  
**Statement of Activities**  
**Fiscal Year Ended September 30, 2018**

Net Change in Fund Balance  
 Total Governmental Funds (page 31) \$ 2,238,947

Amounts reported for governmental activities in the government-wide Statement of Activities are different because:

To write off items that were originally capitalized (i.e., intangible Work-In-Progress, and obsolete computer hardware) which will decrease net position. (57,677)

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives. This is the amount by which depreciation expense exceeded capital outlay.

Expenditures for capital assets	\$ 616,508	
Less current year depreciation	<u>(333,490)</u>	283,018

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the Governmental Funds.

Change in Compensated Absences	(148,301)
Change in OPEB Liability	(442)
Change in Net Pension Liability:	
Florida Retirement System	(476,523)
Health Insurance Subsidy	(94,635)

Change in Net Position of Governmental Activities (page 27)	<u><u>\$ 1,744,387</u></u>
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Notes to the Financial Statements are an integral part of this statement

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements**

**September 30, 2018**

The Children's Services Council of Broward County ("the Council") is a special independent taxing district with a mission to provide leadership, advocacy and resources necessary to enhance children's lives and empower them to become responsible, productive adults through collaborative planning of a continuum of quality care. That mission provides the framework through which the Council's vision will be achieved: "That all children in Broward County will have the opportunity to realize their full potential, their hopes and dreams, supported by a nurturing family and community".

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements conform to United States Generally Accepted Accounting Principles ("GAAP") for governmental units as prescribed by the Governmental Accounting Standards Board ("GASB") and other recognized authoritative sources. GASB is the accepted standard-setting body for governmental accounting and financial reporting. The more significant accounting policies are summarized in the following paragraphs.

#### **A. Reporting Entity**

The Council is a special independent taxing district authorized under Florida Law, Chapter 2000-461, as amended. The law became effective January 2, 2001 and was reaffirmed by an overwhelmingly positive vote for reauthorization on November 4, 2014. The eleven-member governing board is comprised of five (5) individuals recommended by the Broward County Board of County Commissioners and appointed by the Governor and six (6) members appointed by virtue of the office or position they hold within the community. The five members appointed by the governor serve for a four-year term. The Council Members bring to the Council an understanding of policies and programs affecting children, an understanding of the diverse and multi-cultural needs of the Broward community and a firm commitment to improving the welfare of children and their families. The Council is contiguous with Broward County.

The Children's Services Council of Broward County follows the standards and related amendments promulgated by GASB to define the reporting entity. The financial statements include all operations over which the Council is financially accountable.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements**

**September 30, 2018**

### **A. Reporting Entity, (Continued)**

While the Council provides funding for various agencies, each agency is financially independent. The Council has no authority to appoint or hire management of the agencies nor does it have responsibility for routine operations of the agencies. Based upon application of these factors, the Council has concluded that it has no financial accountability for the various agencies and therefore, their financial statements are excluded from the reporting entity. The Council has not identified any component units and is not a participant in any joint ventures.

### **B. Basis of Presentation**

Government-wide Financial Statements - The government-wide financial statements include the statement of net position and the statement of activities and report information on all the activities of the Council. These governmental activities are normally supported by taxes and intergovernmental revenues with any interfund activity removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements - Separate financial statements are provided for the governmental funds. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Major individual governmental funds are reported as separate columns in the fund financial statements. The Council uses the following funds:

- *General Fund* is the Council's primary operating fund and accounts for all financial resources not accounted for in another fund.
- *Special Revenue Fund* accounts for the proceeds of specific revenue sources that are restricted, committed or assigned to expenditures for specified purposes. This includes the federal grants from the Department of Education Twenty-First Century Community Learning Centers ("21<sup>st</sup> CCLC") and the Performance Partnership Pilot ("P3").

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements**

**September 30, 2018**

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

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

*Government-wide Financial Statements* - 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. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the activities of the Council are included on the Statement of Net Position. The Statement of Activities reports revenues and expenses.

*Fund Financial Statements* - Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues available if they are collected within sixty days of the end of the current fiscal year.

Property taxes and interest on investments are susceptible to accrual. Property taxes are recorded as revenues in the fiscal year in which they are levied, provided they are collected in the current period or within sixty days thereafter. Interest on invested funds is recognized when earned. Thus, accrued property tax and interest have been recognized as revenues of the current fiscal period. All other revenue items are measured and available when earned.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, pensions and the total OPEB obligations are recorded only when a payment is due.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements**

**September 30, 2018**

### **C. Measurement Focus and Basis of Accounting, (Continued)**

Unearned Revenue – Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. On both the government-wide and the governmental fund financial statements, revenues are recognized when all eligibility requirements are met.

### **D. Budgets and Budgetary Accounting**

Budgets are adopted on a basis consistent with United States GAAP. The reported budgetary data represents the original and the final amended budgets as approved by the Council Members. Budgets are adopted for all funds and transfers of appropriations between functions require Council approval. The level of control at which expenditures may not legally exceed the budget is at the function level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized as an extension of the formal budgetary process to reflect the estimated amount of future expenditures arising from the issuance of purchase orders, contracts or other forms of legal commitments existing at year-end, which will be paid in the future. Encumbrances lapse at year-end; however, the succeeding year's budget provides for the re-appropriation of certain year-end encumbrances. These "open" encumbrances are included in the Assigned Fund Balance at fiscal year-end in accordance with their spending constraint. Encumbrances do not constitute expenditures or liabilities since goods and services are not yet received.

### **E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Fund Balance/Net Position**

1. Cash and Investments - The Council utilizes pooled cash accounting whereby excess monies are aggregated for investment purposes. Florida Statutes authorize a variety of investment mechanisms and the Council follows this best practice by diversifying its investments among the Local Government Surplus Funds Trust Fund, the Florida Education Investment Trust Fund and Wells Fargo Advantage Funds.



# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements**

**September 30, 2018**

### ***E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Fund Balance/Net Position, (Continued)***

The Local Government Surplus Funds Trust Fund is a state pool managed by the Florida State Board of Administration ("SBA"), which provides regulatory oversight. To accommodate pool participants with readily available cash, a substantial portion of the portfolio is placed in short-term securities ("Florida PRIME").

The Local Government Surplus Funds Trust Fund is governed by the rules of Chapter 19-7 of the Florida Administration code. These rules provide guidance and establish the general operating procedures for the administration of the Local Government Surplus Funds Trust Fund. Additionally, the Office of the Auditor General performs the operational audit of the activities and investments of the SBA.

According to the SBA, the pool follows GASB Statement No. 31 and GASB No. 79 "*Certain External Investment Pools and Pool Participants*" where the Council owns a share of the respective pool, not the underlying securities. Accordingly, the Council's investment in the Florida PRIME are stated at amortized cost. Florida PRIME is exempt from the GASB No. 72 fair value hierarchy disclosures and reports at amortized cost. Additionally, the investments in the Florida PRIME are not insured by FDIC or any other governmental agency.

The Florida Education Investment Trust Fund (FEITF) is a common law trust organized under the laws of the State of Florida. The sponsors of the Fund are the Florida School Boards Association and the Florida Association of District School Superintendents. The Fund is designed to meet cash management and short-term investment needs of school districts, political subdivisions of the State of Florida, or instrumentalities of political subdivisions of the State. FEITF is a local government investment pool (LGIP), which follows GASB Statement No. 79 criteria. The Council's funds invested in the FEITF are exempt from GASB Statement No. 72.

Wells Fargo Funds Management, LLC is a wholly owned subsidiary of Wells Fargo & Company, providing investment advisory and administrative services for *Wells Fargo Advantage Funds*. The Council's funds are invested in the Heritage Money Market Fund. The funds invested are exempt from GASB No. 72.

# CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

## Notes to the Financial Statements

September 30, 2018

### ***E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Fund Balance/Net Position, (Continued)***

Method Used to Value Investments - The Council reports investment at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Net appreciation (depreciation) in fair value of investments includes realized and unrealized gains and losses. Realized gains and losses are determined on the basis of specific cost. Purchases and sales of investments are recorded on a trade date basis.

Fair Value Hierarchy - GASB No. 72 "Fair Value Measurement and Application" states that investments that meet specific criteria should be measured and reported at fair value and classified according to the following hierarchy:

*Level 1* - Investments reflect unadjusted quoted prices in active markets for identical assets.

*Level 2* - Investments reflect prices that are based on inputs that are either directly or indirectly observable for an asset (including quoted prices for similar assets), which may include inputs in markets that are not considered to be active.

*Level 3* - Investments reflect prices based upon unobservable inputs for an asset.

Certain investments, such as money market funds, Florida PRIME and FEITF are not included in the fair value hierarchy as they are reported at amortized cost. Accordingly, the Council does not maintain any investments subject to fair value measurement as of September 30, 2018.

2. Inventory and Prepaid Items - The Council does not utilize any inventory items. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide and fund statements. The Council utilizes the consumption method to account for these costs.
3. Capital Assets - Capital assets, which include land, intangibles, building and related infrastructure, computer hardware/software, furniture, and equipment, are reported in the government-wide financial statements.

**CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY**

**Notes to the Financial Statements**

**September 30, 2018**

***E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Fund Balance/Net Position, (Continued)***

Items purchased or acquired are reported at historical cost or estimated historical cost. Donated capital assets, donated works of art, historical works of art and similar items and capital assets received in a service concession arrangement are recorded at acquisition value.

Maintenance, repairs and minor renovations are not capitalized. Expenditures that significantly increase values or extend useful lives are capitalized. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Computer Hardware/Software	3
Intangible Assets (E-learning Courses)	3
Furniture and Equipment	5
Building Infrastructure	20
Building	30

Depreciation/amortization expense is reflected in the financial statements in accordance with GASB Statement No. 34 requirements for capital assets greater than \$5,000 and an estimated economic life greater than one year. Thus, program related expenditures include depreciation expense in Program Support. For the General Administration category, depreciation expense is included in Materials and Services. Per Florida State Statutes as well as for internal control purposes, assets with a historical cost greater than \$1,000 are tagged and tracked in the capital assets system.

4. Deferred outflows/inflows of resources – In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section for deferred inflows of resources.

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

**Notes to the Financial Statements  
September 30, 2018**

***E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Fund Balance/Net Position, (Continued)***

This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

In accordance with GASB Statements No. 68, No. 71, and No. 75, the related activity for deferred outflows of resources and deferred inflows of resources on its financial statements (see Notes 7 & 8 for additional information) for fiscal year ended September 30, 2018 is as follows:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Pension Related-FRS (see footnote 7)	\$ 2,356,599	\$ 346,535
Pension Related-HIS (see footnote 7)	494,889	183,179
OPEB Related (see footnote 8)		87,191
<b>Total</b>	<b>\$ 2,851,488</b>	<b>\$ 616,905</b>

**Summary of Pension and OPEB Expense**

Pension Expense FRS (see footnote 7)	\$ 476,523
Pension Expense -HIS (see footnote 7)	94,635
OPEB Expense (see footnote 8)	442
<b>Total</b>	<b>\$ 571,600</b>

5. *Fund Balance/Net Position* – Fund Equity at the governmental fund reporting level is classified as *Fund Balance*. Fund equity for all other reporting is classified as *Net Position*.

# CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

## Notes to the Financial Statements

September 30, 2018

### ***E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Fund Balance/Net Position, (Continued)***

**Fund Balance and Flow Assumptions** - Generally, Fund Balance represents the difference between the assets and deferred outflows of resources and liabilities and deferred inflows of resources. In the fund financial statements, governmental funds report fund classifications based on the nature and extent to which the Council is bound to have constraints on the specific purposes for which amounts in those funds can be spent.

The following classifications describe the relative strength of the spending constraints:

- *Nonspendable Fund Balance* – amounts that are not in spendable form (such as prepaid items) or are legally or contractually required to be maintained intact.
- *Restricted Fund Balance* – amounts constrained to specific purposes by external providers (such as grantors) or imposed by law through constitutional provisions, or by enabling legislation.
- *Committed Fund Balance* – amounts constrained to specific purposes by formal action of the Council itself, using its highest level of decision-making authority (i.e., the Council Members) through an Issue Paper. To be reported as committed, amounts cannot be used for any other purpose unless the Council Members take the same highest-level action (i.e., Issue Paper) to remove or change the constraint.
- *Assigned Fund Balance* – amounts the Council intends to use for a specific purpose but are neither restricted nor committed. Assignments can be made by the Executive Committee or by an official which the Council Members delegate the authority at their direction. Through the Issue Paper process, the Council approves assigned fund balance.
- *Unassigned Fund Balance* – amounts that have not been assigned to other funds and that have not been restricted, committed or assigned to specific purposes within the general fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements**

**September 30, 2018**

### ***F. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Fund Balance/Net Position, (Continued)***

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the Council considers restricted funds to have been spent first. When expenditures are 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 or its delegated official or body has provided otherwise in its commitment or assignment actions.

*Minimum Fund Balance Policy* - In the General Fund, the Council strives to maintain a minimum unassigned fund balance of 8%-10% of the budgeted operating expenditures. This minimum amount is required to manage cash inflows and outflows until tax revenue is received since the Council is prohibited from issuing short-term debt instruments such as RAN (Revenue Anticipation Notes) or TAN (Tax Anticipation Notes).

This policy strives to maintain additional unassigned fund balance liquidity to mitigate current and future risks such as revenue shortfalls and unanticipated expenditures, maintain reserves due to the vulnerability of being located in a hurricane zone, and other unforeseen events. Additional amounts are to be determined each year by the Council during the budget process.

**Net Position and Flow Assumptions** – The Net Position represents the difference between assets and deferred outflows less liabilities and deferred inflows of resources. The Net Position of the government wide funds are categorized as investment in capital assets, reduced by accumulated depreciation and any the outstanding balances of any borrowing used (i.e., the amount that the Council has not spent) for the acquisition. The net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation or through external restrictions imposed by grantors or laws or regulations of other governments. The balance of net position is reported as unrestricted. In order to report an amount as Restricted Net Position – net position and an unrestricted – net position in the government-wide financial statements, the Council would first use restricted net position before using unrestricted net position.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements**

**September 30, 2018**

### ***F. Revenues and Expenditures/Expenses***

1. *Program Revenues* - Amounts reported as miscellaneous local revenue include 1) local grants for various programs, 2) donations and contributions for particular events and 3) charges to customers for trainings. All taxes are reported as general revenues rather than program revenues.
2. *Property Taxes* - Florida laws restrict millage rate increases that a government may levy. In addition to multiple exemptions for most homeowners, a four percent discount is also allowed if the taxes are paid in November, with the discount declining by one percentage point each month thereafter. Taxes become delinquent April 1 of each year. Delinquent property tax certificates are sold to the public beginning June 1, at which time a lien attaches to the property. By fiscal year end, virtually all property taxes are collected either directly or through tax certificate sales. Property tax revenues are recorded by the Council based on the amount of receipts reported by the County Tax Collector.
3. *Use of Estimates* - The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows and liabilities and deferred inflows, disclosure of contingent assets and deferred outflows of resources and liabilities and deferred inflows of resources at the date of the financial statements, and the reported amount of revenue and expenses/expenditures during the reporting period. Actual results may differ from those estimates.
4. *Compensated Absences* - The Council employees are granted a specific number of paid vacation and sick leave days. Employees are permitted to accumulate a maximum of 450 hours (60 days) of vacation as of September 30. Excess time is forfeited if not used by the end of the fiscal year.

Employees can accrue unlimited sick leave, but are only reimbursed for a percentage of unused sick leave upon retirement after at least 5 years of service. The costs of vacation and sick leave benefits (compensated absences) are budgeted and expended in the respective fund when payments are made to employees. In addition, the Council will record expenditures at employment termination in the applicable fiscal year at the fund level. The liability for all accrued vacation and vested sick leave benefits is recorded in the government-wide financial statements.

# CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

## Notes to the Financial Statements September 30, 2018

### G. Impact of Recently Issued Accounting Principles

In June 2015, the GASB issued Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefit Other Than Pensions*. The primary objective is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement is effective for fiscal years beginning after June 15, 2017. GASB Statement 75 replaces GASB Statement 45.

The Council early implemented GASB 75 in the fiscal year 2016-17. Implementation of this standard a year early, resulted in a cost savings, as the Council would have been required to complete a full GASB 45 valuation for 2016-17, and then complete a full GASB 75 valuation for 2017-18. This would have forced the Council to pay actuarial fees for 2 full valuations in back-to-back years.

Employees who retire from the Council and their dependents are eligible to continue to participate ("single employer plan") in the Council's health insurance, life insurance, and long-term care benefits currently offered through the Council at the "blended" employee group rate, which is determined annually by the Council. The retiree must continue to meet all participation requirements and pay all applicable premiums by the specified due date. Life insurance and long-term care benefits are portable and the retiree must pay premiums to the carrier directly. (See Note 8 for more details).

The net pension liability for the FRS Pension Plan at July 1, 2017, increased by \$10,152,810 due to the restatement of the fund's beginning net position because of the implementation of GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefit Other Than Pensions*. The effect of the accounting change on the Council's net position as previously reported for fiscal year 2017 and prior years is a decrease of \$1,327 and is adjusted as of September 30, 2017 as follows:

	<b>Governmental Activities</b>	
Net Position, previously reported		\$ 19,415,434
Adjustment for FRS OPEB	\$ (1,327)	
Total FRS OPEB related adjustment		(1,327)
Net Position, restated		<u>\$ 19,414,107</u>



# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements September 30, 2018**

### ***H. New Accounting Pronouncements***

GASB Statement No. 83- In November 2016, the GASB issued Statement No. 83 *Certain Asset Retirement Obligation*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged. The Council is currently evaluating the implementation requirements of this Statement.

GASB Statement No. 84- In January 2017, the GASB issued Statement No. 84 *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The Council is currently evaluating the implementation requirements of this Statement.

GASB Statement No.87- In June 2017 the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements September 30, 2018**

### ***H. New Accounting Pronouncements, (Continued)***

It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement are effective for reporting periods beginning after December 15, 2019. The Council is currently evaluating the implementation requirements of this Statement.

GASB Statement No. 88 - In April 2018 the GASB issued Statement No. 88 *Certain Disclosures Related to Debt, Including Indirect Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not consistently provided. In addition, information about resources to liquidate debt and the risks associated with changes in terms associated with debt will be disclosed. As a result, users will have better information to understand the effects of debt on a government's future resource flows. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. There is no impact to the Council.

GASB Statement No. 89 - In June 2018 the GASB issued Statement No. 89 *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. The requirements of this Statement will improve financial reporting and will enhance the comparability of information about capital assets and the cost of borrowing for a reporting period for both governmental activities and business-type activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. There is no impact to the Council.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements September 30, 2018**

### ***H. New Accounting Pronouncements, (Continued)***

GASB Statement No. 90 - In August 2018 the GASB issued Statement No. 90- *Majority Equity Interests -- An Amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information related to presentation of majority equity interests in legally separate organizations that previously was reported inconsistently.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. There is no impact to the Council.

## **2. CASH AND INVESTMENTS**

### ***Statement of Policy***

The purpose of the Council's investment policy is to set forth the investment objectives and parameters for the management of public funds. The policy is designed to ensure prudent management of public funds, the availability of operating funds when needed, and an investment return competitive with market rates.

The Council's policy is written in accordance with Section 218.415, Florida Statutes, which applies to funds under control of local governments and special districts. The policy and any subsequent revisions are approved by the Council Members.

# CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

## Notes to the Financial Statements

September 30, 2018

### 2. CASH AND INVESTMENTS (Continued)

#### **Cash**

Florida statutes authorize the deposit of the Council funds in demand deposits or time deposits of financial institutions approved by the State Treasurer, defined as qualified public depositories. Pursuant to Chapter 280, Florida Statutes, the State Treasurer requires Qualified Public Depositories ("QPD") to deposit with the Treasurer or other banking institution, eligible collateral. In the event of a failure, the remaining public depositories would be responsible for covering any losses. All bank balances of the Council are held in a QPD. As of September 30, 2018, the carrying amount of the Council's deposits was \$1,733,321 with a bank balance of \$3,833,349. The Council's deposits at year-end are considered insured and collateralized for custodial credit risk purposes.

#### **Investments**

The Council's investment policy allows management to invest funds in investments permitted under Florida Statutes Section 218.415. This statute explicitly allows deposits and investments in QPD's, the SBA, and money market funds, which are the only vehicles the Council is currently utilizing.

Cash and investments as of September 30, 2018 are composed of the following:

	Reported Amount	Weighted Average Maturity	Fair Value
Cash Deposits	<u>\$ 1,733,321</u>	-	<u>\$ 1,733,321</u>
Investments with the SBA:			
Florida PRIME	12,054,079	33 days	12,054,079
Investments with the FEITF:			
FEITF Portfolio	12,008,133	32 days	12,008,133
Wells Fargo Investments:			
Heritage Money Market Fund	<u>541,176</u>	21 days	<u>541,176</u>
Total Investments	<u>24,603,388</u>		<u>24,603,388</u>
Total Cash and Investments	<u>\$ 26,336,709</u>		<u>\$ 26,336,709</u>

#### **Credit Risk**

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The Council's investment policy limits its investments to high quality investments to control credit risk. For liquidity purposes as well as to control risk, all the Council's operating investments for fiscal year 2018, were invested with the SBA, the Florida Education Investment Trust Fund (FEITF) and Wells Fargo Advantage Funds.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements**

**September 30, 2018**

### **2. CASH AND INVESTMENTS (Continued)**

The SBA Florida PRIME investment pool, the FEITF and the Heritage Money Market Fund held by Wells Fargo Advantage Funds are all AAAM rated by Standard and Poors. This rating is the highest creditworthiness rate given by the national agency.

#### ***Interest Rate Risk***

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Council's investment policy limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The dollar weighted average days to maturity (WAM) for the Florida PRIME and the FEITF at September 30, 2018 are 33 days and 32 days respectively.

Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life of Florida PRIME at September 30, 2018 is 72 days. The Council currently does not have significant investment balances with long-term maturities that may be subject to significant fair value losses arising from increasing interest rates.

#### ***Investment Pools and Pool Participants***

With regard to redemption dates, Chapter 218.409(8) (a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the Executive Director may extend the moratorium until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case, may the time limit set by the Trustees exceed 15 days."

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

**Notes to the Financial Statements  
September 30, 2018**

**2. CASH AND INVESTMENTS (Continued)**

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2018, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

**3. RECEIVABLES AND PAYABLES**

Accounts and Interest Receivable at September 30, 2018 consists of the following:

	<u>General Fund</u>
Back-to-School Project	\$ 44,532
Broward Reads Project	16,367
Undoing Racism Project	42,408
Taxes Receivable	9,047
Interest Receivable	3,992
Other	15,686
Total Accounts Receivable	<u>\$ 132,032</u>

Accounts Payable, Salaries and Wages Payable, and Accrued Liabilities as of September 30, 2018 consists of the following:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
Funded Providers	\$ 8,231,010	\$ 14,255	\$ 8,245,265
Administrative	109,117	-	109,117
Professional Services & Other	24,528	-	24,528
Salaries & Wages Payable	278,818	-	278,818
Employee Reimbursements	2,419	-	2,419
Total Accounts Payable and Accrued Liabilities	<u>\$ 8,645,892</u>	<u>\$ 14,255</u>	<u>\$ 8,660,147</u>

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

**Notes to the Financial Statements  
September 30, 2018**

**4. INTERFUND RECEIVABLES AND PAYABLES**

Interfund Receivables and Payables at September 30, 2018 are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 300,000	\$ -
Special Revenue Fund	-	300,000
Total	<u>\$ 300,000</u>	<u>\$ 300,000</u>

The purpose of these transactions is to account for salaries and wages payable between the governmental funds, as well as the temporary borrowing between the federal grants in the Special Revenue Fund and the General Fund.

**5. PROPERTY TAXES**

Florida Statutes permit the Council to levy taxes up to 0.5 mills per \$1,000 of assessed valuation. The rate levied for the Council for fiscal year 2018 was 0.4882 mills, leaving the millage rate level from the prior fiscal year. However, due to increased property values the tax revenue increased 8.5%. Property taxes are levied each November 1 on the assessed value listed as of the prior January 1 for real and personal property located within Broward County. The adjusted assessed value at July 1, 2017 upon which the fiscal year 2018 levy was based, was approximately \$178 billion. The property taxes receivable from the tax collector was \$9,047 at September 30, 2018.

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

**Notes to the Financial Statements  
September 30, 2018**

**6. CAPITAL ASSETS ACTIVITY**

The following is a summary of capital asset activity for the fiscal year ended September 30, 2018:

	Balance at Oct. 1, 2017	Additions	Deletions	Balance at Sept. 30, 2018
Capital Assets:				
Capital Assets Not Depreciated:				
Land	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Intangibles-Work in Progress	63,247	284,430	(57,677)	290,000
Capital Assets Depreciated:				
Building	6,047,681	-	-	6,047,681
Building Infrastructure	269,422	-	-	269,422
Computer Hardware/Software	577,508	267,135	(43,859)	800,784
Intangible Assets	-	64,943	-	64,943
Furniture and Equipment	452,350	-	-	452,350
Total Capital Assets	<u>9,910,208</u>	<u>616,508</u>	<u>(101,536)</u>	<u>10,425,180</u>
Less Accumulated Depreciation:				
Building	1,655,111	200,130	-	1,855,241
Building Infrastructure	98,743	11,562	-	110,305
Computer Hardware/Software	525,701	77,568	(43,859)	559,410
Intangible Assets	-	17,322	-	17,322
Furniture and Equipment	345,940	26,908	-	372,848
Total Accumulated Depreciation	<u>2,625,495</u>	<u>333,490</u>	<u>(43,859)</u>	<u>2,915,126</u>
Capital Assets	<u>\$ 7,284,713</u>	<u>\$ 283,018</u>	<u>\$ (57,677)</u>	<u>\$ 7,510,054</u>

Depreciation expense was charged to the following functions during the year:

Program Administration	\$ 33,645
General Administration	<u>299,845</u>
Total Depreciation Expense	<u>\$ 333,490</u>



# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements September 30, 2018**

### **7. RETIREMENT PLANS**

#### ***Florida Retirement System***

General Information - All the Council's employees participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan ("Pension Plan") and the Retiree Health Insurance Subsidy ("HIS Plan"). Under Section 121.4501, Florida Statutes, the FRS also provides a defined contribution plan ("Investment Plan") alternative to the FRS Pension Plan, which is administered by the State Board of Administration ("SBA"). Generally, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county agency, district school board or state university or college within the State of Florida. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes and amendments to the law can be made only by an act of the Florida State Legislature.

Various classes of membership include: Regular class members, Special Risk Administrative Support class members, Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers), Senior Management Service class members, and Elected Officers' class members. The Council only has employees in two of these classes – Regular Class and Senior Management Service Class. Detailed plan information on the other classes can be found on the website referenced below.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the Web site:

[www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://www.dms.myflorida.com/workforce_operations/retirement/publications).

Plan Description – The Pension Plan is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program ("DROP") for eligible employees.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements**

**September 30, 2018**

### **7. RETIREMENT PLANS-Florida Retirement System (continued)**

Benefits Provided - Benefits under the Pension Plan are computed based on age and/or years of service, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits. Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service.

For Plan members enrolled on or after July 1, 2011, the vesting requirement is extended to eight years of credited service for all these members and increasing normal retirement to age 65 or 33 years of service regardless of age for Regular and Senior Management Service class members. In addition, the final average compensation for these members will be based on the eight highest years of salary.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with a FRS employer for a period not to exceed 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements**

**September 30, 2018**

### **7. RETIREMENT PLANS-Florida Retirement System (continued)**

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. Council employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Senior Management, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2016-17 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30% and Senior Management Service class 7.67%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance.

For the fiscal year ended September 30, 2018, the information related to the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the Council.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements September 30, 2018**

### **7. RETIREMENT PLANS-Florida Retirement System (continued)**

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

Contributions – Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to contribute to the FRS based on statewide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018, respectively, were as follows: Regular—7.92% and 8.26%; Senior Management Service—22.71% and 24.06%; and DROP participants—13.26% and 14.03%. These employer contribution rates include 1.66% HIS Plan subsidy for the periods October 1, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018, respectively.

The Council's contributions, including employee contributions to the Pension Plan, totaled \$722,549 for the fiscal year ended September 30, 2018.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2018, the Council reported a liability of \$4,267,980 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. The Council's proportionate share of the net pension liability was based on the Council's 2017-18 fiscal year contributions relative to the 2016-17 fiscal year contributions of all participating members. At June 30, 2018, the Council's proportionate share was .014169677 percent, which was an increase of .001102427 percent from its proportionate share measured as of June 30, 2017.

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

**Notes to the Financial Statements  
September 30, 2018**

**7. RETIREMENT PLANS-Florida Retirement System, (Continued)**

For the fiscal year ended September 30, 2018, the Council recognized pension expense of \$476,523. In addition, the Council reported deferred outflows of resources and deferred inflows of resources related to the Pension Plan from the following sources:

Description	Defered Outflows of Resources	Defered Inflows of Resources
Differences between expected and actual experience	\$ 361,562	13,123
Change of assumptions	1,394,568	-
Net difference between projected and actual earnings on Pension Plan investments	-	329,754
Changes in proportion and differences between Council Pension Plan contributions and proportionate share of contributions	489,079	3,658
Council Pension Plan contributions subsequent to measurement date	111,390	-
Total	<u>\$ 2,356,599</u>	<u>346,535</u>

The deferred outflows of resources related to the Pension Plan, totaling \$111,390 resulting from Council contributions to the Plan subsequent to the measurement date, and will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30:	Amount
2019	\$ 710,403
2020	486,511
2021	129,698
2022	321,154
2023	213,911
Thereafter	36,997
Total	<u>\$ 1,898,674</u>

# CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

## Notes to the Financial Statements September 30, 2018

### 7. RETIREMENT PLANS-Florida Retirement System (continued)

Actuarial Assumptions – The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

#### Long-Term Expected Rate of Return

The long-term expected rate of return assumption of 7.00 percent consists of two building block components: 1) a real (in excess of inflation) return of 4.40 percent, consistent with the currently articulated real return target in the current Florida State Board of Administration's investment policy, developed using capital market assumptions calculated by Aon Hewitt Investment Consulting; and 2) a long-term average annual inflation assumption of 2.60 percent as adopted in October 2018 by the FRS Actuarial Assumption Conference for funding policy purposes, as allowable under governmental accounting standards.

In the opinion of the FRS consulting actuary, Milliman, both components and the overall 7.00 percent return assumption were determined to be reasonable and appropriate per the Actuarial Standards of Practice. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The FRS allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

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

**Notes to the Financial Statements  
September 30, 2018**

**7. RETIREMENT PLANS-Florida Retirement System, (Continued)**

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	2.9%	2.9%	1.8%
Fixed Income	18.0%	4.4%	4.3%	4.0%
Global Equity	54.0%	7.6%	6.3%	17.0%
Real Estate (property)	11.0%	6.6%	6.0%	11.3%
Private Equity	10.0%	10.7%	7.8%	26.5%
Strategic Investments	6.0%	6.0%	5.7%	8.6%
Assumed Inflation – Mean			2.6%	1.9%

Discount Rate - The discount rate used to measure the total pension liability was 7.00%. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation of the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the Council's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the Council's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Council's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
Council's proportionate share of the net pension liability	\$ 7,789,243	\$ 4,267,980	\$ 1,343,363

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements**

**September 30, 2018**

### **7. RETIREMENT PLANS-Florida Retirement System, (Continued)**

Pension Plan Fiduciary Net Position - Detailed information regarding the Pension Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan - At September 30, 2018, the Council reported a payable in the amount of \$63,512 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2018.

#### **HIS Plan**

Plan Description - The HIS Plan is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided - For the fiscal year ended September 30, 2018, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions - The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2018, the HIS contribution for the period October 1, 2017 through September 30, 2018 was 1.66%. The Council contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The Council's contributions to the HIS Plan totaled \$7,049 for the fiscal year ended September 30, 2018.



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

**Notes to the Financial Statements  
September 30, 2018**

**7. RETIREMENT PLANS-Florida Retirement System, (Continued)**

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2018, the Council reported a liability of \$1,705,139 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. The Council's proportionate share of the net pension liability was based on the Council's 2017-18 fiscal year contributions relative to the 2016-17 fiscal year contributions of all participating members. At June 30, 2018, the Council's proportionate share was .016110368 percent, which was an increase of .000702930 percent from its proportionate share measured as of June 30, 2017.

For the fiscal year ended September 30, 2018, the Council recognized HIS pension expense of \$94,635. In addition, the Council reported deferred outflows of resources and deferred in flows of resources related to the HIS plan from the following sources:

Description	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 26,105	\$ 2,897
Change of assumptions	189,633	180,282
Net difference between projected and actual earnings on HIS Plan investments	1,029	-
Changes in proportion and differences between Council HIS Plan contributions and proportionate share of contributions	255,483	-
Council HIS Plan contributions subsequent to the measurement date	<u>22,639</u>	<u>-</u>
Total	<u>\$ 494,889</u>	<u>\$ 183,179</u>

The deferred outflows of resources related to the HIS Plan, totaling \$22,639 resulting from Council contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

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

**Notes to the Financial Statements  
September 30, 2018**

**8. RETIREMENT PLANS-Florida Retirement System, (Continued)**

Fiscal Year Ending September 30:	Amount
2019	\$ 80,005
2020	79,918
2021	70,186
2022	45,799
2023	7,999
Thereafter	5,164
Total	<u>\$ 289,071</u>

Actuarial Assumptions – The total pension liability in the July 1, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Municipal bond rate	3.87%

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables. The discount rate used was updated from 3.58 percent to 3.87 percent as of June 30, 2018, reflecting the change during the fiscal year in the Bond Buyer General Obligation 20- Bond Municipal Bond Index.

The actuarial assumptions used in the July 1, 2017, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

Discount Rate - The discount rate used to measure the total pension liability was 3.87%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate adopted by the FRS Actuarial Assumption Conference. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

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

**Notes to the Financial Statements  
September 30, 2018**

**7. RETIREMENT PLANS-Florida Retirement System, (Continued)**

Sensitivity of the Council's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the Council's proportionate share of the net pension liability calculated using the discount rate of 3.87%, as well as what the Council's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.87%) or one percentage point higher (4.87%) than the current rate:

	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
Council's proportionate share of the net pension liability	\$ 1,942,054	\$ 1,705,139	\$ 1,507,657

Pension Plan Fiduciary Net Position - Detailed information regarding the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan - At September 30, 2018, the Council reported a payable in the amount of \$612 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2018.

***Deferred Compensation Plan***

The Council offers its employees a deferred compensation plan created in accordance with Internal Revenue Code 457. The Plan is available to all full-time employees and permits them to defer a portion of their salary. Under the provisions of IRC Section 457, all assets and income are managed by a third-party administrator with no relationship to the Council. Accordingly, the assets and liabilities of the Plan are not included in the Council's financial statements.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements**

**September 30, 2018**

### **8. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

#### ***General Information about the OPEB Plan***

Plan description- The Council's defined benefit OPEB plan, provides OPEB for all permanent full-time employees, and is a single employer benefit plan administered by the Council. Chapter 627 of the Florida Statutes requires that the Council make health coverage available to retirees at the employer's group rate. The Council provides no funding for any portion of the premiums after retirement. However, the Council recognizes that there is an "implicit subsidy" arising because of the blended rate premium since retiree health care costs, on average, are higher than active employee healthcare costs. The plan is not accounted for as a trust fund and an irrevocable trust has not been established to fund this plan. The plan does not issue a separate financial report. It is the Council's current policy to fund the plan on a "pay-as-you-go" basis. There are no assets accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits provided- Employees who retire from the Council and their dependents are eligible to continue to participate in the Council's health insurance, life insurance, and long-term care benefits currently offered through the Council at the "blended" employee group rate, which the Council determines on an annual basis. The retiree must continue to meet all participation requirements and pay all applicable premiums by the specified due date. Life insurance and long-term care benefits are portable and the retiree must pay premiums to the carrier directly. The Council provides no funding for any portion of the premiums after retirement.

Employees covered by the benefit terms- As of September 30, 2018, there are no retirees participating in the group health program, and seventy-one (71) active employees with health insurance coverage. There are five (5) active employees without coverage who are assumed not to elect retiree health coverage and do not generate GASB Statement No.75 liabilities.

#### ***Total OPEB Liability***

The Council's total OPEB liability of \$107,644 was measured as of September 30, 2018, and was determined by an interim actuarial valuation as of that date.

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

**Notes to the Financial Statements**

**September 30, 2018**

**8. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS, (Continued)**

Actuarial assumptions and other inputs: The total OPEB liability in the September 30, 2018 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.83%
Inflation Rate:	2.60%
Healthcare Trend Rate	8.50%
Retiree's Cost Sharing	Borne by the retiree
Healthcare Coverage Election Rate	25% active employees 100% inactive employees

The payroll growth assumption is based on the Florida Retirement Systems actuarial valuation as of July 1, 2015.

Mortality rates were based on the RPH-2017 Total Dataset Headcount-weighted Mortality Table using Scale MP-2017.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance as at 9/30/2017	<u>\$ 98,400</u>
Changes for the fiscal year:	
Service Cost	14,183
Interest	3,887
Changes of benefit terms	-
Differences between expected and actual experience	(3,751)
Changes in assumptions for other inputs	(1,980)
Benefit payments	<u>(3,095)</u>
Net changes	<u>\$ 9,244</u>
Balance at 9/30/2018	<u>\$ 107,644</u>

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

**Notes to the Financial Statements**

**September 30, 2018**

**8. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS, (Continued)**

Sensitivity of the Total OPEB Liability to changes in the Discount Rate

The following presents the total OPEB liability of the Council, as well as what the Council's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.83%), or one percentage higher (4.83%) than the current discount rate:

	1% Decrease (2.83%)	Discount Rate (3.83%)	1% Increase (4.83%)
Total OPEB Liability	\$ 113,566	\$ 107,644	\$ 101,591

Sensitivity of the Total OPEB Liability to changes in the Healthcare Trend Rate-

The following presents the total OPEB liability of the Council, as well as what the Council's total OPEB liability would be if it were calculated using a healthcare trend rate that is one percentage point lower (7.50%), or one percentage higher (9.50%) than the current healthcare trend rate:

	1% Decrease (7.50%)	Healthcare Trend Rate (8.50%)	1% Increase (9.50%)
Total OPEB Liability	\$ 93,018	\$ 107,644	\$ 124,962

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB-For the fiscal year ended September 30, 2018; the Council recognized OPEB expense of \$442. The Council reported deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 25,768
Changes of assumptions or other inputs	61,423
Total	<u>\$ 87,191</u>

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

**Notes to the Financial Statements  
September 30, 2018**

**8. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS, (Continued)**

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending September 30:	Amount
2019	\$ 14,533
2020	14,533
2021	14,533
2022	14,533
2023	14,533
Thereafter	14,526
Total	<u>\$ 87,191</u>

**9. INSURANCE ACTIVITIES**

The Council is exposed to the various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Council purchases commercial insurance to cover the various risks. Retention of risks is limited to the excess of those that are insured, those that are uninsurable, and deductibles ranging generally from \$1,000 to \$2,500 per occurrence. There were no settled claims, which exceeded insurance coverage since inception of the Council. The Council is required by Florida Statute to provide a surety bond in the sum of at least \$1,000 for each \$1 million portion thereof of the Council's budget for the Chair, Vice-Chair, Secretary and President/CEO. This surety bond is included in the insurance coverage purchased through commercial carriers.

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

**Notes to the Financial Statements  
September 30, 2018**

**10. COMMITMENTS AND CONTINGENCIES**

Operating Leases:

The Council is committed under various operating leases for office equipment through fiscal year 2018. Lease expenditures for office equipment for the fiscal year ended September 30, 2018 amounted to \$18,146. Future minimum base lease payments for these leases are as follows:

Fiscal Year Ending September 30,	Minimum Equipment Lease Payment
2019	\$ 18,145
2020	18,145
2021	14,157
2022	2,189
	<u>\$ 52,637</u>

Encumbrances:

Purchase orders are issued throughout the fiscal year to encumber budgets in the governmental funds. Significant encumbrances as of September 30, 2018 that will be re-appropriated in the subsequent year are as follows:

General Fund:	
Program Services	\$ 2,781,686
Program Support & General Administration	386,523
Facilities Reserves	178,276
Capital Outlay	269,168
Total Encumbrances	<u>\$ 3,615,653</u>



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

**Notes to the Financial Statements  
September 30, 2018**

**11. LONG-TERM LIABILITIES**

The following is a summary of long-term liabilities for fiscal year ended September 30, 2018:

	Beginning Balance Oct 1, 2017	Increases	Decreases	Ending Balance Sept 30, 2018	Amount Due Within One Year
Compensated Absences:					
Vacation Accrual	\$ 633,195	\$ 420,130	\$ (342,396)	765,315	\$ 76,531
Sick Leave Accrual	154,306	192,443	(188,378)	170,486	17,049
Net Pension Liability:					
Florida Retirement System*	3,866,532	401,448	-	4,267,980	-
Health Insurance Subsidy	1,647,434	57,705	-	1,705,139	-
Net OPEB Liability	98,400	9,244	-	107,644	-
<b>Total Long Term Liabilities</b>	<b>\$ 6,399,867</b>	<b>\$ 1,080,970</b>	<b>\$ (530,774)</b>	<b>\$ 7,016,564</b>	<b>\$ 93,580</b>

\* Restated for GASB 75

For governmental activities, compensated absences and Net OPEB obligations are generally liquidated by the General Fund.

**12. FUND BALANCE**

In accordance with GASB No. 54, fund balances (Note 1) are classified as follows:

- *Nonspendable Fund Balance* – amounts that are not in spendable form or are legally or contractually required to be maintained intact. The Council classified \$225,777 of prepaid items as Nonspendable since these items are not expected to be converted to cash.
- *Restricted Fund Balance* – amounts constrained to specific purposes by external providers (such as grantors) or imposed by law through constitutional provisions, or by enabling legislation. The Council does not have any Restricted Fund Balance.

# **CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

## **Notes to the Financial Statements September 30, 2018**

### **12. FUND BALANCE, (Continued)**

- *Committed Fund Balance* – amounts constrained to specific purposes by the formal action of the Council itself, using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the Council Members take the same highest-level action (i.e., Resolution or Issue Paper) to remove or change the constraint. The Council does not have any Committed Fund Balance.
- *Assigned Fund Balance* – amounts the Council intends to use for a specific purpose but are neither restricted nor committed. Intent can be expressed by the Council Members or by an official to which the Council Members delegates authority. The Council has a total of \$6,815,653 in Assigned Fund Balance, which can be further classified in two categories: Assigned for Outstanding Encumbrances and Assigned for Subsequent Year's Budget. The encumbrances include \$2,781,686 for various programmatic goals in the subsequent year, while the remaining \$833,967 of encumbrances is for program support, general administration, facility reserves and capital outlay. The second category of Assigned Fund Balance is \$3.2 million for programmatic purposes appropriated in the subsequent year's budget to offset additional ad valorem taxes.
- *Unassigned Fund Balance* – amounts that have not been assigned to other funds and that have not been restricted, committed or assigned to specific purposes within the general fund. The Council adopted a minimum fund balance policy to be used for unanticipated emergencies of approximately 8% to 10% of the budgeted expenditures. This minimum fund amount of Unassigned Fund Balance is \$8,383,946. The remaining Unassigned Fund Balance is \$3,005,045.

### **13. GRANT FUNDING**

Funding agreements for various grants are entered into on an annual basis. The release of funds is subject to terms and deliverables agreed upon with the grantor agencies. As of September 30, 2018, the Council reported \$1,365,968 in grant funding, including State matching funds amounting to \$253,591 from the State of Florida Department of Children and Families. The State matching funds are not subject to Florida Single Audit.

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

**Notes to the Financial Statements  
September 30, 2018**

**13. GRANT FUNDING, (Continued)**

Certain funding arrangements require the Council to provide additional services on a specified matching basis. In all such contract arrangements, the Council has met its matching requirements. Matching requirements fulfilled are as follows:

<u>Grantor/Program</u>	<u>Year</u>	<u>Grant Number</u>	<u>Match Amount</u>
US Department of Education and the Florida Department of Education:  Performance Partnership Pilot ("P3") and 21st Century Community Learning Centers	2018	----	\$ 1,168,254
Total Match			<u>\$ 1,168,254</u>

**14. CONTINGENCY**

The grant revenue amounts are subject to audit and adjustment. If any expenditures or expenses were disallowed by the grantor agencies because of such an audit, any claim for reimbursement to the grantor agencies would become a liability of the Council. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.





REQUIRED SUPPLEMENTARY  
INFORMATION

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget to Actual**  
**Fiscal Year Ended September 30, 2018**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>				
Ad Valorem Taxes	\$ 82,560,240	\$ 82,560,240	\$ 82,432,099	\$ (128,141)
Grant Funding	156,000	156,000	253,591	97,591
Investment Earnings	100,000	100,000	857,633	757,633
Miscellaneous Local	1,023,227	1,279,824	1,288,106	8,282
<b>Total Revenues</b>	<b>83,839,467</b>	<b>84,096,064</b>	<b>84,831,429</b>	<b>735,365</b>
<b>Expenditures:</b>				
<b>Program Services and Support:</b>				
Program Services	76,084,489	76,341,086	71,235,250	5,105,836
Monitoring/Outcome Materials	86,000	86,000	73,781	12,219
Employee Salaries and Benefits	5,604,538	5,604,538	5,139,300	465,238
Other Consultants	28,000	28,000	-	28,000
Material and Supplies	7,770	7,770	1,597	6,173
Printing and Advertising	8,000	6,931	3,467	3,464
Software Maintenance	52,172	60,032	23,080	36,952
Travel and Other Expenditures	134,353	127,562	89,779	37,783
<b>Total Program Services and Support</b>	<b>82,005,322</b>	<b>82,261,919</b>	<b>76,566,254</b>	<b>5,695,665</b>
<b>General Administration:</b>				
Employee Salaries and Benefits	2,433,970	2,433,970	2,232,966	201,004
Legal Fees	35,000	38,964	38,961	3
Auditors and Other Consultants	54,500	90,536	56,861	33,675
Materials and Supplies	50,029	51,020	26,029	24,991
Printing and Advertising	12,500	18,971	8,953	10,018
Other General Administration	650,429	657,429	341,719	315,710
Telecommunications	67,000	63,000	38,629	24,371
Travel and Other Expenditures	153,706	143,244	99,116	44,128
Tax Collection Fees	517,300	517,600	517,542	58
Community Redevelopment Area Fees	2,709,427	2,709,127	2,498,633	210,494
<b>Total General Administration</b>	<b>6,683,861</b>	<b>6,723,861</b>	<b>5,859,409</b>	<b>864,452</b>

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget to Actual**  
**Fiscal Year Ended September 30, 2018, (Continued)**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Capital Outlay:</b>				
Computer Hardware/Software	470,988	368,074	150,908	217,166
Furniture/ Equipment	5,000	37,189	15,911	21,278
Remodeling/Renovations	-	30,725	-	30,725
<b>Total Capital Outlay</b>	<u>475,988</u>	<u>435,988</u>	<u>166,819</u>	<u>269,169</u>
<b>Total Expenditures</b>	<u>89,165,171</u>	<u>89,421,768</u>	<u>82,592,482</u>	<u>6,829,286</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (5,325,704)</u>	<u>\$ (5,325,704)</u>	<u>2,238,947</u>	<u>\$ 7,564,651</u>
<b>Beginning Fund Balance</b>			<u>16,191,474</u>	
<b>Ending Fund Balance</b>			<u>\$ 18,430,421</u>	

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NOTE: GAAP serves as the budgetary basis.





**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget to Actual**  
**Fiscal Year Ended September 30, 2018**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenue:</b>				
Local Sources:				
Grant Funding	\$ 1,207,870	\$ 1,192,541	\$ 1,112,377	(80,164)
<b>Expenditures:</b>				
<b>Program Services:</b>				
Program Services	886,038	859,842	798,420	61,422
<b>Program Administration:</b>				
Employee Salaries and Benefits	119,629	114,034	104,312	9,722
Other Consultants	197,570	212,216	205,461	6,755
Software Maintenance	-	-	-	-
Travel and Other Expenditures	4,633	6,449	4,184	2,265
Total Program Administration	321,832	332,699	313,957	18,742
<b>Total Expenditures</b>	<b>1,207,870</b>	<b>1,192,541</b>	<b>1,112,377</b>	<b>80,164</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>			-	
<b>Ending Fund Balance</b>			<b>\$ -</b>	

NOTE: GAAP serves as the budgetary basis.

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Schedule of Proportionate Share of Net Pension Liability**  
**Florida Retirement System - Pension Plan**  
**Last Five Years\***

	2018	2017**	2016	2015	2014
Children's Services Council of Broward County's proportion of the net pension liability	0.0141696770%	0.0130672500%	0.0113309120%	.011379789%	0.010583942%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 4,267,980	\$ 3,866,532	\$ 2,861,064	\$ 1,469,852	\$ 645,776
Children's Services Council of Broward County's covered payroll	\$ 5,261,889	\$ 4,911,095	\$ 4,331,964	\$ 4,008,874	\$ 3,599,507
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	81.11%	78.73%	66.05%	36.66%	17.94%
Plan fiduciary net position as a percentage of the total pension liability	84.26%	83.89%	84.88%	92.00%	96.09%

\* The amounts presented for each fiscal year were determined as of 6/30.

\*\* The Council's NPL at 2017 has been increased by \$1,327, due to implementation of GASB 75

Note 1: GASB 68 requires information for ten years. However, until a full ten year trend is compiled, information is presented for only those years for which information is available.

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**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Schedule of Contributions**  
**Florida Retirement System - Pension Plan**  
**Last Five Years\***

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually required contribution	\$ 565,166	\$ 509,611	\$ 432,047	\$ 383,964	\$ 331,683
Contributions in relation to the contractually required contribution	(565,166)	(509,611)	(432,047)	(383,964)	(331,683)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Children's Services Council of Broward County's covered payroll	\$ 5,347,394	\$ 5,047,763	\$ 4,482,724	\$ 4,060,069	\$ 3,634,125
Contribution as a percentage of covered payroll	10.57%	10.10%	9.64%	9.46%	9.13%

\* The amounts presented for each fiscal year were determined as of 9/30.

Note 1: GASB 68 requires information for ten years. However, until a full ten year trend is compiled, information is presented for only those years for which information is available.

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**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Schedule of Proportionate Share of Net Pension Liability**  
**Florida Retirement System-Health Insurance Subsidy Program**  
**Last Five Years\***

	2018	2017	2016	2015	2014
Children's Services Council of Broward County's proportion of the net pension liability	0.0161103680%	0.0154074380%	0.0140325690%	0.0132139230%	0.012114771%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 1,705,139	\$ 1,647,434	\$ 1,635,438	\$ 1,347,612	\$ 1,132,761
Children's Services Council of Broward County's covered payroll	\$ 5,261,889	\$ 4,911,095	\$ 4,331,964	\$ 4,008,874	\$ 3,599,507
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	32.41%	33.55%	37.75%	33.62%	31.47%
Plan fiduciary net position as a percentage of the total pension liability	1.64%	1.64%	0.97%	0.50%	0.99%

\* The amounts presented for each fiscal year were determined as of 6/30.

Note 1: GASB 68 requires information for ten years. However, until a full ten year trend is compiled, information is presented for only those years for which information is available.

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**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Schedule of Contributions**  
**Florida Retirement System-Health Insurance Subsidy Program**  
**Last Five Years\***

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually required contribution	\$ 7,049	\$ 5,708	\$ 4,756	\$ 3,494	\$ 3,666
Contributions in relation to the contractually required contribution	(7,049)	(5,708)	(4,756)	(3,494)	(3,666)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Children's Services Council of Broward County's covered payroll	\$ 5,347,394	\$ 5,047,763	\$ 4,482,724	\$ 4,060,069	\$ 3,634,125
Contribution as a percentage of covered payroll	0.13%	0.11%	0.11%	0.09%	0.10%

\* The amounts presented for each fiscal year were determined as of 9/30.

Note 1: GASB 68 requires information for ten years. However, until a full ten year trend is compiled, information is presented for only those years for which information is available.

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**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Schedule of Changes in Net OPEB Liability and Related Ratios**  
**Fiscal Year Ended September 30, 2018**

	2018	2017
<b>Total OPEB Liability:</b>		
Service cost	\$ 14,183	\$ 28,867
Interest	3,887	5,505
Changes of benefit terms	-	-
Differences between expected and actual experience	(3,751)	(30,071)
Changes in assumptions	(1,980)	(79,636)
Benefit payments	(3,095)	(7,611)
Net Change in total OPEB liability	9,244	(82,946)
Total OPEB liability- beginning	98,400	181,346
Total OPEB liability- ending	\$ 107,644	\$ 98,400
Covered employee payroll	\$ 5,117,551	\$ 4,987,866
Total OPEB liability as a percentage of covered-employee payroll	2.10%	1.97%

**Notes to Schedule:**

*Changes of assumptions:* Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2018	3.83%
2017	3.50%

Note 1: GASB 75 requires information for ten years. However, until a full ten year trend is compiled, information is presented for only those years for which information is available.



**STATISTICAL SECTION**

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

**Comprehensive Annual Financial Report  
For The Fiscal Year Ended September 30, 2018**

**STATISTICAL SECTION**

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**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
 (accrual basis of accounting)

**Governmental Activities**

<u>Fiscal Year</u>	<u>Investment in Capital Assets</u>	<u>Unrestricted</u>	<u>Total primary government net position</u>
2009	8,768,661	13,461,197	22,229,858
2010	9,057,982	11,673,551	20,731,533
2011	8,806,970	13,209,406	22,016,376
2012	8,504,223	12,438,335	20,942,558
2013	8,207,025	13,179,921	21,386,946
2014	7,998,742	12,582,381	20,581,123
2015	7,755,161	10,030,009	17,785,170
2016	7,420,106	10,527,935	17,948,041
2017	7,284,713	12,130,721	19,415,434
2018	7,510,054	13,648,440	21,158,494

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

**Changes in Net Position**

**Last Ten Fiscal Years**

(accrual basis of accounting)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Expenses</b>				
Governmental activities:				
Program Services:				
Program Services	\$ 57,163,373	\$ 56,101,645	\$ 52,760,094	\$ 53,530,318
Program Administration	3,187,482	2,849,711	2,970,323	3,045,224
Total Program Services	<u>60,350,855</u>	<u>58,951,356</u>	<u>55,730,417</u>	<u>56,575,542</u>
General Administration:				
Personal Services	1,477,411	1,391,696	1,489,677	1,428,134
Materials and Services	843,657	1,276,812	971,462	897,537
Community Redevelopment and Tax Collector Fees	1,818,312	1,809,845	1,762,748	1,679,586
Total General Administration	<u>4,139,380</u>	<u>4,478,353</u>	<u>4,223,887</u>	<u>4,005,257</u>
Total primary government expenses	<u>64,490,235</u>	<u>\$ 63,429,709</u>	<u>\$ 59,954,304</u>	<u>\$ 60,580,799</u>
<b>Program Revenues</b>				
Governmental activities:				
Grant Funding, Restricted	501,488	\$ 651,736	\$ 271,384	\$ 883,762
Total primary government program revenue	<u>501,488</u>	<u>\$ 651,736</u>	<u>\$ 271,384</u>	<u>\$ 883,762</u>
<b>Net (Expense)/Revenue</b>				
Total primary government net expense	<u>\$ 63,988,747</u>	<u>\$ 62,777,973</u>	<u>\$ 59,682,920</u>	<u>\$ 59,697,037</u>
<b>General Revenues &amp; Other Changes in Net Position</b>				
Governmental activities:				
Property Taxes	\$ 59,990,448	\$ 60,094,059	\$ 57,795,765	\$ 57,483,644
Investment Earnings	153,990	280,193	111,354	152,865
Grant Funding, Unrestricted	113,760	308,530	2,572,867	343,463
Miscellaneous	446,771	596,866	487,777	643,247
Total primary government	<u>\$ 60,704,969</u>	<u>\$ 61,279,648</u>	<u>\$ 60,967,763</u>	<u>\$ 58,623,219</u>
<b>Changes in Net Position</b>				
Total primary government	<u>\$ (3,283,778)</u>	<u>\$ (1,498,325)</u>	<u>\$ 1,284,843</u>	<u>\$ (1,073,818)</u>

Year						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	\$ 53,775,633	\$ 56,159,891	\$ 58,931,114	\$ 61,201,151	\$ 65,126,956	\$ 71,309,031
	3,298,033	3,610,414	4,263,718	6,178,792	6,460,890	6,378,356
	<u>57,073,666</u>	<u>59,770,305</u>	<u>63,194,832</u>	<u>67,379,943</u>	<u>71,587,846</u>	<u>77,687,387</u>
	1,425,869	1,588,115	1,704,943	2,004,709	2,341,237	2,547,538
	974,491	1,042,529	945,109	937,488	928,985	948,319
	1,716,448	1,856,081	2,043,045	2,393,301	2,782,040	3,016,175
	4,116,808	4,486,725	4,693,097	5,335,498	6,052,262	6,512,032
	<u>\$ 61,190,474</u>	<u>\$ 64,257,030</u>	<u>\$ 67,887,929</u>	<u>\$ 72,715,441</u>	<u>\$ 77,640,108</u>	<u>\$ 84,199,419</u>
	\$ 824,043	\$ 710,891	\$ 1,084,831	\$ 1,362,375	\$ 1,209,290	\$ 1,112,377
	<u>\$ 824,043</u>	<u>\$ 710,891</u>	<u>\$ 1,084,831</u>	<u>\$ 1,362,375</u>	<u>\$ 1,209,290</u>	<u>\$ 1,112,377</u>
	<u>\$ 60,366,431</u>	<u>\$ 63,546,139</u>	<u>\$ 66,803,098</u>	<u>\$ 71,353,066</u>	<u>\$ 76,430,818</u>	<u>\$ 83,087,042</u>
	\$ 59,584,505	\$ 61,362,297	\$ 65,140,776	\$ 70,246,887	\$ 75,990,468	\$ 82,432,099
	90,651	16,012	90,344	155,748	419,042	857,633
	340,968	391,872	181,858	261,131	189,655	253,591
	794,695	970,135	859,668	852,171	1,199,909	1,288,106
	<u>\$ 60,810,819</u>	<u>\$ 62,740,316</u>	<u>\$ 66,272,646</u>	<u>\$ 71,515,937</u>	<u>\$ 77,799,074</u>	<u>\$ 84,831,429</u>
	<u>\$ 444,388</u>	<u>\$ (805,823)</u>	<u>\$ (530,452)</u>	<u>\$ 162,871</u>	<u>\$ 1,368,256</u>	<u>\$ 1,744,387</u>

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Fund Balance, Governmental Funds**  
**Last Ten Fiscal Years**

(modified accrual basis of accounting)

<b>General Fund</b>						
Fiscal Year	Reserved	Unreserved	Nonspendable Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total General Fund
2009	331,036	13,616,430	-	-	-	13,947,466
2010*	-	-	101,035	3,153,445	8,972,980	12,227,460
2011			95,387	3,936,835	9,807,825	13,840,047
2012			98,174	3,247,891	9,758,362	13,104,427
2013			92,520	3,797,311	9,970,735	13,860,566
2014			76,899	4,291,669	8,957,185	13,325,753
2015			88,763	4,233,858	8,815,025	13,137,646
2016			86,691	5,507,406	8,506,123	14,100,220
2017			187,407	5,470,758	10,533,309	16,191,474
2018			225,777	6,815,653	11,388,991	18,430,421

Note: The Special Revenue fund balance is zero for all years.

\*Prior year amounts have not been restated for the implementation of GASB Statement No. 54



**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Changes in Fund Balance, Governmental Funds**  
**Last Ten Fiscal Years**

(modified accrual basis of accounting)

	Fiscal			
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Revenues</b>				
Ad Valorem Taxes	\$ 59,990,448	\$ 60,094,059	\$ 57,795,765	\$ 57,483,644
Investment Earnings	153,990	280,193	111,354	152,865
Miscellaneous Local	446,771	609,860	487,777	643,246
Grant Funding	615,248	947,272	2,844,251	1,227,225
Total revenues	<u>61,206,457</u>	<u>61,931,384</u>	<u>61,239,147</u>	<u>59,506,980</u>
<b>Expenditures</b>				
Program Services and Support	60,243,914	58,993,365	55,717,450	56,557,169
General Administration	3,968,377	3,889,604	3,773,091	3,628,128
Capital Outlay	8,702,529	768,421	136,019	57,303
Total expenditures	<u>72,914,820</u>	<u>63,651,390</u>	<u>59,626,560</u>	<u>60,242,600</u>
Net change in fund balance	<u>\$ (11,708,363)</u>	<u>\$ (1,720,006)</u>	<u>\$ 1,612,587</u>	<u>\$ (735,620)</u>



Year						
<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
\$ 59,584,505	\$ 61,362,297	\$ 65,140,776	\$ 70,246,887	\$ 75,990,468	\$ 82,432,099	
1,165,011	1,102,763	1,266,689	1,623,506	1,398,945	1,365,968	
90,651	16,012	90,344	155,748	419,042	857,633	
794,695	970,135	859,668	852,171	1,199,909	1,288,106	
61,634,862	63,451,207	67,357,477	72,878,312	79,008,364	85,943,806	
57,002,621	59,683,292	63,077,687	67,032,175	71,271,782	77,678,631	
3,764,685	4,087,449	4,289,213	4,759,810	5,426,467	5,859,409	
111,417	215,279	178,684	123,753	218,861	166,819	
60,878,723	63,986,020	67,545,584	71,915,738	76,917,110	83,704,859	
\$ 756,139	\$ (534,813)	\$ (188,107)	\$ 962,574	\$ 2,091,254	\$ 2,238,947	

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Assessed Value and Actual Value of Taxable Property,**  
**Last Ten Fiscal Years**

(In thousands of dollars)

Fiscal Year Ended September 30,	Residential Property	Commercial Property	Industrial Property	Other (1)
2009	184,410,028	28,944,454	9,889,097	18,069,720
2010	142,046,400	29,497,054	10,102,234	19,167,866
2011	114,761,706	28,197,014	9,407,282	20,617,810
2012	114,542,886	26,163,726	8,662,382	21,167,178
2013	114,660,766	25,878,787	8,542,371	21,246,559
2014	122,019,311	26,028,235	8,669,350	21,273,472
2015	140,193,523	26,740,443	9,285,153	21,699,215
2016	156,152,081	28,616,976	9,397,569	21,820,864
2017	183,297,977	34,796,819	11,300,024	22,649,372
2018	196,493,535	36,132,281	12,280,938	23,053,273

Source: Broward County Property Appraiser

(1) Agricultural property, vacant property of non-profit agricultural use and miscellaneous

(2) The Council's maximum tax rate is \$.50 per \$1,000 of assessed taxable value.

Note: The basis of assessed value is approximately one hundred percent (100%) of actual value.

Property in Broward County is reassessed annually.

Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Council Tax Rate (2)
79,667,920	161,645,379	0.3754
59,245,911	141,567,643	0.4243
38,422,067	134,561,745	0.4696
38,094,078	132,442,094	0.4789
37,637,272	132,691,211	0.4902
37,747,627	140,242,741	0.4882
38,053,693	159,864,641	0.4882
38,455,766	177,531,724	0.4882
40,062,909	211,981,283	0.4882
41,013,989	226,946,038	0.4882

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**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Direct and Overlapping Property Tax Rates,**  
**Last Ten Fiscal Years**

(rate per \$1,000 of assessed value)

Fiscal Year	Council			Overlapping Rates (a)		
	Basic Direct Rate	Debt Service Rate	Total Rate	Broward County (a)	School Board of Broward County	South Florida Water Management District
2008	0.3572	-	0.3572	5.2868	7.6484	0.6240
2009	0.3754	-	0.3754	5.3145	7.4170	0.6240
2010	0.4243	-	0.4243	5.3889	7.4310	0.6240
2011	0.4696	-	0.4696	5.5530	7.6310	0.6240
2012	0.4789	-	0.4789	5.5530	7.4180	0.4363
2013	0.4902	-	0.4902	5.5530	7.4560	0.4289
2014	0.4882	-	0.4882	5.7230	7.4800	0.4110
2015	0.4882	-	0.4882	5.7230	7.4380	0.3842
2016	0.4882	-	0.4882	5.7230	7.2740	0.3551
2017	0.4882	-	0.4882	5.6690	6.5394	0.3100
2018	0.4882	-	0.4882	5.6690	6.4029	0.2936

Source: Broward County Revenue Collection Division

(a) Includes levies for operating and debt service costs.

Note: The Council's maximum tax rate is \$.50 per \$1,000 of assessed taxable value.



**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Principal Property Taxpayers,**  
**Current Year and Nine Years Ago**  
**(Dollars in Thousands)**

<b>2009</b>			
<b>Taxpayer</b>	<b>Taxes Levied</b>	<b>Rank</b>	<b>Percent to Aggregate Taxes Levied</b>
Florida Power & Light Company	\$ 32,228	1	0.88%
Diplomat Properties Ltd.	12,169	2	0.33%
Pembroke Lakes Mall Ltd.	8,159	3	0.22%
Palm Vacation Group	6,848	4	0.19%
Sunrise Mills Ltd	6,559	5	0.18%
Publix Supermarkets, Inc.	5,526	6	0.15%
WCI Communities Inc	3,643	7	0.10%
Federal National Mortgage Association	3,312	8	0.09%
Marriott Ownership Resorts Inc.	2,644	9	0.07%
Wal-Mart Stores East	2,511	10	0.07%
Arium Resort LLC	-		0.00%
Bellsouth Telecommunications Inc.			0.00%
Harbor Beach Property LLC			0.00%
RAR2-Las Olas Centre LLC	-		0.00%
Orange Bowl Eastern III LLC			0.00%
TAF GG Las Olas LP			0.00%
Total principal taxpayers	<u>\$ 83,599</u>		<u>2.29%</u>

Source: Broward County Revenue Collector

**2018**

<b>Taxes Levied</b>	<b>Rank</b>	<b>Percent to Aggregate Taxes Levied</b>
70,786	1	1.76%
8,114	3	0.20%
-		0.00%
-		0.00%
14,013	2	0.35%
3,398	9	0.08%
-		0.00%
-		0.00%
-		0.00%
5,667	4	0.14%
4,831	6	0.12%
5,122	5	0.13%
4,182	7	0.10%
3,304	10	0.08%
-		0.00%
3,723	8	0.09%
<u>\$ 123,140</u>		<u>3.06%</u>

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Property Tax Levies and Collections,**  
**Last Ten Fiscal Years**

<b>Fiscal Year Ended September 30,</b>	<b>Total Taxes Levied for the Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>
		<b>Amount</b>	<b>Percentage of Levy</b>	
2009	63,145,444	59,597,697	94.4%	662,889
2010	63,430,596	59,406,863	93.7%	413,036
2011	61,318,170	57,368,232	93.6%	154,581
2012	60,801,037	57,457,936	94.5%	(81,004)
2013	62,564,907	59,460,641	95.0%	(193,995)
2014	64,738,551	61,482,355	95.0%	(159,731)
2015	69,070,390	65,274,088	94.5%	66,968
2016	73,794,596	70,095,209	95.0%	70,769
2017	79,787,967	75,867,788	95.1%	40,278
2018	86,905,516	82,347,473	94.8%	-

Source: Property Appraisers Office  
The Children's Services Council - Finance Administration



**Total Collections to Date**

<b>Amount</b>	<b>Percentage of Levy</b>
60,260,586	95.4%
59,819,899	94.3%
57,522,813	93.8%
57,376,932	94.4%
59,266,646	94.7%
61,322,624	94.7%
65,341,056	94.6%
70,165,978	95.1%
75,908,066	95.1%
82,347,473	94.8%

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**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Demographic and Economic Statistics**  
**Last Ten Calendar Years**

<b>Year</b>	<b>Population (1)</b>	<b>Personal Income (2)</b>	<b>Per Capita Personal Income (2)</b>	<b>Median Age (3)</b>
2009	1,744,590	72,752,112	41,185	38.5
2010	1,748,066	72,092,767	41,146	39.6
2011	1,780,172	76,133,577	42,768	39.7
2012	1,815,137	76,687,882	43,351	40.0
2013	1,838,844	80,525,783	43,792	39.9
2014	1,869,235	80,905,552	43,283	39.9
2015	1,896,425	85,167,498	44,909	40.0
2016	1,909,632	89,572,271	46,906	40.0
2017	1,935,878	94,239,376	48,680	40.1
2018	N/A	N/A	N/A	N/A

Source:

- (1) US Department of Commerce, Bureau of the Census
- (2) US Department of Commerce, Bureau of Economic Analysis
- (3) US Census Bureau, American Community Survey (ACS)
- (4) School Board of Broward County
- (5) U.S. Department of Labor, Bureau of Labor Statistics

N/A Not Available

\* Includes Charter Schools

<b>* Public School Enrollment (4)</b>	<b>Unemployment Rate (5)</b>
255,738	9.80%
255,203	9.70%
256,872	9.30%
258,803	7.60%
260,564	5.60%
262,563	5.20%
265,401	4.70%
268,836	4.60%
271,105	3.30%
271,517	2.80%

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**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Principal Employers**  
**Current Year and Nine Years Ago**

2009

<b>Employer (1)</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Broward School Board*	27,426	1	3.0%
Broward County Government*	11,096	2	1.2%
Memorial Healthcare System*	10,500	3	1.2%
N. Broward Hospital District*	8,043	4	0.9%
American Express	4,846	5	0.5%
Nova Southeastern	3,967	6	0.4%
PRC	3,000	7	0.3%
Kaplan Higher Education	2,800	8	0.3%
The Answer Group	2,800	9	0.3%
City of Fort Lauderdale	2,660	10	0.3%
<b>Total</b>	<b>77,138</b>		<b>8.4%</b>

\* Includes both full time and part time employees

Sources:

- (1) The Broward Alliance
- (2) Labor Market Statistics, Local Area Unemployment Statistics Program
- (3) U.S. Department of Labor Bureau of Labor Statistics

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Principal Employers**  
**Current Year and Nine Years Ago**

**2018**

<b>Employer (1)</b>	<b>Employees (1)</b>	<b>Rank</b>	<b>Percentage of Total County Employment (2)</b>
Broward School Board*	34,320	1	3.4%
Memorial Healthcare System*	13,500	2	1.3%
Broward County Government*	12,058	3	1.2%
North Broward Hospital District	8,424	4	0.8%
Nova Southeastern	6,685	5	0.7%
Broward College	5,237	6	0.5%
Autonation	4,100	7	0.4%
American Express	3,500	8	0.3%
City of Fort Lauderdale	2,749	9	0.3%
Spirit Airlines	3,349	10	0.3%
<b>Total</b>	<b>93,922</b>		<b>9.2%</b>

\* Includes both full time and part time employees

Sources:

- (1) The Broward Alliance
- (2) Labor Market Statistics, Local Area Unemployment Statistics Program
- (3) U.S. Department of Labor Bureau of Labor Statistics

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Full-time Equivalent Employees by Function**  
**Last Ten Fiscal Years**

<b>Full-time Equivalent Employees as of September 30,</b>	<b>Program Support</b>	<b>General Administration</b>	<b>Grand Total</b>
2009	38	15	53
2010	38	16	54
2011	37	16	53
2012	41	16	57
2013	42	16	58
2014	45	17	62
2015	48	15	63
2016	49	17	66
2017	51	18	69
2018	56	20	76

Source: Children's Services Council, Finance Administration

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Operating Indicators**  
**Last Ten Fiscal Years**

**Utilization**

Contract/Program Services	Amount Under Contract (a)	Actual Expenditures (b)	Under-utilized (c)	Unallocated (d)
<u>Fiscal Year</u>				
2009	99%	94%	5%	1%
2010	99%	96%	3%	1%
2011	99%	96%	3%	1%
2012	99%	95%	4%	1%
2013	99%	94%	5%	1%
2014	100%	96%	4%	0%
2015	99%	94%	5%	0%
2016	100%	94%	6%	0%
2017	99%	92%	7%	0%
2018	100%	93%	7%	0%

- (a) Percentage of contract/program services budget under contract.
- (b) Percentage of contract/program services budget spent.
- (c) Percentage of contract/program services budget contracted but not spent.
- (d) Percentage of contract/program services budget not allocated/contracted.

**General Fund Total Expenditures as a percentage of revenues**

<u>Fiscal Year</u>	<u>Budget (e)</u>	<u>Actual (f)</u>
2009	127%	119%
2010	108%	103%
2011	105%	97%
2012	107%	101%
2013	105%	99%
2014	106%	101%
2015	106%	100%
2016	106%	99%
2017	107%	97%
2018	106%	97%

Budget (e)      Actual (f)

- (e) Budgeted expenditures as a percent of budgeted revenue
- (f) Actual expenditures as a percent of actual revenue

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

**Program Budget Indicators**

**Last Ten Fiscal Years**

	Fiscal			
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
	Budget	Budget	Budget	Budget
Family Strengthening	\$ 11,402,429	\$ 12,369,120	\$ 11,279,033	\$ 11,894,698
Child Welfare/Adoption Promotion	135,000	135,000	135,000	135,000
Youth Development	6,667,236	6,981,814	5,969,318	6,105,422
Delinquency Prevention	2,854,521	2,904,521	2,964,398	2,988,398
Independent Living	1,351,756	1,325,000	1,575,000	1,575,000
Special Needs	12,331,063	9,994,748	9,930,834	9,735,281
Out of School Time	13,981,899	12,821,033	11,937,672	12,060,942
Early Child Education	6,566,390	7,260,000	6,764,045	6,682,700
Physical Health	2,921,080	2,173,077	2,002,631	1,951,276
System Goals	2,037,043	1,928,863	1,963,019	2,161,593
Unallocated	54,848	75,331	202,241	60,629
<b>TOTAL</b>	<b>\$ 60,303,265</b>	<b>\$ 57,968,507</b>	<b>\$ 54,723,191</b>	<b>\$ 55,350,939</b>

Source: Children's Services Council, Finance Administration

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Year						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	Budget	Budget	Budget	Budget	Budget	Budget
\$	12,083,464	\$ 12,342,529	\$ 13,368,082	\$ 14,634,489	\$ 14,625,683	\$ 14,691,173
	160,000	160,000	160,000	201,425	449,023	1,383,224
	6,892,313	7,061,103	8,105,573	8,565,486	9,913,146	11,019,508
	3,018,398	3,299,074	3,819,116	3,882,289	3,693,789	3,332,890
	1,620,200	1,705,743	1,793,734	1,938,078	3,453,678	3,587,678
	9,732,320	9,826,260	10,544,491	11,262,154	11,615,565	12,732,486
	11,057,680	11,595,555	12,305,000	12,510,258	12,739,048	14,333,308
	7,306,189	7,527,142	6,964,718	7,101,288	8,331,244	9,491,026
	1,952,276	1,973,941	2,169,334	2,413,343	2,579,085	2,802,488
	2,298,712	2,444,562	2,147,989	2,176,270	2,945,616	3,053,305
	8,154	63,074	78,262	183,623	177,863	-
<b>\$</b>	<b>56,129,706</b>	<b>\$ 57,998,983</b>	<b>\$ 61,456,299</b>	<b>\$ 64,868,703</b>	<b>\$ 70,523,740</b>	<b>\$ 76,427,086</b>

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**COMPLIANCE  
SECTION**

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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 Members of the Council of  
Children's Services Council of Broward County  
Lauderhill, 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 each major fund of the Children's Services Council of Broward County (the "Council") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated (DATE).

**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) to determine the 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 Council'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 may exist that have not been identified.

**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 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*.

## 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 Council'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 Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Caballero Fierman Llerena & Garcia, LLP  
Miramar, Florida  
(DATE)

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

***Report on Compliance for Each Major Federal Program***

We have audited the Children's Services Council of Broward County's (the "Council") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the fiscal year ended September 30, 2018. The Council's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the Council's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Council's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended September 30, 2018.

***Report on Internal Control over Compliance***

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over compliance.

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

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

### **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Caballero Fierman Llerena & Garcia, LLP  
Miramar, Florida  
(DATE)

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**Children's Services Council of Broward County  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended September 30, 2018**

<u>Federal Agency, Pass-through Entity, Federal Program</u>	<u>CFDA Number</u>	<u>Contract/Grant Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
Federal Agency Name:				
Department of Education -				
Direct Programs:				
Be the B.O.S.S. (Best Opportunities To Shine and Succeed)	84.420A	V420A150015-15A	\$ 438,370	\$ 193,140
Indirect Programs:				
Pass-through:				
Florida Department of Education				
21st Century Community Learning Centers	84.287	12A-2448B-8PCC2	510,377	441,650
Total Department of Education			948,747	634,790
Department of Labor -				
Pass-through:				
Careersource Broward -	17.259	AA-26773-15-55-A-12	163,630	163,630
Total Department of Labor			163,630	163,630
Department of Health and Human Services -				
Pass-through:				
Florida Department of Children and Families -				
Foster Care - Title IV-E	93.658	---	89,302	-
Adoption Assitance - Title IV-E	93.659	---	37,493	-
Total Department of Health and Human Services -			126,795	-
Total Expenditures of Federal Awards			\$ 1,239,172	\$ 798,420

**The notes to the schedule of expenditures of federal awards are an integral part of this schedule.**

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Children's Services Council of Broward County (the Council) under programs of the federal government for the fiscal year ended September 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position or changes in net position of the Council.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as a reimbursement. Pass-through entity identifying numbers are presented where available.

**NOTE 3 – INDIRECT COST RATE**

The Council has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued on whether the financial Statements audited were prepared in accordance with GAAP: *Unmodified Opinion*

Internal control over financial reporting:  
 Material weakness(es) identified?

yes  no

Significant deficiencies identified?

yes  None reported

Non-compliance material to financial statements noted?

yes  no

**Federal Awards**

Internal control over major federal programs:  
 Material weakness(es) identified?

yes  no

Significant deficiencies identified?

yes  None reported

Type of auditors' report issued on compliance for major federal programs:

*Unmodified Opinion*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes  no

Identification of major federal programs:

CFDA No.

Federal Awards Program

84.420A

Be the B.O.S.S. (Best Opportunities to Shine and Succeed)

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low risk auditee?

yes  no

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**SECTION II – CURRENT YEAR FINANCIAL STATEMENT FINDINGS**

None.

**SECTION III – CURRENT YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None.

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## MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

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

### Report on the Financial Statements

We have audited the financial statements of the Children's Services Council of Broward County (the "Council"), as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated (DATE).

### 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the 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 Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance For Each Major Program and Report on Internal Control Over Compliance Required By The Uniform Guidance; Schedule of Findings and Questioned Costs; 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 and schedule, which are dated (DATE), 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. There were no findings or recommendations made in the preceding financial audit report.

### 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 Council was established by Chapter 19892, Laws of Florida, Act of 1939. In 1955 this was repealed and the Council was re-created under Laws of Florida, Act of 1955. The Council does not have any component units.

### Financial Condition and Management

Sections 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 has 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.

### **Financial Condition and Management (Continued)**

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 the 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.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have 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 management of the Council, and is not intended to be and should not be used by anyone other than these specified parties.

Caballero Fierman Llerena & Garcia, LLP  
Miramar, Florida  
(DATE)

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CABALLERO FIERMAN  
LLERENA + GARCIA LLP  
accountants | advisors

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE PURSUANT TO  
SECTION 218.415 FLORIDA STATUTES**

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

We have examined the Children's Services Council of Broward County (the "Council") compliance with the requirements of Section 218.415 Florida Statutes during the period of October 1, 2017 to September 30, 2018. Management of the Council is responsible for the Council's compliance with the specified requirements. Our responsibility is to express an opinion on the Council's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Council complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Council 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.

Our examination does not provide a legal determination on the Council's compliance with specified requirements. In our opinion, the Council complied, in all material respects, with the requirements of Section 218.415 Florida Statutes during the period of October 1, 2017 to September 30, 2018.

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

Caballero Fierman Llerena & Garcia, LLP  
Miramar, Florida  
(DATE)

**TAB 8**



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<b>Service Goal:</b>	2.1 Reduce the incidence and impact of child abuse, neglect, and trauma.
<b>Objective:</b>	2.1.3 Address the negative impacts of trauma and provide resources to allow those impacted to increase protective factors and build resiliency.
<b>Issue:</b>	Transfer lease expense for MSD Community Wellness Center (CWC) to be known as Eagles' Haven
<b>Action:</b>	Approve increasing the JAFCO Inc. contract allocation to include the lease expense for Eagles' Haven.
<b>Budget Impact:</b>	\$80,465 of \$1,394,130 Available in Unallocated for FY 18/19.

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**Background:** In response to the Marjory Stoneman Douglas (MSD) tragedy on February 14, 2018, CSC has provided community leadership by working to “connect the dots”—bringing disparate groups together (i.e. School Board of Broward County (SBBC), Broward Behavioral Health Coalition, Broward County Human Services Department, private foundations, community members, other funders, and service providers) to determine what services exist and to maximize and utilize existing resources. Because of CSC’s leadership role in the aftermath of the tragedy, staff were approached by the Federal Office for Victims of Crime under the U.S. Department of Justice (DOJ) regarding the Antiterrorism and Emergency Assistance Program for Crime Victim Compensation and Assistance Non-competitive Grant (AEAP), and invited to be one of three sub grantees, along with the SBBC and the United Way.

CSC’s responsibility as a sub-grantee is to ensure the ongoing availability of community-based trauma specific therapeutic services, wellness services, as well as clinical navigator services to youth and families referred to the MSD Community Wellness Center, now known as Eagles’ Haven. At the October, 2018 meeting, the Council approved CSC’s role as a sub-grantee to receive Federal funding. At the January, 2019 Council meeting, the Council approved JAFCO to be its sole source service provider to operate the center.

**Current Status:** The MSD Community Wellness Center has been named Eagles’ Haven with youth and community input. The logos and marketing materials have been developed, and the grand opening is anticipated to be by April 1<sup>st</sup>. While Eagles’ Haven is in the final stages of build-out and has not yet opened to the public, JAFCO has been diligently working with the community by reaching out to victims and community members to educate them about available services, attending community planning meetings, providing supportive services, and actively participating in the commemorative activities held on February 14, 2019.

United Way was instrumental in finding the space for Eagles’ Haven, negotiating the lease, and providing administrative support for the renovations. It was originally anticipated that the United Way would be onsite at Eagles’ Haven providing services, and therefore they agreed to assume responsibility for the lease. The Eagles’ Haven lease was signed by the United Way on December 27, 2018.

However, after further clarification of services to be offered, it was determined that United Way staff would not be permanently located at Eagles' Haven. Rather, JAFCO's staff will be the provider of services at Eagles' Haven. In order to streamline efficiencies, Staff is working with the Lessor and United Way to transfer the lease to JAFCO. This request would then increase JAFCO's contract to allow for the lease payment. It should be noted that the lease expense for Eagles' Haven is expected to be reimbursed retroactively by the AEAP grant. It is anticipated that the AEAP grant application will be completed soon, with funding expected to be available in March or April, 2019.

**Recommended Action:** Approve increasing JAFCO Inc. contract allocation to include the lease expense for Eagles' Haven.

**TAB 9**



## For Council Meeting

February 21, 2019

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<b>Service Goal:</b>	7.1 Improve the availability and quality of out-of-school time programs to promote school success of economically disadvantaged children.  10.1 Strengthen the continuum of support services for children with special physical, developmental and behavioral health needs.
<b>Objective:</b>	7.1.3 Provide quality Summer Only programs to promote school success for economically disadvantaged children.  10.1.1 Provide quality year-round and Summer out of school programs to maximize development for children and youth with special needs.
<b>Issue:</b>	MOST Summer Programs Contract Renewals.
<b>Action:</b>	1. Approve MOST Summer Only General Population (GP) and Special Needs (SN) Summer Contract Renewals. 2. Approve COLA and Other Adjustments
<b>Budget Impact:</b>	\$367,506 of 374,261 Available in Goal 7.1.3 for FY18/19. \$284,007 of \$284,007 Available in Goal 10.1.2 for FY18/19. \$8,520 of \$1,313,665 Available Unallocated for FY 18/19.

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**Background:** Since inception, the Council has been a major supporter of afterschool and summer programs for children living in economically disadvantaged neighborhoods and children with special needs that keep them safe, supervised and academically challenged. Maximizing Out-of-School Time (MOST) programs operate afterschool, on non-school days, days of early release and/or during the summer. Certified teachers provide daily homework and academic assistance. Evidence-based curricula to strengthen social skills and fitness and nutrition activities enhance child protective factors and reduce risk factors.

The majority of Council-funded MOST programs are year-round. Twenty (20) year-round MOST programs currently operate at 89 county-wide sites. In addition, six (6) MOST programs operate only during the summer at six (6) sites. Renewal recommendation for Summer Only programs were deferred until Summer 2018 performance and utilization data could be analyzed.

**Current Status:** The Annual Program Performance spreadsheets for Summer Only programs (included for reference) display the providers' outcome attainment, utilization and administrative and programmatic monitoring results. Based upon this information, all Summer Only programs are recommended for renewal, as presented in the chart below with COLAs commensurate with the May 2018 budget retreat recommendations.

During Summer 2018 Urban League only utilized 68% of their allocated funding due to lower than expected summer enrollment. After consulting with the provider, it is recommended that for Summer 2019 the contract allocation and numbers to be served be reduced by 20 slots with a proportionate budget reduction of \$15,594.

Provider	Summer 2018 Contracted # to be Served	Summer 2018 Allocation Without Non-Recurring Funds	Recommended Adjustments	Recommended Summer 2019 COLA	Recommended Summer 2019 Allocation	Recommended Summer 2019 Contracted # to be Served
<b>General Population:</b>						
City of Lauderdale Lakes	110	\$101,458	0	\$2,029	\$103,487	110
City of West Park	50	\$ 58,278	0	\$1,748	\$ 60,026	50
New Hope World Outreach	60	\$ 90,557	0	\$1,811	\$ 92,368	60
Urban League of Broward	100	\$123,968	(\$15,594)	\$3,251	\$111,625	80
<b>Total General Population</b>	<b>320</b>	<b>\$374,261</b>	<b>(\$15,594)</b>	<b>\$8,839</b>	<b>\$367,506</b>	<b>300</b>
<b>Net Adjustment &amp; COLA</b>				<b>(\$6,755)</b>		
<b>Special Needs Population:</b>						
City of Pembroke Pines	40	\$99,407	0	\$2,982	\$102,389	40
JAFCO	25	\$184,600	0	\$5,538	\$190,138	25
<b>Total Special Needs Population</b>	<b>65</b>	<b>\$284,007</b>	<b>0</b>	<b>\$8,520</b>	<b>\$292,527</b>	<b>65</b>

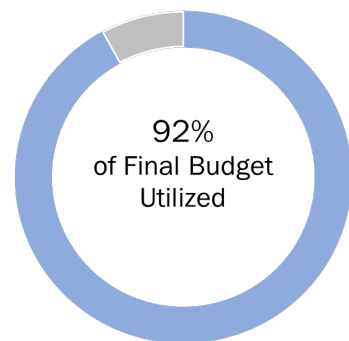
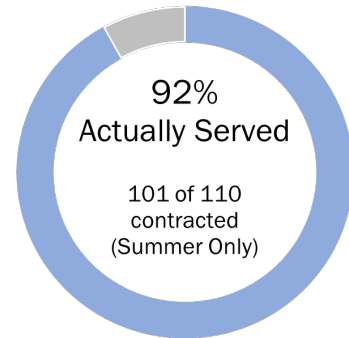
**Recommended Action:** Approve MOST Summer Only General Population (GP) and Special Needs (SN) Summer Contract Renewals.



# Elementary School Initiatives Out-of-School-Time (General Population) FY 17/18

## City of Lauderdale Lakes (Summer Only)

### How Much Did We Do?



Final Budget:  
\$111,828

Actual Expenditure:  
\$103,395

### How Well Did We Do It?



Excellent administrative monitoring with no findings.

#### Programmatic Performance

The City of Lauderdale Lakes' MOST program completed its first year providing services under the MOST 2017 RFP. The program provides out-of-school time services at one (1) site during the summer.

Program monitoring reflected that staff members were warm and welcoming to the children and provided a nurturing learning environment. Project Based Learning (PBL) was implemented as a new component of summer programming. All academic elements were included in the PBL lessons plans including STEAM, reading, writing and social studies. Assessments of this new component exceeded expectations and indicated that children were highly engaged.

Client satisfaction surveys reflected high levels of satisfaction with program services.

Provider **met** expectation for Data Integrity and Participants Fully Measured.

Data Integrity



Participants Fully Measured (≥ 80%)



### Is Anybody Better Off?

Provider **met** all Council goals for performance measurements. Unable to report academic data due to insufficient Benchmark Assessment System (BAS) data received from the School Board.

■ Goal ■ Measure

Children improved social interactions (child-staff, child-child).

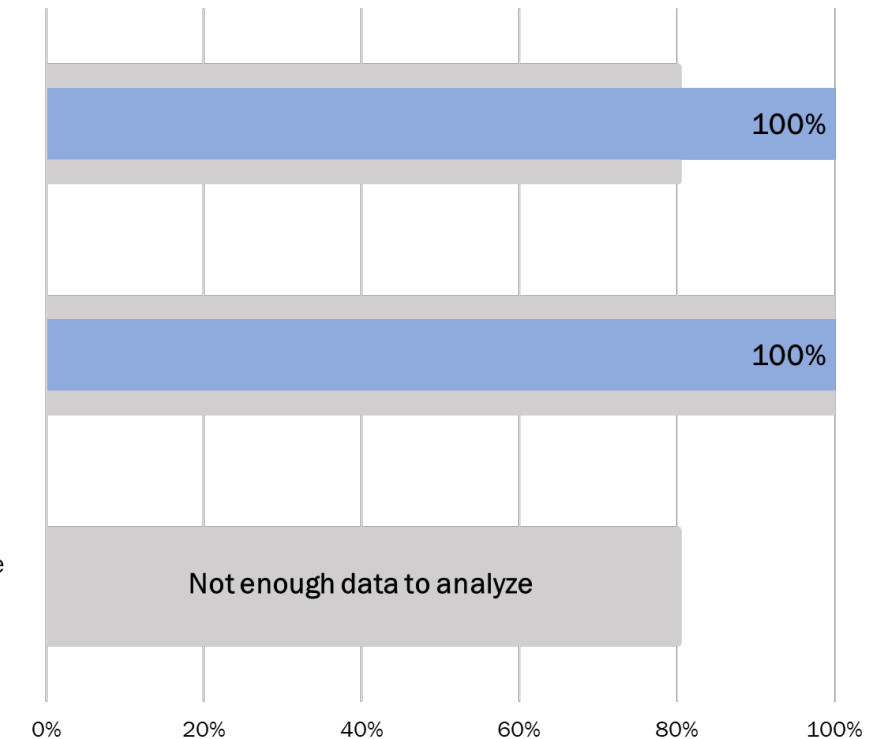
100%

Children remained safe.

100%

Children improved academic performance and/or skills.

Not enough data to analyze

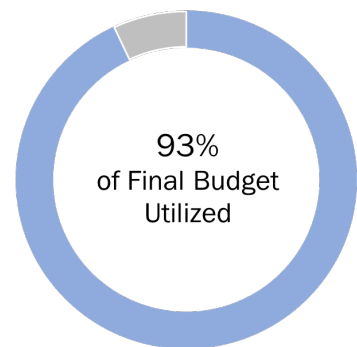
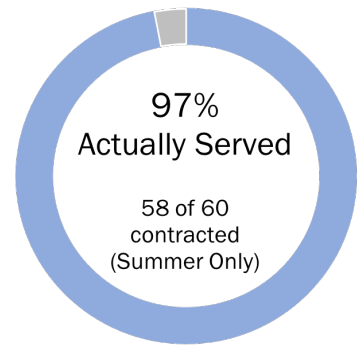




# Elementary School Initiatives Out-of-School-Time (General Population) FY 17/18

## New Hope World Outreach, Inc. (Summer Only)

### How Much Did We Do?



**Final Budget:**  
\$96,617

**Actual Expenditure:**  
\$90,133

### How Well Did We Do It?



Excellent administrative monitoring with no findings.

#### Programmatic Performance

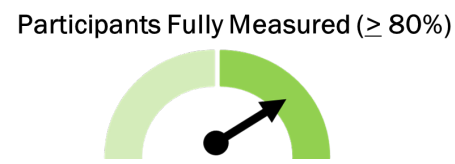
New Hope World Outreach's MOST program completed its first year of operation under the 2017 MOST RFP. The program provides services at one (1) site during the summer only.

Program monitoring reflected that staff members provided a warm and welcoming environment and they took the time to listen to the children as individuals. The program promoted the children's social, emotional, and academic growth in a nurturing environment. Staff provided clear expectations, and did an excellent job engaging the children. USDA resources were well managed to ensure all children received well-balanced and nutritious food each day.

Project Based Learning (PBL) was implemented as a new component of summer programming. All academic elements were included in the PBL lessons plans including STEAM, reading, writing and social studies. Assessments of this new component were positive and indicated that children were highly engaged.

Client satisfaction surveys reflected high levels of satisfaction with program services.

Provider **met** expectation for Data Integrity and Participants Fully Measured.



### Is Anybody Better Off?

Provider **met** all Council goals for performance measurements. Unable to report academic data due to insufficient Benchmark Assessment System (BAS) data received from the School Board.

■ Goal ■ Measure

Children improved social interactions (child-staff, child-child).

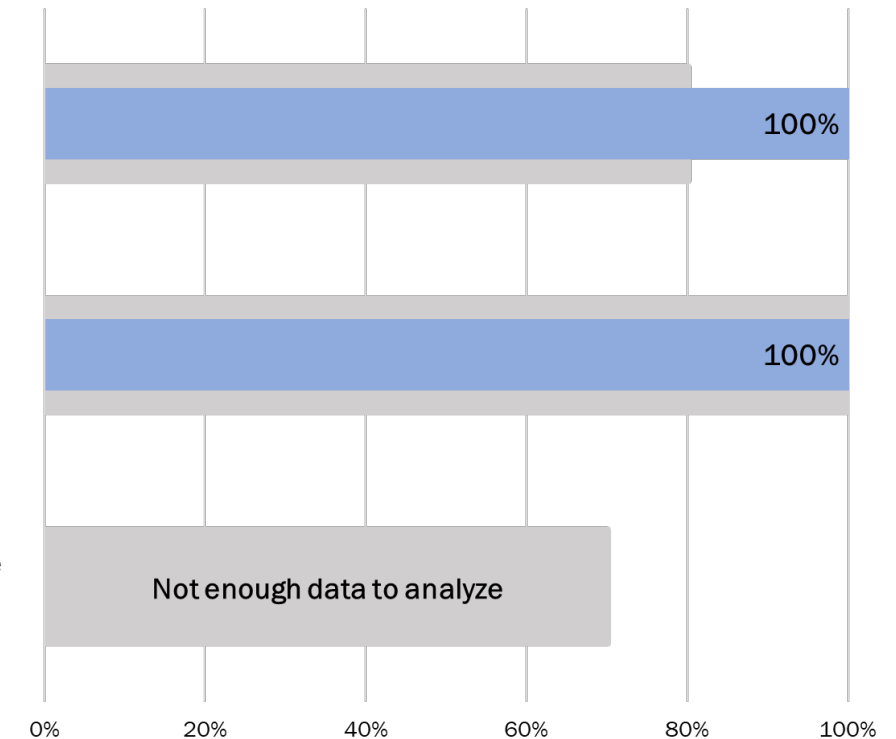
100%

Children remained safe.

100%

Children improved academic performance and/or skills.

Not enough data to analyze

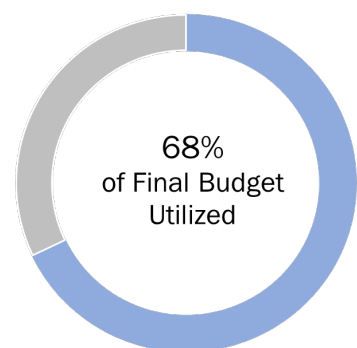
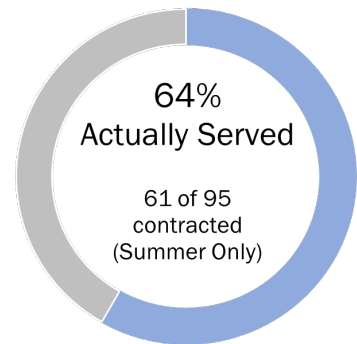




# Elementary School Initiatives Out-of-School-Time (General Population) FY 17/18

## Urban League of Broward County (Summer Only)

### How Much Did We Do?



**Final Budget:**  
\$132,308

**Actual Expenditure:**  
\$89,679

### How Well Did We Do It?



Excellent administrative monitoring with no findings.

#### Programmatic Performance

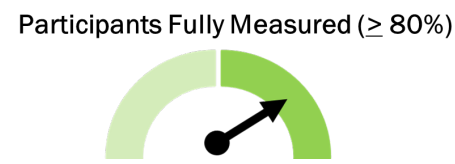
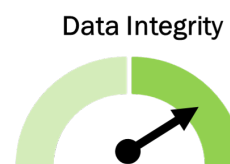
Urban League of Broward County's MOST program completed its first year providing services under the MOST 2017 RFP. The program provides out-of-school time services at one (1) site during the summer.

Program monitoring reflected that services were engaging and that all service components were adequately delivered. Project Based Learning (PBL) was implemented as a new component of summer programming. All academic components were included in the PBL lesson plans including STEAM, reading, writing and social studies. Assessments of this new component were positive and indicated that children were highly engaged.

Client satisfaction surveys reflected high levels of satisfaction with program services.

The program was not able to meet contracted enrollment or fully utilize their budgeted allocation due to recruitment challenges. Future program size will be discussed during the renewal recommendations.

Provider **met** expectation for Data Integrity and Participants Fully Measured.



### Is Anybody Better Off?

Provider **met** all Council goals for performance measurements. Unable to report academic data due to insufficient Benchmark Assessment System (BAS) data received from the School Board.

■ Goal ■ Measure

Children improved social interactions (child-staff, child-child).

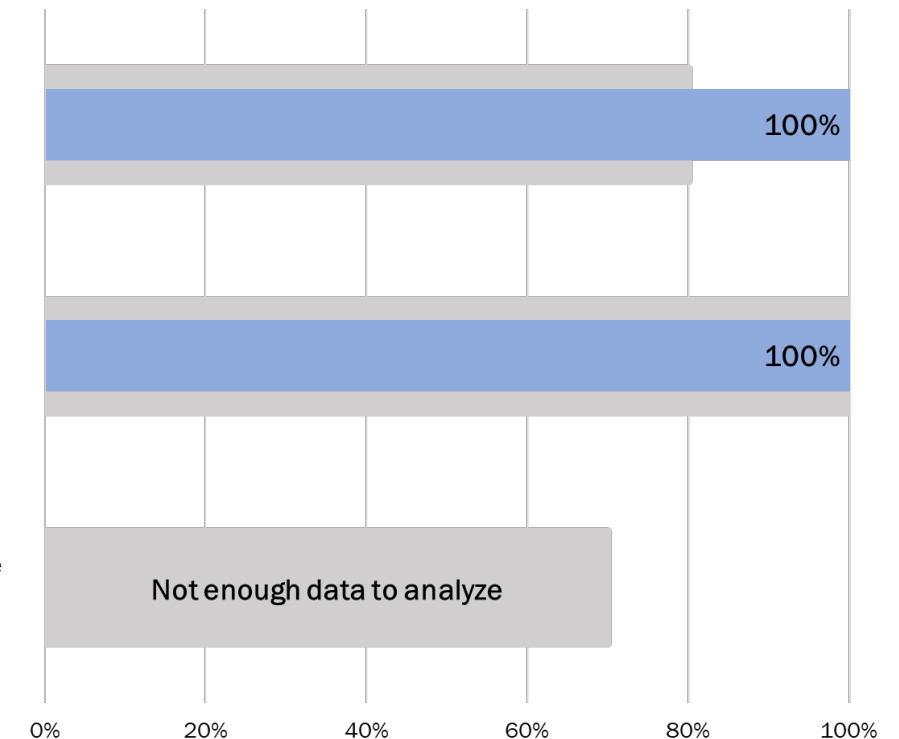
100%

Children remained safe.

100%

Children improved academic performance and/or skills.

Not enough data to analyze



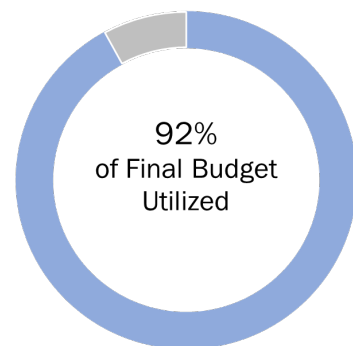
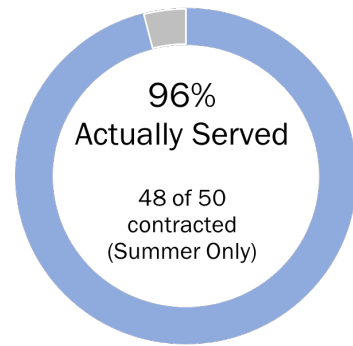




# Elementary School Initiatives Out-of-School-Time (General Population) FY 17/18

## City of West Park (Summer Only)

### How Much Did We Do?



**Final Budget:**  
\$68,648

**Actual Expenditure:**  
\$62,524

### How Well Did We Do It?



Administrative monitoring had findings related to the late submission of invoices and the budget to actual report. The findings were addressed, but **not** in a timely manner.

#### Programmatic Performance

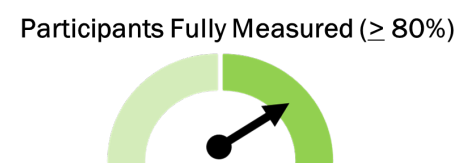
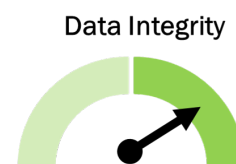
The City of West Park's MOST program completed its first year providing services under the MOST 2017 RFP. The program provides out-of-school time services at one (1) site during the summer.

Program monitoring reflected that the children were actively engaged and staff members provided support as needed. Although overall program monitoring was good, the provider experienced challenges in delivering the PATHS curriculum with fidelity, as they had not attended the required training. Technical assistance will be provided for summer 2019 to ensure successful PATHS implementation. USDA resources were well managed to ensure all children received well-balanced and nutritious food each day.

Project Based Learning (PBL) was implemented as a new component of summer programming. All academic elements were included in the PBL lessons plans including STEAM, reading, writing and social studies. Assessments of this new component were positive and indicated that children were highly engaged. Educational field trips were provided to supplement the PBL lessons.

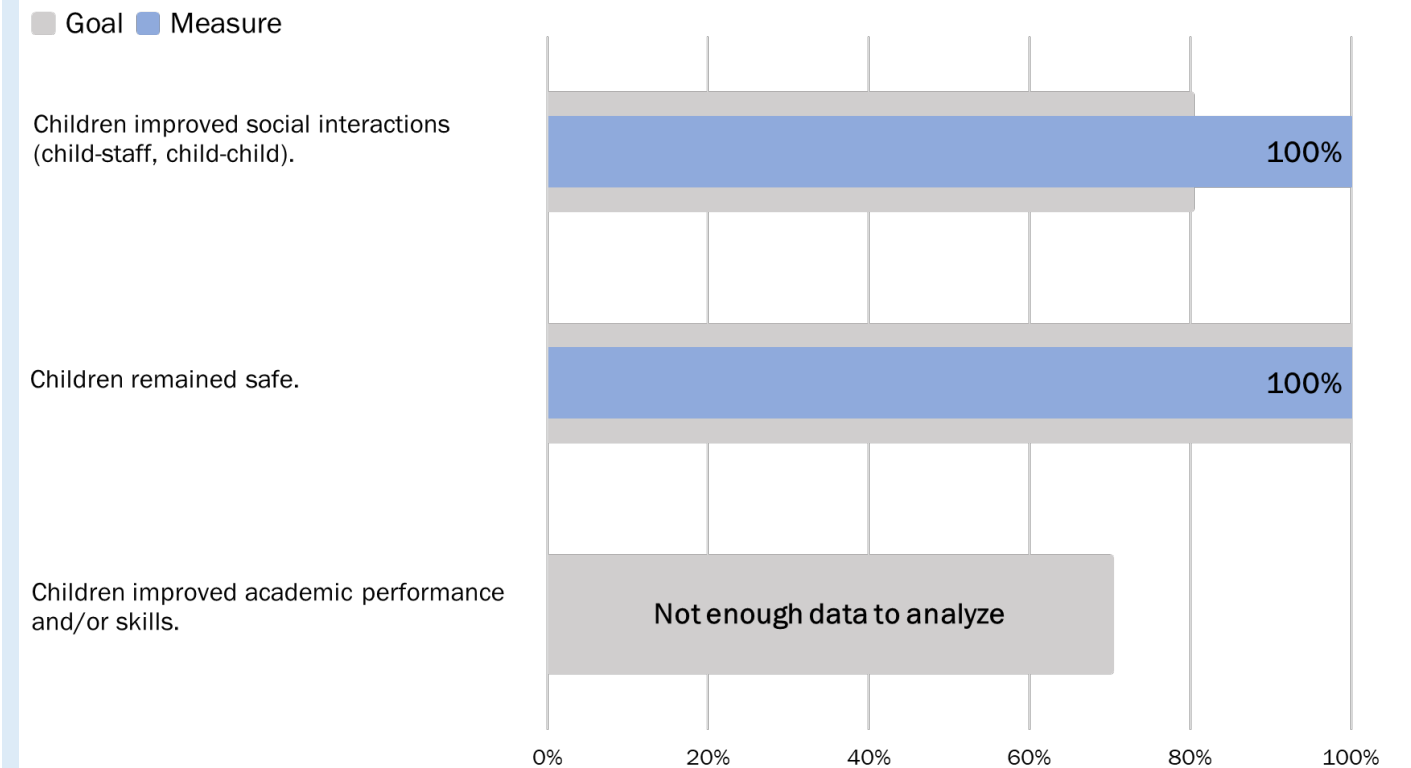
Client satisfaction surveys reflected high levels of satisfaction with program services

Provider **met** expectation for Data Integrity and Participants Fully Measured.



### Is Anybody Better Off?

Provider **met** all Council goals for performance measurements. Unable to report academic data due to insufficient Benchmark Assessment System (BAS) data received from the School Board.

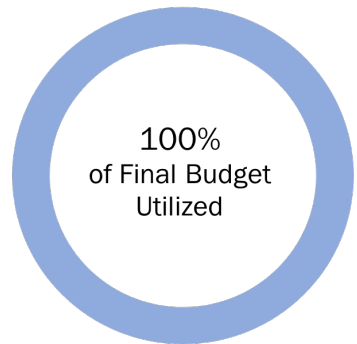
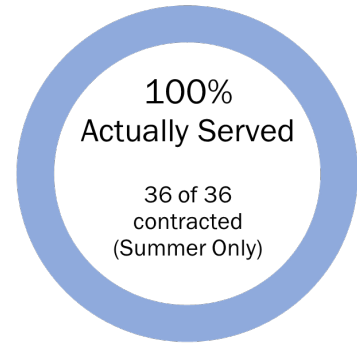




# Special Needs - Out-of-School Time FY 17/18

## JAFCO Children's Ability Center (Summer Only)

### How Much Did We Do?



**Final Budget:**  
\$263,726

**Actual Expenditure:**  
\$263,726

### How Well Did We Do It?



Administrative monitoring had a finding related to the late submission of audited financial statements. The finding was addressed in a timely manner.

#### Programmatic Performance

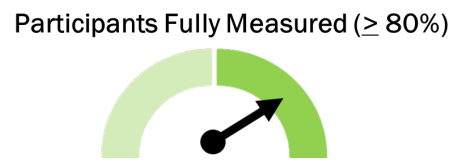
The JAFCO Children's Ability Center's MOST program completed its first year of operation under the MOST 2017 RFP. The program provided services at one (1) site during the summer.

Program monitoring reflected that the program was performing well and that staff members had effective management techniques to tend to the unique needs of each child and to ensure the environment was safe and nurturing. The program's low ratios reinforced social and emotional learning and individual relationships. Staff were well qualified to work with the diverse population of children and families they served. USDA resources were well managed to ensure all children received well-balanced and nutritious food each day.

Project Based Learning (PBL) was implemented as a new component of summer programming. All academic elements were included in the PBL lesson plans including STEAM, reading, writing and social studies. Assessments of this new component were positive and indicated that children were highly engaged.

Client satisfaction surveys reflected high levels of satisfaction with program services.

Provider **met** expectation for Data Integrity and Participants Fully Measured.



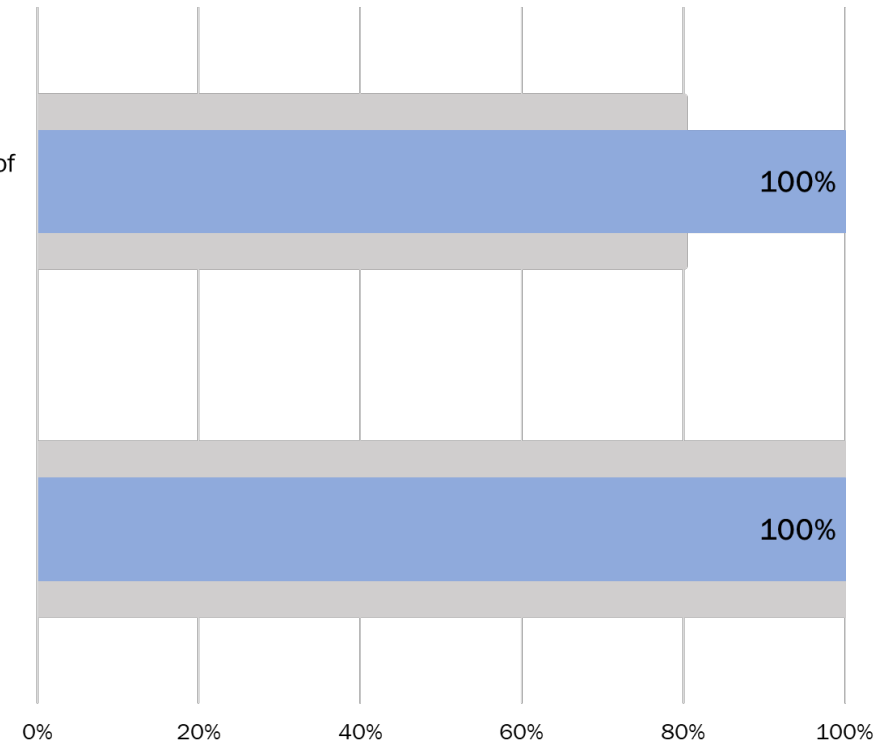
### Is Anybody Better Off?

Provider **met** all Council goals for performance measurements.

Unable to report academic data due to insufficient Benchmark Assessment System (BAS) data received from the School Board.

■ Goal ■ Measure

Children demonstrated acceptable levels of social interactions (child-staff, child-child).

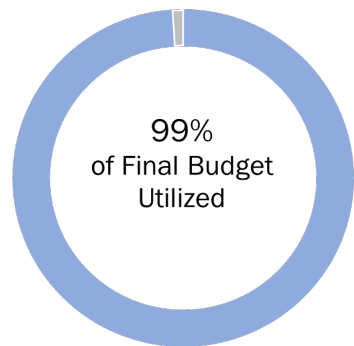
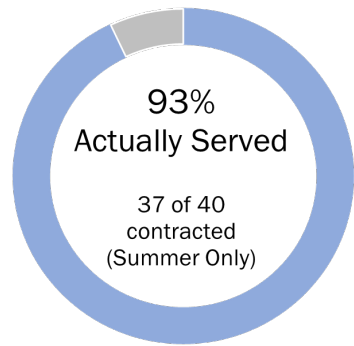




# Special Needs - Out-of-School Time FY 17/18

## City of Pembroke Pines (Summer Only)

### How Much Did We Do?



Final Budget:  
\$101,287

Actual Expenditure:  
\$99,967

### How Well Did We Do It?



Excellent administrative monitoring with no findings.

#### Programmatic Performance

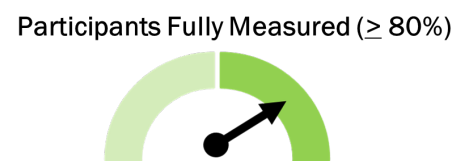
The City of Pembroke Pine's MOST program completed its first year of operation under the 2017 MOST RFP. The program provides out-of-school time services at one (1) site during the summer.

The provider served children with complex developmental and behavioral conditions and the program's low staff to youth ratio provided critical, individualized attention. Program monitoring reflected that the staff members did an extraordinary job of working as a team to meet the needs of the children and promoted the children's social, emotional, physical and academic growth. The children were engaged and thrived on the individual attention provided to them. USDA resources were well managed to ensure all children received well-balanced and nutritious food each day.

Project Based Learning (PBL) was implemented as a new component of summer programming. All academic elements were included in the PBL lessons plans including STEAM, reading, writing and social studies. Assessments of this new component were positive and indicated that children were highly engaged.

Client satisfaction surveys reflected high levels of satisfaction with program services.

Provider **met** expectation for Data Integrity and Participants Fully Measured.



### Is Anybody Better Off?

Provider **met** all Council goals for performance measurements.

Unable to report academic data due to insufficient Benchmark Assessment System (BAS) data received from the School Board.

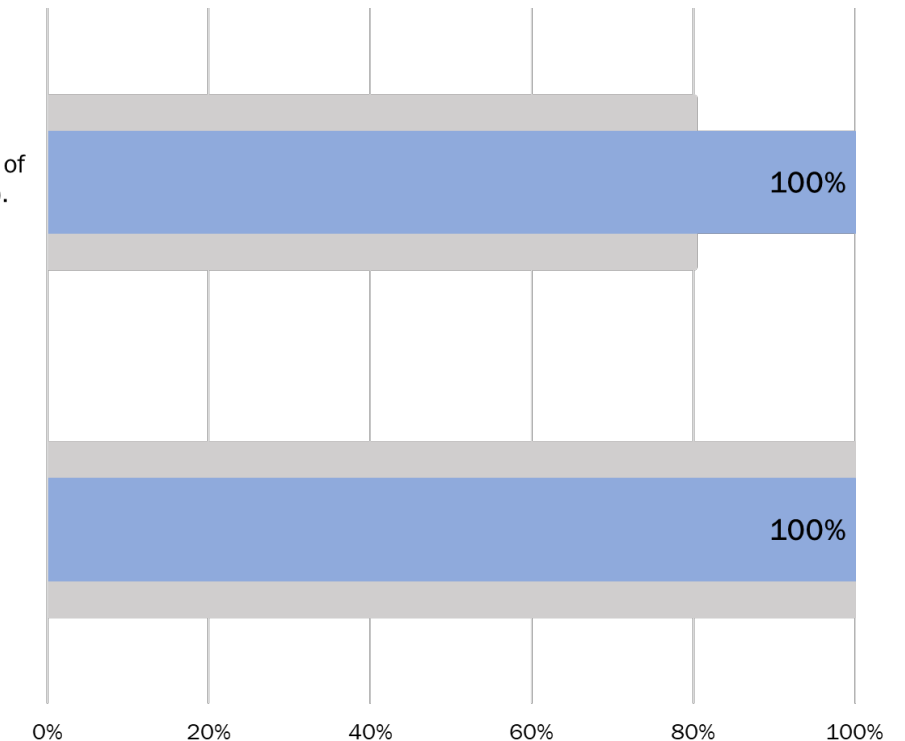
■ Goal ■ Measure

Children demonstrated acceptable levels of social interactions (child-staff, child-child).

100%

Children remained safe.

100%



**TAB 10**

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<b>Service Goal:</b>	10.1 Strengthen the continuum of support services for children with special physical, developmental and behavioral health needs.
<b>Objective:</b>	10.1.2 Provide transitional services to prepare youth with special needs for post-secondary education, training and gainful employment.
<b>Issue:</b>	Junior Achievement of South Florida's Leverage Request to Enhance the STEP Program.
<b>Action:</b>	Approve Junior Achievement of South Florida's Leverage Request.
<b>Budget Impact:</b>	\$7,000 of \$1,305,145 Available in Unallocated for FY 18/19.

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**Background:** Beginning in 2012 through 2016, the Junior Achievement of South Florida (JA) received grant dollars to fund a partnership with the Supported Training and Employment Programs (STEP) Providers, resulting in STEP youth with special needs participating in Junior Achievement's JA BizTown. JA BizTown consists of a day-long visit to a fully interactive, simulated town in which the youth experience business situations and learn about finance, economics, personal banking, and more. Prior to the all-day event, teachers from each of the STEP Programs taught modified lessons from the Junior Achievement curriculum in work readiness, business operations, and financial literacy. Junior Achievement staff trained the teachers and following the lessons with the youth, conducted interviews with job candidates at STEP Program locations throughout the county. The culminating day long activities offered a chance for youth to work as employees and run a business within JA Biztown while interacting with their peers.

**Current Status:** Since 2017, the Junior Achievement of South Florida has funded this initiative utilizing general fund dollars, and is looking for community support to continue this initiative. JA was able to obtain first time funding of \$3,000 from the The Elias A. Cohen Foundation and is requesting CSC provide leverage funds in the amount of \$7,000 to support STEP youths' participation in the JA BizTown experience. It is anticipated that this leverage will be for two years and then it would need to be eligible within the STEP RFP.

**Recommended Action:** Approve Junior Achievement of South Florida's Leverage Request.



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<b>System Goal:</b>	SYS 1.2 Research and Evaluate Systems of Care.
<b>Objective:</b>	SYS 1.2.1 Provide leadership and resources for community strategic planning to promote a coordinated system of care.
<b>Issue:</b>	March of Dimes Implicit Bias Training RFP
<b>Action:</b>	FYI – CSC Grant Submission to March of Dimes.
<b>Budget Impact:</b>	Grant Award up to \$44,000 for SYS Goal 1.2.1 for FY 18/19.

---

**Background:** In 2016, CSC staff developed and began delivering the Local History of Racism/Implicit Bias training for CSC staff, funded agency and system staff as well as community members. The training provides attendees a shared understanding of historical and structural racism, how it hurts our children, families and community and strategies to address racism and implicit racial bias. Over 2,300 participants have completed the training year to date and staff have presented it at state and national conferences. The training includes local Broward data, a one-page local history of race relations, definitions and implicit bias research from the Kirwan Institute. The training has served as an entry for participants to engage in the two-day racial equity training co-funded by CSC and Broward County Human Services Department.

**Current Status:** On January 18, 2019, the day after the last Council meeting, the March of Dimes national office issued a Request for Proposals to develop and implement an Implicit Bias Training for maternity care providers to increase awareness and stimulate action to reduce maternal and infant mortality and the racially disparate outcomes. CSC staff submitted an application due January 31, 2019 to create a Train the Trainer curriculum and online resource repository based on our extensive experience with the Local History of Racism/Implicit Bias training that we have delivered for the last 3 years. If awarded, CSC would be procuring an Instructional Design Consultant to create the Train the Trainer curriculum and online resource repository. CSC staff would deliver the training to the March of Dimes Senior Management and at two other locations identified by the March of Dimes. Award notice will be issued by February 22, 2019.

**Recommended Action:** FYI – CSC Grant Submission to March of Dimes.

**TAB 12**



**Issue:** Budget Amendments and Interim Financial Statements for Period Ending January 31, 2019

**Action:** Approve Budget Amendments and Interim Financial Statements for Period Ending January 31, 2019

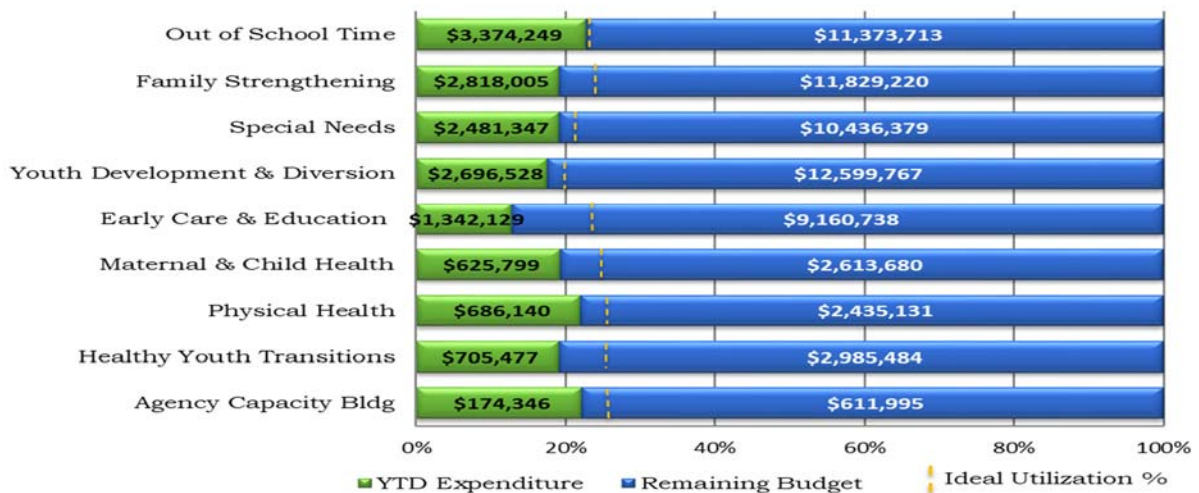
**Budget Impact:** None

**Background:** The Budget Amendments and Interim Financial Statements through January 31, 2019 are attached for your review and approval. While the statements are through the period end, they only include expenditures for program services provided through December 2018 since programmatic billing runs a month behind. However, the administrative costs are presented through the end of January.

**Current Status:** A summary of the major financial highlights of the period includes:

- ◆ As of January 31, 2019, CSC has collected \$77.4M in tax revenue receipts, which is approximately 87% of the \$88.2M annual tax revenue budget and at a rate that is similar to this time last fiscal year. The majority of tax revenues are received in the month of December as many property owners take advantage of the 4% discount for paying their taxes promptly. Interest received from investments to date is \$384,017, which is an amount significantly higher than the annual budget.
- ◆ The Program Expenditure by Goals report, starting on page 6, shows that utilization for most CSC-funded programs are slightly underutilized due to varying issues. Staff continually works with individual providers and anticipate that most agencies will fully utilize by the end of the fiscal year. There are a few programs in which their activities are primarily centered within the summer months; those ideal percentages have been adjusted accordingly. If there are programs that are slow to ramp up services, any technical assistance or corrective action that may be required is indicated in the comments column. Most on-going program utilization is within range of the "Ideal" target rate as of the end of the month ended January 31, 2019.

**Program Services Expenditures  
at 12.31.2018**



\* includes Family Strengthening (goal 2), Maternal/Child Health (goal 9), Child Welfare (goal 6) & Child Safety (goal 11).

**Recommended Action:** Approve Budget Amendments and Financial Statements for Period Ending January 31, 2019



**INTERIM FINANCIAL STATEMENTS  
For The Four Month Period Ended  
January 31, 2019**

Submitted to Council Meeting February 21, 2019



**BUDGET AMENDMENTS  
For The Four Month Period Ended  
January 31, 2019**

Submitted to Council Meeting February 21, 2019



**Children's Services Council of Broward County**  
**Budget Amendments**  
**For October 2018 through January 2019**

	<b>Beginning Budget Annualized</b>	<b>Total Amendments</b>	<b>Ending Budget Annualized</b>	<b>Comments</b>
<b>Budget Amendments reflected in the financial statements:</b>				
<b>Revenues:</b>				
Comm Collaboration	173,900.00	25,895.00	199,795.00	Revenue commitment for REI from Broward County
<b>Expenditures:</b>				
<b>Direct Programs:</b>				
Summer Youth Employment Goal 3.1.04	1,804,515.00	30,638.00	1,835,153.00	Contract adjustment related to minimum wage increase for Careersource CA 1/17/19
Healthy Youth Transitions (HYT)Goal 4.1.01	3,689,427.00	1,534.00	3,690,961.00	Contract adjustment related to minimum wage increase for Museum of Discovery & Science CA 1/17/19
STEP SN Goal 10.1.02	2,103,398.00	7,331.00	2,110,729.00	Contract adjustments related to minimum wage increase for STEP SN programs CA 1/17/19
<b>Unallocated</b>	1,433,633.00	(39,503.00)	1,394,130.00	Net change in unallocated CA 1/17/19



**Children's Services Council of Broward County**  
**Table of Contents**  
**January 31, 2019**

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**Children's Services Council of Broward County**  
**Balance Sheet**  
**January 31, 2019**

	<b>General Fund</b>	<b>Prior Year</b>
	<b>January 31, 2019</b>	<b>General Fund</b>
	<u>January 31, 2019</u>	<u>January 31, 2018</u>
<b>ASSETS</b>		
Current Assets:		
Cash	\$ 856,225.19	\$ 2,824,725.52
Investments (Note 3)	74,937,128.88	66,914,664.33
Accounts & Interest Receivable	53,082.65	44,679.72
Salaries & Wages Receivable	-	104,232.60
Due from Other Governments	13,333.14	74,529.65
Due from Other Funds	-	300,000.00
Prepaid Expenses	143,759.73	170,553.57
Total Current Assets	<u>\$ 76,003,529.59</u>	<u>\$ 70,433,385.39</u>
<b>LIABILITIES and FUND EQUITY</b>		
Liabilities:		
Accounts Payable	281,534.40	779,482.43
Salaries & Wages Payable	339,868.96	302,142.75
Due to Other Funds	-	54,635.03
Total Liabilities	<u>621,403.36</u>	<u>1,136,260.21</u>
Fund Equity:		
Assigned for contracts/expenditures effective FY 19 (Note #4)	4,749,255.77	3,250,367.36
Assigned for Administration FY 19 (Note #5)	5,720,209.43	5,450,990.36
Assigned for Encumbrances FY 19	62,997,444.55	58,973,664.72
Unassigned Fund Balance: Minimum Fund Balance	8,942,060.90	8,383,946.70
Unassigned Fund Balance (Note #9)	(7,026,844.42)	(6,761,843.96)
Total Fund Equity	<u>75,382,126.23</u>	<u>69,297,125.18</u>
Total Liabilities and Fund Equity	<u>\$ 76,003,529.59</u>	<u>\$ 70,433,385.39</u>

Notes to the Financial Statements are an integral part of this statement



**Children's Services Council of Broward County  
Statement of Revenues, Expenditures and  
Changes In Fund Balance  
For October 2018 through January 2019**

	<b>General Fund</b>		
	<b>January 2019 Actual</b>	<b>FY 2019 YTD Actual</b>	<b>FY 2018 Prior YTD Actual (GF)</b>
<b>Revenues:</b>			
Local Sources:			
Ad Valorem Taxes	\$ 2,067,913.05	\$ 77,419,650.54	\$ 72,518,116.59
Interest on Investments	165,937.68	384,017.87	152,197.72
Federal through State	-	56,626.54	80,169.66
Local Foundation(s)/Grant	-	812,544.80	823,029.58
Local Collab. Events & Resources	26,641.92	72,454.73	23,083.99
Training	1,330.00	4,700.00	7,060.00
<b>Total Revenue</b>	<b>2,261,822.65</b>	<b>78,749,994.48</b>	<b>73,603,657.54</b>
<b>Expenditures:</b>			
Total Program Services/Support (Reflects Svc thru December)	583,260.33	17,378,324.97	16,539,788.58
Total General Administration	249,326.48	1,081,978.18	918,987.19
Total Non-Operating	-	3,263,413.25	2,962,063.84
Total Capital Outlay	1,750.00	74,573.56	67,167.31
<b>Total Expenditures</b>	<b>834,336.81</b>	<b>21,798,289.96</b>	<b>20,488,006.92</b>
<b>Excess of Revenues over Expenditures</b>	<b>\$ 1,427,485.84</b>	<b>56,951,704.52</b>	<b>53,115,650.62</b>
<b>Beginning Fund Balance</b>		<b>18,430,421.71</b>	<b>16,191,474.56</b>
<b>Ending Fund Balance</b>		<b>\$ 75,382,126.23</b>	<b>\$ 69,307,125.18</b>

Notes to the Financial Statements are an integral part of this statement



**Children's Services Council of Broward County**  
**Budget to Actual (Budgetary Basis)**  
**Annualized - Fiscal Year Ended September 30, 2019**

	<b>FY 2019 Annual Budget</b>	<b>FY 2019 YTD Actual</b>	<b>FY 2019 Encumbrances</b>	<b>Annualized Encumbrances &amp; Actual Exp.</b>	<b>Budget to Actual Variance</b>	<b>% of Actual Exp. of Budget</b>
<b>Revenues:</b>						
Local Sources:						
Ad Valorem Taxes	\$ 88,221,437.00	\$ 77,419,650.54	\$ -	\$ 77,419,650.54	\$ (10,801,786.46)	87.76%
Interest on Investments	150,000.00	384,017.87		384,017.87	234,017.87	256.01%
Federal Through State	156,000.00	56,626.54		56,626.54	(99,373.46)	36.30%
Local Foundation(s)/Grant(s)	883,172.00	812,544.80		812,544.80	(70,627.20)	92.00%
Local Collab. Events & Resources	64,155.00	72,454.73		72,454.73	8,299.73	112.94%
Training	10,000.00	4,700.00		4,700.00	(5,300.00)	47.00%
Fund Balance	6,815,653.00	-		-	-	0.00%
<b>Total Revenue</b>	<b>96,300,417.00</b>	<b>78,749,994.48</b>	<b>-</b>	<b>78,749,994.48</b>	<b>(10,734,769.52)</b>	<b>81.78%</b>
<b>Expenditures:</b>						
Program Services:						
Direct Programs	82,245,993.00	15,413,107.85	62,083,629.38	77,496,737.23	4,749,255.77	94.23%
Monitoring	68,000.00	28,603.50	381.00	28,984.50	39,015.50	42.62%
Outcome Materials	29,000.00	10,742.99	-	10,742.99	18,257.01	37.04%
<b>Total Program Services</b>	<b>82,342,993.00</b>	<b>15,452,454.34</b>	<b>62,084,010.38</b>	<b>77,536,464.72</b>	<b>4,806,528.28</b>	<b>94.16%</b>
Program Support:						
Employee Salaries (Note #10)	4,293,683.00	1,409,900.21	-	1,409,900.21	2,883,782.79	32.84%
Employee Benefits (Note #10)	1,726,864.00	480,255.00	-	480,255.00	1,246,609.00	27.81%
Consulting	10,000.00	-	-	-	10,000.00	0.00%
Travel (Note #10)	50,000.00	5,829.63	-	5,829.63	44,170.37	11.66%
Software Maintenance	61,180.00	12,890.92	26,351.00	39,241.92	21,938.08	64.14%
Telephone	25,000.00	4,178.10	3,226.90	7,405.00	17,595.00	29.62%
Postage	3,000.00	1,155.14	1,411.59	2,566.73	433.27	85.56%
Advertising/Printing/Other	48,305.00	9,105.63	21,292.54	30,398.17	17,906.83	62.93%
Material and Supplies	7,770.00	1,050.00	750.00	1,800.00	5,970.00	23.17%
Dues and Fees	34,180.00	1,506.00	550.00	2,056.00	32,124.00	6.02%
<b>Total Program Support</b>	<b>6,259,982.00</b>	<b>1,925,870.63</b>	<b>53,582.03</b>	<b>1,979,452.66</b>	<b>4,280,529.34</b>	<b>31.62%</b>
<b>Total Program Services/Support</b>	<b>88,602,975.00</b>	<b>17,378,324.97</b>	<b>62,137,592.41</b>	<b>79,515,917.38</b>	<b>9,087,057.62</b>	<b>89.74%</b>



	<b>FY 2019 Annual Budget</b>	<b>FY 2019 YTD Actual</b>	<b>FY 2019 Encumbrances</b>	<b>Annualized Encumbrances &amp; Actual Exp.</b>	<b>Budget to Actual Variance</b>	<b>% of Actual Exp. of Budget</b>
General Administration:						
Employee Salaries	1,771,959.00	589,836.10	-	589,836.10	1,182,122.90	33.29%
Employee Benefits	755,510.00	209,012.31	-	209,012.31	546,497.69	27.67%
Legal Fees	35,000.00	8,380.50	26,619.50	35,000.00	-	100.00%
Auditors	35,000.00	33,600.00	-	33,600.00	1,400.00	96.00%
Other Consultants	52,500.00	3,065.00	18,155.00	21,220.00	31,280.00	40.42%
Insurance	56,047.00	35,950.88	11,675.00	47,625.88	8,421.12	84.97%
Telecommunications	54,240.00	6,744.08	46,372.64	53,116.72	1,123.28	97.93%
Internet	8,760.00	5,421.23	2,498.77	7,920.00	840.00	90.41%
Rental - Equipment	43,474.00	6,256.92	6,567.08	12,824.00	30,650.00	29.50%
Building Operations (Note # 7)						
Facilities Management	338,526.00	49,879.34	142,200.50	192,079.84	146,446.16	56.74%
Utilities	73,800.00	16,152.27	57,647.73	73,800.00	-	100.00%
Other	10,714.00	4,257.27	6,444.95	10,702.22	11.78	99.89%
Software/Repair Maint	134,649.00	55,134.67	34,993.00	90,127.67	44,521.33	66.94%
Equipment Repairs & Maintenance	62,972.00	12,678.46	14,195.50	26,873.96	36,098.04	42.68%
Travel	30,000.00	939.24	-	939.24	29,060.76	3.13%
Postage	8,000.00	1,088.70	5,044.57	6,133.27	1,866.73	76.67%
Advertising	7,500.00	-	7,500.00	7,500.00	-	100.00%
Printing	12,000.00	1,497.73	2,109.60	3,607.33	8,392.67	30.06%
Other Purchased Svc	114,152.00	28,229.51	78,904.42	107,133.93	7,018.07	93.85%
Materials and Supplies	51,765.00	8,712.07	42,817.20	51,529.27	235.73	99.54%
Dues and Fees	42,205.00	5,141.90	3,515.00	8,656.90	33,548.10	20.51%
<b>Total General Administration</b>	<b>3,698,773.00</b>	<b>1,081,978.18</b>	<b>507,260.46</b>	<b>1,589,238.64</b>	<b>2,109,534.36</b>	<b>42.97%</b>
Non-Operating						
Comm. Redevelop Agency	2,983,298.00	2,973,893.64	-	2,973,893.64	9,404.36	99.68%
Property Appraiser Fees	578,103.00	289,519.61	288,583.39	578,103.00	-	100.00%
<b>Total Non-Operating</b>	<b>3,561,401.00</b>	<b>3,263,413.25</b>	<b>288,583.39</b>	<b>3,551,996.64</b>	<b>9,404.36</b>	<b>99.74%</b>
Capital Outlay:						
Computer Equip/Software	345,768.00	39,134.70	22,454.51	61,589.21	284,178.79	17.81%
Furniture/ Equipment	39,500.00	11,040.17	28,459.83	39,500.00	-	100.00%
Remodeling & Renovations	52,000.00	24,398.69	13,093.95	37,492.64	14,507.36	0.00%
<b>Total Capital Outlay</b>	<b>437,268.00</b>	<b>74,573.56</b>	<b>64,008.29</b>	<b>138,581.85</b>	<b>298,686.15</b>	<b>31.69%</b>
<b>Total Expenditures</b>	<b>\$ 96,300,417.00</b>	<b>\$ 21,798,289.96</b>	<b>\$ 62,997,444.55</b>	<b>\$ 84,795,734.51</b>	<b>\$ 11,504,682.49</b>	<b>88.05%</b>

Notes to the Financial Statements are an integral part of this statement



**Children's Services Council of Broward County**  
**Program Expenditure By Goals**  
**Budget to Actual (Budgetary Basis)**  
**For the Four Month Period Ended January 31, 2019**

	Program Invoice - Prior Month		Fiscal Year 2018-2019				Ideal @ Dec	Comments
	December Budget	December Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget		
<b>Services Goals:</b>								
1.1-1 Training/Tech Assistance								
Trainers	8,000.00	9,100.00	107,446.00	27,038.50	80,407.50	25.16%		
Total Training/Tech Assist	8,000.00	9,100.00	107,446.00	27,038.50	80,407.50	25.16%		
1.1-2 Support Organization/Program Quality								
Capacity	2,000.00	1,950.00	190,000.00	62,102.00	127,898.00	32.69%		
Leadership Initiatives	-	-	60,000.00	-	60,000.00	0.00%		
Total Support/Prog. Quality	2,000.00	1,950.00	250,000.00	62,102.00	187,898.00	24.84%		
1.1-3 Fiscal Support Fees								
Comm Based Connection FS Alex Rebb-Fam St	939.00	938.66	11,264.00	2,815.98	8,448.02	25.00%	25.00%	
Comm Based Connection FS Alex Rebb-LT	1,145.00	1,144.66	13,736.00	3,433.98	10,302.02	25.00%	25.00%	
Ctr for Hearing FS KIDS-Fam St	368.00	367.58	4,411.00	1,102.74	3,308.26	25.00%	25.00%	
Ctr for Hearing FS KIDS-Yth Force	565.00	565.33	6,784.00	1,695.99	5,088.01	25.00%	25.00%	
Ctr for Hearing FS KIDS-MOST SN	562.00	561.92	6,743.00	1,685.76	5,057.24	25.00%	25.00%	
Ctr for Hearing FS KIDS-STEP	589.00	588.50	7,062.00	1,765.50	5,296.50	25.00%	25.00%	
Men2Boys FS FLITE -Learning Together	1,502.00	1,502.08	18,025.00	4,506.24	13,518.76	25.00%	25.00%	
New Mirawood FS KIDS- MOST	1,581.00	1,580.92	18,971.00	4,742.76	14,228.24	25.00%	25.00%	
Unallocated			100,000.00		100,000.00	0.00%		To be used as needed
Total Fiscal Support Fees	7,251.00	7,249.65	186,996.00	21,748.95	165,247.05	11.63%		
1.1-4 Volunteers								
Volunteer Broward	20,158.00	17,843.65	241,899.00	63,456.75	178,442.25	26.23%	25.00%	
Total Volunteers	20,158.00	17,843.65	241,899.00	63,456.75	178,442.25	26.23%		
<b>1 Total Agency Capacity Bldg.</b>	<b>37,409.00</b>	<b>36,143.30</b>	<b>786,341.00</b>	<b>174,346.20</b>	<b>611,994.80</b>	<b>22.17%</b>		
2.1-1 Reduce Abuse & Neglect/Family Strengthening								
ARC, INC - PAT	52,262.00	41,590.93	627,157.00	128,885.05	498,271.95	20.55%	25.00%	
Boys & Girls Club	20,771.00	-	249,260.00	-	249,260.00	0.00%		Program began in January, 2019.
Broward Behavioral Health Coalition (BYRC)	-	-	40,000.00	-	40,000.00	0.00%		Program begins in April, 2019.
Broward Children's Center	9,931.00	9,392.90	119,181.00	25,511.28	93,669.72	21.41%	25.00%	
Camelot Community Care -FFT	34,221.00	7,714.97	239,525.00	18,685.67	220,839.33	7.80%	25.00%	Extended staff vacancy. Ongoing TA.
Center for Hear/FS KIDS	13,390.00	7,377.36	160,680.00	28,495.63	132,184.37	17.73%	25.00%	
Children's Harbor	38,422.00	31,335.58	461,062.00	112,925.13	348,136.87	24.49%	25.00%	
Children's Home Society	68,666.00	-	824,000.00	51,429.64	772,570.36	6.24%	17.00%	Extended staff vacancy. Invoice pending.
Comm Based Connections/ FS Alex Rebb	17,594.00	11,388.76	211,150.00	51,343.64	159,806.36	24.32%	25.00%	
Family Central - Nurturing	32,939.00	25,413.43	395,267.00	85,954.64	309,312.36	21.75%	25.00%	
Father Flanagan's Boys Town	37,277.00	17,866.67	447,217.00	53,569.28	393,647.72	11.98%	25.00%	Staffing issues recently resolved.
Juliana Gerana / Gate	22,621.00	19,595.50	271,457.00	59,424.54	212,032.46	21.89%	25.00%	
Gulf Coast CC	46,460.00	42,549.20	557,513.00	135,878.47	421,634.53	24.37%	25.00%	
Healthy Mothers/Babies	39,697.00	32,770.81	476,375.00	98,854.78	377,520.22	20.75%	25.00%	
Healthy Mothers/Babies-Mentoring	23,999.00	16,527.98	287,976.00	66,343.16	221,632.84	23.04%	25.00%	
Henderson - HOMEBUILDERS	34,612.00	29,837.64	515,346.00	117,644.15	397,701.85	22.83%	25.00%	
Henderson - MST	39,418.00	46,096.69	673,034.00	153,684.63	519,349.37	22.83%	25.00%	
Hispanic Unity	19,703.00	23,848.37	236,450.00	65,094.92	171,355.08	27.53%	25.00%	
JAFCO - MST	42,761.00	41,359.82	513,146.00	106,397.68	406,748.32	20.73%	25.00%	
KIDS in Distress, HOMEBUILDERS	42,038.00	36,140.99	504,461.00	117,985.95	386,475.05	23.39%	25.00%	
KIDS - KID FIRST & SAFE	100,481.00	84,407.32	1,205,774.00	286,006.72	919,767.28	23.72%	25.00%	
Memorial Healthcare Sys - SFBT	59,589.00	59,810.21	715,086.00	190,737.90	524,348.10	26.67%	25.00%	

	December Budget	December Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Dec	Comments
Smith Community MH - CBT	35,307.00	33,984.87	423,706.00	103,854.46	319,851.54	24.51%	25.00%	
Training	-	-	43,500.00	-	43,500.00	0.00%		Training to be provided later in the fiscal year.
Unallocated	-	-	2.00	-	2.00	0.00%		
Total Reduce Abuse & Neglect	832,159.00	619,010.00	10,198,325.00	2,058,707.32	8,139,617.68	20.19%		
2.1-2 Kinship/Non-Relative Care								
Kids in Distress	46,811.00	48,844.01	561,739.00	162,722.77	399,016.23	28.97%	25.00%	
Harmony	12,775.00	10,799.94	153,316.00	30,496.68	122,819.32	19.89%	25.00%	
Legal Aid of Broward County, Inc	26,449.00	14,615.90	317,402.00	71,690.29	245,711.71	22.59%	25.00%	
Mental Health Assoc	11,793.00	6,833.65	141,522.00	24,527.32	116,994.68	17.33%	25.00%	
Total Kinship/Non-Relative Care	97,828.00	81,093.50	1,173,979.00	289,437.06	884,541.94	24.65%		
2.1-3 Trauma Care								
Broward Behavioral Health	-	-	500,000.00	-	500,000.00	0.00%		New contract. Contract negotiation in process.
Create Global Healing	5,000.00	5,000.00	56,500.00	18,500.00	38,000.00	32.74%	25.00%	
JAFCO - AEAP	-	-	560,752.00	-	560,752.00	0.00%		Services began in January.
JAFCO - CSC	-	-	60,000.00	-	60,000.00	0.00%		New program. Contract negotiation in process.
Furniture & Equipment	-	-	40,870.00	-	40,870.00	0.00%		New program. Contract negotiation in process.
Total Kinship/Non-Relative Care	5,000.00	5,000.00	1,218,122.00	18,500.00	1,199,622.00	1.52%		
<b>2.1 Total Service Goal 2.1</b>	<b>934,987.00</b>	<b>705,103.50</b>	<b>12,590,426.00</b>	<b>2,366,644.38</b>	<b>10,223,781.62</b>	<b>18.80%</b>		
2.2-1 Prosperity								
EITC								
Hispanic Unity	26,250.00	16,110.96	315,000.00	29,372.59	285,627.41	9.32%	25.00%	Tax preparation sites opened in Jan.
CCB	-	-	10,000.00	10,000.00	-	100.00%	100.00%	
Hunger								
Brow County FA for BWBC	-	-	20,000.00	-	20,000.00	0.00%		
Florida Impact	5,000.00	3,473.44	60,000.00	11,285.34	48,714.66	18.81%	25.00%	
Harvest Drive	-	-	20,000.00	20,000.00	-	100.00%	100.00%	
LifeNet4Families - Hunger	-	-	33,990.00	-	33,990.00	0.00%		Summer only program.
So FL Hunger: Breakspot	-	-	59,740.00	-	59,740.00	0.00%		Summer only program.
So FL Hunger: Pantry	5,833.00	6,101.70	70,000.00	17,459.20	52,540.80	24.94%	25.00%	
Unallocated	-	-	1,174.00	-	1,174.00	0.00%		
Total Prosperity EITC/Hunger	37,083.00	25,686.10	589,904.00	88,117.13	501,786.87	14.94%		
<b>2 Total Family Strengthening</b>	<b>972,070.00</b>	<b>730,789.60</b>	<b>13,180,330.00</b>	<b>2,454,761.51</b>	<b>10,725,568.49</b>	<b>18.62%</b>		
3.1-1 Youth Force								
ASP, Inc	46,279.00	32,025.89	579,093.00	115,697.45	463,395.55	19.98%	24.00%	
Ctr for Hearing FS KIDS	15,972.00	9,803.22	252,924.00	41,473.56	211,450.44	16.40%	24.00%	
Community Access Center, Inc	11,008.00	8,836.44	144,092.00	30,163.16	113,928.84	20.93%	24.00%	
Community Reconstruction Housing- North	11,362.00	11,490.74	150,000.00	34,431.65	115,568.35	22.95%	24.00%	
Community Reconstruction Housing- South	14,497.00	12,037.25	199,898.00	43,898.83	155,999.17	21.96%	24.00%	
Crockett Foundation, Inc	18,965.00	16,438.08	246,000.00	56,803.83	189,196.17	23.09%	24.00%	
HANDY	35,914.00	28,268.96	419,981.00	110,613.20	309,367.80	26.34%	24.00%	
Hanley Ctr Foundation	2,500.00	2,500.01	30,000.00	7,500.03	22,499.97	25.00%	24.00%	
Harmony Development Center, Inc.	32,967.00	25,179.92	428,240.00	92,884.89	335,355.11	21.69%	24.00%	
Hispanic Unity	90,162.00	65,980.33	1,086,955.00	252,391.08	834,563.92	23.22%	24.00%	
Memorial Healthcare System	46,561.00	31,772.14	553,031.00	113,208.27	439,822.73	20.47%	24.00%	
Motivational Edge	-	-	50,000.00	-	50,000.00	0.00%		Program started in January.
Opportunities Ind Ctr (OIC)	24,852.00	22,441.79	291,261.00	84,895.98	206,365.02	29.15%	24.00%	
Smith Community MH Foundation	40,104.00	34,818.21	493,564.00	105,751.84	387,812.16	21.43%	24.00%	
Urban League of Broward County, Inc.	14,190.00	11,072.71	185,862.00	38,060.21	147,801.79	20.48%	24.00%	
West Park, City of	14,199.00	-	206,000.00	9,164.78	196,835.22	4.45%	24.00%	Ongoing billing delays; continued T/A
Wyman TOP Training	-	-	9,000.00	-	9,000.00	0.00%		Provider bills one time per year (in July).
YMCA of S FL.	60,828.00	49,739.51	762,252.00	187,299.10	574,952.90	24.57%	24.00%	
Total Youth Force	480,360.00	362,405.20	6,088,153.00	1,324,237.86	4,763,915.14	21.75%		

	December Budget	December Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Dec	Comments
3.1-3 LEAP High (Sustained High Schools)								
Hispanic Unity	32,607.00	22,052.68	404,223.00	113,541.43	290,681.57	28.09%	24.00%	
Hispanic Unity-LEVERAGE	10,237.00	4,029.78	102,371.00	15,941.03	86,429.97	15.57%	24.00%	
YMCA	160,484.00	-	1,764,029.00	453,511.27	1,310,517.73	25.71%	24.00%	
Unallocated	-	-	535,170.00	-	535,170.00	0.00%		Reserved for RFP
Grand total LEAP	203,328.00	26,082.46	2,805,793.00	582,993.73	2,222,799.27	20.78%		
3.1-4 Summer Youth Employment								
CareerSource	50,072.00	11,959.27	1,835,153.00	35,859.52	1,799,293.48	1.95%		Summer Program
Total Summer Yth Employment	50,072.00	11,959.27	1,835,153.00	35,859.52	1,799,293.48	1.95%		
3.1-5 Learning Together								
Crockett Foundation, Inc	21,457.00	17,244.71	257,500.00	59,053.42	198,446.58	22.93%	25.00%	
Community Based Connection FS Alex Rebb	21,458.00	20,089.29	257,500.00	61,864.93	195,635.07	24.03%	25.00%	
Men2Boys FS FLITE	21,457.00	17,819.82	257,500.00	61,186.54	196,313.46	23.76%	25.00%	
Total Learning Together	64,372.00	55,153.82	772,500.00	182,104.89	590,395.11	23.57%		
3.1-6 Youth Leadership Development								
Broward Youth Shine	400.00	400.00	6,700.00	1,200.00	5,500.00	17.91%	25.00%	
YMCA of SFL (GNS)	1,114.00	1,036.65	11,143.00	3,455.79	7,687.21	31.01%	25.00%	
Unallocated	-	-	38,857.00	-	38,857.00	0.00%		
Total Youth Leadership Development	1,514.00	1,436.65	56,700.00	4,655.79	52,044.21	8.21%		
<b>3.1 Total Service Goal 3.1</b>	<b>799,646.00</b>	<b>457,037.40</b>	<b>11,558,299.00</b>	<b>2,129,851.79</b>	<b>9,428,447.21</b>	<b>18.43%</b>		
3.2-1 Diversion Programs								
New Day								
Broward Sheriff's Office	65,251.00	46,527.50	783,000.00	140,135.75	642,864.25	17.90%	25.00%	
Camelot CC	14,045.00	-	340,543.00	24,156.59	316,386.41	7.09%	9.00%	Invoices pending.
Harmony Development Ctr	18,658.00	20,609.25	223,893.00	72,478.25	151,414.75	32.37%	25.00%	
Henderson BH	32,369.00	21,385.79	367,433.00	63,858.19	303,574.81	17.38%	25.00%	
Julianna Gerena & Assoc	32,851.00	33,525.00	371,282.00	108,552.65	262,729.35	29.24%	25.00%	
Memorial Healthcare Sys	48,739.00	-	584,875.00	90,008.26	494,866.74	15.39%	17.00%	Invoice pending.
PACE Center for Girls	17,891.00	-	212,141.00	20,751.72	191,389.28	9.78%	9.00%	Late contract execution- Invoices pending.
Smith Mental Health Assoc	24,769.00	-	208,862.00	12,164.60	196,697.40	5.82%	9.00%	Contract amendment and invoices pending.
Urban League of Broward	24,994.00	14,068.31	299,935.00	34,570.18	265,364.82	11.53%	25.00%	Low referrals and new staff in training.
Training	-	-	25,000.00	-	25,000.00	0.00%		Consultant Agreement pending.
Total Diversion Programs	279,567.00	136,115.85	3,416,964.00	566,676.19	2,850,287.81	16.58%		
3.2-2 Juvenile Assessment Center								
Broward Sheriff's Office-JAC	29,834.00	-	89,500.00	-	89,500.00	0.00%	0.00%	Invoices pending final amendment execution.
Unallocated	-	-	231,532.00	-	231,532.00	0.00%		
Total JAC	29,834.00	-	321,032.00	-	321,032.00	0.00%		
<b>3.2 Total Service Goal 3.2</b>	<b>309,401.00</b>	<b>136,115.85</b>	<b>3,737,996.00</b>	<b>566,676.19</b>	<b>3,171,319.81</b>	<b>15.16%</b>		
<b>3 Total Delinquency Prev &amp; Div.</b>	<b>1,109,047.00</b>	<b>593,153.25</b>	<b>15,296,295.00</b>	<b>2,696,527.98</b>	<b>12,599,767.02</b>	<b>17.63%</b>		
4.1-1 Healthy Youth Transitions (HYT)								
Camelot CC	33,022.00	-	396,277.00	58,359.62	337,917.38	14.73%	17.00%	Invoice pending.
FLITE	14,763.00	10,463.34	177,160.00	39,328.48	137,831.52	22.20%	25.00%	
Gulf Coast	37,875.00	31,324.35	454,518.00	104,774.09	349,743.91	23.05%	25.00%	
HANDY	57,342.00	-	688,127.00	100,764.65	587,362.35	14.64%	17.00%	Invoice pending
Henderson BH-Wilson Gardens	19,061.00	14,384.72	228,740.00	39,910.78	188,829.22	17.45%	25.00%	
Housing Opp Mort Assist (HOMES)	8,333.00	7,194.58	100,000.00	22,200.06	77,799.94	22.20%	25.00%	
Memorial Healthcare	53,531.00	54,049.07	642,380.00	139,487.24	502,892.76	21.71%	25.00%	
Museum of Discovery & Science	7,999.00	4,346.16	97,534.00	19,862.05	77,671.95	20.36%	25.00%	
PACE Ctr for Girls	21,721.00	21,505.28	260,673.00	70,733.79	189,939.21	27.14%	25.00%	
SunServe	29,445.00	19,733.38	353,362.00	63,242.79	290,119.21	17.90%	25.00%	
Urban League of Broward County	24,349.00	13,428.61	292,190.00	46,813.28	245,376.72	16.02%	25.00%	
Total Healthy Youth Transitions (HYT)	307,441.00	176,429.49	3,690,961.00	705,476.83	2,985,484.17	19.11%		
<b>4 Total Healthy Youth Transitions</b>	<b>307,441.00</b>	<b>176,429.49</b>	<b>3,690,961.00</b>	<b>705,476.83</b>	<b>2,985,484.17</b>	<b>19.11%</b>		

	December Budget	December Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Dec	Comments
5.1-1 Subsidized Childcare								
Early Learning Coalition	466,070.00	153,265.02	5,592,850.00	469,287.94	5,123,562.06	8.39%	25.00%	State funds used first.
Early Learning Coalition-Vol Pop	251,487.00	186,568.46	3,195,850.00	572,070.19	2,623,779.81	17.90%	25.00%	
Total Subsidized Childcare	717,557.00	339,833.48	8,788,700.00	1,041,358.13	7,747,341.87	11.85%		
5.1-2 Preschool Training								
Family Central (PBS)	73,731.00	54,278.33	884,770.00	228,657.34	656,112.66	25.84%	25.00%	
Training	-	-	10,000.00	3,984.75	6,015.25	39.85%	100.00%	Training completed in Jan. Payment pending.
Total Preschool Training	73,731.00	54,278.33	894,770.00	232,642.09	662,127.91	26.00%		
5.1-3 Grade Level Reading Campaign								
KidVision/WPBT and Word A Day	19,000.00	19,000.00	76,000.00	38,000.00	38,000.00	50.00%		
Broward Reads	1,458.00	1,457.12	85,875.00	6,457.12	79,417.88	7.52%		
Broward Reads for the Record	-	-	85,000.00	-	85,000.00	0.00%		
Reading & Math	17,583.00	-	211,000.00	20,631.28	190,368.72	9.78%	17.00%	Invoice pending.
Volunteer Broward	7,102.00	-	85,226.00	3,040.07	82,185.93	3.57%	9.00%	Invoices pending.
Total Grade Level Reading Campaign	45,143.00	20,457.12	543,101.00	68,128.47	474,972.53	12.54%		
5.1-4 Child Care Accreditation								
Unallocated	-	-	276,296.00	-	276,296.00	0.00%		
Total Child Care Accreditation	-	-	276,296.00	-	276,296.00	0.00%		
<b>5 Total Early Care &amp; Education</b>	<b>836,431.00</b>	<b>414,568.93</b>	<b>10,502,867.00</b>	<b>1,342,128.69</b>	<b>9,160,738.31</b>	<b>12.78%</b>		
6.1-1 Adoption Campaign/Foster Parent Recruitment								
Gialogic -Forever Families	14,753.00	14,752.58	177,031.00	44,257.74	132,773.26	25.00%	25.00%	
Heart Gallery	3,004.00	2,916.00	36,050.00	8,748.00	27,302.00	24.27%	25.00%	
Total Adoption Campaign/Foster Parent Recruitment	17,757.00	17,668.58	213,081.00	53,005.74	160,075.26	24.88%		
6.1-2 Legal Assistance/ Child Welfare / Recruitment								
Legal Aid - Dependency System	61,370.00	53,907.75	736,450.00	187,200.00	549,250.00	25.42%	25.00%	
Legal Aid - DJJ/Crossover	27,411.00	20,901.65	328,929.00	73,481.29	255,447.71	22.34%	25.00%	
Legal Aid of Broward County - LAW LINE	7,038.00	6,798.63	84,460.00	20,508.97	63,951.03	24.28%	25.00%	
Total Legal Assistance/Child Welfare/ Recruitment	95,819.00	81,608.03	1,149,839.00	281,190.26	868,648.74	24.45%		
6.1-3 Early Child Court								
Henderson BH	4,998.00	3,381.00	60,000.00	13,041.00	46,959.00	21.74%	25.00%	
Total Child Court	4,998.00	3,381.00	60,000.00	13,041.00	46,959.00	21.74%		
<b>6 Total Child Welfare System Support</b>	<b>118,574.00</b>	<b>102,657.61</b>	<b>1,422,920.00</b>	<b>347,237.00</b>	<b>1,075,683.00</b>	<b>24.40%</b>	25.00%	
7.1-1 Leadership/Quality for Out-of-School Programs								
FLCSC/Mott-Lev	-	-	15,000.00	-	15,000.00	0.00%		
Total Leadership/Quality MOST	-	-	15,000.00	-	15,000.00	0.00%		
7.1-2 Maximizing Out of School Time: Elementary (MOST)								
Advocacy Network for Disabilities	8,583.00	5,809.40	103,000.00	18,995.53	84,004.47	18.44%	22.00%	
After School Programs	350,787.00	266,492.00	4,316,911.00	926,603.26	3,390,307.74	21.46%	22.00%	
Boys & Girls Clubs	53,919.00	37,835.17	1,239,938.00	152,908.64	1,087,029.36	12.33%	22.00%	
City of Hallandale Beach	8,920.00	4,792.77	160,451.00	15,495.90	144,955.10	9.66%	22.00%	Annual fees collected at start, impacted billing.
City of Hollywood	21,295.00	17,265.75	572,567.00	55,863.26	516,703.74	9.76%	22.00%	Robust summer. 70% of funding is summer.
Community After School	22,617.00	17,260.14	395,086.00	60,448.80	334,637.20	15.30%	22.00%	
Community After School w/Margate CRA	21,000.00	15,795.08	363,326.00	61,591.92	301,734.08	16.95%	22.00%	
Hallandale - CRA	-	-	501,451.00	500,282.00	1,169.00	99.77%	100.00%	
Hollywood Beach - CRA	-	-	228,665.00	228,665.00	-	100.00%	100.00%	
Kids in Distress	13,279.00	9,429.00	192,610.00	34,008.00	158,602.00	17.66%	22.00%	
City of Miramar	9,521.00	-	154,216.00	14,561.70	139,654.30	9.44%	17.00%	Late contract execution. Invoice pending.
New Mirawood Academy w/ KIDS as FS	19,375.00	14,203.96	271,013.00	49,652.96	221,360.04	18.32%	22.00%	
Russell Life Skills	10,506.00	9,880.75	144,922.00	27,949.15	116,972.85	19.29%	22.00%	
Soref JCC	26,176.00	22,866.11	337,497.00	73,579.70	263,917.30	21.80%	22.00%	
Sunshine After School	107,694.00	86,946.59	1,503,071.00	308,164.31	1,194,906.69	20.50%	22.00%	
YMCA of S FL.	288,268.00	195,026.68	3,474,500.00	757,362.89	2,717,137.11	21.80%	22.00%	
YMCA of S FL.-with Deerfield CRA	14,172.00	16,679.55	216,041.00	65,762.11	150,278.89	30.44%	22.00%	
YMCA of S FL. -SPARK Fidelity	3,519.00	1,796.00	42,228.00	10,557.00	31,671.00	25.00%	22.00%	

	December Budget	December Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Dec	Comments
Back to School - Supplies	-	-	65,000.00	-	65,000.00	0.00%		Event held in the summer
Training	-	-	66,200.00	2,700.00	63,500.00	4.08%		PBL trainings will begin in February.
Lights on Afterschool	-	-	10,000.00	9,096.89	903.11	90.97%		
Unallocated MOST CRA	-	-	8.00	-	8.00	0.00%		
Sub-Total MOST: Elementary	979,631.00	722,078.95	14,358,701.00	3,374,249.02	10,984,451.98	23.50%		
7.1-3 Summer Only Programs: Elementary (MOST)								
Lauderdale Lakes	-	-	101,458.00	-	101,458.00	0.00%		Summer only program.
West Park	-	-	58,278.00	-	58,278.00	0.00%		Summer only program.
New Hope World Outreach	-	-	90,557.00	-	90,557.00	0.00%		Summer only program.
Urban League of Broward County	-	-	123,968.00	-	123,968.00	0.00%		Summer only program.
Total Summer Only Programs: Elementary (MOST)	-	-	374,261.00	-	374,261.00	0.00%		
<b>7 Total Out of School Time</b>	<b>979,631.00</b>	<b>722,078.95</b>	<b>14,747,962.00</b>	<b>3,374,249.02</b>	<b>11,373,712.98</b>	<b>22.88%</b>		
8.1-1 School Based Health Care								
Sierra w / Coral Springs CRA	9,638.00	8,550.00	106,020.00	31,350.00	74,670.00	29.57%	30.00%	
Sierra Lifecare, Inc.	144,573.00	128,250.00	1,590,300.00	470,250.00	1,120,050.00	29.57%	30.00%	
Total School Based Health Care	154,211.00	136,800.00	1,696,320.00	501,600.00	1,194,720.00	29.57%		
8.1-2 Water Safety								
Swim Central/Broward County	58,580.00	-	702,960.00	37,633.60	665,326.40	5.35%	17.00%	Invoice pending. Low utilizn in colder months.
Brow Health-Prevent Drowning	23,686.00	17,007.07	284,240.00	51,514.98	232,725.02	18.12%	25.00%	
Total Water Safety	82,266.00	17,007.07	987,200.00	89,148.58	898,051.42	9.03%		
8.1-3 Kid Care Insurance Outreach								
Kid Care Outreach/BC Health Dept.	36,479.00	33,194.79	437,750.00	95,390.92	342,359.08	21.79%	25.00%	
Total Kid Care Insurance	36,479.00	33,194.79	437,750.00	95,390.92	342,359.08	21.79%		
<b>8 Total Physical Health</b>	<b>272,956.00</b>	<b>187,001.86</b>	<b>3,121,270.00</b>	<b>686,139.50</b>	<b>2,435,130.50</b>	<b>21.98%</b>		
9.1-1 Home Visiting								
BRHPC-Healthy Families	171,628.00	137,498.56	2,059,557.00	382,507.45	1,677,049.55	18.57%	25.00%	
Total Home Visiting	171,628.00	137,498.56	2,059,557.00	382,507.45	1,677,049.55	18.57%		
9.1-2 Support Maternal Child Health								
Healthy Mothers/HB	38,732.00	26,764.46	464,784.00	95,142.47	369,641.53	20.47%	25.00%	
Memorial Healthcare System	34,614.00	27,809.79	415,388.00	99,480.35	315,907.65	23.95%	25.00%	
Unallocated	-	-	150,000.00	-	150,000.00	0.00%		Reserved for potential waitlist.
Total Maternal Child Health	73,346.00	54,574.25	1,030,172.00	194,622.82	835,549.18	18.89%		
9.1-3 Explore Fetal/Infant Mortality Factors								
Healthy Mothers/Healthy Babies SAFE SLEEP	12,479.00	10,548.48	149,750.00	48,668.86	101,081.14	32.50%	25.00%	
Total Infant Mortality Factors	12,479.00	10,548.48	149,750.00	48,668.86	101,081.14	32.50%		
<b>9 Total Maternal &amp; Child Health</b>	<b>257,453.00</b>	<b>202,621.29</b>	<b>3,239,479.00</b>	<b>625,799.13</b>	<b>2,613,679.87</b>	<b>19.32%</b>	25.00%	
10.1-1 Physical Development- MOST SN After School								
After School Programs/Quest	43,457.00	29,902.09	595,310.00	96,969.57	498,340.43	16.29%	21.00%	
Ann Storck Center	21,314.00	12,694.57	283,062.00	48,871.71	234,190.29	17.27%	21.00%	
ARC	101,763.00	78,605.12	1,528,555.00	310,704.53	1,217,850.47	20.33%	21.00%	
Broward Children's Center	36,681.00	24,525.98	635,732.00	94,151.62	541,580.38	14.81%	21.00%	
Ctr for Hearing/FS KIDS	11,812.00	10,133.50	274,982.00	32,601.00	242,381.00	11.86%	21.00%	
Smith Community MH (BH)	61,525.00	42,718.48	874,441.00	162,627.09	711,813.91	18.60%	21.00%	
United Cerebral Palsy	51,145.00	32,076.95	716,656.00	128,826.59	587,829.41	17.98%	21.00%	
YMCA of S FL	346,474.00	263,807.83	4,573,268.00	1,000,536.15	3,572,731.85	21.88%	21.00%	
Total SN After School Programs	674,171.00	494,464.52	9,482,006.00	1,875,288.26	7,606,717.74	19.78%		
10.1-1 Summer Only Programs SN - MOST RFP								
JAFCO	-	-	99,407.00	-	99,407.00	0.00%		Summer only program.
City of Pembroke Pines (Summer Only)	-	-	184,600.00	-	184,600.00	0.00%		Summer only program.
Total SN Summer Programs	-	-	284,007.00	-	284,007.00	0.00%		
Total SN MOST Programs	674,171.00	494,464.52	9,766,013.00	1,875,288.26	7,890,724.74	19.20%		

	December Budget	December Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Dec	Comments
10.1-2 STEP SN								
Abilities	7,682.00	6,776.26	92,185.00	20,266.88	71,918.12	21.99%	20.00%	
ARC	27,881.00	20,410.49	397,362.00	75,764.04	321,597.96	19.07%	20.00%	
Ctr for Hearing/FS KIDS	15,670.00	10,238.40	258,130.00	51,739.38	206,390.62	20.04%	20.00%	
Smith Community Mental Health	20,218.00	15,109.12	284,429.00	48,983.57	235,445.43	17.22%	20.00%	
United Cerebral Palsy	31,624.00	24,504.50	491,565.00	87,538.76	404,026.24	17.81%	20.00%	
YMCA of S FL	37,317.00	20,320.03	582,872.00	85,964.35	496,907.65	14.75%	20.00%	
Unallocated	-	-	4,186.00	-	4,186.00	0.00%		
Sub-Total STEP SN	140,392.00	97,358.80	2,110,729.00	370,256.98	1,740,472.02	17.54%		
10.1-3 Information/Referral Network SN								
First Call for Help - SN	67,528.00	64,380.30	810,347.00	186,176.36	624,170.64	22.97%	25.00%	
Unallocated	-	-	26,446.00	-	26,446.00	0.00%		
Total Inform/Referral Network SN	67,528.00	64,380.30	836,793.00	186,176.36	650,616.64	22.25%		
10.1-4 Respite Services- BREAK								
Memorial Healthcare System(BH)	7,005.00	7,978.70	84,058.00	22,662.71	61,395.29	26.96%	25.00%	
Smith Community MH (BH)	7,202.00	8,976.58	86,433.00	24,065.03	62,367.97	27.84%	25.00%	
Total Respite Services-BREAK	14,207.00	16,955.28	170,491.00	46,727.74	123,763.26	27.41%		
10.1-5 SN Parent Training								
SN Parent Training	-	-	10,000.00	493.00	9,507.00	4.93%		To be used as needed
SN Parent Interpreters	1,040.00	1,040.00	19,000.00	2,405.00	16,595.00	12.66%		To be used as needed
Unallocated	-	-	4,700.00	-	4,700.00	0.00%		
Total SN Parent Training	1,040.00	1,040.00	33,700.00	2,898.00	30,802.00	8.60%		
<b>10.1 Total Service Goal 10.1</b>	<b>897,338.00</b>	<b>674,198.90</b>	<b>12,917,726.00</b>	<b>2,481,347.34</b>	<b>10,436,378.66</b>	<b>19.21%</b>		
11.1-1 Safety/Anti-Bullying								
United Way- Choose Peace	3,664.00	7,419.84	43,975.00	16,006.93	27,968.07	36.40%	25.00%	High expenses due to special projects
Total Safety/Anti-Bullying	3,664.00	7,419.84	43,975.00	16,006.93	27,968.07	36.40%		
<b>11 Total Child Safety</b>	<b>3,664.00</b>	<b>7,419.84</b>	<b>43,975.00</b>	<b>16,006.93</b>	<b>27,968.07</b>	<b>36.40%</b>		
<b>Grand Total Service Goals</b>	<b>5,792,014.00</b>	<b>3,847,063.02</b>	<b>78,950,126.00</b>	<b>14,904,020.13</b>	<b>64,046,105.87</b>	<b>18.88%</b>		
<b>Systems Goals:</b>								
1.1-2 Single Point of Entry								
First Call for Help	31,279.00	28,884.05	375,345.00	77,631.86	297,713.14	20.68%	25.00%	
Total Single Point of Entry	31,279.00	28,884.05	375,345.00	77,631.86	297,713.14	20.68%		
<b>1.1 Total System Goal 1.1</b>	<b>31,279.00</b>	<b>28,884.05</b>	<b>375,345.00</b>	<b>77,631.86</b>	<b>297,713.14</b>			
1.2-1 Leadership/Resources/Community Strategic Plan								
Consultants -Undoing Racism, FSN,etc.	10,299.00	10,298.80	95,520.00	54,495.20	41,024.80	57.05%		
SN Assessment	-	-	60,600.00	14,400.00	46,200.00	23.76%		
Consultants - OPS	92.00	92.00	26,340.00	8,122.36	18,217.64	30.84%		
Unallocated	-	-	17,335.00	-	17,335.00	0.00%		
Total Leadership/Resources/Community Strategic	10,391.00	10,390.80	199,795.00	77,017.56	122,777.44	38.55%		
1.2-2 Improve Provider Reporting								
SAMIS Maintenance/Enhancement	80,145.00	80,145.00	84,291.00	80,145.00	4,146.00	95.08%		
TBD	-	-	85,000.00	-	85,000.00	0.00%		
Unallocated	-	-	42,400.00	-	42,400.00	0.00%		
Total Improve Provider Reporting	80,145.00	80,145.00	211,691.00	80,145.00	131,546.00	37.86%		
1.2-4 Integrated Data Collaboration								
Consultant	3,000.00	3,000.00	60,000.00	12,000.00	48,000.00	20.00%	25.00%	
Webauthor	-	-	80,000.00	1,160.00	78,840.00	1.45%	25.00%	
Unallocated	-	-	80,000.00	-	80,000.00	0.00%		
Total Integrated Data Collaboration	3,000.00	3,000.00	220,000.00	13,160.00	206,840.00	5.98%		
<b>1.2 Total System Goal 1.2</b>	<b>93,536.00</b>	<b>93,535.80</b>	<b>631,486.00</b>	<b>170,322.56</b>	<b>461,163.44</b>	<b>26.97%</b>		
<b>101 Total Seamless System of Care</b>	<b>124,815.00</b>	<b>122,419.85</b>	<b>1,006,831.00</b>	<b>247,954.42</b>	<b>758,876.58</b>	<b>24.63%</b>		

	<b>December Budget</b>	<b>December Actual</b>	<b>Annualized Budget</b>	<b>YTD Actual Expenditures</b>	<b>Remaining Budget</b>	<b>% of Budget</b>	<b>Ideal @ Dec</b>	<b>Comments</b>
2.1-1 Public Awareness - Sponsorships								
Sponsorships	-	1,000.00	35,000.00	20,425.00	14,575.00	58.36%		
High Traffic Sponsorships	-	-	22,500.00	6,855.00	15,645.00	30.47%		
Total Sponsorships	-	1,000.00	57,500.00	27,280.00	30,220.00	47.44%		
2.1-2 Public Awareness - Educate Taxpayers								
Marketing	50,000.00	31,196.72	408,800.00	100,077.72	308,722.28	24.48%		
Outreach Materials	-	10,000.00	33,800.00	31,900.00	1,900.00	94.38%		
Printing	-	-	5,800.00	-	5,800.00	0.00%		
Sponsorship-Resource Guides	-	-	128,700.00	-	128,700.00	0.00%		
BECON - Future First	-	-	31,600.00	600.00	31,000.00	1.90%		
M Network- Website Consulting	-	960.75	70,000.00	6,148.25	63,851.75	8.78%		
Taoti Creative-Website Hosting	-	6,327.50	27,080.00	8,098.75	18,981.25	29.91%		
Total Educate Taxpayers	50,000.00	48,484.97	705,780.00	146,824.72	558,955.28	20.80%		
2.1-3 Public Awareness - Outreach								
Business Plan-FLCSC	-	-	84,126.00	84,126.00	-	100.00%		
Travel	1,079.00	1,120.89	17,500.00	2,902.58	14,597.42	16.59%		
Total Outreach	1,079.00	1,120.89	101,626.00	87,028.58	14,597.42	85.64%		
<b>201 Total Public Awareness &amp; Advocacy</b>	<b>51,079.00</b>	<b>50,605.86</b>	<b>864,906.00</b>	<b>261,133.30</b>	<b>603,772.70</b>	<b>30.19%</b>		
3.1-1 Leveraging Resources								
Unallocated	-	-	30,000.00	-	30,000.00	0.00%		To be used as needed
Total Leveraging Resources	-	-	30,000.00	-	30,000.00	0.00%		
<b>301 Total Leveraging Resources</b>	<b>-</b>	<b>-</b>	<b>30,000.00</b>	<b>-</b>	<b>30,000.00</b>	<b>0.00%</b>		
<b>Grand Total System Goals</b>	<b>175,894.00</b>	<b>173,025.71</b>	<b>1,901,737.00</b>	<b>509,087.72</b>	<b>1,392,649.28</b>	<b>26.77%</b>		
Unallocated	-	-	1,394,130.00	-	1,394,130.00			
<b>Program Goals Grand Total</b>	<b>\$ 5,967,908.00</b>	<b>\$ 4,020,088.73</b>	<b>\$ 82,245,993.00</b>	<b>\$ 15,413,107.85</b>	<b>\$ 66,832,885.15</b>	<b>18.74%</b>		





**Children's Services Council of Broward County**  
**Notes to the Financial Statements**  
**January 31, 2019**

- (1) The Children's Services Council of Broward County ("CSC") budgets, as revenue, 95% of the property taxes levied, as allowed by state statute.
- (2) The modified accrual basis of accounting is utilized by CSC. Under the modified accrual basis, revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.
- (3) Funds invested in the SBA, Wells Fargo Advantage Funds, and Florida Education Investment Trust Fund accommodate pool participants with readily available cash. The pool follows GASB Statement No. 31 which outlines two options for accounting and reporting for money market investment pools as either "2a-7 like fund" or fluctuation of the net asset value ("NAV"). CSC accounts for investments funds using the first method.
- (4) Includes various pending contracts not yet encumbered such as new initiatives, Summer 2019, new RFP's occurring mid year, and other pending initiatives and items that do not lend themselves to be encumbered.
- (5) The reserved for administrative costs include projected expenditure for salary, fringe, travel, supplies, etc. for FY 2018/19
- (6) The Budget to Actual Expenditures report reflects the annual budget, year-to-date expenditures and annual encumbrances. The report calculates the annual variance and the percentage of actual to the budget. This report provides an annual perspective of how the CSC is expected to perform throughout the year.
- (7) The accumulating balance in the Building Operations Budget to Actual is aggregating a reserve for capital improvements to be used as necessary.
- (8) The expenditures on the Program Services Goal Report run a month behind. Amounts reflected in the current month are for services provided during the prior month. This timing delay is due to the invoice due date on the 10th of the month following service delivery. Therefore, the Programs Goal Report is for services through the month of December. The report includes January 2019 administrative costs.
- (9) Unassigned fund balance changes as revenue is received and actual expenditures are incurred.
- (10) Salary, Fringe and Travel budget and expenditures are included for the SAMIS Director Position for when CSC serves as the Salary Agent. The revenue and related expenditures are considered Pass Through Funds and do not have an impact on CSC Broward's financial statements.

**TAB 13**



## For Council Meeting

February 21, 2019

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**Issue:** CSC Monthly Purchases for Administrative Operations

**Action:** Approve CSC Monthly/Annual Purchases

**Budget Impact:** See attached Report

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**Background:** The State Statute creating and governing the CSC, Chapter 2000-461, as amended, states:

Section 6: No funds of the council shall be expended except by check as aforesaid, except the expenditure of petty cash or the issuance of checks made payable for sums no greater than \$5,000, shall be expended without prior approval of the council, in addition to the budgeting thereof.

The Council's procurement policies and procedures stipulate that expenditures are approved by the Council prior to being expended. As such, the financial system requires a Council Approval (CA) date at multiple points throughout the system including all processed payments. Internal controls for tracking expenditures in accordance with the statute are validated by auditors every year and there have been no significant deviations since the inception of the Council.

Since 2004 at the Council's direction, staff was instructed to only provide back-up material for purchases when the item is over \$10,000. As always, back-up for purchases below \$10,000 are available upon request.

**Current Status:** In accordance with policy, please find attached the Invoices, Travel, Purchase Orders, Sponsorships, etc. for the month of February, 2019. To facilitate reviewing the various purchases, staff has segregated the items into various categories. All purchases listed are with the budget approved by the Council at TRIM as amended from time to time.

Please note that items over \$10,000 have a specific Issue Paper or copy of the related back-up attached to further explain the expenditure. Additional information for any expenditure is available upon request.

**Recommended Action:** Approve CSC Monthly/Annual Purchases

**Budget Impact:** See attached Report

**List of Invoices, Travel, Purchase Orders, Sponsorships, etc.  
Submitted to the Children's Services Council  
February 21, 2019**

		Amount	Comment
Back-up documentation is available upon request.			
<b><u>Purchase Orders (less than \$10,000):</u></b>			
CDWG	Microsoft Surface Pro (2 @ \$844 ea)	\$ 1,688.00	
Dax	Printing of Annual Performance Report (68 @ \$26.50 ea)	\$ 1,802.00	
Dell	2 ea Dell Latitude 3590 @\$850ea; 1 Dell Latitude 5590 @ \$1,200	\$ 2,900.00	
Easton Harrison	Reimbursement for gift cards purchased in phishing email scam	\$ 200.00	
GFOA	CAFR Submission Fees	\$ 600.00	
GovConnection, Inc.	LaserJet Printer ( 1 @ \$639 computer lab ; 1 @ \$185 RAP Director)	\$ 824.00	Computer Lab & RAP Director
New Directions	Employee Assistance Program Annual renewal	\$ 1,665.00	
RDT Solutions	Arcserve License	\$ 4,405.00	Change of vendor. Approved in Sept
Ring Central	Dedicated fax number for Facility Coordinator, HR Support and MIS Support Sp	\$ 350.00	
Ross Leo	HIPPA Consultant	\$ 4,000.00	
SHI	Fortinet (Internal Wi-Fi) support - annual renewal	\$ 380.00	
<b><u>Program Related Purchases:</u></b>			
JC White	Furniture for Eagle's Haven	\$ 2,360.00	From Unallocated; To be reimbursed by AEAP Grant
Publix/ SAMS/TBD	Misc supplies: The Broward People of Color Caucus; 2/28/19	\$ 150.00	System Goal 1.2.1
Urban League of BC	Space for Groundwater strategy session	\$ 600.00	Previously approved in Sept as TBD
<b><u>Facilities Operations:</u></b>			
AA Advance Air	HVAC repairs	\$ 5,262.00	
All County Maint & Repairs, Inc.	Interior Lighting Ballast Replacements & Misc. Electrical Repairs	\$ 1,420.00	Blanket PO; Paid as needed
Boulevard Forest	Annual Assoc Fees	\$ 1,083.00	
Broward Backflow / TBD	Annual drainage test, certify and permit	\$ 380.00	
Broward County	Annual Elevator renewal	\$ 150.00	
Broward Fire Equipment / Pyruce Barler	Annual Fire Extinguisher Maintenance	\$ 180.00	
Ferguson Enterprises	Faucet and Toilet Repair	\$ 975.00	
Johnson Controls	Bldg access cards (100 @ \$5.12 ea)	\$ 512.00	
<b><u>Employee Travel and Training:</u></b>			
Cindy Arenberg Seltzer	FCC Board Mtg; 2/11-2/12/19; Tallahassee	\$ 828.00	
Adamma DuCille	Southern Policy & Practice; 2/21-2/22/19; Little Rock, AR	\$ 300.00	
Monti Larsen, Adamma DuCille, Arnold Baptiste, Sandra Bernard Bastien	CRASF 2019 Summit; 2/28/19; Davie	\$ 250.00	
Cindy Arenberg Seltzer	Broward Days; 3/12-3/13/19; Tallahassee	\$ 724.00	
Maria Juarez	The American Counseling Assoc Conference; 3/28-3/31/19; New Orleans	\$ 1,989.00	
Jill Denis-Lay	Nat'l drowning Prevention Alliance; 4/15-4/18/19; New Orleans	\$ 1,552.37	
Sue Gallagher	Ready by 21 National Mtg; 4/23-4/25/19; Seattle	\$ 1,723.67	
Erin Byrne	NAPN ( Nat'l Adolescent Perpetration Network) Conference; 5/2-5/4/19; Ft Laud	\$ 348.00	
Jennifer Fletcher & Michelle Hamilton	2019 HR FL Conference; 8/25-8/28/19; Orlando	\$ 3,100.00	



**List of Invoices, Travel, Purchase Orders, Sponsorships, etc.  
Submitted to the Children's Services Council  
February 21, 2019**

		Amount	Comment
			Back-up documentation is available upon request.
<b><u>Trainers/Materials (Service Goal 1.1.X) (Provider names and courses may be subject to change):</u></b>			
5Four Digital	Marketing and Branding training	\$ 1,100.00	ACB
Ronik Radlauer	Learning to Lead	\$ 4,800.00	Leadership
Tomorrow's Rainbow	Grief Summit	\$ 6,000.00	Instrutor Led Training
<b><u>Sponsorship</u></b>			
Broward Gold Coast Down Syndrome Org	Training in Transition; March 22, 2019; Emma Lou Center	\$ 1,000.00	Focuses on educating job coaches, transition specialists, support coordinators, Vocational Rehabilitation counselors on children/ young adults with developmental disabilities.
FL Dept of Health	3rd Annual Youth Mental Health Symposium; March 22, 2019; Sunrise Civic Center	\$ 1,000.00	Educate and facilitate discussions on child health and equity with Broward mental health counselors, marriage and family therapists, social workers, psychologists, nurses and certified nursing assistants.
Hosanna Corporation	3rd Annual Survivor's Stroll; March 2, 2019; Delevoe Park	\$ 1,000.00	Provides a day of inspiration, reflection and empowerment for those impacted and the people who support them.
KID, Inc.	Mommy-N-Me Park Event; June 15, 2019; Broward Central Regional Park	\$ 360.00	Interactive and educational sessions include Baby on a Budget; Safe Sleep; Shaken Baby/Safe Sleeping; Parenting; Drowning Prevention; Post Natal Care and special education of the fathers.
Memorial Foundation; Joe DiMaggio Children's Hospital Foundation	2019 Children with Special Needs Family Resource Fair and Fun Day; September 7,2019; Davie	\$ 1,000.00	One Stop Resource room that provides free resources for children with special needs and their siblings, parents, caregivers and health professionals.
Museum of Discovery & Science	6th Annual Asian-Pacific American Heritage Celebration; May 11-12, 2019	\$ 3,000.00	Annual event celebrating Asian Pacific Heritage. Provides 100 exhibit passes for kids as well as a table at the museum during the 2-day event. It's an exciting way for the whole family to experience the cultures of Asia and the South Pacific Islands. <b>(Paid from High Traffic Sponsorship)</b>
Revelation Christian Church	Community Resource Fair; September 14, 2019; Lauderdale Lakes MS	\$ 1,000.00	Community Resource Fair to provide community resources to children & families in social services.
Tranquil Manor Foundation	4th Annual Mentoring with a Father's Heart; April 27, 2019	\$ 1,000.00	An event to recruit mentors and provide support for mentees.
United Way	Above the Influence - Youth March and Rally; March 15, 2019	\$ 1,000.00	The day will celebrate youth living an "Above the Influence" lifestyle as well as recognize the power of prevention efforts in local communities and to empower the youth that they too can be ABOVE negative influences.
<b><u>Memberships:</u></b>			
Greater Fort Lauderdale Chamber	2019 Membership	\$ 625.00	
Lauderhill Chamber	2019 Membership	\$ 550.00	

**TAB 14**

**Broward Reads Coalition - Campaign for Grade Level Reading**  
**Meeting Minutes**  
**February 6, 2019**  
**9:30 a.m.**

Meeting Held at the  
**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
6600 W Commercial Blvd.  
Lauderhill, FL 33319

**Participants In Attendance:** Cindy Arenberg-Seltzer, (Co-Chair), Sandra Bernard-Bastien, Dr. Keisha Grey, Liza Khan, Monique Finlay (Children's Services Council of Broward County); Commissioner Beam Furr, (Co-Chair) & CSC Council Member, Idelma Quintana (Broward County Commission); Dr. Dan Gohl, (Co-Chair), Dr. Lori Canning, Layne Polakoff, Stephanie Williams (BCPS); Lisa Jackson (Broward County Libraries); Renee Jaffee, (Co-Chair), Allison Metsch (Early Learning Coalition of Broward County); Ana Valladares (CSC Council Member); Katharine Ospina (HandsOn Broward); Bob Mayersohn (City of Parkland); Joshua Carden (City of Pembroke Pines); Cesar Garcia (City of West Park); Sherry Beckey (City of Wilton Manors); Rob Horton (Barnes & Noble); Deontre Clayton (Florida Reading Corps); Brenda Boddiger (Museum of Discovery & Science); Marilyn Camerota (Memorial Healthcare); Meagan Albright (NSU Alvin Sherman Library); Penny Bernath (South Florida PBS); Kristen Lewis (United Way of Broward County) and Maizie Nash (Community Volunteer).

**I. Welcome and Introductions**

Commissioner Beam Furr welcomed participants and led self introductions.

**II. Review of October & December Meeting Minutes**

A motion to accept the minutes was made by Idelma Quintana, seconded by Cindy Arenberg Seltzer and passed with no opposing votes.

**III. Round Table Introduction – All attendees present introduced themselves as previously noted.**

**IV. Updates:**

❖ **Early Learning Coalition (ELC) – Renee Jaffee**

2019 Broward Early Childhood Education Conference – it was held on Saturday February 2, 2019 and was successful with an estimated 800 attendees. This year's theme was "Bring the Fun Back". The conference had keynote speakers and about 50 sessions offered in two languages (English and Spanish).

House Bill 1091 Update – Ms. Jaffee gave a summary of the House Bill 1091 which provides for a tiered reimbursement system effective July 1. Childcare providers that are a part of the school readiness childcare system must have the CLASS assessment completed to determine the level of quality of the program they offer and to determine if they are eligible for funding and at what rate. ELC needs to assess approximately 400 childcare providers and have already started sessions to educate and encourage them to sign up for assessment. Sign-up has been a challenge, however efforts are in progress to get the community involved.

Broward League of Cities Meeting – On March 7th, Ms. Jaffee will be attending to educate the municipalities about the requirements of this legislation and the value of quality childcare, so they can assist by encouraging providers in their city to sign up and possibly offer city financial support to get their centers up to par. The assessment is on child-teacher interaction. There was a discussion about the impact of the assessment results on the cities in which services are provided. Providers will have many resources, trainings and tools to assist them with improvement, if scores are low. ELC has increased the amount of basic trainings to get the provider community to a higher level. Also, free webinar and online resources are currently being offered. ELC will be hosting a forum with the municipalities and hopes to start a subgroup focused on early care and education skills. Sandra Bernard-Bastien, CSC proposed that ELC work with CSC to create public education tools e.g. create a Future First video and it was stated that work on public education has started. In addition, ELC has a parent engagement staff member who will be working on getting information to parents.

❖ **Broward County Public Schools (BCPS)**

**Common Core Update** – Dr. Lori Canning shared the BCPS webpage featuring CPALMS ([www.cpalms.org](http://www.cpalms.org)), she spoke about the history and provided an update on Florida Standards Assessment which sets the benchmark for all students at each grade level. The week before, our Governor made a proclamation that we are no longer using the Florida Standards Assessment but instead will embark on a journey to create new standards throughout the state of Florida.

Dr. Dan Gohl, Chief Academic Officer reported on the Executive Order 31 on Vocational Education which has tremendous impact on higher education and may possibly provide funding for professionals who work in early childcare centers and result in a new definition of literacy and computer science (all schools will be required to offer this subject which can count as a graduation requirement). The main change is Order 1932 which states that Florida will formally withdraw from Common Core and calls for a complete rewriting of state standards for student accomplishments by 2020/21 school year. It calls for the new Commissioner of Education, Senator Corcoran to deliver no later than January 2020, a new set of state standards. A decision will be needed to determine if we change Florida State Assessment Tests (FSAs) also.

Dr. Gohl gave an update on the Executive Order which states that we must return to the basics of Reading, Writing and Arithmetic and an increased level of civic awareness, ensuring all students will gain a mastery of the U.S. Constitution. One consequence of a diminishing of state mandates on testing will be the allowance of additional funding allocated to non-public schools. HOPE scholarships are available for students who request a transfer from public to private school if needed due to bullying complaints or literacy improvements. We need to keep each other informed about implications of these changes and ensure every child from birth through adulthood is fully supported by an integrated system.

Ms. Seltzer has requested that this matter be included on the agenda for the upcoming Florida Children's Services State Association meeting for discussion.

**Real Men Read** – Dr. Canning spoke about the national initiative, Real Men Read. Robin Molan of United Way began the program in Broward County last year with male volunteers reading to children in one school. This year, it will take place in four schools on March 8, 2019. Breakfast is provided, there will be an orientation and all readers will give a book to the children in grades K through 5. Children in grades K through 2 will receive "No Grades, No Play" written by former football player, Ray Shipman and children in grades 3 thru 5 will



receive the book, "What Would You Do With a Chance", a great inspiring story. The Florida Panthers will be participating, as will Judges and other men in the community. A flier was distributed and all encouraged to spread the word. Volunteers can sign up on [www.handsonbroward.org](http://www.handsonbroward.org), and if requesting a specific school, send email to [katharine@handsonbroward.org](mailto:katharine@handsonbroward.org).

**Countdown to Kindergarten** – Dr. Canning announced that March 9, 2019 is Countdown to Kindergarten at Parker Playhouse with an estimated 2,200 participants/1,100 families who will learn about kindergarten. The play "Healthy Adventures of the Three Pigs" will be presented and there will be vendors providing various interactive experiences. Ms. Penny Bernath from PBS will attend with Word Girl and provide interactive activities. Contact Layne Polakoff for details on having a vendor table for an organization. Tickets will be sent to Head Start, VPK and private childcare provider families and Ms. Penny will post and give tickets to the first 200 families in the community who call, this provides an opportunity for the larger public to know about the event.

**Head Start Application Period** – Dr. Canning also shared that Head Start application season started, information is available on [www.browardschools.com/head-start](http://www.browardschools.com/head-start) for more details. Every year over 6,000 families apply for Head Start/Early Head Start. Head Start provides comprehensive early childhood education, health, nutrition and parent-involvement services to low-income children and their families. There are 2,200 slots for Broward families which means many will be on the waiting list and may be referred to school readiness for subsidized funding. Families can make appointment at four Broward locations: Deerfield Beach, Gulfstream Early Learning, Lauderdale Manors and Sheridan Vocation for the next month. Parents who qualify should be encouraged to apply.

❖ **Broward County**

**Kid Culture** – Commissioner Furr commended Museum of Discovery and Science (MODS) for the January launch of their new program, Museums for All. The program allows an individual who is receiving food assistance to present EBT card and visit MODS at a cost of \$2 each for up to four persons in a family. The office which administers food stamp has been contacted to promote this new program to eligible families.

**Library System** – Megan Albright shared that she and Lisa Jackson are willing to promote Head Start application and literacy efforts in the Broward libraries.

❖ **Children's Services Council of Broward County**

**HandsOn Broward (HOB): Literacy Volunteer Recruitment** – Katharine Ospino, HandsOn Broward (HOB) gave an update of new literacy program which is CSC funded. She is working hand in hand with agencies and cities to understand their literacy volunteer needs and is recruiting volunteers to fill those needs. There is a webpage on [www.handsonbroward.org](http://www.handsonbroward.org) (go to programs and click literacy to learn more), it is a work-in-progress and a newsletter will be distributed in the future. The program goal is to be working with 20-30 agencies and currently HOB has partnered with 13 including Florida Reading Corps whose representative attended today's meeting. Any agency that needs literacy coaches, mentors or volunteer readers can email- [katharine@handsonbroward.org](mailto:katharine@handsonbroward.org).

Ms. Bernard-Bastien reported on behalf of Julie Fishman from Tamarac stating that HOB did an amazing job bringing 250 volunteers to Tamarac Elementary to completely redo external play space and some internal classrooms.

**Groomed to Read** – Ms. Bernard-Bastien also spoke about Groomed to Read, headed by Teresa Kelly, of the Black Child Development Institute. It's an initiative which provides books to barber shops and trains barbers to read to children clients. The aim is to have at least four locations particularly in 33311 or 33317 areas. Currently, there are 3 participating locations and HOB is working to add another location. CSC was responsible for providing funds for books which are placed in these locations.

**PBIS** – Ms. Seltzer spoke of the CSC's PBIS RFP which was released in December 2018. This program which CSC has been funding for several years, was initially started to ensure that children with challenging behavior are provided effective positive behavioral interventions and supports in child care programs. The program works with teachers and parents. The procurement is in process and the award will be determined at a future Council meeting.

**Broward Reads Website** – Ms. Bernard-Bastien gave an update on the Broward Reads page on the CSC website. There is an internal staff group working with a marketing company to redo the entire page. The Broward Reads committee will be contacted for feedback as work progresses.

**Pacesetter Application** – Liza Khan, CSC advised that for the past 2 years, Broward Reads Campaign has applied and been recognized for the Campaign for Grade Level Reading Pacesetter Honors. We are currently working on this year's application based on the pillars of the campaign- school readiness, school attendance, summer learning and parent engagement. Liza will be reaching out to community partners to get information to showcase work in the Broward County community to close the literacy gap. Deadline for the application is February 28, 2019.

#### **V. Broward Reads in Your City Spotlight: City of Tamarac – Julie Fishman**

Julie Fishman was not in attendance, Ms. Bernard-Bastien presented a brief report earlier.

#### **VI. Partner Updates**

**United Way** – Kristen Lewis announced that the STEAM Education RFA is posted online and the deadline is February 20. Ms. Lewis is in charge of Reading Pals and announced recruitment will start in June.

#### **VII. Community Announcements**

Joshua Carden, City of Pembroke Pines (specifically The Frank Gallery) spoke of Mommy & Me classes and a monthly kids art workshop. Next upcoming event is Storywalk in the Pines in partnership with CSC on February 16, 2019 at 10 am. Families can go on a literacy walk and receive a copy of the book, Maybe Something Beautiful at the end of the walk.

Lisa Jackson, City of Wilton Manors announced that the local library, (Richard C. Sullivan Public Library) has hired a new assistant with nineteen years of elementary school teaching experience. The library has a very supportive community which attends the programs e.g. Story Time on Mondays, Read-a-Louds, a Lego club for older children and Reading with a Dog with a trained pet therapy dog. The library aims to attend community events when possible such as Literacy Night event at Somerset Academy on February 6.

Cesar Garcia, City of West Park expressed thanks to CSC for sponsorship for Annual Holiday event held in December 2018, each child who attends receives a new toy and the past 2 years, a book is

also given. The city is partnering with the library to grow the program, My Little Library, one is currently in the community and the goal is to have one in each of the City's parks.

Dr. Canning announced that Gulfstream Early Learning Center also has become a book distribution site and books are available to any agency in need of children's books. The center will accept children's book donations and is available to partner with cities to supply books for literacy projects. Layne Polakoff spoke of the impact of community book distribution, he reported that they distributed over 10,000 books excluding Read for the Record during the period from May through December 2018. Most books are donated.

Dr. Gohl encouraged members to share community events with school district, so schools can promote these activities in the community e.g. currently taking place is Chinese New Year, also Black History Month and next month is Women's History Month. February 14 is Valentine's Day and the one year anniversary of the tragedy at Marjorie Stoneman Douglas. The School district website has provided guidelines for a day of service and love. There will be a moment of silence at 10:17 a.m. throughout all school districts in Florida to honor the seventeen lives lost.

Bob Mayersohn, City of Parkland will also observe the moment of silence on February 14, in addition, there will be a vigil for the community. Details for which are available at [www.cityofparkland.org](http://www.cityofparkland.org).

**VIII. Meeting Schedule for FY 18-19:**

New dates for meetings for this fiscal year are the first Wednesday every other month: April 3, June 5 and August 7, 2019. Meetings will be held at 9:30 a.m. @ the Children's Services Council of Broward unless otherwise announced.

**IX. Adjourn Meeting**

Meeting adjourned at 11:03 a.m.

**TAB 15**



**-Special Needs Advisory Coalition (SNAC) Meeting  
Meeting Minutes  
December 6, 2018  
9:30 a.m.**

**Meeting Held at the  
CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY  
6600 W Commercial Blvd.  
Lauderhill, FL 33319**

**Participants In Attendance:** Outreach Manager/Jet Blue (Owen Gaither) Family Network on Disabilities Parent Education Network (Alicia Walford); Service Source (Amilcar Urroz); Center for Independent Living of Broward (Brian Johnson); David Posnack JCC (Debra Lombard); We Rock the Spectrum (Carmen Rodriguez); Sunshine Kids (David Maymon, Melissa Salazar); Equine-Assisted Therapies (David Plath); Early Learning Coalition (Debbie Kay); 2-1-1 Broward (Jessica Abou); Broward Children Center (Lori Sugar); Nancy J Cotterman (Jessica Bailey-Pierre); Children's Services Administration (Leona McAndrews); South Florida Wellness Network (Lisa Math); Ann Storck (Lori Mandke); Agency for Persons with Disabilities (Madeleine Aglow, Milory Senat); QQ Research Consultants (Robyn McLymont, Adam Gold, Jessica Kyriakakis); Hab Center (Magdalena Marin); CareerSource Broward (Melanie Magill); GAPS Legal (Michelle Kenny, Esq); Advocate (Robert Mayersohn); Broward County School Board (Robin Bartleman); Children's Medical Services (Sofia Thomas); Broward County Public Schools (Sonja Clay, Stacy Wolfe); Family Network on Disabilities Broward County (Stacey Hoaglund); NSU Mailman Segal Center (Sue Kabot); YMCA of South Florida (Susan Feldman); Broward Outreach Miami Dade Rescue (Brenda Thompson); Arc Broward (Sandy Soriano); JAFCO Children's Abilities Center (Robin Ullman)

**CSC Staff in Attendance:** Marissa Aquino, Piper Weber, Tameeka Grant, Keisha Gray.

**I. Welcome and Self-Introductions**  
**II. Approval of Minutes**

Motion to approve minutes was made by Melanie Magill, seconded by Magdalena Marin and passed unanimously.

**III. Jet Blue Outreach for Special Needs Community**

Owen Gaither, Outreach Manager for Jet Blue and Fizz Corporation, spoke on the goal of Jet Blue and Fizz Corporation to outreach to organizations that help families on the autism spectrum. This outreach may include snacks and snack bags and informing families of the resources that JetBlue dedicates to this cause. He mentioned the silent boarding with Jet Blue where a person on the spectrum or other related issues like anxiety can get on plane early to get comfortable. For families who need silent boarding, they just need to be an half hour early and let Jet Blue staff know at the gate. Jet Blue snacks were distributed to committee members.

Blue Horizon is an event that allows families affected by autism to practice the air travel experience in a realistic, relaxed setting to be better prepared for future travel. Date of the next Blue Horizon experience will be shared with Marissa Aquino who will distribute to the committee.

**IV. Special Needs System of Care Assessment Update:**

Robin Bartleman stated there is an assessment of the Broward special needs system of care currently being conducted to identify gaps, opportunities and strategies to improve outcomes for children with special needs, including a racial equity lens. CSC, Broward Behavioral Health Coalition, Broward County Children's Services administration and United Way are funders. Once draft report is completed then SNAC will develop a plan based on the findings.

Robyn McLymont, from QQ Research Consultants, introduced Adam Gold who is the Research Assistant on this project who provided an update. Jessica Kyriakakis, Quality Assurance Specialist, acknowledged Marissa Aquino's amazing assistance and thanked her for her help in guiding this process. As of December 5<sup>th</sup>, 324 parents completed the online survey. With that, QQ has been providing Marissa with a summary of respondent demographics to make adjustments for good representation as needed. In addition to the survey, half of the 10 focus group have been completed. QQ plans to complete data collection by the week of January 14, 2019.

Robin Bartleman initiated sharing the survey via social media and contacting schools. Ally Walford stated the 324 is one percent of our ESE population. Melanie Magill stated that a statistically significant sample is 380 so if QQ is at 324, it is close to the target. There are 34,000 identified students with IEPs and 504 plans. Question to Robin Bartleman was what could the school district do to help support those parents so that they can share their feedback? Parent Education Network has been pushing out the survey on their platforms. Ally stated the school district has an active Twitter page now, and the directed robo-call. Sonja Clay stated she made a note and will ensure she follows up with the request. Suggestions were made to have surveys completed at the ESE Parent Resource fair in January and have parents fill out a paper survey. ESE Parent Advisory and 211 Broward have been contacted to share the survey link, 211 posted the link on their website. YMCA Special Needs Programs have tablets and are surveying the parents and will also send out the link for parents to complete.

## **V. SNAC Sub-Committee Updates:**

### **a. Baby**

Jessica reported from Help Me Grow, Early Learning Coalition, and Early Learning Coalition is improving with their numbers now that they have a much larger team, and excited to see how that's improving. Help Me Grow is still bringing in big numbers. She has been targeting the physicians associations and built relationships with them. She has gone to three of the pediatric office and is starting to see referrals trickle in. She is going to be going into every single Pediatric Associate's office in Broward County.

Stacey Hoaglund reported the wait time for services is slowly increasing again. It is currently at 4 months wait. To assist families who are waiting, staff are referring families to 211. Sometimes if the parent is proactively working with the child at home, the child no longer need services when the appointment becomes available. Ellie was highly successful in working with the school board in reducing the timeframe a couple years ago, and now more staff is needed. More teams doing the evaluations are needed. The meeting in December is canceled. The next one is in February.

### **b. Primary**

Marissa A. announced the committee has compiled a list of questions that families can ask doctors about concerns with children with special needs. A parent group from JAFCO provided feedback on the questions. JAFCO was thanked for their assistance. The Committee will have a one-pager ready by January. The next meeting is February 4<sup>th</sup> at the CSC.

**c. Tween**

Robert Mayersohn reported that for the last several years the Tween committee has hosted resource fairs both with Ramblewood Middle and Silver Trails Middle Schools. With many high schools creating resource fairs this year, Tween SNAC decided not to do a resource fair, but to partner and support the Parent ESE Advisory resource fair. The committee will encourage members to register and attend the event. Tween committee goals will be revisited after the assessment results to see where Tween can support and help.

A Transition pamphlet is being developed in partnership with the Transition to Independence committee. The pamphlet will give parents a guide to access resources and connect them with services in the community. Ramblewood Middle School is piloting an after school program to teach advocacy and soft skills so that the youth are prepared to go out into the community. The program is funded through Vocational Rehabilitation.

**d. Transition to Independence**

Melanie Magill reported the committee is waiting for the assessment findings to create goals for the following year. The Transition Summit will not be held in 2019. Next meeting is scheduled for January 15, 2019.

**e. Behavioral Health Bridge**

The last Bridge meeting was canceled. The committee is also waiting for the assessment findings to determine next steps.

**f. Legislative**

Robin Bartleman reported she is on a sub-committee for the Florida Department of Health in Broward to reduce suicide deaths and attempted suicides. Additional information will be forthcoming as it becomes available.

**VI. Announcements**

Brian Johnson, Center for Independent Living (CIL), thanked Marissa for distributing the Toy Drive announcements as they are seeking to collect unwrapped toys for children five and under. December 7<sup>th</sup> is the last day of the drive.

Lisa Math announced that South Florida Wellness Network (SFWN) is having a Wonderful Winter Wonderland Holiday Bazaar on Saturday, December 8<sup>th</sup>, from 1-4pm. Some of the vendors are in recovery with mental health and substance abuse challenges and SFWN supports their recovery. A percentage of the proceeds from the vendor sales will go to SFWN to continue to offer free programs for the individuals served in the community.

SFWN will be moving in January to a location between Cypress Creek Rd and Commercial Blvd. They will expand programs and have a drop-in center for the youth. South Florida Digital Alliance has donated 10 computers which will allow them to have a computer bank for individuals to apply for services and public benefits.

Stacy Wolfe, Broward County Schools, announced that on Thursday, December 13<sup>th</sup>, they are having the annual transition ESE specialist meeting at the Arthur Ashe Campus. Over 25

agencies are expected to be there to connect with secondary school ESE specialists. Please see Stacy Wolfe if you are interested in having a resource table.

Debbie Lombard, JCC, announced the agency has an enrichment program. Registration is open this week for new classes. JCC currently has 28 classes, 6 days a week, at the center for children and adults with special needs from age six including a new Mommy and Me program.

Jessica Abou, 211, announced Help Me Grow is collaborating with We rock the Spectrum to host a Book, Balls, and Blocks event on Sunday, December 9<sup>th</sup>. Jet Blue will be there to distribute snacks.

Carmen Rodriguez, We Rock the Spectrum, announced a package of 5 play-passes will be raffled if parents come and complete the assessment survey at the gym.

Ally Walford, PEN, after 9 months of not having a youth advocate, had three amazing interviews this week and they will be making a decision by January 1<sup>st</sup>. Ally will have the youth advocate learn about programs through site visits and one-to-one meetings. If interested, contact Ally.

David Plath, Equine-assisted Therapies, will be having its open-enrollment session beginning January 2<sup>n</sup> for their programs including therapeutic riding and Equine-facilitated learning.

Piper Weber, CSC, announced United Community Options (UCO) STEP program is doing micro-enterprises. UCO has been invited to present at the next SNAC meeting to share what the young adults have done. The young adults sell customized mugs and bottle containers.

Melanie Magill, CareerSource Broward, announced they have a state-wide grant to help repair or replace assistive technology and medical equipment that was destroyed during Hurricanes Irma or Maria. Any individual with a disability who is interested, please contact Melanie. Information is located on the CareerSource website. CareerSource has provided hearing aids, wheelchairs, dentures, all kinds of assistive technologies for youth, tablets and stuff, but it had to be destroyed, lost, or damaged during Hurricanes Irma or Maria.

Debbie Kay, Early Learning Coalition, announced ELC works with private providers at 800 early learning centers. ELC has six inclusion specialists who goes to the schools for behavioral or academic concerns.

Jessica Bailey-Pierre, Nancy J. Cotterman Center, announced she works as a Family Advocate at the Cotterman Center which is a child advocacy center and sexual assault treatment center. She connects families with resources.

**VII. Next Meeting Date:**

- a. Next SNAC meeting is set for Thursday, February 7, 2019. Meetings will be held at 9:30 a.m. at the Children's Services Council of Broward unless otherwise announced.

**VIII. Adjourn Meeting**

- a. Meeting adjourned at 11:30 a.m.



**TAB 16**



Broward County Logo

# Approved

Broward County Board of County Commissioners  
Children's Services Board  
Regular Board Meeting Minutes November 16, 2018  
Governmental Center, Room 320  
Fort Lauderdale, FL 33301

1. **Call to Order**

Ms. Swartzbaugh, Chair, called the meeting to order at 9:13 a.m.

2. **Special Presentation**

Ms. Swartzbaugh presented Mr. Sansone with a Certificate of Appreciation for serving on the Children's Services Board. Mr. Sansone accepted the award and gave a brief speech.

3. **Roll Call**

Ms. Swartzbaugh, Chair, called for roll call and Ms. Evans, Vice Chair, called the roll with a quorum being established with Robin Bartleman, Cassandra Evans, Elsie Judon, Andrea Keener, Monica King, Robert Mayersohn, Andrew-Craig Nugent, Daniel Schevis, Joel Smith and Alicia Walford in attendance. Mickey Valbrun-Pope participated via telephone. Carmen Jones, Commissioner Geller and Lidia Wallace were absent. Staff members who attended were Darrell Cunningham, Director Community Partnerships Division (CPD), Silvia Beebe, CPD, Hulda Estama, County Attorney's Office, Tamika McBride, Children's Services Administration (CSA), Deborah Scott, CSA, and Anna Gibbs, CSA.

**Guests:**

Dawn Liberta, Department of Children and Families, (DCF), Dr. Sue Gallagher Children Services Council (CSC) and Marissa Aguino (CSC).

4. **Approval of the October 19, 2018 Minutes**

Ms. Evan moved, and Mr. Schevis seconded to approve the October 19, 2018 minutes as presented by staff. **MOTION PASSED**

5. **Chair Report**

Ms. Swartzbaugh updated the Board members on vacancies as follows: Commissioner Bogen, District 2, Vice Mayor Holness, District 9, Commissioner Sharief, District 8 and Broward Behavioral Health Coalition (BBHC). Sandra Veszi-Einhorn, Commissioner Sharief's appointment submitted her resignation the morning of October 22, 20018. Ms. Paige Patterson-Hughes was recently appointed to represent the Department of Children and Families.

## 6. Special Needs Summary

Dr. Gallagher, CSC, gave a brief history of the Special Needs Assessment Project coordinated by the CSC and funded in part by CSA. Its purpose is to identify gaps in services for children and youth with special needs along with opportunities to integrate and expand evidence-based practice models within the local system of care. The assessments will also provide an opportunity to update the 2005 Special Needs Business Plan. Dr. Gallagher pointed out that the Special Needs Assessment has a limited scope of work due to the respective funding allocations by the CSC, United Way (UW) and CSA. As a result, the consultant has had to be very strategic about community engagement and forums in which to share the information. Finally, the assessment is to use a racial equity lens on lessons learned concerning disparities in treatment of children of color, children with special needs or behavioral health challenges. This will be accomplished through research embedded in the survey tools and focus groups. The desired outcome is that this process will assist to identify next steps, gaps, opportunities and strategies. CSC is aiming for a March timeframe to give a preliminary report before the final roll out later in 2019.

## 7. Juvenile Justice Report

Ms. Evans gave an update on the Behavioral Health Respite program at Covenant House. The program rolled out in January 2018 and was impacted by the structural damage caused by Hurricane Irma in 2017. The program was not able to perform at full capacity which presented challenges to referral agencies. The assistance of Captain Judon has been pivotal in removing obstacles to allow for increased referrals to the program. Collaborative meetings with all partners have also made a difference in increasing capacity.

The Juvenile Assessment Center (JAC) and The Detention Center are reviewing their assessment process to provide individualized services. Ms. Evans spoke briefly about another newspaper article pertaining to the JAC and its deteriorating conditions. Overall, Ms. Evans stated that DJJ is moving in the right direction with staff transition and will be meeting every two weeks during this period. In January, it is anticipated that supervisors and staff will be prepared to complete the assessments with the continued support of Broward Sheriff Office (BSO). BSO will continue to provide security at the JAC. Lastly, a new committee has been formed to discuss the development of a new detention center and location options.

Board members gave Ms. Evans feedback on the tours experienced at both facilities.

## 8. Proposed 2019 Calendar

Board members reviewed the 2019 Calendar and considered leaving all meetings on the current schedule of the third Friday of the month with no meetings in the month of July and December. After reviewing CPD Utilization dates along with major Holidays, the Board agreed on a 2019 CSB Calendar. Also discussed were the three absences allowed throughout the year for personal reasons.

Ms. Bartleman moved, and Mr. Schevis seconded to change the June date from the third Friday to second Friday which will be June 14, 2019. **MOTION PASSED**

Ms. King moved, and Captain Judon seconded to continue having no meetings in July. **MOTION PASSED**

Ms. Evans moved, and Mr. Mayersohn seconded to continue with an August meeting. **MOTION PASSED**

Mr. Mayersohn moved, and Ms. Bartleman seconded to accept the 2019 CSB Calendar . The meetings will continue on the third Friday of the month with the exceptions of April and June. No meetings in the month of July and December. **MOTION PASSED**

**9. Section Report**

Ms. Beebe shared with the Board members that the CSA Administrator position remains vacant and the recruitment has been extended and expanded to other media outlets to advertise the position. Regarding the Procurement update, CPD is still moving in the direction of implementing the Service Delivery Model. Board members discussed supported employment, extending current contracts and concerns with staff on how quickly the needs of the community could be met if contracts are extended. Ms. Beebe reminded Board members that the Special Needs Assessment being conducted would not be completed to provide accurate data on the needs of the community until the RFP release. Funds can still be moved from one agency to another based upon utilization or needs of the community.

**10. Committee Liaisons/Chair's Report**

- a) **Behavioral Health/SEDNET:** Board members expressed challenges with locating date/time/locations of the meetings. Ms. Beebe assigned staff to assist with this matter.
- b) **Children's Services Council:** Ms. Bartleman shared that at the last meeting, the Council discussed open positions at the JAC and concerns with identifying Human Trafficking victims. Ms. Evans clarified that the approval has been given to hire the appropriate number of staff members and that the screening process is done by a team of trained staff from the moment they enter the facility. Board members discussed screening tools, markers and the experience needed to utilize the tools efficiently. They also discussed information staff may be sharing with the public and how to support the parents of children in the JAC.
- c) **Integrated System:** Ms. Veszi-Einhorn was not present.
- d) **Needs Assessment:** Mr. Mayersohn spoke briefly about the Special Needs Assessment overview given to the Needs Assessment committee and how important it is for all the questions to be answered by the individuals taking them.
- e) **SNAC:** Mr. Mayersohn shared the next meeting date is December 6, 2018. He stated that the Tween SNAC, Ramblewood, is working on creating an advocacy program or after school program in January, two days a week for children without 504 plans.
- f) **Transitional Independent Living:** Mr. Smith shared that the FLITE Center has been awarded a grant and is utilizing the funds to secure a property located on Broward Blvd. They have also asked Mr. Smith to lead a committee to create a model to assist the children in a successful transition. This is not permanent housing, however, it is steps in the right direction. He expressed excitement about the possibilities. Mr. Smith will keep the Board updated.

**11. Public Comment**

No comments from the Public.

**12. Good of the Order**

Ms. Swartzbaugh told Board members to enjoy the Holiday break and stay safe.

13. **Adjournment**

Ms. Evans moved, and Captain Judon seconded to adjourn the meeting at 10:45 a.m. **MOTION PASSED**

The next Children's Services Board Meeting will be Friday, January 18, 2019.

These minutes were approved at the Children's Services Board meeting dated January 18, 2019, as certified by:

**Lidia Wallace** \_\_\_\_\_

Children's Services Board Secretary

# CSC In The NEWS

# South Florida 100 Forum January 10



Cindy Arenberg Seltzer, President, Children's Services Council of Broward County

**Last week:** With all of the brinkmanship going on in D.C., it can be easy to lose sight of the fact that real people and real children on both sides of our southern border are suffering. Thousands of immigrant children are still being kept in cages or "ice boxes" at the border often separated from their parents. And an unknown number of U.S. children will suffer when their parents don't get paid this week (back pay, if given, won't help on bills due now or put food on the table now), or when the money for their school lunches or SNAP benefits run out.

# South Florida 100 Forum January 17



Cindy Arenberg Seltzer, President, Children's Services Council of Broward County

**Last week:** The sunshine, beaches and theme parks synonymous with Florida attract millions of visitors every year. Sporting events and a robust hospitality industry are essential to the prosperity and well-being of our region but also hide a dark side: higher vulnerability to human trafficking and the commercial sexual exploitation of children and adults alike. January is Human Trafficking Prevention Month and through various awareness campaigns, everyone is being empowered to do their part to end human trafficking. The Blue Campaign website, among others, offers tips and information on how to spot and report suspected instances of human trafficking, current day slavery.

**Looking ahead:** Watching the musical Hamilton, I was struck, among other things, by the courage and struggles of our Founders in defining this grand experiment known as the United States. Accommodating the diversity of visions needed to move forward was a mighty task. By listening, finding points of agreement and respecting, even if not liking, each other, they succeeded in laying the foundation of the promise of a "more perfect union" in which all of us can thrive. As we honor the legacy of Dr. Martin Luther King, Jr., Monday it is a good time to examine how we are living up to those ideals.



# Volunteer Income Tax Assistance Program Returns to Broward County English

Families Could Save up to \$200 with FREE Tax Preparation

Jan 28, 2019, 10:00 ET

NEWS PROVIDED BY

**Hispanic Unity of Florida (HUF)**

HOLLYWOOD, Fla., Jan. 28, 2019 /PRNewswire/ --

**Who:** Volunteer Income Tax Assistance (VITA)

**What:** Free Tax Preparation for Families

**Where:** Broward County

**When:** January 22 - April 15, 2019

The **Volunteer Income Tax Assistance (VITA)** program will provide free income tax services through April 15, 2019. Individuals and families who earned \$55,000 or less in 2018 can save up to \$200 in tax preparation fees; the program includes eligibility determinations for inclusion in federal tax credit programs. Program participants will continue to receive financial guidance on the best way to use their refund.

These services will be provided at 16 permanent tax sites located across Broward County in local nonprofits, public libraries, municipalities plus more than 25 mobile tax sites where a team of preparers travels to assist and ensure accessibility to the community. To find the nearest VITA site in Broward County, call 211 or 954-537-0211 or visit [www.VITATaxesFree.org](http://www.VITATaxesFree.org).

Certain families and individuals may qualify for the federal Earned Income Tax Credit (EITC) and/or the Child Tax Credit (CTC). These tax credits change from year to year and are based on earnings, number of qualifying children and marital status.

The maximum amount of EITC credits for 2018 is as follows:

- \$6,431 with three or more qualifying children
- \$5,716 with two qualifying children
- \$3,461 with one qualifying child
- \$519 with no qualifying children

CISON PR Newswire 01.28.19

<https://www.prnewswire.com/news-releases/volunteer-income-tax-assistance-program-returns-to-broward-county-300784616.html>

This free tax service is available for persons with disabilities, veterans and the elderly. Services are available in English, Spanish, French, Haitian-Creole, Portuguese and American Sign-Language.

"VITA and the Earned Income Tax Campaign have been enormously helpful to millions of working families struggling to make ends meet," said Cindy Arenberg Seltzer, President/CEO of the Children's Services Council of Broward County. "That is why we have been a major supporter of this campaign in Broward for fifteen years. Reimbursements going directly into the pockets of Broward County families that need them most makes an enormous difference in the lives of children," she said.

"Here at United Way of Broward County we fight for the financial stability of every person in our community, VITA is a crucial element of this pillar. It is imperative that our residents know and are educated on how to file for taxes, how they can qualify and what credits are available to them. This is life-changing for someone who is living paycheck to paycheck," said Kathleen Cannon, President and CEO of United Way of Broward County.

"During the 2018 tax season, \$6.3 million in taxes were refunded to Broward County working families and individuals and more than 6,011 people were served across 16 site locations," said Josie Bacallao, President/CEO of Hispanic Unity of Florida, the largest provider of these services in Broward County.

This Broward community-wide initiative is made possible by the Children's Services Council of Broward County (CSC), the IRS, Hispanic Unity of Florida, United Way of Broward County, and Citi Community Development. Other key partners and funders include: 211 Broward, Bank of America, Broward College, Broward County, Broward County Libraries, Community Access Center, HandsOn Broward, SunTrust Bank, and Third Federal Savings & Loan.

In 2018, Hispanic Unity of Florida (HUF) received national recognition by the Internal Revenue Service (IRS) in the *Celebrating Champions of Caring: Partnership Innovation and Best Practices* category for its service excellence in Broward County's VITA program.

#### **About the Children's Services Council of Broward County:**

The Children's Services Council of Broward County is an independent taxing authority which was established by a public referendum on September 5, 2000 and was reauthorized by voters on November 4, 2014, which, through Public Act, Chapter 2000-461 of the laws of Florida, authorized the Council to levy up to 0.5 mills of property taxes. The role of the Council is to provide the leadership, advocacy and resources necessary to enhance children's lives and empower them to become responsible, productive adults through collaborative planning and funding of a continuum of quality care.

CISON PR Newswire 01.28.19

<https://www.prnewswire.com/news-releases/volunteer-income-tax-assistance-program-returns-to-broward-county-300784616.html>

For more information about the Children's Services Council of Broward County, please visit [www.cscbroward.org](http://www.cscbroward.org). Follow us on Twitter, Facebook and Instagram.

**About United Way of Broward County:**

United Way of Broward County is a volunteer driven, community-based, non-profit organization servicing Broward County for more than 75 years. United Way of Broward County fights for the health, education and financial stability of every person in our community. United Way of Broward County is the catalyst for change and convener of partnerships that unite the hearts, minds, and resources within the Broward community. For more information, visit [www.UnitedWayBroward.org](http://www.UnitedWayBroward.org).

**About Hispanic Unity of Florida (HUF):**

HUF is a non-profit founded 37 years ago by community leaders to ease the acculturation transition for newcomers from other nations. Today, HUF provides assistance through 12 programs and 30+ services in four languages to South Florida's diverse community. HUF, an UnidosUS Affiliate, is one of South Florida's largest agencies dedicated to the immigrant population, providing them with the tools they need to build a new life. In 2018, the agency served more than 18,000 children and families. HUF offers assistance at three main office locations in South Florida and provides extended services at 50+ outreach locations—including citizenship services at libraries, free tax preparation at mobile sites, and education services at public schools, among others.

For more information visit: [www.hispanicunity.org](http://www.hispanicunity.org). Follow us on online: Facebook.com/Hispanicunity.org. Twitter: @hispanicunity.org.

**Media Contact: Arminda Resto**  
[aresto@latin2latin.com](mailto:aresto@latin2latin.com)  
**(813) 545-0101**

SOURCE Hispanic Unity of Florida (HUF)

***Related Links***

<http://www.hispanicunity.org>

# Summer Youth Employment Program: A win-win for business and working teens | Opinion

Feb 8, 2019, 6:00 AM ET



Anisa Philistin (right), a student from Dillard High School, trains with staff at the Riverside Hotel staff during the 2018 Summer Youth Employment Program (SYEP). Hotel General Manager Heiko Dobrikow says the SYEP is a "win-win" for business and youth. (Handout)

**By Heiko Dobrikow**

Can you remember your very first job? I know I can. When I was a teenager growing up in Germany, I was hired by a local recycling company through a program designed to assist adolescents with finding employment during the summer.

The job was hard work, and as you can probably imagine, I learned a lot about trash. However, the experience I received as a young man was so invaluable, and it was because of my first job that I decided to one day run a business of my own.

As the proud general manager of the historic Riverside Hotel in downtown Fort Lauderdale, I know first-hand how important it is to not only hire the best when it comes to talent, but also how

Sun Sentinel 02.08.19

<https://www.sun-sentinel.com/opinion/fl-op-com-youth-hiring-summer-program-20190206-story.html>



essential it is for businesses to have access to a skilled workforce within their very own communities.

With job openings at a record high, now is the perfect time for South Florida employers to start investing in the future, and instead of hiring candidates from big cities like Atlanta, New York or Dallas, companies should be making a concerted effort to help develop and mentor the young talent we currently have in our own backyard.

As a member of the Broward Workforce Development Board Inc., I was introduced to a fantastic workforce initiative spearheaded by CareerSource Broward called the Summer Youth Employment Program (SYEP).

The eight-week program, which is primarily funded by the Children's Services Council of Broward County, provides students between the ages of 16 and 18 with paid summer employment between June and August.

Youth who participate in the program – many of whom are economically disadvantaged – are hired by for-profits, nonprofits, government agencies and community organizations in various industries, including business, aviation, marketing, retail, information technology and more.

What's also great about SYEP is that prior to being hired, each youth completes a three-day, paid training that focuses on professionalism, communication, workplace expectations and more.

So when I was presented with the opportunity for my business to get involved with the program, I knew that this was our chance to make a meaningful impact in the lives of teenagers living right here in Broward County.

I'll admit that I wasn't quite sure how the youth were going to work out when we first hired them for the summer, but to my immediate surprise, they turned out to be more than awesome.

Our youth were extremely smart, provided fresh, innovative ideas and had a genuine desire to learn the ins and outs of our business.

In fact, we were so impressed with two of our summer youth that we couldn't help but to offer them both full-time, permanent positions with our company.

ADVERTISING

I strongly encourage any business owner or employer in Broward County who believes in the future of our youth to get involved with SYEP and to serve as a worksite for this dynamic program.

You, too, can hire a youth for the summer through SYEP at NO COST. Yes, you read it right, NO COST!

Both the Children's Services Council of Broward County and CareerSource Broward will cover the wages and associated program costs.

That's a savings of nearly \$3,000 per each youth hired – making it a win-win for both your business and the youth.

Let's work together to give our youth the chance to gain positive work experience and develop those key soft skills that are needed to be successful in the workplace.

Who knows, the youth you hire this summer just may end up being your next doctor, construction worker, software engineer or air pilot; the opportunities are endless.

***Heiko Dobrikow is the executive vice president at the Las Olas Company and the General Manager of the Riverside Hotel.***

***Employers interested in hiring and mentoring a youth can contact Latema King at (954) 202-3830, ext. 3021, or at [lking@careersourcebroward.com](mailto:lking@careersourcebroward.com); the 2019 program begins June 10.***



# DELTA SPARK WINNING STREAK FOR FLORIDA PANTHERS



Florida State University's Kappa Epsilon Chapter of Delta Sigma Theta Sorority, Incorporated brought good luck for the Florida Panthers (3-1) win against the Toronto Maple Leafs. The highlight was having Panthers' President & CEO Matt Caldwell explain the game. (Photo credit: Keneisha L. Deas)

## Meet the 11-Year Old Student Who is a Physics Major at Southern University

Elijah Precceci, 11-year old Physics major at Southern University  
From *BlackNews.com*

**BATON ROUGE, LA** — Elijah Precceci, the young Black genius who at just 11-years old was accepted into Southern University on a full-ride scholarship, has recently started his first full semester of classes at the Louisiana HBCC.

Elijah, who is majoring in Physics, couldn't be more thrilled in his first week at Southern University. And he's already making a huge impression on campus. "I'm very excited," Elijah told local station WBRZ. "I've been waiting on this for a long, long time."



Although he's much younger than usual undergraduates, he seems to be standing out and blending in rightfully at the same time. "This is my environment. I love to be up here on campus. I love to learn. But what really strikes me

(Cont'd on page 10)



## Growing the Voices of Our Future



In a joint effort to get students involved with the Children Services Council's 2019 Broward AWARE! Protecting OUR Children campaign: Growing the Voices of Our Future, the Westside Gazette will engage youth in a photovoice (photojournalism) project. The youth will tell their stories through the written word and through the lens of cameras they will operate as photojournalists focusing in but not limited to the Broward AWARE campaign.



**William Fremd like the government - SHUT DOWN!!!** Photo by Casey Drexler III, 14.  
William Fremd High School is closed due to the snow blocking the entrance. The federal workers won't stop until everyone can move freely through the city. William Fremd High, located in a northwest suburb of Chicago, Illinois, is known for academic excellence, and its athletic, drama, student arts, and music programs.

## My thoughts on caregivers in 2019

By Leja Williams, 14



**QUESTIONS AND ANSWERS:**  
LW-How long have you been a caregiver?  
BWM-15 years  
LW-What made you want to become a caregiver?  
BWM-After 20 years at Motorola I wanted to give back to my community as a caregiver.  
LW-What are some challenges you face while being a caregiver?  
BWM-Well first thing in the morning I don't know what type of mood she will be in and patience is the key to this job.  
LW-What's the best part of being a caregiver?  
BWM-The smile on her face when I get there and taking her out for breakfast and to the mall. She loves being around people.  
LW-Do you see yourself being a caregiver in the next 5 years?  
BWM-Yes, with a smile on my face. I love being a caregiver.

Please listen to the audio of Leja Williams interviewing Bonita Williams-McKenzie (Caregiver) at [www.thewestsidegazette.com](http://www.thewestsidegazette.com)

**Old Dillard Foundation & Dillard Center for the Arts**

# Celebration of JAZZ GREATS

**SPECIAL GUEST!** **TICKETS:**  
\$20 ADULTS \$10 STUDENTS  
Purchase Online: [www.dillardhs.com/showtime](http://www.dillardhs.com/showtime)

**FEB 2, 2019**  
**4:00 PM**  
**DCA THEATRE**  
Directed by Christopher Densley

**Victor Gaines**

VICTOR GAINES HAS BEEN A MEMBER OF THE JAZZ AT LINCOLN CENTER ORCHESTRA AND THE WINTON MARSALIS SEPTET SINCE 1993, TOURING AROUND THE WORLD AND RECORDING MORE THAN 20 ALBUMS.

2501 NW 11th St, Fort Lauderdale, FL 33311 (754) 322 0838

BROWARD DESTINATION SISTRUNK Westside Gazette

## Capoeira

Photo by Layla Davidson, 12



Capoeira is an Afro-Brazilian martial art that combines elements of dance, acrobatics, and music. It was developed by African slaves in Brazil at the beginning of the 18th century. Capoeira will improve your strength, flexibility, and overall fitness. I do Capoeira to help me stay fit and this is one of my favorite after-school activities. In the photo is my capoeira instructor, Matthew Allen.

## A Dream Come True?



Photo by Brielle Henry, 9  
Azaria Henry and Ashton Arkon (neighbors) share a moment that Dr. Martin Luther King, Jr. dreamed of - children of different colors playing together.



Check back each week for new photos from these young talented photojournalists!





**HELP US MAKE EVERY KID WATER SMART!**

Drowning is the leading cause of unintentional death for children under 5 in Broward County.

If you are the parent of a child with special needs, please visit [www.watersmartbroward.org](http://www.watersmartbroward.org) and select Contact Us. Staff with the Drowning Prevention Taskforce will get back to you with information on what program might work best for you.

## THE CHILDREN'S SERVICES COUNCIL



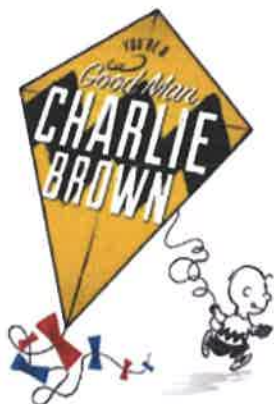
The Children's Services Council of Broward County (CSC), funds SWIMS Central to help distribute coupons for low-cost or free water safety classes for children 6-months through 4 years-old living in Broward.

Drowning is the leading cause of unintentional death for children under 5 in Broward. These coupons, valued at \$40 each, help offset the cost of swim lessons. Over 3,000 are distributed each year, potentially saving the lives of or preventing permanent injury for thousands of children.

To learn more about drowning prevention in Broward go to [www.watersmartbroward.org](http://www.watersmartbroward.org) or Children's Services Council [www.cscbroward.org](http://www.cscbroward.org) 954-377-1000

**SENSORY-FRIENDLY PERFORMANCES 2019**

These performances are intended to create a welcoming and supportive environment for children and adults on the autism spectrum as well as individuals with other sensitivity issues or developmental disabilities.



### YOU'RE A GOOD MAN, CHARLIE BROWN

Slow Burn Theatre Company  
**Saturday,**  
**MARCH 2 at 2:00PM**  
 Broward Center

**Wednesday,**  
**MARCH 6 at 10:30AM**  
 Broward Center

**Saturday,**  
**MARCH 16 at 2:00PM**  
 Aventura Arts & Cultural Center



Tickets at [BrowardCenter.org](http://BrowardCenter.org)  
 Ticketmaster 954.462.0222 | Group Sales 954.660.6307  
 Tickets start at \$10 (after approx 2 weeks prior to each show)

The Broward Center's sensory-friendly programming is made possible through the generous support of The Taft Foundation, The Hagen Family Foundation, Gore Family Memorial Foundation and Florida Blue Foundation. Special thanks to Theatre Development Fund's Autism Theatre Initiative for serving as an advisor.

## BROWARD CENTER

Performances specially designed for individuals with sensory processing and autism spectrum disorders to be presented at the Broward Center, Parker Playhouse and Aventura Arts & Cultural Center

Building on the enthusiastic community response to last year's introduction of performances specially designed for individuals with sensory processing and autism spectrum disorders, the Broward Center for the Performing Arts will present sensory-friendly performances of three productions in the coming season.

The adaptive productions include special seating arrangements, pre-curtain preparatory activities, modifications to stage and auditorium lighting, lower sound volumes and the use of noise-cancelling devices as well as the availability of a quiet room for those experiencing sensory overload.

Tickets to each sensory-friendly performance start at just \$10.  
 Broward Center, 201 SW 5 Ave.  
 Fort Lauderdale.  
 Aventura Arts Center 3385 NE 188 St.  
 Aventura.



# Busy Month at BB&T Center

The Panthers will kick off a busy February with back-to-back games against the Nashville Predators and Vegas Golden Knights this weekend.

Tonight, the Cats will hold their annual Pride Night against the Predators, with the first 10,000 fans in attendance receiving a Pride Night T-shirt.

On Saturday against the Golden Knights, Olli Jokinen will be celebrated as part of 'Legacy Saturdays'. Serving as the Panthers captain from 2003-08, Jokinen was named the club's All-Star Game representative at the 2003 NHL All-Star Game at BB&T Center. In front of his home fans, Jokinen produced four points. The native of Kuopio, Finland, is the Panthers franchise leader in goals (188) and points (419). After an NHL career spanning 1,231 games, officially retired as a Florida Panther on March 7, 2017.

There will also be a book drive held in conjunction with Children's Services Council and Broward County Public Schools. Please bring new or gently used books to the JetBlue Tarmac beginning at 5 p.m.

## Public Awareness Campaign Aims to Keep Children Safe, Nurtured and Healthy with Series of Community Events

The Children's Services Council (CSC) of Broward County, in partnership with Mt. Bethel Human Services Corp., On Call Leadership, Inc. and dozens of other organizations, presents the 33311 Walk and Family Festival on January 26, 10 a.m.-2p.m. at Joseph C. Carter Park, 1450 W. Sunrise Blvd., Fort Lauderdale.

The event, which launches a 4-month-long Broward AWARE! Protecting OUR Children campaign, will feature entertainment from 103.5 The Beat Stichiz and DJ Ivory, local student dance troupes, dozens of vendors providing free resources and giveaways, and information on how to keep children safe from abuse and neglect. In addition, attendees will have the opportunity to join a community march with a stop at the Art House to express support for "Growing the Voice of Our Future" this year's theme of the campaign. The 33311 Walk and Family Festival will highlight the importance for youth of "Knowing Your History", celebrating accomplishments, learning from the past and creating a brighter future. Other community events throughout the four-month campaign that will culminate in April, during Child Abuse Prevention Month include:

**Survivors Stroll (March 2)**, the **Me & My Dad Challenge (March 30)**, and the **Family Sun & Resource Fair (April 13)**.

For information on Broward AWARE! Protecting OUR Children visit [cscbroward.org/broward-aware](http://cscbroward.org/broward-aware) or call 954-377-1119.



**Children's Services Council**

**of Broward County**

*Our Focus is Our Children.*

### About Broward AWARE

The Broward AWARE! Protecting OUR Children campaign, powered by the Children's Services Council, is an awareness campaign that uses the full spectrum of media to ensure that Broward County families, educators, media, law enforcement and all stakeholders use and share resources that make it possible for children to safely realize their full potential, hopes and dreams. The campaign is inspired by the work of the Ounce of Prevention Fund of Florida and Prevent Child Abuse/Pinwheels for Prevention Florida. Local partners include: 2-1-1 Broward, A Child Is Missing, ARC Broward, Broward Regional Health Planning Council & Human Services Innovations, Broward County Nancy J. Cotterman Center, Broward County Family Success Center, Broward County Parks & Recreation, Broward County Public Schools, Broward Sheriff's Office, ChildNet, Children's Services Council of Broward County, City of Fort Lauderdale, Department of Children and Families, Chrysalis Health, Ft. Lauderdale Police Dept., Early Steps, Florida Dept. of Health in Broward County, Guardian ad Litem, HANDY, Healthy Mothers Healthy Babies of Broward, Hosanna 4 Youth,

Jack & Jill Children's Center, Kid Inc., KidSafe Foundation, Mt. Bethel Human Services, On Call Leadership, Ounce of Prevention Florida, the SoFIA, Swim Central, SWIMS Foundation, YMCA of South Florida, Young At Art, Youth Matter and more....

### About the Children's Services Council of Broward County

The Children's Services Council of Broward County is an independent taxing authority which was established by a public referendum on September 5, 2000, and was reauthorized on November 4, 2014, which, through Public Act, Chapter 2000-461 of the laws of Florida, authorized the Council to levy up to 0.5 mills of property taxes. The role of the Council is to provide the leadership, advocacy and resources necessary to enhance children's lives and empower them to become responsible, productive adults through collaborative planning and funding of a continuum of quality care. To learn more about programs and services the Children's Services Council funds, please call (954) 377-1000 or go to <https://www.cscbroward.org/>. Follow us on Twitter at @CSCBroward and on Facebook

www.thewestsidegazette.com

Deeply Rooted



GROWING THE VOICES OF OUR FUTURE

The Children's Services Council of Broward County celebrates the legacy of Dr. Martin Luther King, Jr. by enhancing children's lives and empowering them to become responsible, productive adults.

Join us for the

## 33311 WALK & FAMILY FESTIVAL

January 26, 2019

Joseph C. Carter Park

1450 W. Sunrise Blvd. Ft. Lauderdale, FL 33311

10AM-2PM

For more information:

Children's Services Council of Broward County

[www.cscbroward.org](http://www.cscbroward.org)

954-377-1119



**Children's Services Council**  
of Broward County  
*Our Focus is Our Children.*

**Broward AWARE!**  
Protecting OUR Children



# CSC Correspondence





**CHILDREN'S  
SERVICES COUNCIL MEMBERS:**

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*Tom Powers, Vice Chair  
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*Hon. Kenneth L. Gillespie, Secretary  
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*Beam Furr, Immediate Past Chair  
Broward County Commission*

*Robin Bartleman  
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*Emilio Benitez  
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*Dennis Miles  
Southeast Regional Managing Director  
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*Robert W. Runcie  
Superintendent  
Broward County Public Schools*

*Maria M. Schneider  
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*Dr. Paula Thaqi  
Director  
Broward County Health Department*

*Ana M. Valladares  
Governor Appointee*

**STAFF**

*Cindy J. Arenberg Seltzer  
President/CEO*

**LEGAL COUNSEL**

*John Milledge*

*Garry Johnson*

February 12, 2019

Ms. Hilde Johnson, Management/Budget Analyst  
City of Hollywood Financial Services  
2600 Hollywood Blvd  
P.O. Box 229045  
Hollywood, FL 33022-9045

**SUBJECT: Letter of Support for the Early Learning Coalition (ELC) of  
Broward County**

Dear Ms. Johnson:

Please accept this letter of support on behalf of the Early Learning Coalition's \$30,000 request for grant funding, as part of the required match for the State's allocation for subsidized child care for Broward County. As the President/CEO of the Children's Services Council of Broward County (CSC), and 2<sup>nd</sup> Vice Chair of the ELC Board of Director's, I am committed to ensuring that all Broward children have access to quality child care, including our most economically disadvantaged working families who struggle to maintain employment. For these families, subsidized childcare ensures that their young children are in a safe environment where they can master critical developmental milestones and learn the skills they need to succeed in school.

Each year, the ELC must raise over \$1,000,000 in matching funds, which helps support subsidized school-readiness childcare for over 14,000 children every month; over 1,100 or 9% of those children live in the great city of Hollywood. I hope you will join the CSC, the United Way, Broward County's Community Partnerships Division and other local cities and municipalities in our collaborative support for early care and education. I hope you will view ELC's funding request favorably; keeping our youngest and most vulnerable citizens safe and exposed to academic enrichment will promote literacy skills and foster a lifelong love of learning.

Please do not hesitate to call me at 954-377-1675 if I can be of further assistance with this or any other matter!

Sincerely,

  
Cindy Arenberg Seltzer, M.P.A., J.D.  
President/CEO

Copy to: Renee Jaffe, CEO, Early Learning Coalition of Broward  
County

Miami Herald

el Nuevo Herald

BRADENTON HERALD

THE **INFLUENCER** SERIES

PRESENTS

# FLORIDA PRIORITIES

SUPPORTED BY



**KNIGHT  
FOUNDATION**

## RECOMMENDATIONS FOR FLORIDA'S FUTURE

EDUCATION • ENVIRONMENT • GUNS  
HEALTH CARE • TRANSPORTATION INFRASTRUCTURE

WHITE PAPER  
UNDERWRITTEN BY

**WLRN**  
Public Media



# ► INFLUENCERS

## ADVOCATES



**MARIA ALONSO**  
President and CEO,  
United Way of Miami-Dade



**MARLEINE BASTIEN**  
Executive Director,  
Family Action Network Movement



**XAVIER CORTADA**  
Artist-in-Residence,  
Florida International University



**TERRY DECARLO**  
LGBT Activist



**MARLON HILL**  
Partner,  
Hamilton, Miller & Birthsel



**DEMITRI HOTH**  
Co-founder,  
Students Speak Up



**JEFF JOHNSON**  
State Director,  
AARP



**VICTORIA KASDAN**  
Executive Director,  
We Care Manatee



**JOANNE MCCALL**  
President,  
Florida Education Association



**BOB McCLURE**  
President,  
James Madison Institute



**REBECCA O'HARA**  
Deputy General Counsel,  
Florida League of Cities



**TIFFANY TROXLER**  
Director of Science,  
Sea Level Solutions Center, FIU



**JULIE WRAITHMELL**  
Executive Director,  
Audubon Florida

## EDUCATORS



**CINDY ARENBERG SELTZER**  
President and CEO, Children's Services  
Council of Broward County



**LEIGH-ANN BUCHANAN**  
Venture Cafe Miami



**CHRIS CAINES**  
Executive Director,  
Miami Urban Future Initiative, FIU



**MARY ANNE FRANKS**  
Professor of Law,  
University of Miami



**KENT FUCHS**  
President,  
University of Florida



**FELICE GORORDO**  
CEO,  
eMerge Americas



**EDUARDO PADRON**  
President,  
Miami Dade College



**CAROL PROBSTFELD**  
President, State College of Florida,  
Manatee Sarasota



**FRANKLIN SIRMANS**  
Director,  
Perez Art Museum Miami



**WENDY SPENCER**  
CEO,  
Leadership Florida

## EXPERTS



**KENNETH BURDICK**  
CEO,  
Wellcare Health Plans



**CAROL DOVER**  
President,  
Florida Restaurant & Lodging Association



**MICHAEL FINNEY**  
President and CEO,  
Miami-Dade Beacon Council



**FABIOLA FLEURANVIL**  
CEO,  
Blueprint Creative Group

local referenda must be used to add to state education general revenue and not be used to supplant.

#### **POTENTIAL SOLUTIONS**

- ▶ The District Cost Differential for education should be reinstated. Or some other methodology needs to be developed to take into consideration the dramatically different cost of living and doing business in different counties.
- ▶ New revenue sources for PECO (Public Education Capital Outlay) need to be explored. This is the primary source of state funding for infrastructure for K-20. A portion of those funds comes from gross receipts on sellers of communication services, which are diminishing as people drop landlines. The definition needs to be modernized to include internet and cellular services.
- ▶ To promote safety and security, attention needs to be paid to social emotional development, mental health and critical thinking skills of students in addition to physical hardening of school building.
- ▶ Funding provided through the lottery and local referenda must be used to add to education general revenue. The funds should be used to increase teacher pay to make Florida competitive to retain and attract quality teachers.

#### **WHAT QUESTIONS WILL THE NEW GOVERNOR AND LEGISLATURE NEED TO ANSWER TO MAKE PROGRESS ON THIS ISSUE?**

- ▶ How can the state increase instructional time in K-12? That should include exploring the efficacy of year-round and / or extended day K-12 schools.
- ▶ How can we create more needs based scholarships for higher education? This could include conducting an analysis of converting Bright Futures to a needs based scholarship.
- ▶ Examine effect of charter schools and vouchers on traditional K-12 public schools. This should include diversion of the current inadequate funding from traditional K-12 to charters, lack of accountability of charter schools and requirement for school boards to issue charters without the ability to regulate charter schools in their jurisdiction.

**CHAIRMAN:** Cindy Arenberg Seltzer

**MEMBERS:** Carol Dover, Eduardo Padron, Steve Zack, Fedrick Ingram, Felice Gorordo, Maria Alonso





Dear Cindy Arenberg,

Once again, we thank you for your dedication and thoughtful contributions to the Influencers Series and Florida Priorities Summit. Your participation was crucial to the success of the project and it is deeply appreciated.

We are pleased to share a copy of **Recommendations for Florida's Future**, a summary of the views and potential solutions you thoughtfully compiled for our inaugural Florida Priorities Summit.

Following the Summit, this comprehensive white paper on solutions to some of the state's most complex issues was hand delivered to our elected officials for the opening of the 175<sup>th</sup> session of Florida's Legislature.

Florida's lawmakers face challenging work in addressing the issues most critical to our future. We invite you to share these recommendations with your networks and continue the dialogue with our lawmakers as we all work together to create a better Florida for all Floridians.

Sincerely,

A handwritten signature in black ink, appearing to read 'Alex', is written above the printed name 'Alexandra Villoch'.

Alexandra Villoch

CARLOS A. GARCIA PEREZ

1/15/19

CINDY IT WAS A GREAT PLEASURE TO HAVE  
MET YOU DURING THE INFLUENCERS SERIES.  
ITS ALWAYS GOOD TO MEET PEOPLE WITH  
GOOD INTENTIONS THAT ARE ACTUALLY IMPAC-  
TING OTHERS

*Carl*



ATTORNEYS | [SMGQLAW.COM](http://SMGQLAW.COM)



ATTORNEYS | [SMGQLAW.COM](http://SMGQLAW.COM)

CARLOS A. GARCIA PEREZ, ESQ.  
PARTNER

201 ALHAMBRA CIRCLE, SUITE 1205, CORAL GABLES, FL 33134  
TEL: 305.377.1000 | FAX: 855.327.0391 | EMAIL: [CGARCIAPEREZ@SMGQLAW.COM](mailto:CGARCIAPEREZ@SMGQLAW.COM)



January 29, 2019

*Changing lives for a lifetime*

**Board of Directors**

Shannon Gilbert Keamey, Chair

Kimberly Cagiano, Vice Chair

Michael Sipe

Nathan Osgood

Robert Schemel

Cindy Arenberg Seltzer

6600 West Commercial Blvd.

Lauderhill, FL 33319

Dear Cindy and The Children's Services Council:

Mark D. Dhooge

President/CEO

**Broward**

1415 West Cypress Creek Road

Suite 103

Fort Lauderdale, FL 33309

PH: 954-720-1000

**Miami-Dade**

10800 Biscayne Boulevard

Suite 440

Miami, FL 33161

PH: 305-749-8600

Thank you for your kindness in honoring my work at your most recent council meeting. Over the last 34 years, it has been an honor and a privilege to serve our South Florida children and families as the CEO of Family Central. Together with the CSC, Family Central has been able to help thousands of at-risk communities and will continue to do so as we join forces with KID, Inc.

The CSC has continuously shown their devotion in working to give each child a fair shot at life. Without our partnership over the years, Family Central would never have been able to provide the family support services we have to the many needy children in Miami-Dade, Broward, and Palm Beach counties.

I am extremely grateful to have had the opportunity to work and champion for families by your side. I look forward to seeing the work that CSC, Family Central, and KID do together in the future. While the demand for services continues to grow, so does our commitment to keep "changing lives for a lifetime!"

I am proud to count you among my friends, and the friends at Family Central. Thank you for the many years of hard work and dedication to our community, I look forward to seeing what happens next.

Sincerely,

Dr. Barbara Weinstein

[www.familycentral.org](http://www.familycentral.org)



REV-CSC-BROWARD FEB 7 11:00AM 143



February 4, 2019

*Changing lives for a lifetime*

**Board of Directors**

Shannon Gilbert Kearney, Chair

Kimberly Cagiano, Vice Chair

Michael Sipe

Nathan Osgood

Robert Schemel

Cindy Arenberg Seltzer  
President/CEO  
Children's Services Council of Broward County  
6600 West Commercial Boulevard  
Lauderhill, FL 33319

Dear Cindy,

Mark D. Dhooge

President/CEO

**Broward**

1415 West Cypress Creek Road

Suite 103

Fort Lauderdale, FL 33309

PH: 954-720-1000

**Miami-Dade**

10800 Biscayne Boulevard

Suite 440

Miami, FL 33161

PH: 305-749-8600

Please be advised that Dr. Barbara Weinstein has retired from Family Central Inc. Upon Dr. Weinstein's retirement, Family Central has been acquired by Kids In Distress as a wholly owned subsidiary with Kids In Distress as its sole member. The Executive Committee of Kids in Distress will serve as the Board of Directors of Family Central, Inc. and on 1/20/2019 named Mark D. Dhooge as the President and Chief Executive Officer of Family Central, Inc. Please be advised that Lisa Bayne, LCSW will serve as the Chief Operating Officer and Dr. Tony Tucker will serve as the Chief Financial Officer of both Kids In Distress and Family Central, Inc.

If you have any questions, please feel free to contact Mark Dhooge at 954-390-7654 X1302.

Thank you.

Mark D. Dhooge  
President/CEO

[www.familycentral.org](http://www.familycentral.org)



**From:** Roberta L. Ray  
**Sent:** Thursday, January 17, 2019 12:54 PM  
**To:** Dale Hirsch; Dana M. Thomson; 'julie.fishman@tamarac.org'; Greg Warner  
**Cc:** Sandra Bernard-Bastien  
**Subject:** Re: THANK YOU !!!!

I can't thank everyone enough. This was an unbelievable transformation. The children's response has been so positive. Here is a link to our Tamarac Elementary Facebook page where all of our photos have been posted and you can read the responses. I believe Hands on Broward, The City of Tamarac, The Children's Services Council, and Tamarac Elementary are a fantastic team! I can't wait to work with all of you again.

Roberta Ray  
Principal  
Tamarac Elementary  
754-322-8600 (Office)  
754-322-8640 (Fax)

---

**From:** Dale Hirsch  
**Sent:** Wednesday, January 16, 2019 3:05:16 PM  
**To:** Roberta L. Ray; Dana M. Thomson; 'julie.fishman@tamarac.org'; Greg Warner  
**Cc:** 'Sandra Bernard [sbernard@cscbroward.org]'  
**Subject:** THANK YOU!!!!

Dear Tamarac Team,

I want to let you all know how much the Kao team enjoyed yesterday's project. It was truly transformative. You were all amazing. My team can't thank you enough for all you did to make it happen. I know it wasn't easy and yet everyone kept moving in a positive direction and finding solutions to all the obstacles.

Please extend my heartfelt thanks to Coach, Parrish and your amazing support staff. Everyone and everything were perfect.

Roberta and Dana: Thank you so much for finding solutions to the security issues.

Julie: Thank you for all your hard labor. You're a landscaping rock star!

Please know that we are committed to the city of Tamarac and Tamarac Elementary. We will be back.

We will share our photos as well as Kao's once we have the link.

Again, my heartfelt thanks.

dale



**Dale Mandell**  
President/CEO  
HandsOn Broward  
5815 North Andrews Way  
Suite A  
Fort Lauderdale, Florida 33309  
T) 954.233.1295  
F) 954.233.1292

**Hands On**  
BROWARD

Powered by:



**From:** maría elena torre

**Sent:** Tuesday, February 5, 2019 1:31 PM

**To:** Sue Gallagher

**Cc:** Sarah Zeller-Berkman

**Subject:** Re: this was the little being that was giving us some trouble last spring :-).

sue, its great to hear about the growth of the seeds we collectively sowed.. we talk of your visionary work and leadership often, especially to open up possibilities within folks who's sparks have dimmed. if you are ever feeling low, give us a ring because we remain inspired by our time with you, and are happy to reflect back to you the incredible work you're doing and have done!

maría

Hi Sue!

And I am so glad to hear that the work is going well in Broward! I left so inspired by your shepherding of the CPAR work and all the cool directions it could take. It is clear you all are making great things happen. I can't wait for more updates as the work progresses (not that you need more on your plate!).

All the best!

-Sarah



Florida  
Philanthropic  
Network



January 2019

Greetings Cindy,

I am writing to thank you and the Children's Services Council of Broward County for your continued engagement and membership investment in our FPN.

Your participation in FPN strengthens the leadership voice of Florida philanthropy and its collective impact through our Network.

With gratitude,  
Bob McFall



*Children Helping Children*

65 2 W00H 2 N01 p000-000-0100

December 13, 2018

Dear Children's Services Council,

The Harvest Drive would like to thank you for your dedication and generous financial contribution of \$20,000.00. This will help us to reduce hunger for our families in Broward County Schools. Together we enriched the lives of more than 11,000 recipients as well as the thousands of students who participated in the project. As a result of our combined efforts, during November 2018, nearly 3000 Harvest Drive recipient families were provided with a week's worth of groceries as well as the fixings for a complete Thanksgiving meal. Many of these families were also able to shop for free at our Harvest Boutiques where they selected gently used clothing, shoes, household items, toys, and books. In addition, we are happy to report that we have developed a Food Box Program where all of our social workers are able to sign out and deliver food boxes packed for their families on an as-needed basis. Gift cards have been given out during the holiday season, and we will be running smaller spring drives providing much needed staple foods.

The Harvest Drive is a 501(c)(3)-corporation run entirely by volunteers. We are a grassroots, community-based organization, who absolutely could not achieve our mission without your commitment to our goals. We strive to provide much-needed food to our community while teaching our students the necessity of giving back. We encourage student interaction with community leaders like yourselves so that they will see themselves as future leaders. With your support and guidance and through direct participation in the project, students learn that their contributions can make a difference in the lives of others. "Children Helping Children" is our motto as well as the heart of the Harvest Drive. This is a true community project and we are proud to work with you as part of our Broward County community.

For more information, please visit our site at [www.harvestdriveflorida.com](http://www.harvestdriveflorida.com).

With gratitude,

Renee Herman  
Harvest Drive Founder  
Reho7@aol.com

Amy Freund  
Program Coordinator  
afreund@bellsouth.net





# FLORIDA'S CHILDREN FIRST, INC.

1401 N. UNIVERSITY DRIVE SUITE 408, CORAL SPRINGS, FLORIDA 33071

## FIGHTING FOR CHILDREN'S RIGHTS SINCE 2002

P: (954) 796-0860 E: fcf@floridaschildrenfirst.org W: www.floridaschildrenfirst.org

### EXECUTIVE DIRECTOR

**Christina L. Spudeas**  
P: (954) 326-8923  
Fort Lauderdale

### DEPUTY DIRECTOR

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P: (954) 464-6916  
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February 7, 2019

Cindy Arenberg-Seltzer  
Sandra Bernard-Bastien  
6600 W. Commercial Blvd.  
Lauderhill, FL 33319

*Thank you so much,  
Justin*

### RE: Training Grant

Dear Cindy and Sandra,

Florida's Children First (FCF) wishes to thank you and the Children's Services Council of Broward County (CSC) for your generous support. The 2019 Training to be conducted on February 21 will have the broad impact of informing the community about the important issue of changes in funding for child welfare due to the Family First Prevention Services Act.

The training title: Whole Lotta Changes Coming: How Child Welfare Finance Affects Children, will be a CLE credit course (pending Florida Bar approval).

Our success depends largely on the work and contributions of businesses and organizations across the state and the ability to spread awareness of the issues facing children. We are truly **grateful for your grant in the amount of \$1000.00**. Your contribution may be tax deductible; FCF is a 501C3 organization and our FEIN is 52-2372998.

We share our accomplishments with you and look forward to the opportunities to improve services for Florida's children in 2019.

Sincerely,

Christina Spudeas, Esq.  
Executive Director

Rcvd-CSC-Browd FEB11H30PM 1 00

February 8, 2019

Sandra Bernard-Bastien, Chief Communications Officer  
Children's Services Council of Broward County  
6600 West Commercial Boulevard  
Lauderhill, Florida 33319

Dear Sandra,

We at Young At Art Museum would like to thank you and gratefully acknowledge the \$1,000.00 donation made to sponsor the 2019 YAA Festival of the Arts.

Young At Art is a 501(c)(3) non-profit tax exempt corporation and that all contributions received by Young At Art may be tax deductible. For your records our Federal Identification Number is: 59-2832971.

On behalf of the Board of Directors and staff, but more importantly the children and families who will benefit from your gift, thank you again for your interest and support of Young At Art Museum.

Sincerely,

  
Mindy Shrago  
Executive Director/CEO

*Thanks so very much for your support!*





**LEADERSHIP  
BROWARD**  
FOUNDATION, INC.

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Kim Vassar  
John Walsh, Sr.

Leadership Broward  
1421 SE 4<sup>th</sup> Ave., Suite D  
Fort Lauderdale, FL 33316  
954.767.8866  
[www.leadershipbroward.org](http://www.leadershipbroward.org)

**DEVELOP.CONNECT.IMPACT.**

Rev-CSC-Browd-19N25H30PM1253

January 18, 2019

Ms. Sue Gallagher  
Chief Innovation Officer  
Children's Services Council  
6600 W Commerical Blvd  
Fort Lauderdale, FL 33319

Dear Sue,

Leadership Broward Foundation, Inc. (LBF) would like to thank you and your team for giving your time, energy, expertise, and enthusiasm in serving as a facilitator for the **Leadership Broward Class XXXVII Culture, Arts and History Day**.

We hope you know that you were an integral part of the program day's success, and you have helped to place Class XXXVII on their path for an extraordinary journey this year.

We at Leadership Broward Foundation, Inc. are extremely proud of our supporters and community trustees who help promote our mission "to develop and inspire individuals to serve our community." It would not be possible for us to be as successful as we are in achieving that mission without your help.

Please do not hesitate to contact us if we can ever be of service to you. We look forward to continuing to work with you in the future!

Sincerely,

Andrew Zullo  
Executive Director

December 10, 2018

Ms. Sandra Bernard-Bastien  
Chief Communications Officer  
Children's Services Council  
6600 West Commercial Blvd.  
Lauderhill, FL 33319

Dear Ms. Bernard-Bastien:

Thank you for your sponsorship of Broward County Library's StoryBook Festival on November 17, 2018 at Southwest Regional Library. We are so pleased to share deliverables from your involvement with StoryBook Festival. Enclosed is information regarding the promotion and acknowledgment of Children's Services Council.

Children's Services Council was acknowledged in:

- Broward County Library press release for StoryBook Festival
- Day-of StoryBook Festival signage
- 127 StoryBook Festival T-shirts
- 3,000 printed StoryBook Festival flyers - Flyer was also emailed to Palm Beach Library, Miami Dade Library, and Broward County Public Schools
- 1,500 StoryBook Festival programs

We look forward to continuing and exploring further partnership opportunities. Please find sample materials enclosed.

Thank you again for your support of the Broward Public Library Foundation. Should you have any further questions, please feel free to contact me at 954-357-8086.

Sincerely,



Jessica Triana  
Major Gifts & Planned Giving Officer

Enclosed: Sponsorship acknowledgment materials



## 17th Annual StoryBook Festival Celebrates the Magic of Mary Poppins

- Free day of magical fun for all! -

**BROWARD COUNTY, FL** - Children and families are invited to enjoy an amazing free day of live costumed storybook characters, magic, music and more at Broward County Library's 17th Annual StoryBook Festival!

This year's event, scheduled for Saturday, November 17th from 10AM-4:30PM at **Southwest Regional Library**, 16835 Sheridan St., Pembroke Pines, FL 33331, celebrates the magic of Mary Poppins with the theme "Let's Go Fly a Kite," based on a song from the soundtrack of Disney's 1964 *Mary Poppins* movie. The theme encourages all of us to take the time to live in the moment and follow the child within all of us.

The first 1,000 children arriving to the festival will receive a **free** book. The City of Pembroke Pines will sponsor an arts and crafts tent where kids can get creative. Children can interact with their favorite storybook characters in the Fantasy Forest, and will enjoy the "Swappin' Ground" area where they may tell their own stories. Food trucks will be on site, selling tasty treats all day. Children can get their face painted for free, and parents can bring cameras to take photos at the "official" Storybook Photo Spots.

Children are encouraged to come to the festival in costume, and join the Storybook Parade. There will be a full day of music, dance, storytelling, storybook characters and children's performances on three stages.

Featured performances will include:

- Storytellers Katie Adams and Pat Nease will delight all with their many tales
- Magician Brent Gregory will keep you mesmerized with magic and a touch of comedy
- Children's entertainers Noam Brown of the Kids Music Circle, Suzy Hammer as Pumpkin Patty and the whimsical Marci Poppins will entertain and engage all
- Musical selections by the City of Pembroke Pines Recreation and Cultural Arts, Broward Center Spotlights and Jennifer McClain
- Meet your favorite costumed characters including Bad Kitty, Word Girl and Clifford the Big Red Dog
- FREE facepainting, arts & crafts, photo ops, virtual reality ...and much more.

The StoryBook Festival is funded through the Broward Public Library Foundation with support from the City of Pembroke Pines. It is sponsored by the Joe DiMaggio Children's Hospital, the Children's Services Council of Broward County and the Friends of Southwest Regional Library and *Broward Family Life Magazine*.

For additional information please call 954-357-7406, 954-357-7317 or 954-357-6580.

### About Broward County Libraries Division

**Broward County Libraries Division**, named 2015 Library of the Year by the Florida Library Association, was founded in 1974 and is the largest library system in Florida by square footage and one of the busiest, with more than 7.5 million walk-in customers visiting its **38 locations** annually. **Broward County Libraries Division** provides convenient access to a full range of innovative and cost-effective services that satisfy the changing needs of the people of Broward County for information, education and recreation. Visit our website, [Broward.org/Library](http://Broward.org/Library), or follow Libraries on [Facebook](#) and [Twitter](#).

17th Annual StoryBook Festival Celebrates the Magic of Mary Poppins

**DATE:** October 18, 2018

**MEDIA CONTACT:** Catherine McElrath  
Libraries Division

**EMAIL:** [cmcelrath@gmail.com](mailto:cmcelrath@gmail.com)



FREE FAMILY FUN • FREE BOOK TO THE FIRST 1,000 KIDS • FREE FACEPAINTING

# Story Book FESTIVAL

“Let’s Go Fly A Kite”

IN CELEBRATION OF MARY POPPINS

**SATURDAY  
NOVEMBER 17  
10 A.M. TO 4:30 P.M.**

PRESENTED  
BY



Joe DiMaggio  
Children's Hospital  
AT MEMORIAL

## Featuring:

- Storytellers **Pat Nease, Katie Adams, Cheryl Floyd**
- Magic Show by **Brent Gregory**
- Kids' Music Circle with **Noam Brown**
- Suzy Hammer as **Pumpkin Patty**
- Children's Entertainer **Marci Poppins**
- **Fantasy Theatre Factory** and so much more!

**SOUTHWEST REGIONAL  
LIBRARY**

**16835 SHERIDAN STREET  
PEMBROKE PINES**

**954-357-6580**



IT STARTS IN  
**PARKS**



February 7, 2019

**CHILDREN'S  
SERVICES COUNCIL MEMBERS:**

*Cathy Donnelly, Chair  
Governor Appointee*

*Tom Powers, Vice Chair  
Governor Appointee*

*Hon. Kenneth L. Gillespie, Secretary  
Judicial Member*

*Beam Furr, Immediate Past Chair  
Broward County Commission*

*Robin Bartleman  
Board Member  
Broward County Public Schools*

*Emilio Benitez  
Governor Appointee*

*Dennis Miles  
Southeast Regional Managing Director  
Department of Children & Families*

*Robert W. Runcie  
Superintendent  
Broward County Public Schools*

*Maria M. Schneider  
Governor Appointee*

*Dr. Paula Thaqi  
Director  
Broward County Health Department*

*Ana M. Valladares  
Governor Appointee*

**STAFF**

*Cindy J. Arenberg Seltzer  
President/CEO*

**LEGAL COUNSEL**

*John Milledge*

*Garry Johnson*

City of Hollywood  
2600 Hollywood Blvd., Room 415  
Hollywood, Florida 33020

Re: General Fund Social Service Agency Grant

Dear Governing Board:

I am pleased to extend this letter of collaboration and commitment to support CareerSource Broward's (CSBD) Summer Youth Employment Program (SYEP) submission of the General Fund Social Service Agency Grant. This grant is intended to provide funding to help engage economically disadvantaged youth in activities that foster social and emotional development, strengthen young people's ability to communicate effectively, and foster self-confidence, character, and creativity. CSBD's summer program engages youth by providing them with a three-day employability skills training that focuses on basic soft skills, including effective communication with a supervisor, how to get along with co-workers, appropriate dress attire in the workplace, and arriving on time. The youth are also placed in an eight-week paid work experience during the summer.

The Children's Services Council of Broward County (CSC) has partnered with CSBD on SYEP for the past 12 years, providing for employability skills training and paid work experience for approximately 7,000 at risk youth. Programmatic monitoring has reflected an overall high quality service delivery, and fiscal monitoring reports reflect excellence in grant management. CSBD has also met or exceeded all performance measure, demonstrating the program's positive impact on participating youth. Unfortunately, the need for these services far outweighs the current availability of funding. While CSC has been able to fund a little over 600 slots each year, over 2,000 applications are received annually.

This letter confirms the CSC's agreement to actively partner and work collaboratively with CSBD and its partners in the proposed summer youth employment program. CSBD and its partners have the demonstrated experience and success in providing quality summer youth programs to ensure that the funding from this grant will benefit Broward County youth.

Sincerely,

  
Cindy Arenberg Seltzer, M.P.A., J.D.  
President/CEO



February 11, 2019

**CHILDREN'S  
SERVICES COUNCIL MEMBERS:**

*Cathy Donnelly, Chair  
Governor Appointee*

*Tom Powers, Vice Chair  
Governor Appointee*

*Hon. Kenneth L. Gillespie, Secretary  
Judicial Member*

*Beam Furr, Immediate Past Chair  
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*Robin Bartleman  
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*Dennis Miles  
Southeast Regional Managing Director  
Department of Children & Families*

*Robert W. Runcie  
Superintendent  
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*Maria M. Schneider  
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*Dr. Paula Thaqi  
Director  
Broward County Health Department*

*Ana M. Valladares  
Governor Appointee*

**STAFF**

*Cindy J. Arenberg Seltzer  
President/CEO*

**LEGAL COUNSEL**

*John Milledge*

*Garry Johnson*

Ms. Silvia Quintana, LCSW  
Chief Executive Officer  
Broward Behavioral Health Coalition, Inc.  
3521 West Broward Boulevard, Suite 206  
Fort Lauderdale, Florida 33312

**Re: Letter in Support of Julianna Gerena, Psy., P.A. – RFA 18002**

Dear Ms. Quintana:

Please accept this letter in support of the application of the Julianna Gerena, Psy.D., P.A. (Gerena & Associates) for pre-qualification into the BBHC Provider Network.

The Children's Services Council of Broward County has partnered with Gerena & Associates for over 9 years serving youth with mental health needs in Broward County. During that time, we have observed the commitment of Gerena & Associates to the clients they serve and its role as a stakeholder in the many systems their clients access as they seek recovery and mental health services.

I encourage BBHC's careful consideration of Gerena & Associates application to join your network. If I can provide any additional feedback concerning our partnership with Gerena & Associates, please do not hesitate to contact me.

Sincerely,



Cindy Arenberg Seltzer  
President/CEO



**CHILDREN'S  
SERVICES COUNCIL MEMBERS:**

*Cathy Donnelly, Chair  
Governor Appointee*

*Tom Powers, Vice Chair  
Governor Appointee*

*Hon. Kenneth L. Gillespie, Secretary  
Judicial Member*

*Beam Furr, Immediate Past Chair  
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*Emilio Benitez  
Governor Appointee*

*Dennis Miles  
Southeast Regional Managing Director  
Department of Children & Families*

*Robert W. Runcie  
Superintendent  
Broward County Public Schools*

*Maria M. Schneider  
Governor Appointee*

*Dr. Paula Thaqi  
Director  
Broward County Health Department*

*Ana M. Valladares  
Governor Appointee*

**STAFF**

*Cindy J. Arenberg Seltzer  
President/CEO*

**LEGAL COUNSEL**

*John Milledge*

*Garry Johnson*

February 13, 2019

Dear VOCA Reviewer:

The Children's Services Council of Broward County (CSC) is pleased to fully support Legal Aid Service of Broward County (LAS) and Coast to Coast Legal Aid of South Florida (CCLA) in their proposal to use Victims of Crime Act (VOCA) funding to represent victims of **intimate partner** crimes and violence for their civil legal matters. CSC is an independent taxing authority established by voters in 2000 and reauthorized in 2014. Our mission is to provide leadership, advocacy and resources necessary to enhance the lives of children in Broward County.

CCLA has been an active part of the countywide Children's Strategic Plan (CSP), of which CSC serves as the backbone organization, and specifically the Domestic Violence Prevention Subcommittee. The Subcommittee has identified legal representation as a need in our community and has also recognized the statistic which shows that victims with legal representation are less likely to return to an abusive situation. LAS and CCLA offer holistic legal services for victims of **intimate partner** crimes in Broward County.

Under VOCA funding, LAS and CCLA provide Criminal/Civil Justice System Assistance, as well as Information and Referral services *regardless of the victim's economic status.*

Under VOCA, CCLA provides civil legal services for victims of intimate partner violence, whereas LAS will provide legal services to victims of non-intimate partner crimes. The types of victims that both serve include: Adult Physical Assault (Includes Aggravated and Simple Assault); Adult Sexual Assault; Arson; Bullying; Child Physical Abuse or Neglect; Child Sexual Abuse/Assault; Domestic/Family Violence; Elder Abuse/Neglect; Hate Crimes; Human Trafficking (Labor/Sex); Identity Theft/Fraud/Financial Crime; Mass Violence (Domestic/International); Robbery; Stalking/Harassment; Burglary; Child Pornography; DWI/DUI Incidents; Kidnapping; Other Vehicular Victimization; Survivors of Homicide Victims; Teen Dating Victimization; and Terrorism (Domestic/International).

LAS and CCLA have been an effective part of helping break the cycle of abuse for victims of domestic violence and crime in Broward County. Your award of VOCA funding for LAS and CCLA would allow victims of **intimate partner** crime to receive holistic legal services.

Sincerely,

  
Cindy Arenberg Seltzer, M.P.A., J.D.  
President/CEO



## Children's Services Council of Broward County Charitable Fund

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### Year To Date - July 1, 2018 to December 31, 2018

BEGINNING FUND BALANCE, 07/01/2018		\$ 60,125.14
ADDITIONS TO FUND: <i>(cumulative from July 1<sup>st</sup>)</i>		
Contributions <i>(see over)</i>	27,945.00	
Investment Income, Net <i>(cumulative from July 1<sup>st</sup>)</i>	22.61	
TOTAL ADDITIONS TO FUND		27,967.61
FUND BALANCE BEFORE GRANTS AND EXPENSES		88,092.75
GRANTS & FUND EXPENSES: <i>(cumulative from July 1<sup>st</sup>)</i>		
Grants Disbursed <i>(see over)</i>	63,219.00	
Administrative Fees <i>(cumulative from July 1<sup>st</sup>)</i>	0.00	
Other Expenses	0.00	
TOTAL GRANTS & FUND EXPENSES		63,219.00
ENDING FUND BALANCE, 12/31/2018		\$ 24,873.75

*BALANCE AVAILABLE FOR GRANT MAKING \$24,873.75*

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The Foundation's endowment lost 9.6% in the 4<sup>th</sup> quarter of 2018. However, the S&P500 lost 13.5% while smaller US companies (Russell 2000) lost over 20% on the quarter. Federal Reserve actions, trade war rhetoric, Brexit, and a US government shutdown, created investor fears and panic in equity markets. That said, the fundamentals of a strong economy remain in the US and in most areas of the world. US jobs growth is robust, while inflation remains under control. Outside the US, both Europe and Japan continue to show growth.

Recently we divested our portfolio of several low-performing private equity funds and rebalanced to target allocations. As always, we look to mitigate short-term market risk without missing longer-term investment opportunities as they present themselves. If you have any questions about your Fund Statement, please contact Carol Dorko, CFO/COO at 954.761.9503 x107.



## Children's Services Council of Broward County Charitable Fund

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**Below is a listing of gifts between July 1, 2018 and December 31, 2018:**

<b>Donor</b>	<b>Date</b>	<b>Amount</b>
PNC Financial Services Group	07/03/2018	12,500.00
Helping Abused Neglected Disadvantaged Youth (HANDY) Inc	07/05/2018	2,000.00
Harvest Drive, Inc.	07/23/2018	1,000.00
Chrysalis Center, Inc.	07/30/2018	1,000.00
Delta Dental Insurance Company	08/01/2018	1,000.00
Douglas I. McClave	08/01/2018	35.00
Lori Swetoha-Ortiz and Javier Ortiz	08/01/2018	35.00
Rose Saviano and Derek Daugherty	08/27/2018	340.00
Catherine and David Shelby	09/06/2018	35.00
PNC Foundation	12/06/2018	10,000.00
<b>*** Total Gifts:</b>		<b>27,945.00</b>

**Below is a listing of grants between Jul 1, 2018 and December 31, 2018:**

<b>Grantee</b>	<b>Date</b>	<b>Amount</b>	<b>Descr</b>
Children's Services Council of Broward County	10/16/2018	53,219.00	Annual distribution for Back to School Campaign and Broward Reads for the Record
Children's Services Council of Broward County	12/04/2018	10,000.00	Support Broward Reads for the Record
<b>*** Total Grants:</b>		<b>63,219.00</b>	

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### **Fund Statement Explanation:**

Contributions: Gifts added to your fund.  
 Investment Income, net: Interest, dividends, realized and unrealized gains & losses net of investment fees.

Grants Disbursed: Grants paid from your fund.  
 Foundation Administrative Fees: Fees paid to the Community Foundation of Broward.  
 Other Expenses: (only if applicable)

Balance Available for Grant making: Available to grant. This may be expended during the fiscal year. Balances will carry-forward from year to year.

All activity is based upon the Foundation's fiscal year which is July 1, 2018 through June 30, 2019.

# Council Members Attendance

**October 2018 - September 2019**

**A** = Absent; **X** = Present

Council Member	2018			2019								T.R.I.M. I	Sep.	T.R.I.M. II
	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.			
Robin Bartleman	A	P	N/A	P										
Emilio Benitez	P	P	N/A	P										
Cathy Donnelly	A	P	N/A	P										
Beam Furr	P	P	N/A	P										
Kenneth L. Gillespie	P	P	N/A	P										
Vern Melvin	P	P	N/A	N/A										
Dennis Miles	N/A	N/A	N/A	A*										
Tom Powers	A	P	N/A	P										
Robert W. Runcie	A	A	N/A	A										
Maria M. Schneider	P	A	N/A	A										
Paula Thaqi, M.D.	P	A	N/A	A										
Ana Valladares	P	P	N/A	P										
* Appointed a couple of weeks prior.														