

DATE: March 12, 2021
TO: Council Members
FROM: Cindy Arenberg Seltzer, President/CEO
SUBJECT: Information for March 18th Council Meeting

**CHILDREN'S
SERVICES COUNCIL MEMBERS:**

*Dawn Liberta, Chair
Community Development Administrator,
Circuit 17
Department of Children & Families*

*Hon. Kenneth L. Gillespie, Vice Chair
Judicial Member*

*Dr. David H. Kenton, Secretary
Governor Appointee*

*Cathy Donnelly, Immediate Past Chair
Governor Appointee*

*Tom Powers
Governor Appointee*

*Beam Furr
Broward County Commission*

*Donna P. Korn
Board Member
Broward County Public Schools*

*Robert W. Runcie
Superintendent
Broward County Public Schools*

*Maria M. Schneider
Governor Appointee*

*Dr. Paula Thaqi
Director
Broward County Health Department*

*Jeffrey S. Wood
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

*John Milledge
Garry Johnson*

Enclosed is the information packet for the Thursday, March 18th CSC monthly meeting. As a cost-saving measure, packet tabs are 19-Z.

This month, the meeting will again be held in the CSC Board Room *and* virtually on Zoom Webinar. We plan to have six to seven Members physically present in the Board Room, with remaining Members and the public joining virtually through Zoom. Amy will coordinate the logistics. For those joining virtually, you will receive an email the day before the meeting with a unique zoom panelist link, as well as a reminder email with the link an hour before the meeting starts. We ask that you connect around 9:00 am.

This meeting has several substantive items for your consideration. You will also hear a summary of the recent Finance Committee meeting, which will include a presentation by the auditors and a discussion of CSC's current financial position and possible program initiatives. Please note that the full draft CAFR is accessible only in the electronic packet that you will receive via email on 3/12. Once it is approved, it will be printed and you will receive a final copy at a later date.

The Council Members' Roundtable will feature a maternal/child health presentation by Monica Figueroa King, CEO, Broward Healthy Start Coalition.

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



Children's Services Council of Broward County Monthly Meeting
6600 W. Commercial Blvd., Lauderdale, FL 33319 & Zoom Webinar

March 18, 2021
9:30 a.m.

MEETING AGENDA

- I. Call to Order** Dawn Liberta, Chair
- II. Roll Call** Amy Jacques, Special Assistant
- III. Chair's Report** Dawn Liberta, Chair
 - a. Moment to Arrive
 - b. Approve February 2021 Council Minutes **(Tab 19)**
- IV. President's Report** Cindy Arenberg Seltzer, President/CEO
 - a. Good of the Order
 - b. FYI – Florida Children's Council Update
 - c. FYI – Legislative Report
- V. Finance Committee Report** **(Tab 20)** Dr. Paula Thaqi, Committee Chair
 - a. Accept Auditor's Report and Approve **(Tab 21)** Andrew Fierman, CPA
FY 20 Comprehensive Annual
Financial Report (CAFR) Enrique Llerena, CPA
Caballero, Fierman, Llerena + Garcia, LLP
 - b. FYI – Programmatic Initiatives for FY 20/21 **(Tab 22)**
- VI. Chief Program Officer (CPO) Report** Maria Juarez, CPO
 - a. Approve Additional Budget for LEAP and **(Tab 23)**
Youth FORCE Services
 - b. Approve Additional Budget for Summer **(Tab 24)**
Youth Employment Program (SYEP)
 - c. Approve MOST Summer-Only Renewals **(Tab 25)**
 - d. Approve In-Kind Match for BBHC's **(Tab 26)**
Criminal Justice Reinvestment Grant
 - e. FYI – CRHC Contract Update **(Tab 27)**
- VII. Chief Innovation Officer (CIO) Report** Dr. Sue Gallagher, CIO
 - a. Approve Broward College Promise **(Tab 28)**
Neighborhood Grant Partnership
 - b. Approve Partnership with the Children of **(Tab 29)**
Immigrant Families Coalition (CIFC)
 - c. Approve Forum for Youth Investment (FYI) **(Tab 30)**
Kellogg Grant Partnership

- VIII. Chief Communications Officer (CCO) Rpt.** Sandra Bernard-Bastien, CCO
- a. Approve BTSE 2021 Vendors (Tab 31)
 - b. Approve Funding PBS for Water Safety PSAs (Tab Q)
 - c. Approve Mental and Behavioral Well-Being Educational Campaign (Tab R)
 - d. Approve FAU's Kellogg Grant Partnership (Tab S)
- IX. Chief Operating Officer (COO) Report** Monti Larsen, COO
- a. Approve Rating Committee for Financial Management System RFP (Tab T)
 - b. Approve Budget Amendments and Interim Financial Statements for February 2021 (Tab U)
 - c. Approve Monthly/Annual Purchases (Tab V)
- X. Agency Capacity Building Committee Rpt.** (Tab W) Dr. David H. Kenton, Co-Chair
Jeffrey S. Wood, Co-Chair
- XI. Special Needs Advisory Coalition Report** (Tab X) Maria Schneider, Coalition Member
- XII. Funders Forum Report** (Tab Y) Maria Juarez, CPO
- XIII. Public Comment** Dawn Liberta, Chair
- XIV. Council Members' Roundtable** Dawn Liberta, Chair
Maternal/Child Health Presentation
Monica Figueroa King, CEO
Broward Healthy Start Coalition
- XV. For Your Information** (Tab Z)
- a. CSC In The News
 - b. Correspondence
 - c. 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 at least one week in advance so that proper arrangements can be made.

TAB 19

CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

Held @ 6600 W. Commercial Blvd., Lauderdale, FL 33319
and by Zoom Webinar with public access by computer or phone

February 18, 2021

9:30 A.M.

Minutes

Members in Physical Attendance:

Governor Appointee Cathy Donnelly; Broward County Commissioner Beam Furr; Governor Appointee David H. Kenton (after 9:54 A.M.); DCF Community Development Administrator Dawn Liberta (Chair); Governor Appointee Tom Powers; Governor Appointee Jeffrey S. Wood

Members in Virtual Attendance:

Judge Kenneth L. Gillespie; Governor Appointee David H. Kenton (until 9:54 A.M.); School Superintendent Robert W. Runcie; Health Department Director Paula Thaqi

Council Members Absent:

School Board Member Donna P. Korn; Governor Appointee Maria Schneider

Counsel Present:

Garry Johnson, Esq

Staff in Attendance:

Cindy Arenberg Seltzer, President/CEO; Monti Larsen, COO; Sandra Bernard-Bastien, CCO; Maria Juarez, CPO; Sue Gallagher, CIO; Marlando Christie; Laura Ganci; Dion Smith; Nancy Cohn; Michelle Hamilton; Andrew Leone; Kathleen Campbell; Amy Jacques; Madeline Jones; Marissa Aquino; Gloria Putiak; Jennifer Wennberg; Kyle Jones; Megan Turetsky; Brooke Sherman; Camila Romero; Carl Dasse; Meg Wallace; Piper Weber; Liza Khan; Lynn Kalmes; Erin Byrne; Joshua Caraballo; Pooja Yajnik; Angie Buchter; Keyonia Lawson; Akil Edwards; Parry Silcox; Jill Denis-Lay; Danielle Bachelder; Roxanne Smith; Shawanda Spencer; Trisha Dowell; Cynthia Reynoso; Nelson Giraldo; Jessica Rincon; Katrina Welch; Adamma DuCille; Clarice Horton; Diego Alvarez; Travis Johnson; Kimberlee Reid; Melissa Soza; Jocelin Eubanks; Latora Steel; S. Benaine; Jennifer Fletcher; Colleen Carpenter; Andria Dewson; Tabitha Bush; Alicia Williams; Karen Franceschini; Michelle Hagues; Keisha Grey; Marissa Greif-Hackett; Ileana Blanco; Maxine Goldson; Shaquoia Wilson; Betty Dominguez; Alexandra Lemoine; Fern Phillip; Johannie Stanley

Guests in Attendance:

See Attachment 1

Agenda:

I. Call to Order:

Ms. Liberta called the meeting to order at 9:37 A.M.

II. Roll Call:

Ms. Jacques called the roll. She announced that Dr. Kenton was on his way to establish a quorum and that action items would be deferred until he arrived.

III. Chair's Report:

Ms. Liberta noted that February is Black History Month. She encouraged everyone to participate in the great activities scheduled in Broward County.

a) Moment to arrive:

Council Members took a moment to allow the body and mind to settle and focus before considering the meeting agenda items.

b) Council Minutes:

ACTION: Mr. Powers made a motion to approve the January 21, 2021, Council meeting minutes as presented. The motion was seconded by Ms. Donnelly and passed with no opposing votes. (A quorum was physically present when this vote was taken.)

IV. President's Report:

a) Good of the Order:

Ms. Arenberg Seltzer shared that the third anniversary of the Marjory Stoneman Douglas High School tragedy was a day of caring and service and that there was a full day of support activities outside of Eagles' Haven. She also noted that during the remembrance activities, she and Broward County Vice Mayor Michael Udine discussed the impact of Eagles' Haven in the community's trauma recovery process and felt that those beneficial supports should be made available throughout the County. She explained that while trauma services and techniques have been available and offered County-wide, CSC staff is planning for a culturally-sensitive, community-responsive Request For Proposals (RFP) to allow for support services to be offered throughout the County.

Members viewed the Center for Hearing and Communication's (CHC) MSD Day of Service project. CHC's CSC-funded Maximizing Out-of-School Time (MOST) staff, students, and past program graduates created a video to shed love, positivity, and support. Ms. Arenberg Seltzer pointed out that one of the young women in the video who attended the CSC-funded MOST, Youth FORCE, and STEP programs had hearing loss early in life due to medical neglect and grew up in the foster care system. She was adopted when she was 18 years old and is now a Summa Cum Laude graduate with a degree in the medical field.

Ms. Arenberg Seltzer highlighted this year's Broward AWARE! Protecting OUR Children Campaign, which is now in its 13th season. This year's Campaign launched in January with a series of virtual events that focused on Human Trafficking awareness and will culminate in April during Child Abuse Prevention Month. The next event will be on February 20th, when Women in Distress will lead a drive-through event at Roosevelt Gardens Park to shine a spotlight on teen dating violence prevention. That event will also include the distribution of resources and food. Ms. Arenberg Seltzer applauded the efforts of Mr. Andrew Leone, Director of Communications & Community Engagement, and this year's Campaign Chair, Kerry-Ann Brown, Guardian ad Litem.

Ms. Arenberg Seltzer shared the news that one of CSC's four nominees was selected as an Afterschool Ambassador for the Afterschool Alliance. Ms. Nicole Carter, a Youth Services supervisor from the CSC-funded City of Hallandale Beach Austin Hepburn Center, was chosen as one of just 18 Afterschool Ambassadors in the nation this year. As an Ambassador, she will organize public events and communicate with public leaders to increase awareness of afterschool programs.

Ms. Arenberg Seltzer announced that the statewide Florida Institute for Child Welfare podcast that focused on Broward's groundbreaking Community Participatory Action Research (CPAR) project aired on February 10th. The podcast featured Dr. Seanteè Campbell, Research & Evaluation Manager, and Ms. Tiffany Csonka, parent co-researcher.

Ms. Liberta shared that she had listened to the podcast and that they both did a fantastic job. She commented on Ms. Csonka's significant impact in the child welfare the system and thanked them both for their positive representation.

Ms. Arenberg Seltzer highlighted CSC's work with the Southern Education Foundation's Southern Policy & Practice Network, a learning collaborative

featuring key stakeholder organizations from multiple states that address equity in education. She noted that Ms. Adamma DuCille, Assistant Director for Training and Capacity Building, serves as the lead member of the Network's Florida Group and was instrumental in transitioning a three-day, in-person conference scheduled to be held in Orlando last March to a four-day virtual conference this month that included the two-day Racial Equity Institute workshop.

Dr. Kenton arrived in the Board Room.

Ms. Arenberg Seltzer announced that CSC staff are participating as a team in the YWCA 21 Day Racial Equity & Social Justice Challenge. She explained that the Challenge is based on the notion that it takes 21 days to change a habit and is designed to create dedicated time and space to build more effective social justice habits, particularly those dealing with race, power, privilege, and leadership. Participants will receive daily emails that invite them to read an article, listen to a podcast, watch a video, or reflect on personal experience.

b) COVID-19 Update:

i. Food Distribution Update:

Ms. Arenberg Seltzer highlighted the two CSC-funded food distribution programs that began in December.

ii. Deliver Lean Cares Food Program for Spring Break:

ACTION: Ms. Donnelly made a motion to approve additional funding for Deliver Lean Cares for Spring Break hunger relief, as presented. The motion was seconded by Mr. Powers and passed with no opposing votes and one abstention from Mr. Wood, who submitted the attached voting conflict form.

iii. Student Support:

Ms. Arenberg Seltzer informed the Council of continued communication and brainstorming between CSC and Broward County Public Schools (BCPS) staff to collaboratively support students this summer so that they will be better prepared physically, mentally, and academically for the new school year. She explained that BCPS is creatively exploring ways for CSC-funded providers to access school tools and resources in that pursuit. She noted that students' physical and mental well-being needed to be addressed before gains could be made in the academic arena, which is why plans are for CSC to focus on social-emotional and physical supports, and for BCPS to focus on tutoring and academic tools and supports.

c) Legislative Report:

Ms. Arenberg Seltzer highlighted the most recent edition of the Capitol Connection that was included in the information packet and featured information on the Governor's recommended budget. She also briefly outlined personnel changes within Governor DeSantis' Cabinet, noting that she and Chair Liberta will participate in the upcoming Florida Children's Council's (FCC) virtual annual legislative meeting.

d) Racial Equity & Community Conversations Update:

Ms. Arenberg Seltzer shared information on President Biden's "Executive Order on Advancing Racial Equity and Support for Underserved Communities Through the Federal Government," which she noted is supportive of CSC's racial equity work. She also updated Members on the ongoing conversations around needed supports in the community, noting that those conversations have led to different paths and approaches beyond just trauma and resiliency. She pointed out that these are ongoing conversations that are proving fruitful in CSC's work moving forward to address community needs.

V. Chief Program Officer Report:

Ms. Juarez highlighted the items under her Report.

a) Henderson Behavioral Health's Parent Partner Initiative Contract:

ACTION: Commissioner Furr made a motion to approve the cancellation of the Henderson Behavioral Health, Inc., Parent Partner Initiative Contract and return funds to Unallocated in Goal 2.1.1 for

FY 20/21, as presented. The motion was seconded by Mr. Powers and passed with no opposing votes.

b) Legal Aid Contract Expansion:

Ms. Liberta shared that the legal services for children in the dependency system have really helped the children's needs to be met.

Mr. Walter Honaman, Legal Aid Service of Broward County, thanked the Council for considering this expansion, noting that it presents a great opportunity. He thanked CSC staff, specifically Ms. Maria Juarez, Mr. Dion Smith, Ms. Madeline Jones, Ms. Andria Dewson, and Ms. Tabitha Bush, for their efforts in working out the technical relationship between CSC and DCF and following the federal regulation.

ACTION: Commissioner Furr made a motion to approve the Legal Aid of Broward County, Inc., Contract expansion as presented. The motion was seconded by Ms. Donnelly and passed with one opposing vote from Mr. Powers.

VI. Chief Innovation Officer (CIO) Report:

Child Abuse Prevention and Treatment Act Agreement (CAPTA):

ACTION: Ms. Donnelly made a motion to approve the Interagency Child Abuse Prevention and Treatment Act Agreement and Data Sharing Agreement as presented. The motion was seconded by Dr. Kenton and passed with no opposing votes.

VII. Chief Communications Officer (CCO) Report:

a) Source Experts for Training Cadre RFQ Rating Committees:

ACTION: Commissioner Furr made a motion to approve source experts for the Training Cadre RFQ Rating Committees, as presented. The motion was seconded by Dr. Kenton and passed with no opposing votes.

b) VITA/EITC Update:

Ms. Bernard-Bastien updated the Council on CSC-funded VITA/EITC efforts that went virtual mid-way through last year and began that way this year. She noted this is CSC's 18th year funding these services and that they are operated by the Internal Revenue Service (IRS) and community partners. Current partners are Hispanic Unity of Florida (HUF), Community Access Center (CAC), and the Center for Independent Living (CIL). She also noted that HUF provides additional services, such as SNAP, KidCare, WIC, and financial literacy material.

VIII. Chief Operating Officer (COO) Report:

a) Financial Statements:

Ms. Larsen outlined the need for a Finance Committee meeting, currently scheduled for 2:00 P.M. on March 1st. She explained that legal counsel advised staff that the Committee meeting could be held virtually since the Committee would only make recommendations for the full Council to consider, but that the Council should first suspend the rules of procedure as it relates to in-person attendance of subcommittees during the pandemic.

ACTION: Mr. Powers made a motion to suspend the rules of procedure as it relates to in-person attendance of subcommittees during the pandemic. The motion was seconded by Commissioner Furr and passed with no opposing votes.

ACTION: Mr. Powers made a motion to approve the Budget Amendments and interim Financial Statements for period ending January 31, 2021, as presented. The motion was seconded by Commissioner Furr and passed with no opposing votes.

b) Monthly/Annual Purchases:

ACTION: Commissioner Furr made a motion to approve the CSC Monthly/Annual Purchases as presented. The motion was seconded by Ms. Donnelly and passed with no opposing votes.

IX. Broward Reads Coalition Report:

Commissioner Furr referred Members to the recent Coalition meeting minutes contained in the information packet.

X. Funders Forum Report:

Ms. Juarez referred Members to the recent meeting minutes and highlighted the 2-1-1 presentation at the February 5th meeting. She summarized Funders Forum members' efforts to support 2-1-1 when their FEMA funds end at the end of April. She announced that the March meeting of the Funders Forum would focus on exploring ways to support BCPS students during the summer so they are ready to start the new school year in the fall.

XI. Public Comment:

There were no comments.

XII. Roundtable:

Council members thanked Program Services Director Nancy Cohn for her 16 years of service at CSC. Ms. Arenberg Seltzer noted Ms. Cohn's growth at CSC from Programs Manager, to Assistant Director, and then Director. She described her as an extraordinary team member known for her exceptional attention to detail. She expressed gratefulness for Ms. Cohn's accomplishments and presented her with a token of appreciation. Ms. Cohn retires on February 26th.

XIII. Adjournment:

ACTION: Commissioner Furr made a motion to adjourn the meeting at 10:47 A.M. The motion was seconded by Mr. Powers and passed with no opposing votes.

Dr. David H. Kenton, Secretary

ATTCH 1

MEETING ATTENDEES (*denotes speaker)

Name	Organization
Alison Rodriguez	YMCA of South Florida
Devon Klapholz	Broward Sheriff's Office
Grecia Rosendo	Center for Hearing and Communication
Lisa Clements	YMCA of South Florida
Olivia Angeli	Center for Hearing and Communication
Tracy Perez	Center for Hearing and Communication
Walter Honaman*	Legal Aid Service of Broward County
Alice-Lydia Bird	YMCA of South Florida
Deborah Taffe	Nova Southeastern University
Juliana Gerena	Gerena & Associates
Shawn Preston	Arc Broward
Mark Reyes	Urban League of Broward County
Idelma Quintana	Broward County
Melissa Kelly	Center for Hearing and Communication
Ana Valladares	Mujeres Latinas Impulsando Mujeres
Donna Lavallo	Smith Community Mental Health
Grace Ramos	The M Network
David Williams	Center for Hearing and Communication
Regine Kanzki	Crockett Foundation Inc
Andy Fernandez	Firewall Centers

STATE OF FLORIDA COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME Wood - Jeffrey - S.	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE Children's Services Council of Broward County
MAILING ADDRESS 110 SE 6th St., 15th Floor	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:
CITY Fort Lauderdale	<input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input checked="" type="checkbox"/> OTHER LOCAL AGENCY
COUNTY Broward	NAME OF POLITICAL SUBDIVISION:
DATE ON WHICH VOTE OCCURRED 2/18/2021	MY POSITION IS: <input type="checkbox"/> ELECTIVE <input checked="" type="checkbox"/> APPOINTIVE

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office **MUST ABSTAIN** from voting on a measure which would inure to his or her special private gain or loss. Each elected or appointed local officer also **MUST ABSTAIN** from knowingly voting on a measure which would inure to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent, subsidiary, or sibling organization of a principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies (CRAs) under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a "relative" includes only the officer's father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A "business associate" means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

* * * * *

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

* * * * *

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you are not prohibited by Section 112.3143 from otherwise participating in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on page 2)

APPOINTED OFFICERS (continued)

- A copy of the form must be provided immediately to the other members of the agency.
- The form must be read publicly at the next meeting after the form is filed.

IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:

- You must disclose orally the nature of your conflict in the measure before participating.
- You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Jeffrey S. Wood, hereby disclose that on February 18, 20 21 :

(a) A measure came or will come before my agency which (check one or more)

- inured to my special private gain or loss;
- inured to the special gain or loss of my business associate, See law firm below ;
- inured to the special gain or loss of my relative, _____ ;
- inured to the special gain or loss of _____, by whom I am retained; or
- inured to the special gain or loss of _____, which is the parent subsidiary, or sibling organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

I abstained from voting on Agenda Item IV.b.ii, "Approve Deliver Lean Food Program for Spring Break," as I am an attorney at the Tripp Scott Law Firm, and Deliver Lean Cares is a client of the Law Firm.

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

2/18/2021
Date Filed


Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED \$10,000.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Finance Committee Meeting

Virtual Zoom Webinar

March 1, 2021 @ 2:00 p.m.

Minutes

CSC Members in Attendance:

Governor Appointee Cathy Donnelly; DCF Community Development Administrator Dawn Liberta; Governor Appointee Maria Schneider; Health Department Director Paula Thaqi, M.D. (Committee Chair); Governor Appointee Jeffrey S. Wood

Staff in Attendance:

Cindy Arenberg Seltzer, President/CEO; Monti Larsen; Maria Juarez; Kathleen Campbell; Amy Jacques

Guests in Attendance:

Enrique Llerena (Caballero, Fierman, Llerena & Garcia, LLP), Andrew Fierman (Caballero, Fierman, Llerena & Garcia, LLP), Susan Cantrick (Broward County Public Schools - BCPS), Daniel Gohl (BCPS), John Sullivan (BCPS)

Agenda:

I. Call to Order:

Dr. Thaqi called the meeting to order at 2:03 p.m.

II. Finance Committee Minutes:

ACTION: Ms. Liberta made a motion to approve the June 8, 2020, Finance Committee meeting minutes as presented. The motion was seconded by Ms. Schneider and passed with no opposing votes.

III. Auditor's Required Communications and FY 20 Draft Comprehensive Annual Financial Report (CAFR):

Mr. Enrique Llerena, CPA, with Caballero, Fierman, Llerena & Garcia, LLP, highlighted key points related to the financial reports included in the draft Comprehensive Annual Financial Report (CAFR) for the period ending

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September 30, 2020. He reported an unmodified/clean opinion. He further discussed the “required communications,” per auditing standards, and commended staff on a job well done, as there were no difficulties, no adjustments, and no disagreements with management during the audit.

Dr. Thaqi and Ms. Arenberg Seltzer thanked Ms. Larsen and her team for a great year and a clean audit.

Ms. Larsen briefly highlighted the draft CAFR, noting COVID’s impact on programs and operations, which resulted in a significant increase to Fund Balance. She noted there will be a related discussion later in the meeting.

ACTION: Ms. Schneider made a motion to recommend to the full Council acceptance of the Auditor's Report for Fiscal Year ending September 30, 2020 and approval of the draft CAFR for Fiscal Year ending September 30, 2020, both as presented. The motion was seconded by Ms. Liberta and passed with no opposing votes.

The auditors departed the meeting and BCPS staff joined the meeting.

IV. Discussion of Current Financial Position and Possible Program Initiatives:

Ms. Arenberg Seltzer led a discussion focused on the possibility of using the increased Fund Balance to address community needs in the areas of trauma support and resiliency and student support. She noted that staff has been exploring with community leaders how to best support and heal communities in areas of the County that have been impacted by gun violence and other chronic and acute traumatic experiences. She noted that staff are currently planning for a multi-faceted approach that would include community-based mental health supports and resiliency services, outreach and engagement by community leaders, navigation to formal mental health services, emancipatory research projects, and mini-grants for smaller community-based organizations who are providing services to community members, but need funding to increase their impact.

CSC and BCPS staff led discussion on a possible partnership to support students during the summer to bridge the COVID-created academic and social-emotional gaps. Ms. Arenberg Seltzer stressed that BCPS is responsible for activities during the school day, but that CSC has historically funded after-school programming to provide homework assistance, future vision, and social-emotional growth. In that vein, the proposed partnership is looking to build upon the most recent competitive Positive Youth Development (PYD) procurement for

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middle and high school youth. She explained that the most recent PYD Request For Proposals (RFP) was built upon the impact of Success Coaches in the Federal Performance Partnership Pilot for Disconnected Youth Grant (P3). However, she noted that the current PYD programming was limited due to the budget at the time of the procurement, and that the School District is identifying a larger number of students who need support. As a result, CSC staff was exploring how to expand PYD out-of-school time programming to meet that growing need.

Mr. Daniel Gohl, BCPS Chief Academic Officer, pointed out a great disparity in preparation for learning and achievement brought about by the pandemic, with some students doing well, but a larger group not doing as well. He expressed deep concern for students' physical and mental health. He highlighted BCPS-proposed efforts to partner with community providers, where BCPS would provide them with academic tools and insights to support students during the summer as they re-engage and attempt to close the COVID-related gaps before the start of the new school year.

Ms. Susan Cantrick, BCPS Director-Applied Learning, explained that BCPS is planning to offer an academic focused summer school this year in 85-88 schools. She stated that they are looking to cross reference those schools with CSC after-school programming that would reinforce those academic skills with fun "disguised learning" activities.

Ms. Arenberg Seltzer sought consensus from Council Members that they were comfortable investing money in this area to expand PYD programming at current school sites, and then to additional schools after the current ones reach capacity. She did issue a caution about using one-time fund balance dollars for on-going programming, but stated she felt comfortable sustaining an additional \$2-\$3 million in PYD programming. She stated that while BCPS academic tools and resources would be used in CSC-funded PYD programs to reinforce academic skills, the community providers would also be able to address social-emotional needs of the youth, as well as case management linkages to address mental health and hunger needs, among other needs.

Ms. Maria Juarez, CSC Chief Program Officer, briefly summarized the supplemental application staff was drafting to allow currently-funded PYD providers under the RFP that was awarded in May 2020 to serve youth in additional schools where 80% of students are enrolled in the Federal free and reduced lunch program (FRL). She explained this would be seven BCPS middle schools and two BCPS high schools where CSC is currently not providing

DRAFT

services, and that they would be served through the life of the procurement (August 2024). She further explained that the plan would be to fill the current sites through the BCPS partnership, and then expand services to the additional sites once the current sites reach capacity. The supplemental application would also allow the PYD providers to propose services at 80% FRL Charter Middle and High Schools.

ACTION: Consensus was reached for staff to continue in the direction as outlined above and to bring specific monetary requests in the range of \$2-\$3 million to the full Council.

V. General & Members' Comments:

There were none.

VI. Adjourn:

The meeting adjourned at 3:25 pm with a motion from Ms. Schneider and a second from Ms. Liberta.



**For Council Meeting
As Recommended by the
Finance Committee Meeting**

March 18, 2021

Issue:	Comprehensive Annual Financial Report (“CAFR”) for Fiscal Year Ending September 30, 2020
Action:	<ol style="list-style-type: none">1. Accept Auditor’s Report for Fiscal Year Ending September 30, 20202. Approve Draft CAFR for Fiscal Year Ending September 30, 2020
Budget Impact:	N/A

Background: The fiscal year-end 2019/20 Preliminary Financial Statements were reviewed and approved at the November 19th Council meeting. These statements are the basis for the CAFR for fiscal year ending September 30, 2020. 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).

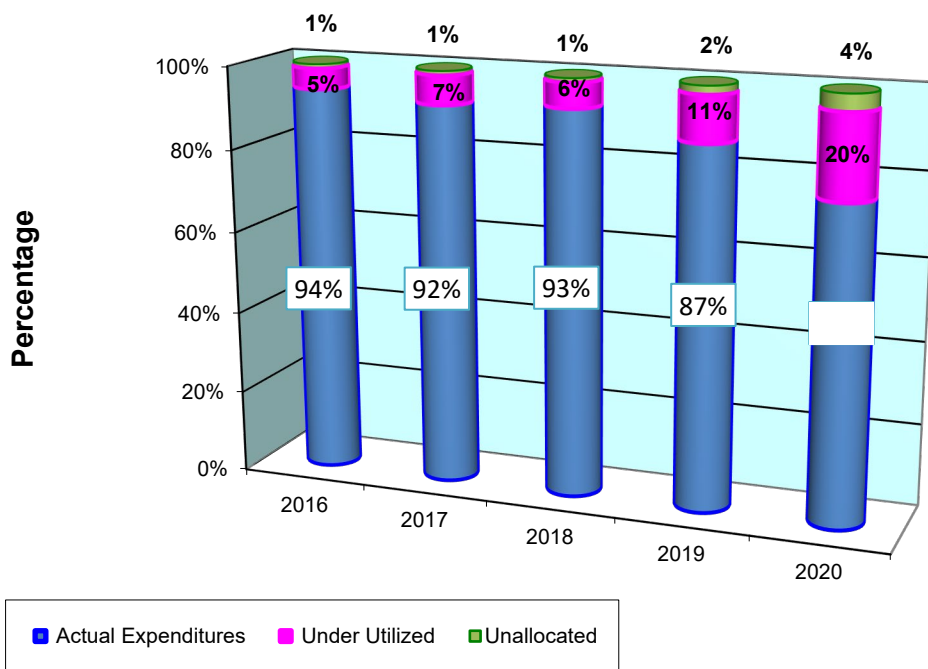
Current Status: Since the FY 19/20 Draft CAFR is just under 120 pages, it is separately attached as a pdf for your review. The Finance Committee reviewed the draft CAFR at its meeting on March 1st and recommended it be brought to the full Council for approval after which a few books will be printed and bound CAFR for anyone wanting a hard copy. The CAFR will be electronically submitted to GFOA before the deadline of March 30th for review for Excellence for Financial Reporting. Significant financial highlights for the year include:

- ◆ The total taxes levied through TRIM for fiscal year 19/20 totaled \$93.2 million, which was a notable increase of \$5.1 million or 5.8% from the prior year. The total tax revenue actually received was under budget by \$273,192; however, this is usually due to timing and may be fully collected in subsequent years.
- ◆ Due to the COVID-19 pandemic affecting our community in March, about the mid-point of the fiscal year, total expenditures for Program Services/Support were considerably less than the prior year by \$3.3 million or 4.2% while having a corresponding budget which was \$8.1 million or 9.1% higher. Even as COVID became the reality in the latter part of the fiscal year, many Providers were able to pivot and continue to deliver

services as they figured out how to meet the needs of children and families in this new environment. While some programs were better able to navigate the new virtual environment and implement social distancing methods, others, especially school-based programs and those services that must be delivered in person were unable to deliver services in the manner as budgeted. Thus, overall program utilization was lower than budgeted which contributed to Fund Balance.

Final program utilization for FY 19/20 was 76%, which is 11% less than last fiscal year, with 20% due to Provider underutilization and 4% due to unallocated. Below is a chart that highlights utilization trends over the past five years.

**CSC's Contracted Programs Budget Utilization
per Fiscal Year**



- ◆ General Administration, factoring out the Non-Operating Expenditures of CRA and Tax Collector fees, came in under budget with the total actual administrative rate under 5%. 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.
- ◆ CSC ended the year with a \$41.5 million total Fund Balance, an increase of \$16.4 from the prior year. As noted throughout the CAFR, this increase of Fund Balance is due primarily to the COVID-19 pandemic and the providers unable to deliver services in the normal course of business. Other contributing factors include \$3.8 million from various unallocated budgets of which \$3.4 million is earmarked for Trauma, higher than expected interest earnings, etc. Due to the higher Fund Balance, the Council carried forward \$10.3 million for programs to begin FY 20/21, an increase of \$2.5 million from the prior year.

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 fourth 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 includes 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, 2020
 2. Approve Draft CAFR for Fiscal Year Ending September 30, 2020



Comprehensive Annual Financial Report

Fiscal Year Ending
September 30, 2020



20 Years

Of Nurturing

Children And Families

6600 West Commercial Boulevard, Lauderdale, FL 33319
info@cscbroward.org - www.cscbroward.org (954) 377-1000



Cathy Donnelly
Chair
Governor
Appointee



Tom Powers
Vice Chair
Governor Appointee



**Honorable
Kenneth L. Gillespie**
Secretary

COUNCIL MEMBERS



Jeffrey S. Wood
Governor Appointee



Maria M. Schneider
Governor Appointee



Beam Furr
Broward County
Commission



Dr. David H. Kenton
Governor Appointee



Dawn Liberta
Southeast Regional
Managing Director
of the Department of
Children & Families



Dr. Paula Thaqi
Director Broward
County Health
Department



Robert W. Runcie
Superintendent
Broward County
Schools



Robin Bartleman
Board Member
Broward County
Schools

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Children's Services Council Of Broward County, Florida

**for the
Fiscal Year Ended September 30, 2020**

Issued By:

Cindy J. Arenberg Seltzer, President/CEO

Prepared By:

Financial Management:

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

20 Years
Nurturing
Children
and
Families



CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2020

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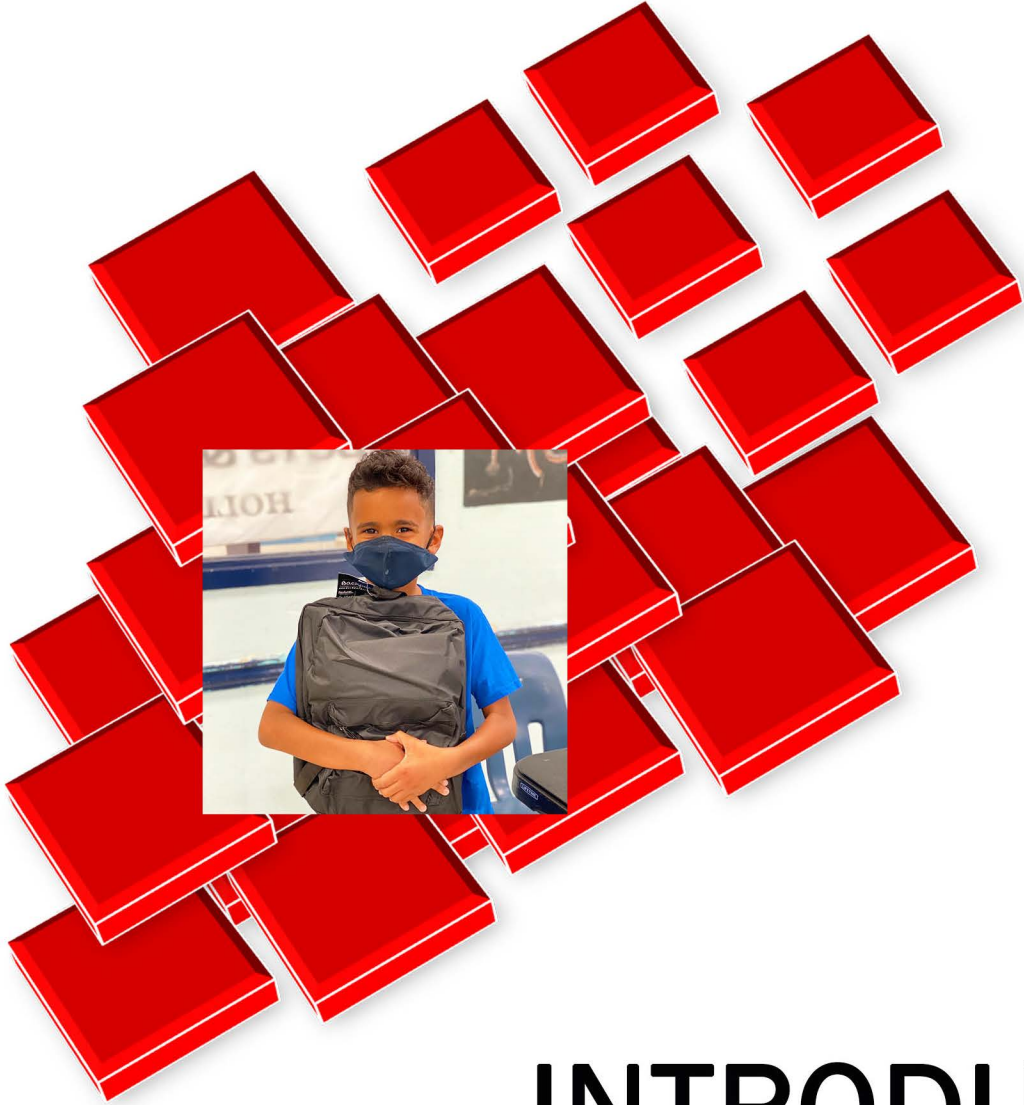
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20 Years
Nurturing
Children
and
Families





INTRODUCTORY SECTION



**CHILDREN'S
SERVICES COUNCIL MEMBERS:**

*Dawn Liberta, Chair
Community Development Administrator,
Circuit 17
Department of Children & Families*

*Hon. Kenneth L. Gillespie, Vice Chair
Judicial Member*

*Dr. David H. Kenton, Secretary
Governor Appointee*

*Cathy Donnelly, Immediate Past Chair
Governor Appointee*

*Tom Powers
Governor Appointee*

*Beam Furr
Broward County Commission*

*Robin Bartleman
Board Member
Broward County Public Schools*

*Robert W. Runcie
Superintendent
Broward County Public Schools*

*Maria M. Schneider
Governor Appointee*

*Dr. Paula Thaqi
Director
Broward County Health Department*

*Jeffrey S. Wood
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

March 18, 2021

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, 2020. 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.

In March of 2020, the COVID-19 pandemic affected the United States and had a direct impact on the Council's operations. For the most part, program services and administrative operations were able to pivot and continue to operate in a virtual environment; however, overall program utilization, and especially out-of-school programs, was impacted resulting in higher than normal budget variances. You will see throughout this report the effects that COVID-19 had on the Council's operations.

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 fourth 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, 2020 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, 2020, 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 includes 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 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. The Council had two federal grants for fiscal year ended September 30, 2020 one from the Antiterrorism and Emergency Assistance Program Grant ("AEAP") and the second one is through the Florida Department Children and Families Title IV E for adoption and foster care assistance. The related 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 1.95 million people living in Broward County, of which 410,083 or 21.0% are children under 18 years old (source: Census 2019).

Children's Strategic Plan Leadership

The Council has established a robust leadership role within the child serving community and continues to build partnerships and children's programs that place an emphasis on prevention and meeting the needs of the community. These efforts are research-driven emphasizing 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 now meet virtually 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 both on a cost reimbursement basis, as well as by units of service. Additionally, the Council collaborates with state and local agencies on data sharing initiatives and recently finalized 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.

Budget and Fiscal Policy

The annual budget serves as the foundation for the Council’s financial planning and control. This year the Council Members held their annual retreat virtually in May 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 ongoing 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 1st. 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 tri-fold

approach: PhD researchers to analyze outcome measures, 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 limited regarding capital expenditures, as statute precludes incurring debt in any form. October 2009, the Council moved into its 31,500-square foot Silver LEED (Leadership in Energy and Environmental Design) headquarters building which was completely paid for through Reserves. The building is a central place for community meetings and trainings; however, once COVID-19 restrictions were enacted, the various training sessions and community meetings were held virtually rather than in the building. Due to the growth in demand for CSC leadership and funded services, the Council began exploring future space needs and established a Building Fund with a \$3 million to start. The Office Space committee will now have to look at the even greater needs exposed by the pandemic balanced by the successful transition to a largely virtual work environment during the pandemic since the building is near capacity. There are no specific capital related expenditures 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 second most populous county in Florida and the 17th most populous county in the US. It offers 23 miles of beaches coupled with 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) adds to the richness of the area.

The local economy was greatly impacted by the COVID-19 pandemic with everything shutting down for a period of time in the Spring. In April 2020 unemployment hit a high of 14.5 percent which was 11.7 percentage points higher than the region's rate a year ago of 2.8 percent. There were 136,000 unemployed residents in the region with the Leisure and Hospitality sector being the most impacted, reflecting a job decrease of 53.8%, which represented 52,700 less jobs in this sector. These jobs were slow to recover and are not quite at the pre-COVID levels.

Even during the pandemic, housing costs remained 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 was strong in some sectors, it was quite uneven within others as noted above; consequently, there remains a high demand for social service needs throughout the community. Thus, it was much welcome news that the Council was able to grow its overall

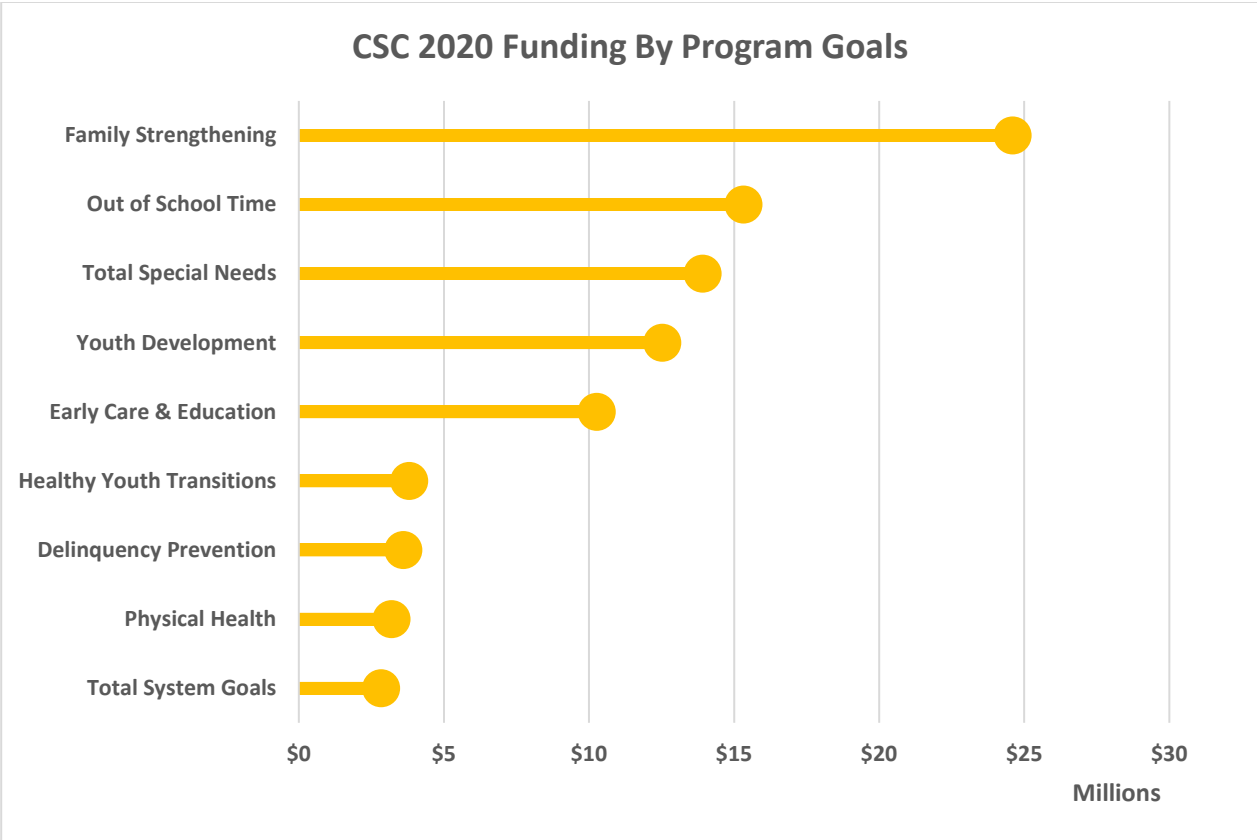
programs budget during this fiscal year by 9.3% because increased property values brought in additional revenue along with a judicious use of fund balance.

Broward County was spared the direct impact of a hurricane these past few of years. The last storm that impacted Broward specifically was September 2017 and before that, it had been twelve years without a major storm. Each storm brings its own set of difficulties and there are usually pockets of the community that suffer with the loss of housing and other basic needs. The County and various local agencies, including CSC, continue to work together to maintain a sense of preparedness and to provide vital community services as necessary to help affected families.

The County's tourism rate suffered greatly in the early days of the COVID-19 pandemic with the moratorium on travel and the shutting down of the cruise industry which normally brings numerous visitors to our community. The local airport is ranked 18th in the United States in total passenger traffic and is ranked 10th in international passenger traffic; however, it suffered a 56% decrease in the total number of passengers that passed through the airport from last fiscal year. Additionally, the local seaport last year (pre COVID-19) brought 3.9 million passengers, ranks third largest cruise ports in the world and has more homeported cruise ships than any other port. Once COVID-19 hit, all cruise activity was temporarily suspended and has to this date not resumed normal operations. This total economic effect has yet to be fully calculated, but to put it in context, typical economic activity at Port Everglades injected nearly \$34 billion into the local and state economy and businesses that supported the Port employed about 13,000 people.

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 76.25 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 2,600 full time equivalent positions in the social services area. The chart below illustrates budget for Program Services for the fiscal year.



Major Initiatives

With COVID-19 causing a huge disruption of providing typical social services for children and their families, the Council and its Providers pivoted to a providing all services in a virtual environment. The sudden onset of the pandemic created a host of new issues and problems for children and families such as an abrupt switch to virtual school, high unemployment, food insecurity, lack of Personal Protective Equipment (“PPE”), etc. To address some of the immediate concerns, the Council worked with other funders in the community and provided PPE for child-serving agencies, provided drive-through food pick-up, and funded learning pods for children when they started back to school. Additionally, the Council supported the current Providers by providing flexibility in billing since the early days of the pandemic. This flexibility included allowing Providers to switch to cost reimbursement billing as long as they were serving children and families and billing for modified services.

Ninety-four percent of the annual \$97 million budget is allocated for children’s services and programs and the related support to serve approximately 100,000 children a year. Throughout this Comprehensive Annual Financial Report (“CAFR”), there are financial highlights with explanations and analysis for the various programs. For instance, on page 104 is a ten-year trend of programmatic expenditures by goal area and beginning 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 engages in various community partnerships and system building initiatives throughout the Community. Some significant highlights in this area include the following:

- ◆ To quickly address the needs of the community once the COVID-19 shut-down happened, as noted above, the Council, in partnership with multiple community partners, purchased bulk quantities totaling \$46,500 which consisted of 75,000 disposable and reusable masks, 25,000 pairs of gloves and 5,000 small bottles of hand sanitizer for child serving agencies and distributed them via a safe drive-through method where the goods were dropped into their trunks and they never had to exit their cars. Additionally, the Council quickly responded to the call regarding food insecurity and funded several local food initiatives totaling \$125,000 to help distribute food to the areas in most need.

- ◆ For the past ten years, the Council, together with the School District, local businesses, other organizations and residents supported a Back to School Community Extravaganza to provide students with backpacks stuffed with age appropriate school supplies, uniforms and shoes. Participants also have the opportunity to get their school physical, vision screenings and sign up for other social services. While in the past, the event would draw large numbers of children and families, things had to be done differently this year to comply with social distancing requirements. The Council and Partners distributed the backpacks through funded providers and school social workers and expanded the number of backpacks from 8,000 the previous year to 13,000 this fiscal year. The recipients of the backpacks are students identified by School District Social Workers as being economically disadvantaged and often housing insecure. The new backpacks are filled with all types of grade appropriate school supplies and gently used books, but unfortunately uniforms and shoes were not able to be included via this type of distribution. Instead, they have been provided to school social workers to be distributed as needed. The CSC cost of the event was \$103,600 with \$142,000 donated from the community and another \$138,250 of in-kind donations of goods and services.

- ◆ The Council provides backbone support and co-chairs along with the School District, the Early Learning Coalition, and the County Commission 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, over twenty municipalities and other governmental sectors. As a result, Broward was recognized for the past three years as a Pacesetter Community by the National Campaign for Grade Level Reading. One of the signature events of the campaign is Broward Reads for the Record which is a national event created by JumpStart. This year's event took place in November 2019, prior to the COVID-19, which allowed for 1,400 volunteers to read aloud in person to 40,000 four and five year old from 335 community Early childhood providers, 199 public schools, 25 public Libraries, hospitals, wildlife sanctuary, two hospitals, etc. The Council, along with other partners, expended \$142,800 along with \$52,150 in donations and purchased 40,000 books that were provided to children so that they could begin their own library collection. Feedback from volunteer readers and the schools was overwhelmingly positive.

- ◆ During “normal” times, 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. One of the larger initiatives, known as Summer Break-Spot, with a budget of \$133,000 served 20,370 meals to 162 unduplicated children at six supersites in addition to the emergency food initiatives noted above.

- ◆ 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 one of the most active committees of 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. The SNAC recently reorganized 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 and aligned its subcommittees by functional area to address policies related to the well-being of children and youth with special needs.
- ◆ 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, has continued to bring a series of racial equity and implicit bias workshops to staff, local social services not-for-profit agencies, and community leaders. Over the past five years, the two-day workshops have been attended by 2,122 human and social service professionals, including 313 youth participating in Council funded programs in the hope of removing barriers and improving the ability to raise children to become responsible productive adults. These trainings are now being offered virtually so as not to stop the progress. Additionally, the Council convened local CEOs and other community leaders to discuss these issues which resulted in a toolkit to help agencies on their racial equity journey to implement many of the best practices learned in the workshops.
- ◆ 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, which now meets virtually. 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 as many of the capacity building initiatives had to be moved to a virtual platform, that did not slow down progress of this Committee. More than 1,100 members representing over 500 organizations were connected to workshops, panel discussions, training, and special events.

The Council's budget for fiscal year 2019-2020 was \$105.6 million, which included \$4.6 million budget carry forward from the prior fiscal year and \$3.2 million of fund balance. Using \$7.8 million of existing funds coupled with the increase in property values, the Council was able to increase the 2019-20 fiscal year budget for what was anticipated to be 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 and together with the Community to get through this COVID-19 crisis.

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, 2019. This was the eighteenth 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, especially in these challenging times. Special thanks go to the Council Members for their vision, expertise and dedicated service and support.

Respectfully Submitted,

Cindy J. Arenberg Seltzer
President/CEO

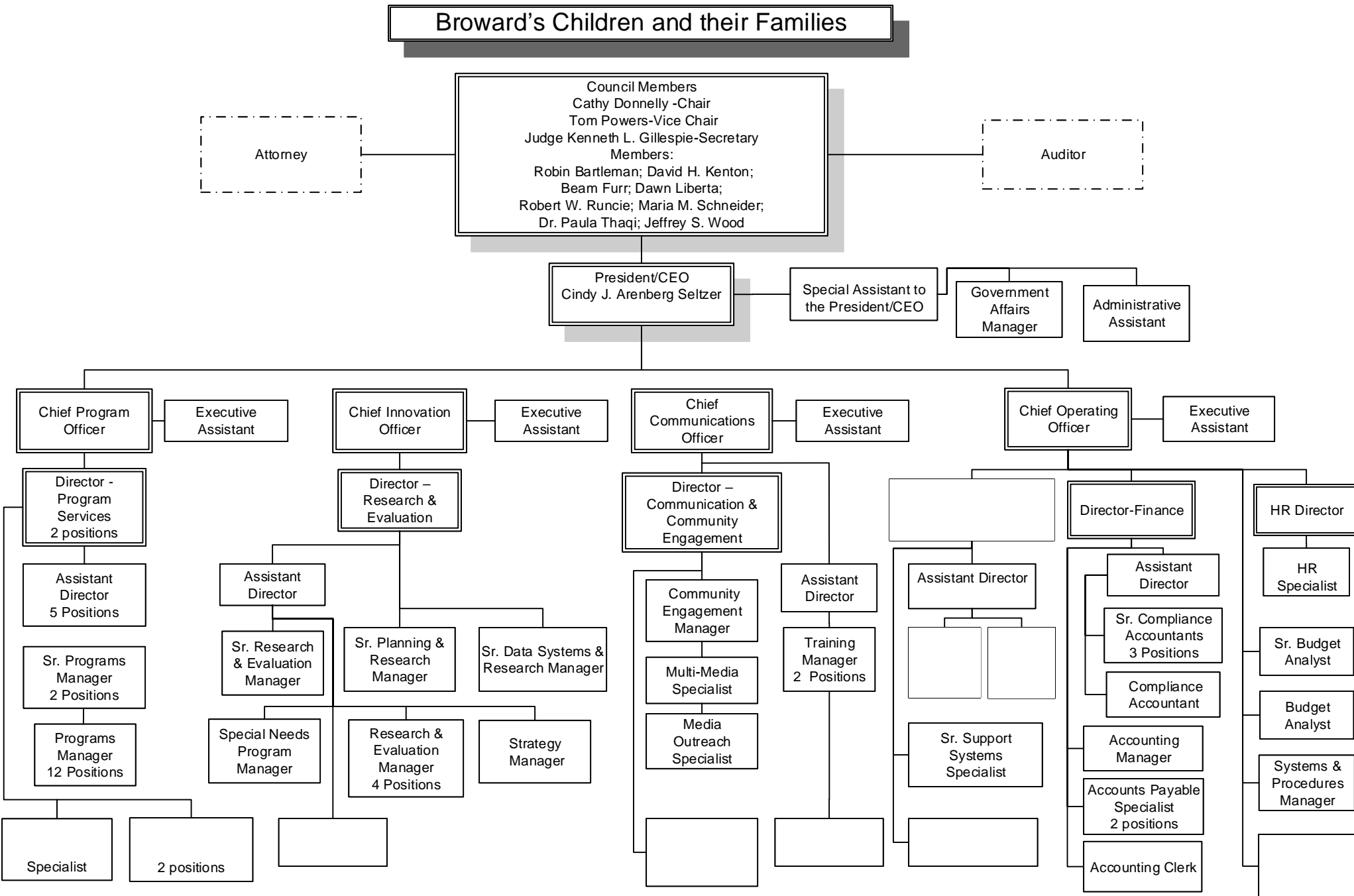
Monti Larsen
Chief Operating Officer

Kathleen Campbell
Director of Finance

Children's Services Council of Broward County

Organizational Chart and List of Principal Officials

Fiscal Year 2019-2020





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, 2019

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION



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, 2020, 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, 2020, 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 24 and 74 to 84 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.

Supplementary and 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, statistical sections, and the schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Uniform Guidance 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 the responsibility of management and were 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 February XX, 2021 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.

DRAFT

Caballero Fierman Llerena & Garcia, LLP
Miramar, Florida
February XX, 2021

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

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, 2020. Please read it in conjunction with the transmittal letter on page i and the Council's financial statements, which begin on page 26.

FINANCIAL HIGHLIGHTS

Fiscal year ending September 30, 2020 concludes the Council's nineteenth 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 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 2019/20 by \$41.2 million (total net position). Of this amount, \$31.2 million represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and providers.
- ◆ The change in the Council's total net position significantly increased by \$9.4 million from last fiscal year for a total of \$14,742,472. Revenues increased 8 percent due to higher property values which resulted in additional ad valorem tax revenue. Furthermore, expenditures for program services decreased 4.1 percent or \$7.2 million due to the COVID-19 pandemic and providers not being able to fully utilize their contracts. The results of these once-in-a-century circumstances are highlighted throughout this report.
- ◆ At the close of the fiscal year, the Council's governmental funds reported a fund balance of \$41.5 million, an increase of 65% or \$16,394,924 from the prior year. The notable increase is due to additional tax revenues and substantial under-utilization from the provider contracts due to COVID-19 in which many programs were unable to provide services in the normal course of business. Of this \$41.5 million fund balance, \$28 million is available for spending at the Council's discretion (*unassigned fund balance*). However, this

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

Unassigned Fund Balance includes \$10.1 million that is maintained as minimum fund balance following best practice policy per the GFOA. The Council approved an action early in the fiscal year to commit \$3 million towards the establishment of a Building Fund to prepare for future growth. The *assigned fund balance* increased by \$5.5 million from the prior year which will be used for budget priorities in FY 20/21.

- ◆ Levied tax revenue generated through the TRIM process totaled \$93.2 million, which was a notable increase of \$5.1 million or 5.8% from the prior year. This increase was attributable to higher property values throughout the County; as the millage rate remained unchanged. Although the increase was noteworthy, the needs of the community for preventive, evidence-based children's services remain quite high as the Council and Community continue to strive to meet them.
- ◆ Comparing Fiscal Year 19 to Fiscal Year 20, the Council's total operating budget substantially increased \$9 million or 9.3%. While the overall property values did increase, it was a smaller percentage increase from the prior year by one percent. The Council continues to be cautiously optimistic of rising property values and is careful to budget accordingly. The positive economic conditions which lead to increased tax revenues, help to provide additional community resources for those areas that continue to struggle economically and provide a cushion against future downturns.
- ◆ The Council appropriated \$7.8 million of fund balance and budget carry-forward in Fiscal Year 19/20 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 generally demonstrate strong performance outcomes. Program service delivery and related performance outcomes were on track when mid-way through the fiscal year, the full effect of the COVID-19 pandemic hit the community and for several months, most everything shut down. Some programs were able to pivot quickly to the new virtual environment and could offer services, but others, such as after school programs, struggled since many schools were closed.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

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

- Literacy and early education services include various literacy initiatives, subsidized childcare for under-served "working poor" and for the immediate placement for children deemed especially vulnerable, and finally, Positive Behavioral Interventions and Supports (PBIS) to improve the quality of child care as well as support child-care staff to manage challenging child behaviors. Expenditures for all these programs noted above totaled \$9.7 million, a significant increase of 30% or \$2.2 million, which was primarily due to an increase in subsidized child-care. Since the Council is a payor of last resort and federal dollars are used first, the prior year had a substantial infusion of federal dollars which resulted in a one-year reduction of expenditures for the Council. This year's expenditure level for subsidized child-care is in line with typical expectations.

While COVID-19 did affect childcare centers and 70% of these centers were required to be closed because of the pandemic, there was a State of Florida Executive Emergency order that required reimbursement to be based on enrollment rather than attendance to maintain the capacity for childcare services. The Council allowed similar billing which allowed for full utilization. Most of these centers reopened at the beginning of the school year in August with substantially fewer children in attendance to accommodate the COVID restrictions. Many of the centers capable of serving school-aged children made themselves available as PODS when schools reopened. CSC helped pay for these through the contract for subsidized care.

Outcomes for Subsidized Childcare demonstrate 100% of parents were satisfied with services, and 100% of clients report a better understanding of childcare options and choosing a quality childcare provider.

- Out of school programs for economically disadvantaged elementary age children, continues to be one of the larger program areas representing 17% or \$9.2 million of the overall program budget. These out-of-school and summer programs serve low income, typically developing children attending priority

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

Title 1 schools with 86% or higher free or reduced lunch. However, because the programs are primarily school-based, these after-school programs were among the most adversely affected by the COVID-19 shutdown of the schools, with a substantial 30% decrease in expenditures or \$4 million from the prior year. While the providers had to severely reduce services when the schools closed in March 2020, many were able to retool their programs to offer online homework assistance, wellness calls, and connections to resources and food distribution. In August, school began in a virtual environment and many providers offered in-person services at non-school locations within the community through learning pods. These learning pod environments lasted about six weeks until the schools opened in mid-October. The Council and out-of-school providers continue to remain flexible trying to find creative ways to engage children remotely in these unusual times.

Usually the out-of-school programs are supported by impressive performance outcomes; however, this year due to the COVID-19 pandemic which began midway through the fiscal year, the providers had to dramatically change their service delivery models as noted above. Thus, the numbers served and program utilization were impacted and do not reflect a typical year. Many performance measures were unavailable since schools did not administer the state tests or end of year course exams

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. Typically, the programs offer a safe, positive environment afterschool and during the summer, enhance academic achievement, support social, developmental, and physical activities and provide educational field trips and cultural arts opportunities, but these programs also suffered the same issues from the COVID-19 pandemic and resulting shutdown as described above. The Special Needs programs provide flexible and individualized staff-to-child ratios promote effective interaction with each child. Expenditures for these programs totaled \$7.7 million, a 17% or \$1.6 million decrease from the prior year. Performance Outcomes were not available as noted.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

- The Council procured many of the youth development programs this fiscal year under a procurement titled Positive Youth Development ("PYD") and included multiple initiatives focusing on after-school programs for youth in middle and high school, along with specialized programs for those hard-to-reach middle school youth and, finally, youth employment and independent living skills for youth with special needs. This goal area also includes programs for summer youth employment that were not included in the procurement but rather are delivered by the local workforce development agency as a sole source.

The COVID-19 pandemic greatly affected after-school programs for these older youth, the special needs independent training programs as well as the summer youth employment program which was completely canceled since recruitment usually began in the Spring and the community was under a near total shut-down and worksites were not available to the youth over the summer. Thus, expenditures for all these programs substantially decreased this fiscal year by 18.6% or \$2.4 million and program service delivery and related performance outcomes were also greatly impacted and unable to be fully measured.

A brief description of the PYD and other youth initiatives include:

- ◆ Middle school programs for youth expanded under this new PYD procurement to reach those youth transitioning from middle school to high school that are in jeopardy of dropping out. The expansion included adding a success coach for every 35 students enrolled in the program. 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 these middle school 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 typical 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

- ◆ The high school after-school programs provide services at low performing high schools and include success coaches; structured academic support services that empower students to meet or exceed state standards and graduation rates; opportunities for comprehensive educational outreach; cultural, recreational and enrichment activities to increase attendance, reduce drug/alcohol abuse, and teen violence.
- ◆ Innovative programs that form a continuum of care for high school teens with physical and developmental disabilities known as Supported Training and Employment Program ("STEP"), provide 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. During the COVID-19 pandemic, most of the programs provided virtual services; however, two programs provided 69 young people with disabilities job training and community-based employment. 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 Summer Youth Employment Program ("SYEP"), typically provides 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. It is often difficult for youth to find meaningful summer employment opportunities regardless of economic conditions. Unfortunately, due to the COVID-19 pandemic, these programs were not able to operate at all this fiscal year. In typical years, the 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

- 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, known as New DAY, as well as the Healthy Youth Transition programs represent 8% of the overall programmatic expenditures for an annual total of \$6.7 million. Once the pandemic hit, many of the providers in these two service arenas were able to pivot, seamlessly offering virtual services and developing creative ways to engage the youth for a variety of services while maintaining COVID-19 guidelines and safety precautions. Expenditures for these two programs were relatively flat from the prior year, slightly increasing 0.35% or \$24,000 from the prior year for total expenditures of \$6.7 million.

While utilization was slightly higher, measuring outcomes for the two programs had to be modified as the service delivery models were dramatically different. Many of the providers moved from a unit of cost method of payment to cost reimbursement which may have helped utilization slightly increase, but thresholds for outcome data collection were modified across these programs rendering meaningful outcome measures not usable.

- The Council's steadfast commitment for Family Support programs is supported by their long-term funding commitment to this goal. The budget for the multiple Family Support programs had a significant 16.7% increase of \$2.6 million to address the complex trauma needs of the community as described further below. While this increase was unusual for this fiscal year of managing the pandemic, these programs were able to quickly pivot to offering much needed virtual services in this time of crisis. This goal comprises 27% of the program budget for a total of \$24.6 million annually.

Within the goal, programmatic funding includes: Family Support programs which focus on prevention services for at-risk and high-risk families who receive intensive in-home family therapy, parent training, and case management; Kinship programs

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

provide 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.

Another important area supported in this goal includes Trauma Care which provides services for a resiliency center known as Eagles' Haven, which offered both in-person and virtual services for the Parkland community which suffered a traumatic mass shooting at the local high school two years ago. It is anticipated that most of these expenditures will be reimbursed by the Federal Antiterrorism and Emergency Assistance Program for Victims Compensation and Assistance ("AEAP") non-competitive grant.

The Council works closely with a network of community partners involved in the child welfare system to support programs that recruit adoptive families, coordinate resources for young children in the Early Childhood Court, provide legal advocacy and support for children in the dependency and delinquency system. These legal and adoption services were eligible for Federal Title IV-E reimbursement and received \$417,000 for the fiscal year.

These Family Support programs were the quickest adapt to the new virtual environment and data for many of the performance measures were collected and analyzed. A sampling of Performance measures for these programs continue to demonstrate strong results: 89.9% of families participated in all program requirements and 90.1% of families improved family functioning; 97% of mothers reported fewer symptoms of depression and 91% of mothers demonstrated improvement or acceptable levels of attachment and bonding with their infant.

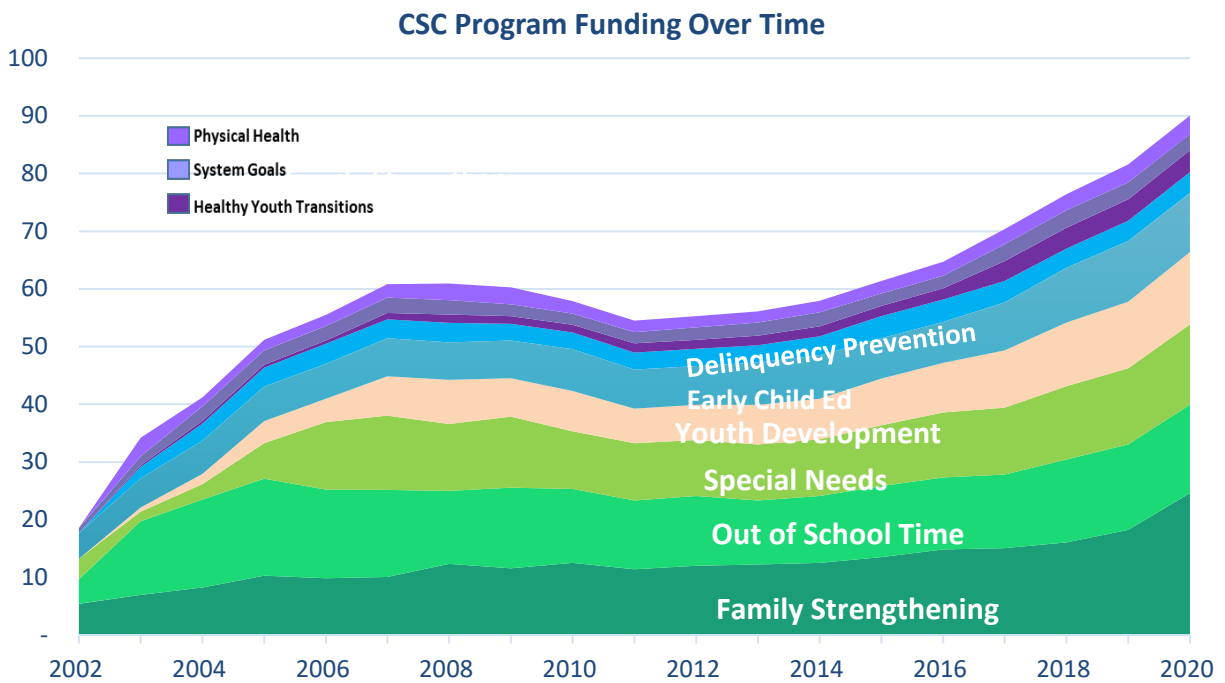
- The Council released five procurement documents this past fiscal year including Request for Proposals ("RFP") and Request for Qualifications ("RFQ") to continue programmatic services. New procurements provide opportunities for new elements or evidence-based practices identified through "lessons learned" approach to continuous quality improvement. The procurements included: the Positive Youth Development RFP which encompassed Youth FORCE, LEAP High Schools, PEACE Programs and STEP; Healthy Youth Transitions; Kinship

CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

Management’s Discussion and Analysis Fiscal Year Ended September 30, 2020

Initiatives for Supportive Services (KISS) and KISS Legal. Public Affairs procurements include the Mini-Grant Applications.

The chart below depicts the Program Budget 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 26 and 27) and the Statement of Activities (on page 29) 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 30. 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 35 – 72) provide information that is essential to a full understanding of data provided in the government-wide and fund financial statements and is required

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

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.

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 of resources and liabilities and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All current year's revenues and expenses are considered 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 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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

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 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, the Council only used the General Fund this fiscal year as there were no need for using a Special Revenue Fund as defined by the Governmental Accounting

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

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 the Notes to the Financial Statements beginning on page 70.

The Council adopts an annual appropriated budget for all its funds. Budgetary comparison schedules 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 35 - 72 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 84 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 nineteenth year of generating tax revenue, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$41.2 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.

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

CSC's Summary Net Position As of September 30,

	FY 2020	FY 2019	Variance
Current Assets	\$ 51,578,936	\$ 31,514,108	\$ 20,064,828
Capital Assets	7,004,338	7,335,452	(331,114)
Total Assets	58,583,274	38,849,560	19,733,714
Deferred Outflows of Resources	2,919,467	2,631,963	287,504
Current Liabilities	10,228,669	6,539,718	3,688,951
Noncurrent Liabilities	9,838,531	7,917,109	1,921,422
Total Liabilities	20,067,200	14,456,827	5,610,373
Deferred Inflows of Resources	200,362	532,126	(331,764)
Net Position:			
Investment in Capital Assets	7,004,338	7,335,452	(331,114)
Restricted for Building	3,000,000	-	3,000,000
Unrestricted	31,230,841	19,157,118	12,073,723
Total Net Position	\$ 41,235,179	\$ 26,492,570	\$ 14,742,609

- ◆ The overall net position of the Council increased for fiscal year 2020 by 55%. The net increase of \$14,742,609, is attributable to primarily to the unprecedented underutilization of the programs due to the COVID-19 pandemic and the net effect of higher cash and investments from increased property values resulting in more tax revenues.
- ◆ The change in current assets from Fiscal Year 2019 to Fiscal Year 2020 totaled \$20,064,828. This increase is due to higher cash and investments.
- ◆ Investment in Capital Assets decreased 4.5% from the prior year in the amount of \$331,114 and is the result of minimal capital purchases for the year. 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.

Total depreciation/amortization expense was \$388,262, of which \$218,250 was building related, \$21,187 was for Intangible software enhancements, and \$148,825 was for computer hardware/software and furniture and equipment.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

- ◆ 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 increased by \$3,688,951 and is chiefly due to the timing of provider invoices for September services. The noncurrent liabilities category reflects an increase of \$1,921,422 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.
- ◆ The \$3 million categorized as Restricted for Building included a Council approved action to set-aside funds for the exploration of a future building. Because the Council is prohibited from incurring debt of any type, this resolution was the first step in setting aside one-time funds for future growth.
- ◆ Unrestricted net position increased by \$15,073,723 from the prior year primarily because of the underutilization of the provider budgets due to the COVID-19 pandemic and having to change all of the service delivery models very quickly. Additionally, the increased assets as described above, i.e., higher tax revenues due to increased property values resulted in additional cash and investments, also played a role in this 78.7% increase of unrestricted net position.
- ◆ 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, 2020

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

CSC's Summary Changes in Statement of Activities Fiscal Years Ended September 30,

	<u>FY 2020</u>	<u>FY 2019</u>	<u>Variance</u>
Revenues:			
Property Taxes	\$ 93,181,490	\$ 88,063,546	\$ 5,117,944
Investment Earnings	955,209	1,388,744	(433,535)
Other	4,026,730	1,471,934	2,554,796
Total Revenues	<u>98,163,429</u>	<u>90,924,224</u>	<u>7,239,205</u>
Expenses:			
Program Services & Support	75,536,930	78,763,252	(3,226,322)
General Administration	4,365,032	3,951,404	413,628
Community Redevelopment and Tax Collector Fees	<u>3,518,995</u>	<u>2,875,492</u>	<u>643,503</u>
Total Expenses	<u>83,420,957</u>	<u>85,590,148</u>	<u>(2,169,191)</u>
Increase (Decrease) Net Position	14,742,472	5,334,076	9,408,396
Net Position - Beginning Balance	26,492,570	21,158,494	5,334,076
Restatement of Net Position for FRS Pension	<u>137</u>	<u>-</u>	<u>137</u>
Net Position - End of Year	<u>\$ 41,235,179</u>	<u>\$ 26,492,570</u>	<u>\$ 14,742,609</u>

- ◆ **Property taxes** are the Council's primary source of revenue. For fiscal year 2020, property tax revenue significantly increased by \$5.1 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 a 5% increase in property values. However, property values in South Florida have been trending downward over the past three years and it is anticipated that this will continue for the next couple of years. 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 to not reduce services that meet the identified needs for Broward County's children and families.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

- ◆ **Investment earnings** totaled \$955,209, a decrease of \$433,535 in Fiscal Year 2020, which is a notable 31% decrease from the prior year. The decrease is due to lower interest rates that were earned on investments.
- ◆ **Other revenue** includes grants, local foundations, training registration and miscellaneous revenue and for the current year equals \$4,026,730, which reflects a significant increase from the prior year. The increase is overwhelmingly due to being awarded the Federal Antiterrorism and Emergency Assistance Program for Victims Compensation and Assistance ("AEAP") non-competitive grant or State Victims of Crime Act ("VOCA") funds in the amount of \$2,377,359 for reimbursement of expenditures dating back to FY 2018 stemming from the Parkland school shooting tragedy.

Within this classification includes \$416,835 from Federal Title IV-E Foster Care, Legal Representation, and other Adoption Programs through an agreement with State of Florida Department of Children and Families.

Local Foundations and Grants generated revenue of \$928,874, a slight decrease of \$86,337 or 8.5% from the prior year. This marginal decrease was primarily due to underutilization of the programs and returning the unspent funds to the local foundation funding partner.

Additionally, local collaborative events such as the Back-to-School Extravaganza, the Racial Equity-Undoing Racism Initiative and Broward Reads program collected revenue of \$294,481, a slight increase of \$11,636 or 3.9% from the prior year. While these events had to switch to virtual events, the partners joined the Council to raise the necessary funds to sponsor the various events.

Training revenues decreased significantly by \$11,742 or 56% for a total of \$9,180 for this fiscal year. With COVID-19 hitting mid-year, in-person trainings quickly pivoted to a virtual platform and the Council reduced the fees to encourage participation.

- ◆ **Expenses for Program Services and Support**, which includes program related administration, totaled \$75.5 million in fiscal year 2020; a decrease of \$3.2 million or 4.1%. While the budget for program services increased \$8.1 million or 9.1%, the expenses were considerably less as the funded agencies significantly underutilized (contract utilization is described on page 21) due to the pandemic disrupting normal service delivery. The graph on the following page illustrates that, 90.6% of total expenses support various programs and support services for children and families of Broward County.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

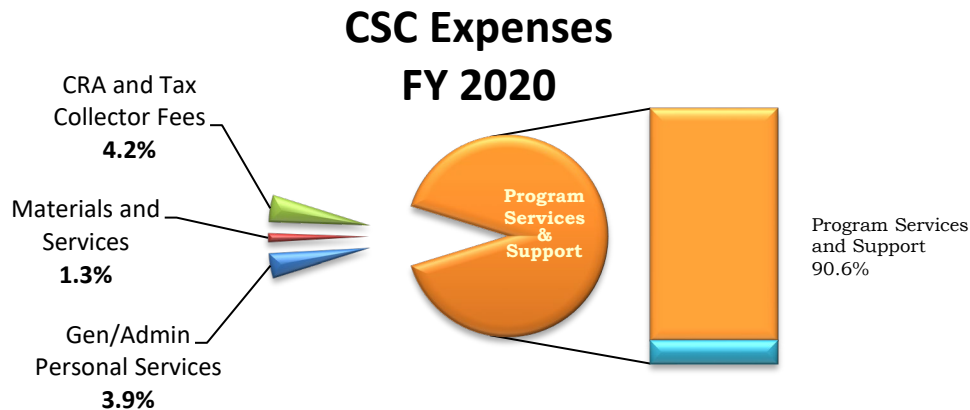
- ◆ **Expenses for General Administration** totaled \$4.4 million in fiscal year 2020, an increase of \$413,628 or 10.5% increase from fiscal year 2019. This increase is the result of multiple factors including overall higher operating expenses primarily in software and telecommunication maintenance, facility management, and additional salary and benefit expenses absorbing pension expense as recognized from the proportional share of the Florida Retirement System plan (see note 7). However, general administrative costs represent 5.2% 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.
- ◆ **Community Redevelopment and Tax Collector fees** for fiscal year 2020 increased by 22% or \$643,503 for a total of \$3.5 million. The Community Redevelopment (CRA) fees were reduced by \$369,408 due to the rebate of one particularly large CRA; however, in other areas of the County, these CRA values continue to increase. 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 \$35,586 or 6.1% from the prior year.

The Community Redevelopment Agency 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 continue to increase. In those districts wherein, the Council and the CRA have formed a partnership, \$1,248,233 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.

The illustration below depicts the total CSC expenses, by percentage, for fiscal year ended September 30, 2020.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020



Analysis below separately considers the operations of governmental activities.

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUND

As the Council completed its nineteenth year of operations, the governmental funds (as presented in the balance sheet on page 30) reported a total fund balance of \$41.5 million. The fund balance categories are fully described in the Notes to the Financial Statements on page 42.

- ◆ **Fund balance** significantly increased a total of \$16,394,924 or 65.4% from the prior year. As noted throughout this report, the primary reason for this increase stemmed from the COVID-19 pandemic and the high underutilization of the provider contracts, coupled with additional appropriations for programs predominantly in family support, adoption promotion, youth development, special needs programs, school nurse, and out-of-school-time goal areas, which in turn contributed to an increase in fund balance. Additionally, fund balance included \$185,322 of Non-Spendable funds for prepaid items in fiscal year 2020.

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, \$3,500,000 is assigned for subsequent year's budget for fiscal year 2020-21. Additionally, \$6,467,505 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 \$10,125,618 to manage cash inflows and outflows until tax revenue is received since the Council is prohibited of issuing short-term debt

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

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 \$17,865,916.

- ◆ **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 \$23.8 million below the final budget amounts.
- ◆ **Budget variances** - The most significant positive variance (\$21.4 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 74-75. This variance is due to several factors related to programs and services. To illustrate:
 - A once in a century pandemic totally disrupted services for the providers. In March 2020, the community shutdown for several months as providers slowly began figuring out how best to provide much needed social services. Some of the programs were better suited for a virtual service delivery; however, school-based programs took the hardest hit as all school sites completely closed. Most of the Council's contracts require that the 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 provided. However, because of the changes in service delivery and the fact that many providers were unable to draw down units, the Council switched over to a cost-reimbursement method of payment. This helped to ensure that the providers could maintain their staff and serve the community as the new "normal" began to emerge. 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. Total utilization of the programs was 76.25% down 12.9% from last year's 87.5% as compared with an average of 91% over the past three years. The total budget variance affected by unallocated and underutilization of the contracts is 24% or \$21,370,578.
 - The budget for Fiscal Year 2020 included \$3,814,137 that was not allocated to any specific program but may be appropriated in the subsequent fiscal year. Because various local economic conditions may

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

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 \$884,133, of which 85.5% was salary/benefit lapse. General Administration budget variances totaled \$1,315,910 of which 32% was salary/benefit lapse. Additional budget variances were noted in software maintenance and facilities management (which add to building maintenance reserves). Additionally, \$251,225 budget variances related to Capital Outlay were due to computer purchases not being finalized by fiscal year-end.

Alternatively, resources available for appropriation (revenues) were \$345,493 over the final budgeted amount. This positive variance is primarily the result of higher than anticipated interest earnings.

OTHER ASSETS and OTHER OBLIGATIONS

At the end of Fiscal Year 2020 the Council had \$7 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 5 of the Notes to the Financial Statements.

As presented in Note 8 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 6, 7 and 10 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 2020 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 2020

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2020

and the COVID-19 pandemic created many new challenges for the local economy and the hospitality and cruise related sectors were hit very hard, there were other sectors that remained level. Employment in Broward County decreased by 8% or 61,000 private sector jobs with the area's unemployment rate at 7.8% in September of 2020. 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, 59.3%, 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. With the pandemic, the inequities for these families were exacerbated as many do not have the ability to work remotely, have savings to fall back on, can take sick time if needed, etc.

Even during the pandemic this year, property values continued to trend upwards, an eight-year streak, with a notable 7% increase in the same period last year. The median price for a single-family home in Broward County increased to \$380,000 in the first quarter of 2020 which was a 7% increase from \$355,000 in the same period last year. The number of foreclosures substantially decreased from 2019 to 2020 in Broward County from 1,847 in 2019 to 490 in 2020, a steep 73% decline in foreclosure activity; continuing an encouraging trend over the past six 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 working families are feeling pressure as the gap for affordable housing has not kept pace with the demands. Broward County continues to be one of the least affordable places to live in the country.

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 2020-2021 fiscal year, local property values had a 4.7% increase which allowed the Council Members to maintain the millage rate at 0.4882 mills and generated an additional \$4.9 million of tax revenue. Additionally, the Council members voted to appropriate \$3.5 million of fund balance, coupled with \$6.8 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,

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2020**

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.

20 Years
Nurturing
Children
and
Families



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Statement of Net Position
September 30, 2020

	Governmental Activities
ASSETS	
Current Assets:	
Cash	\$ 4,645,436
Investments	44,123,951
Accounts and Interest Receivable	14,517
Due From Other Governments	2,609,710
Prepaid Items	185,322
Total Current Assets	51,578,936
Other Assets:	
Capital Assets, Not Being Depreciated:	
Land	2,500,000
Intangibles - Work In Progress	87,669
Capital Assets, Net of Accumulated Depreciation:	
Building and Related Infrastructure	4,060,334
Intangible Assets	214,804
Computer Hardware/Software	117,273
Furniture and Equipment	24,258
Total Capital Assets	7,004,338
Total Assets	58,583,274
DEFERRED OUTFLOWS OF RESOURCES	
Pension Plans:	
Florida Retirement System	2,367,639
Health Insurance Subsidy	549,295
Other Post Employment Benefits (OPEB)	2,533
Total Deferred Outflows of Resources	2,919,467

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, 2020

LIABILITIES

Current Liabilities:	
Accounts Payable and Accrued Liabilities	9,337,351
Unearned Revenue	771,275
Expected to be paid within one year:	
Compensated Absences	120,043
Total Current Liabilities	<u>10,228,669</u>
Noncurrent Liabilities:	
Expected to be paid after one year:	
Compensated Absences	1,080,389
OPEB Liability	119,934
Net Pension Liability:	
Florida Retirement System	6,561,709
Health Insurance Subsidy	2,076,499
Total Noncurrent Liabilities	<u>9,838,531</u>
Total Liabilities	<u>20,067,200</u>

DEFERRED INFLOWS OF RESOURCES

Pension Plans:	
Florida Retirement System	1,506
Health Insurance Subsidy	122,342
Other Post Employment Benefits (OPEB)	76,514
Total Deferred Inflows of Resources	<u>200,362</u>

NET POSITION

Investment in Capital Assets	7,004,338
Restricted	3,000,000
Unrestricted	31,230,841
Total Net Position	<u>\$ 41,235,179</u>

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

20 Years
Nurturing
Children
and
Families



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Statement of Activities
Fiscal Year Ended September 30, 2020

	Governmental Activities
Expenses:	
Program Services:	
Program Services	\$ 68,686,479
Program Support	6,850,451
Total Program Services	75,536,930
General Administration:	
Personal Services	3,252,753
Materials and Services	1,112,279
Community Redevelopment and Tax Collector Fees	3,518,995
Total General Administration	7,884,027
Total Expenses	83,420,957
General Revenues:	
Property Taxes	93,181,490
Investment Earnings	955,209
Grant Funding, Unrestricted	2,794,195
Miscellaneous Local	1,232,535
Total General Revenues	98,163,429
Change in Net Position	14,742,472
Net Position - Beginning restated for FRS Pension (see note 6)	26,492,707
Net Position - End of the Year	\$ 41,235,179

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, 2020

	General Fund
ASSETS	
Current Assets:	
Cash	\$ 4,645,436
Investments	44,123,951
Accounts and Interest Receivable	14,517
Due From Other Governments	2,609,710
Prepaid Items	185,322
Total Assets	\$ 51,578,936
 LIABILITIES and FUND BALANCE	
Liabilities:	
Accounts Payable and Accrued Liabilities	\$ 9,337,351
Unearned Revenue	771,275
Total Liabilities	10,108,626
 Fund Balance:	
Nonspendable	185,322
Committed	3,000,000
Assigned	10,293,454
Unassigned	27,991,534
Total Fund Balance	41,470,310
Total Liabilities and Fund Balance	\$ 51,578,936

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, 2020

Fund Balance - Total Governmental Funds (page 30) \$ 41,470,310

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	\$ 10,604,991	
Less accumulated depreciation	<u>(3,600,653)</u>	7,004,338

Deferred outflows of resources related to Pensions and OPEB are recorded in the Statement of Net Position	2,919,467
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Deferred inflows of resources related to Pensions and OPEB are recorded in the Statement of Net Position	(200,362)
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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		(1,200,432)
OPEB Liability		(119,934)
Net Pension Liability:		
Florida Retirement System		(6,561,709)
Health Insurance Subsidy		<u>(2,076,499)</u>

Net Position of Governmental Activities (page 27)	<u><u>\$ 41,235,179</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, 2020

	General Fund
Revenues:	
Ad Valorem Taxes	\$ 93,181,490
Grant Funding	2,794,195
Investment Earnings	955,209
Miscellaneous Local	1,232,535
Total Revenues	98,163,429
 Expenditures:	
Program Services & Support:	
Program Services	68,618,686
Monitoring/Outcome Materials	67,793
Employee Salaries and Benefits	5,976,127
Other Consultants	9,699
Material and Supplies	1,017
Printing and Advertising	4,218
Software Maintenance	24,155
Travel and Other Expenditures	75,975
Total Program Services & Support	74,777,670
 General Administration:	
Employee Salaries and Benefits	2,632,128
Legal Fees	30,710
Auditors and Other Consultants	53,281
Materials and Supplies	31,202
Printing and Advertising	7,178
Other General Administration	404,918
Telecommunications	53,176
Travel and Other Expenditures	117,033
Tax Collection Fees	614,626
Community Redevelopment Area Fees	2,904,369
Total General Administration	6,848,621

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, 2020, (Continued)

	General Fund
Capital Outlay:	
Computer Hardware/Software	112,520
Furniture/ Equipment	28,180
Improvements other than Building	1,514
Total Capital Outlay	142,214
Total Expenditures	81,768,505
Net Change in Fund Balance	16,394,924
Beginning Fund Balance	25,075,386
Ending Fund Balance	\$ 41,470,310

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, 2020

Net Change in Fund Balance
 Total Governmental Funds (page 33) \$ 16,394,924

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., obsolete computer hardware) which will decrease net position. (1,439)

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	\$ 69,708	
Less current year depreciation	<u>(399,383)</u>	(329,675)

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	(190,470)
Change in OPEB Liability and related pension items	1,780
Change in Net Pension Liability and related pension items:	
Florida Retirement System	(991,953)
Health Insurance Subsidy	(140,695)

Change in Net Position of Governmental Activities (page 29)	<u><u>\$ 14,742,472</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, 2020

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.

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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

A. Reporting Entity, (Continued)

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 *General Fund* is the Council's primary operating fund and accounts for all financial resources not accounted for in another fund.

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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

C. Measurement Focus and Basis of Accounting

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.

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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

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

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, and the Florida Public Assets for Liquidity Management (formerly the Florida Education Investment Trust Fund). 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

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

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 is 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 Public Assets for Liquidity Management (FL PALM) is a common law trust organized under the laws of the State of Florida. FL PALM was formerly known as the Florida Education Investment Trust Fund (FEITF). 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. FL PALM is a local government investment pool (LGIP), which follows GASB Statement No. 79 criteria. The Council’s funds invested in the FL PALM are exempt from GASB Statement No. 72.

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:

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

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

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.

The Florida PRIME and FL PALM 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, 2020.

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.

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.

CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

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

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. 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.

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, 2020

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, 2020

E. 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 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 of resources 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, 2020

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 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, 2020**

G. Restatement of Net Position

The fiduciary net position for the FRS Pension Plan increased at July 1, 2019, and the net pension liability decreased at June 30, 2020, by \$940,602 due to a restatement because of a correction to an interfund receivable. The effect of the accounting change on the Council's net position as previously reported for fiscal year 2019 and prior years is an increase of \$137 and is adjusted as of September 30, 2019 as follows:

	<u>Governmental Activities</u>	
Net Position, previously reported		\$ 26,492,570
Adjustment for FRS Pension	\$ 137	
Total FRS pension related adjustment		<u>137</u>
Net Position, restated		<u>\$ 26,492,707</u>

H. New Accounting Pronouncements

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, 2020

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. 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.

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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

H. New Accounting Pronouncements, (Continued)

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.

GASB Statement No. 91 - In May 2019, the GASB issued Statement No. 91- *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged. There is no impact to the Council as the Council is prohibited from issuing debt.

GASB Statement No. 92 - In January 2020, the GASB issued Statement No. 92- *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. More comparable reporting will improve the usefulness of information for users of state and local government financial statements. The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. The requirements for all other provisions of this Statement are effective for reporting periods beginning after June 15, 2020. Earlier application is encouraged. The Council is currently evaluating the implementation requirements of this Statement.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements September 30, 2020

H. New Accounting Pronouncements, (Continued)

GASB Statement No. 93 - In March 2020, the GASB issued Statement No. 93- *Replacement of Interbank Offered Rates 2020*. The objectives of this Statement are to address accounting and financial reporting implications that result from the replacement of an IBOR. The requirements of this Statement, except for paragraphs 11b, 13, and 14 are effective for reporting periods beginning after June 15, 2020. The requirement in paragraph 11b is effective for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 are effective for fiscal years periods beginning after June 15, 2021, and all reporting periods thereafter. Earlier application is encouraged. There is no impact to the Council as the Council is prohibited from issuing debt.

GASB Statement No. 94 - In March 2020, the GASB issued Statement No. 94- *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period in an exchange or exchange-like transaction. The requirements for all other provisions of this Statement are effective for reporting periods beginning after June 15, 2022. There is no impact to the Council.

GASB Statement No. 95 - In May 2020, the GASB issued Statement No. 95- *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders considering the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. The requirements of this Statement are effective immediately.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

H. New Accounting Pronouncements, (Continued)

GASB Statement No. 96 - In May 2020, the GASB issued Statement No. 96-*Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements for all other provisions of this Statement are effective for reporting periods beginning after June 15, 2022. The Council is currently evaluating the implementation requirements of this Statement.

GASB Statement No. 97 - In June 2020, the GASB issued Statement No. 97-*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements in paragraph 4 and paragraph 5 of this Statement are effective immediately. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The Council is currently evaluating the implementation requirements of this Statement.

CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2020**

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.

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, 2020, the carrying amount of the Council’s deposits was \$4,645,436 with a bank balance of \$5,721,760. 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, 2020 are composed of the following:

	<u>Reported Amount</u>	<u>Weighted Average Maturity</u>	<u>Fair Value</u>
Cash Deposits	\$ 4,645,436	-	\$ 4,645,436
Investments with the SBA:			
Florida PRIME	7,176,440	48 days	7,176,440
Investments with FL PALM:			
FL PALM Portfolio	36,947,511	46 days	36,947,511
Total Investments	<u>44,123,951</u>		<u>44,123,951</u>
Total Cash and Investments	<u>\$ 48,769,387</u>		<u>\$ 48,769,387</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

2. CASH AND INVESTMENTS (Continued)

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 2020, were invested with the SBA, and the Florida Public Assets for Liquidity Management (FL PALM).

The SBA Florida PRIME investment pool, and the FL PALM are AAAM rated by Standard and Poor's. 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 was 48 days, and 46 days for the FL PALM on September 30, 2020. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM.

The weighted average life (WAL) of Florida PRIME, and FL PALM on September 30, 2020 are 63 days, and 76 days, respectively. 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2020**

2. CASH AND INVESTMENTS (Continued)

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.”

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, 2020, 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 as of September 30, 2020 consists of the following:

	<u>General Fund</u>
Taxes Receivable	\$ 13,267
Interest Receivable	874
Other	376
Total Accounts Receivable	<u>\$ 14,517</u>

Accounts Payable, Salaries and Wages Payable, and Accrued Liabilities as of September 30, 2020 consists of the following:

	<u>General Fund</u>
Funded Providers	\$ 8,822,577
Administrative	160,989
Professional Services & Other	32,617
Salaries & Wages Payable	320,716
Employee Reimbursements	452
Total Accounts Payable and Accrued Liabilities	<u>\$ 9,337,351</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements September 30, 2020

4. 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 2020 was 0.4882 mills, leaving the millage rate level from the prior fiscal year. However, due to increased property values the tax revenue increased 5.1%. 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, 2019 upon which the fiscal year 2020 levy was based, was approximately \$201.5 billion. The property taxes receivable from the tax collector was \$13,267 at September 30, 2020.

5. CAPITAL ASSETS ACTIVITY

The following is a summary of capital asset activity for the fiscal year ended September 30, 2020:

	Balance at Oct. 1, 2019	Additions	Deletions	Balance at Sept. 30, 2020
Capital Assets:				
Capital Assets Not Depreciated:				
Land	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Intangibles-Work in Progress	293,118	4,551	(210,000)	87,669
Capital Assets Depreciated:				
Building	6,105,002	-	-	6,105,002
Building Infrastructure	349,798	1,514	-	351,312
Computer Hardware/Software	807,111	57,890	(12,560)	852,441
Intangible Assets	40,464	215,753	-	256,217
Furniture and Equipment	452,350	-	-	452,350
Total Capital Assets	<u>10,547,843</u>	<u>279,708</u>	<u>(222,560)</u>	<u>10,604,991</u>
Less Accumulated Depreciation:				
Building	2,055,528	202,593	-	2,258,121
Building Infrastructure	122,202	15,657	-	137,859
Computer Hardware/Software	614,679	131,610	(11,121)	735,168
Intangible Assets	20,226	21,187	-	41,413
Furniture and Equipment	399,756	28,336	-	428,092
Total Accumulated Depreciation	<u>3,212,391</u>	<u>399,383</u>	<u>(11,121)</u>	<u>3,600,653</u>
Capital Assets	<u>\$ 7,335,452</u>	<u>\$ (119,675)</u>	<u>\$ (211,439)</u>	<u>\$ 7,004,338</u>

CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2020**

5. CAPITAL ASSETS ACTIVITY (Continued)

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

Program Administration	\$ 63,098
General Administration	<u>336,285</u>
Total Depreciation Expense	<u>\$ 399,383</u>

6. 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 employers 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”).

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.

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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2020**

6. RETIREMENT PLANS-Florida Retirement System (Continued)

The aggregate net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense as of September 30, 2020, for the FRS Pension and HIS Plans are listed below:

	FRS	HIS	Total
Net Pension Liability	\$ 6,561,709	\$ 2,076,499	\$ 8,638,208
Deferred Outflows of Resources	\$ 2,367,639	\$ 549,295	\$ 2,916,934
Deferred Inflows of Resources	\$ 1,506	\$ 122,342	\$ 123,848
Pension Expense	\$ 991,953	\$ 140,695	\$ 1,132,648

The Pension Plan

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.

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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

6. RETIREMENT PLANS-Florida Retirement System (Continued)

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 an 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.

The Investment Plan Option: 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 2019-20 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%.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

6. RETIREMENT PLANS-Florida Retirement System (Continued)

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, 2020, the information related to the number of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the Council.

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, 2019 through June 30, 2020 and from July 1, 2020 through September 30, 2020, respectively, were as follows: Regular—8.47% and 10%; Senior Management Service—25.41% and 27.29%; and DROP participants—14.60% and 16.98%. These employer contribution rates include 1.66% HIS Plan subsidy for the periods October 1, 2019 through June 30, 2020 and from July 1, 2020 through September 30, 2020, respectively. The Council's contributions, including employee contributions to the Pension Plan, totaled \$877,234 for the fiscal year ended September 30, 2020.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2020**

6. 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, 2020, the Council reported a liability of \$6,561,709 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The Council's proportionate share of the net pension liability was based on the Council's 2019-20 fiscal year contributions relative to the 2018-19 fiscal year contributions of all participating members. At June 30, 2020, the Council's proportionate share was .015139562 percent, which was an increase of .000530373 percent from its proportionate share measured as of June 30, 2019.

For the fiscal year ended September 30, 2020, the Council recognized pension expense of \$991,953. In addition, the Council reported deferred outflows of resources and deferred inflows of resources related to the Pension Plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 251,130	-
Change of assumptions	1,187,878	-
Net difference between projected and actual earnings on Pension Plan investments	390,690	-
Changes in proportion and differences between Council Pension Plan contributions and proportionate share of contributions	384,344	1,506
Council Pension Plan contributions subsequent to measurement date	153,597	-
Total	<u>\$ 2,367,639</u>	<u>1,506</u>

The deferred outflows of resources related to the Pension Plan, totaling \$153,597 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, 2021.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2020**

6. RETIREMENT PLANS-Florida Retirement System (Continued)

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
2021	\$ 491,390
2022	696,311
2023	583,426
2024	347,420
2025	93,989
Thereafter	-
Total	<u>\$ 2,212,536</u>

Actuarial Assumptions – The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.40 %
Salary increases	3.25%, average, including inflation.
Investment rate of return	6.80%, net of pension plan investment expense, including inflation.

Mortality assumptions for the FRS Pension Plan were based on the PUB-2010 base table, projected generationally with Scale MP-2018. Actuarial assumptions used in the July 1, 2020 valuation, were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

Long-Term Expected Rate of Return - The long-term expected rate of return assumption of 6.8 percent consists of two building block components: 1) a real (in excess of inflation) return of 4.30 percent, consistent with capital market outlook model developed during 2020 by the outside investment consultant to the Florida State Board of Administration; and 2) a long-term average annual inflation assumption of 2.40 percent as adopted in October 2020 by the FRS Actuarial Assumption Conference for funding policy purposes, as allowable under governmental accounting standards.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2020**

6. RETIREMENT PLANS-Florida Retirement System (Continued)

In the opinion of the FRS consulting actuary, Milliman, both components and the overall 6.80 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.

<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%	2.2%	2.2%	1.2%
Fixed Income	19.0%	3.0%	2.9%	3.5%
Global Equity	54.2%	8.0%	6.7%	17.1%
Real Estate (property)	10.3%	6.4%	5.8%	11.7%
Private Equity	11.1%	10.8%	8.1%	25.7%
Strategic Investments	4.4%	5.5%	5.3%	6.9%
Assumed Inflation – Mean			2.4%	1.7%

Discount Rate - The discount rate used to measure the total pension liability was 6.80%. 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 6.80%, 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 (5.80%) or one percentage point higher (7.80%) than the current rate:

	<u>1% Decrease (5.80%)</u>	<u>Current Discount Rate (6.80%)</u>	<u>1% Increase (7.80%)</u>
Council's proportionate share of the net pension liability	\$ 10,477,947	\$ 6,561,709	\$ 3,290,851

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

6. 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, 2020, the Council reported a payable in the amount of \$79,340 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2020.

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, 2020, 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, 2020, the HIS contribution for the period October 1, 2019 through September 30, 2020 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 \$8,720 for the fiscal year ended September 30, 2020.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2020**

6. 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, 2020, the Council reported a liability of \$2,079,499 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The Council's proportionate share of the net pension liability was based on the Council's 2019-20 fiscal year contributions relative to the 2018-19 fiscal year contributions of all participating members. At June 30, 2020, the Council's proportionate share was .017006769 percent, which was an increase of .000269166 percent from its proportionate share measured as of June 30, 2019.

For the fiscal year ended September 30, 2020, the Council recognized HIS pension expense of \$140,695. 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	\$ 84,941	\$ 1,602
Change of assumptions	223,283	120,740
Net difference between projected and actual earnings on HIS Plan investments	1,658	-
Changes in proportion and differences between Council HIS Plan contributions and proportionate share of contributions	214,142	-
Council HIS Plan contributions subsequent to the measurement date	<u>25,271</u>	<u>-</u>
Total	<u>\$ 549,295</u>	<u>\$ 122,342</u>

The deferred outflows of resources related to the HIS Plan, totaling \$25,271 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, 2021.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2020**

6. RETIREMENT PLANS-Florida Retirement System (Continued)

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:

Fiscal Year Ending September 30:	Amount
2021	\$ 118,746
2022	93,652
2023	54,378
2024	51,110
2025	48,274
Thereafter	35,522
Total	<u>\$ 401,682</u>

Actuarial Assumptions – The total pension liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 %
Salary increases	3.25%, average, including inflation.
Municipal bond rate	2.21%

Mortality rates were based on the PUB-2010 with Projection Scale BB tables. The discount rate used decreased from 3.50 percent to 2.21 percent as of June 30, 2020, 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, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

Discount Rate - The discount rate used to measure the total pension liability was 2.21%. 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, 2020**

6. 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 2.21%, 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 (1.21%) or one percentage point higher (3.21%) than the current rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Council's proportionate share of the net pension liability	\$ 2,400,340	\$ 2,076,499	\$ 1,811,436

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, 2020, the Council reported a payable in the amount of \$814 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2020.

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, 2020

7. 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, 2020, there are no retirees participating in the group health program, and seventy-five (75) active employees with health insurance coverage. There are four (4) 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 \$119,934 was measured as of September 30, 2020 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, 2020

7. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Actuarial assumptions and other inputs: The total OPEB liability in the September 30, 2020 interim actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	2.41%
Inflation Rate:	2.60%
Healthcare Trend Rate	7.50%
Retiree's Cost Sharing	Borne by the retiree

The payroll growth assumption is based on the Florida Retirement Systems actuarial valuation as of July 1, 2018.

Mortality rates used for healthy retirees were based on Pub 2010 General Employee Mortality Table, Headcount weighted, Fully Generational using scale MP-2018, while rates for Surviving Spouses were based on Pub 2010 Contingent Survivor Mortality Table, Headcount weighted, Fully Generational using scale MP-2018.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance as at 9/30/2019	<u>\$ 104,172</u>
Changes for the fiscal year:	
Service Cost	15,691
Interest	3,255
Changes of benefit terms	-
Differences between expected and actual experience	(2,012)
Changes in assumptions for other inputs	1,851
Benefit payments	<u>(3,023)</u>
Net changes	<u>15,762</u>
Balance at 9/30/2020	<u><u>\$ 119,934</u></u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

7. 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 (1.41%), or one percentage higher (3.41%) than the current discount rate:

	1% Decrease (1.41%)	Discount Rate (2.41%)	1% Increase (3.41%)
Total OPEB Liability	\$124,917	\$119,934	\$114,325

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 (6.50%), or one percentage higher (8.50%) than the current healthcare trend rate:

	1% Decrease (6.50%)	Healthcare Trend Rate (7.50%)	1% Increase (8.50%)
Total OPEB Liability	\$101,983	\$119,934	\$141,080

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB-For the fiscal year ended September 30, 2020; the Council recognized OPEB expense of \$1,243. The Council reported deferred inflows of resources related to OPEB from the following sources:

Description:	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 35,567
Changes of assumptions or other inputs	2,533	40,947
Total	<u>\$ 2,533</u>	<u>\$ 76,514</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2020**

7. 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:	<u>Amount</u>
2021	\$ 17,703
2022	17,703
2023	17,703
2024	17,696
2025	3,176
Thereafter	-
Total	<u>\$ 73,981</u>

8. 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, 2020**

9. COMMITMENTS AND CONTINGENCIES

Operating Leases:

The Council is committed under various operating leases for office equipment through fiscal year 2020. Lease expenditures for office equipment for the fiscal year ended September 30, 2020 amounted to \$18,145. Future minimum base lease payments for these leases are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Minimum Equipment Lease Payment</u>
2021	\$ 14,157
2022	2,189
	<u>\$ 16,346</u>

Encumbrances:

Purchase orders are issued throughout the fiscal year to encumber budgets in the governmental funds. Significant encumbrances as of September 30, 2019 that will be re-appropriated in the subsequent year are as follows:

General Fund:	
Program Services	\$ 6,265,584
Program Support & General Administration	87,227
Facilities Reserves	164,418
Capital Outlay	<u>276,225</u>
Total Encumbrances	<u>\$ 6,793,454</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2020**

10. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for fiscal year ended September 30, 2020:

	Beginning Balance			Ending Balance	Amount Due Within One Year
	Oct 1, 2019	Increases	Decreases	Sept 30, 2020	
Compensated Absences:					
Vacation Accrual	\$ 797,781	\$ 463,176	\$ (316,151)	944,806	\$ 94,481
Sick Leave Accrual	212,181	151,940	(108,495)	255,626	25,562
Net Pension Liability:					
Florida Retirement System*	5,031,064	1,530,645	-	6,561,709	-
Health Insurance Subsidy	1,872,770	203,729	-	2,076,499	-
OPEB Liability	104,172	15,762	-	119,934	-
Total Long Term Liabilities	\$ 8,017,968	\$ 2,365,252	\$ (424,646)	\$ 9,958,574	\$ 120,043

* Restated

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

11. 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 \$185,322 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, 2020

11. 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 committed \$3,000,000 to Fund Balance for Building Fund to prepare for future growth.
- *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 \$10,293,454 in Assigned Fund Balance, which can be further classified as follows: (1) Assigned for Outstanding Encumbrances, \$6,793,454, and (2) Assigned for Subsequent Year's Budget, \$3,580,890. This latter amount was assigned for programmatic purposes and 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 for the FY20 is \$10,125,618. The remaining Unassigned Fund Balance is \$17,865,916.

12. GRANT FUNDING

Funding agreements for grants are executed on an annual basis. The release of funds is subject to terms and deliverables agreed upon with the grantor agencies. As of September 30, 2020, the Council reported \$2,794,195 of grant funding which includes \$416,836 of State matching funds from the State of Florida Department of Children and Families, as well as \$2,377,359 grant funding from the Antiterrorism and Emergency Assistance Program (AEAP). The State matching funds are not subject to Florida Single Audit. 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2020

13. RISKS AND UNCERTAINTIES

During March 2020, the COVID-19 virus was declared a global pandemic as it continued to spread rapidly. Business continuity, including supply chains and consumer demand across a broad range of industries and counties, could be severely impacted for months or beyond as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to these financial statements because of this uncertainty.



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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Ad Valorem Taxes	\$ 93,454,682	\$ 93,454,682	\$ 93,181,490	\$ (273,192)
Grant Funding	156,000	2,865,609	2,794,195	(71,414)
Investment Earnings	200,000	200,000	955,209	755,209
Miscellaneous Local	896,391	1,297,645	1,232,535	(65,110)
Total Revenues	94,707,073	97,817,936	98,163,429	345,493
Expenditures:				
Program Services and Support:				
Program Services	86,856,851	89,989,264	68,618,686	21,370,578
Monitoring/Outcome Materials	88,000	88,040	67,793	20,247
Employee Salaries and Benefits	6,636,780	6,732,360	5,976,127	756,233
Other Consultants	10,000	15,149	9,699	5,450
Material and Supplies	7,770	7,770	1,017	6,753
Printing and Advertising	7,000	7,000	4,218	2,782
Software Maintenance	78,160	30,103	24,155	5,948
Travel and Other Expenditures	140,019	182,942	75,975	106,967
Total Program Services and Support	93,824,580	97,052,628	74,777,670	22,274,958
General Administration:				
Employee Salaries and Benefits	3,175,802	3,058,617	2,632,128	426,489
Legal Fees	40,000	40,000	30,710	9,290
Auditors and Other Consultants	101,900	101,900	53,281	48,619
Materials and Supplies	51,945	51,945	31,202	20,743
Printing and Advertising	22,670	22,670	7,178	15,492
Other General Administration	788,665	728,064	404,918	323,146
Telecommunications	63,000	63,000	53,176	9,824
Travel and Other Expenditures	168,895	206,268	117,033	89,235
Tax Collection Fees	618,290	618,290	614,626	3,664
Community Redevelopment Area Fees	3,273,777	3,273,777	2,904,369	369,408
Total General Administration	8,304,944	8,164,531	6,848,621	1,315,910

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, 2020, (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Capital Outlay:				
Computer Hardware/Software	360,211	318,697	112,520	206,177
Furniture/ Equipment	10,000	50,000	28,180	21,820
Improvements other than Building	-	24,742	1,514	23,228
Total Capital Outlay	<u>370,211</u>	<u>393,439</u>	<u>142,214</u>	<u>251,225</u>
Total Expenditures	<u>102,499,735</u>	<u>105,610,598</u>	<u>81,768,505</u>	<u>23,842,093</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (7,792,662)</u>	<u>\$ (7,792,662)</u>	16,394,924	<u>\$ 24,187,586</u>
Beginning Fund Balance			<u>25,075,386</u>	
Ending Fund Balance			<u>\$ 41,470,310</u>	

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 Seven Years*

	2020	2019***	2018
Children's Services Council of Broward County's proportion of the net pension liability	0.0151395620%	0.0146091890%	0.0141696770%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 6,561,709	\$ 5,031,064	\$ 4,267,980
Children's Services Council of Broward County's covered payroll	\$ 5,902,575	\$ 5,599,625	\$ 5,261,889
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	111.17%	89.85%	81.11%
Plan fiduciary net position as a percentage of the total pension liability	78.85%	82.61%	84.26%

* 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.

*** The Council's NPL at 2019 decreased by \$137, due to restatement as a result of a correction.

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.

	2017**	2016	2015	2014
	0.0130672500%	0.0113309120%	. 011379789%	0.010583942%
\$	3,866,532	\$ 2,861,064	\$ 1,469,852	\$ 645,776
\$	4,911,095	\$ 4,331,964	\$ 4,008,874	\$ 3,599,507
	78.73%	66.05%	36.66%	17.94%
	83.89%	84.88%	92.00%	96.09%

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

	2020	2019	2018
Contractually required contribution	\$ 699,118	\$ 620,901	\$ 565,166
Contributions in relation to the contractually required contribution	(699,118)	(620,901)	(565,166)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Children's Services Council of Broward County's covered payroll	\$ 6,009,485	\$ 5,651,279	\$ 5,347,394
Contribution as a percentage of covered payroll	11.63%	10.99%	10.57%

* 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.

	2017	2016	2015	2014
\$	509,611	\$ 432,047	\$ 383,964	\$ 331,683
	(509,611)	(432,047)	(383,964)	\$ (331,683)
\$	-	\$ -	\$ -	\$ -
\$	5,047,763	\$ 4,482,724	\$ 4,060,069	\$ 3,634,125
	10.10%	9.64%	9.46%	9.13%

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

	2020	2019	2018
Children's Services Council of Broward County's proportion of the net pension liability	0.0170067690%	0.0167376030%	0.0161103680%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 2,076,499	\$ 1,872,770	\$ 1,705,139
Children's Services Council of Broward County's covered payroll	\$ 5,902,575	\$ 5,599,625	\$ 5,261,889
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	35.18%	33.44%	32.41%
Plan fiduciary net position as a percentage of the total pension liability	3.00%	2.63%	2.15%

* 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.

	2017	2016	2015	2014
	0.0154074380%	0.0140325690%	0.0132139230%	0.012114771%
\$	1,647,434	\$ 1,635,438	\$ 1,347,612	\$ 1,132,761
\$	4,911,095	\$ 4,331,964	\$ 4,008,874	\$ 3,599,507
	33.55%	37.75%	33.62%	31.47%
	1.64%	0.97%	0.50%	0.99%

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

	2020	2019	2018
Contractually required contribution	\$ 8,720	\$ 7,635	\$ 7,049
Contributions in relation to the contractually required contribution	(8,720)	(7,635)	(7,049)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Children's Services Council of Broward County's covered payroll	\$ 6,009,485	\$ 5,651,279	\$ 5,347,394
Contribution as a percentage of covered payroll	0.15%	0.14%	0.13%

* 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.

	2017	2016	2015	2014
\$	5,708	\$ 4,756	\$ 3,494	\$ 3,666
	(5,708)	(4,756)	(3,494)	(3,666)
\$	-	\$ -	\$ -	\$ -
\$	5,047,763	\$ 4,482,724	\$ 4,060,069	\$ 3,634,125
	0.11%	0.11%	0.09%	0.10%

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Schedule of Changes in Total OPEB Liability and Related Ratios
Fiscal Year Ended September 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability:				
Service cost	\$ 15,691	\$ 13,883	\$ 14,183	\$ 28,867
Interest	3,255	4,654	3,887	5,505
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(2,012)	(23,396)	(3,751)	(30,071)
Changes in assumptions	1,851	1,387	(1,980)	(79,636)
Benefit payments	(3,023)	-	(3,095)	(7,611)
Net Change in total OPEB liability	15,762	(3,472)	9,244	(82,946)
Total OPEB liability- beginning	104,172	107,644	98,400	181,346
Total OPEB liability- ending	<u>\$ 119,934</u>	<u>\$ 104,172</u>	<u>\$ 107,644</u>	<u>\$ 98,400</u>
Covered employee payroll	\$ 6,042,702	\$ 5,664,873	\$ 5,117,551	\$ 4,987,866
Total OPEB liability as a percentage of covered-employee payroll	1.98%	1.84%	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:

2020	2.41%
2019	2.75%
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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2020**

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>Restricted</u>	<u>Unrestricted</u>	<u>Total primary government net position</u>
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
2019	7,335,452	-	19,157,118	26,492,570
2020	7,004,338	3,000,000	31,230,841	41,235,179

20 Years
Nurturing
Children
and
Families



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Changes in Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

	Year			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenses				
Governmental activities:				
Program Services:				
Program Services	\$ 52,760,094	\$ 53,530,318	\$ 53,775,633	\$ 56,159,891
Program Administration	2,970,323	3,045,224	3,298,033	3,610,414
Total Program Services	<u>55,730,417</u>	<u>56,575,542</u>	<u>57,073,666</u>	<u>59,770,305</u>
General Administration:				
Personal Services	1,489,677	1,428,134	1,425,869	1,588,115
Materials and Services	971,462	897,537	974,491	1,042,529
Community Redevelopment and Tax Collector Fees	1,762,748	1,679,586	1,716,448	1,856,081
Total General Administration	<u>4,223,887</u>	<u>4,005,257</u>	<u>4,116,808</u>	<u>4,486,725</u>
Total primary government expenses	<u>\$ 59,954,304</u>	<u>\$ 60,580,799</u>	<u>\$ 61,190,474</u>	<u>\$ 64,257,030</u>
Program Revenues				
Governmental activities:				
Grant Funding, Restricted	\$ 271,384	\$ 883,762	\$ 824,043	\$ 710,891
Total primary government program revenue	<u>\$ 271,384</u>	<u>\$ 883,762</u>	<u>\$ 824,043</u>	<u>\$ 710,891</u>
Net (Expense)/Revenue				
Total primary government net expense	<u>\$ 59,682,920</u>	<u>\$ 59,697,037</u>	<u>\$ 60,366,431</u>	<u>\$ 63,546,139</u>
General Revenues & Other Changes in Net Position				
Governmental activities:				
Property Taxes	\$ 57,795,765	\$ 57,483,644	\$ 59,584,505	\$ 61,362,297
Investment Earnings	111,354	152,865	90,651	16,012
Grant Funding, Unrestricted	2,572,867	343,463	340,968	391,872
Miscellaneous	487,777	643,247	794,695	970,135
Total primary government	<u>\$ 60,967,763</u>	<u>\$ 58,623,219</u>	<u>\$ 60,810,819</u>	<u>\$ 62,740,316</u>
Changes in Net Position				
Total primary government	<u>\$ 1,284,843</u>	<u>\$ (1,073,818)</u>	<u>\$ 444,388</u>	<u>\$ (805,823)</u>

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 58,931,114	\$ 61,201,151	\$ 65,126,956	\$ 71,309,031	\$ 72,311,772	\$ 68,686,479
4,263,718	6,178,792	6,460,890	6,378,356	6,451,480	6,850,451
<u>63,194,832</u>	<u>67,379,943</u>	<u>71,587,846</u>	<u>77,687,387</u>	<u>78,763,252</u>	<u>75,536,930</u>
1,704,943	2,004,709	2,341,237	2,547,538	2,873,911	3,252,753
945,109	937,488	928,985	948,319	1,077,493	1,112,279
2,043,045	2,393,301	2,782,040	3,016,175	2,875,492	3,518,995
4,693,097	5,335,498	6,052,262	6,512,032	6,826,896	7,884,027
<u>\$ 67,887,929</u>	<u>\$ 72,715,441</u>	<u>\$ 77,640,108</u>	<u>\$ 84,199,419</u>	<u>\$ 85,590,148</u>	<u>\$ 83,420,957</u>
\$ 1,084,831	\$ 1,362,375	\$ 1,209,290	\$ 1,112,377	\$ -	\$ -
<u>\$ 1,084,831</u>	<u>\$ 1,362,375</u>	<u>\$ 1,209,290</u>	<u>\$ 1,112,377</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 66,803,098</u>	<u>\$ 71,353,066</u>	<u>\$ 76,430,818</u>	<u>\$ 83,087,042</u>	<u>\$ 85,590,148</u>	<u>\$ 83,420,957</u>
\$ 65,140,776	\$ 70,246,887	\$ 75,990,468	\$ 82,432,099	\$ 88,063,546	\$ 93,181,490
90,344	155,748	419,042	857,633	1,388,744	955,209
181,858	261,131	189,655	253,591	152,956	2,794,195
859,668	852,171	1,199,909	1,288,106	1,318,978	1,232,535
<u>\$ 66,272,646</u>	<u>\$ 71,515,937</u>	<u>\$ 77,799,074</u>	<u>\$ 84,831,429</u>	<u>\$ 90,924,224</u>	<u>\$ 98,163,429</u>
<u>\$ (530,452)</u>	<u>\$ 162,871</u>	<u>\$ 1,368,256</u>	<u>\$ 1,744,387</u>	<u>\$ 5,334,076</u>	<u>\$ 14,742,472</u>

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

(modified accrual basis of accounting)

General Fund

Fiscal Year	Nonspendable Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total General Fund
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
2019	228,307	-	7,824,448	17,022,631	25,075,386
2020	185,322	3,000,000	10,293,454	27,991,534	41,470,310

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

20 Years
Nurturing
Children
and
Families



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

(modified accrual basis of accounting)

	Fiscal			Year
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Revenues				
Ad Valorem Taxes	\$ 57,795,765	\$ 57,483,644	\$ 59,584,505	\$ 61,362,297
Investment Earnings	111,354	152,865	1,165,011	1,102,763
Miscellaneous Local	487,777	643,246	90,651	16,012
Grant Funding	2,844,251	1,227,225	794,695	970,135
Total revenues	61,239,147	59,506,980	61,634,862	63,451,207
Expenditures				
Program Services and Support	55,717,450	56,557,169	57,002,621	59,683,292
General Administration	3,773,091	3,628,128	3,764,685	4,087,449
Capital Outlay	136,019	57,303	111,417	215,279
Total expenditures	59,626,560	60,242,600	60,878,723	63,986,020
Net change in fund balance	\$ 1,612,587	\$ (735,620)	\$ 756,139	\$ (534,813)

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
\$ 65,140,776	\$ 70,246,887	\$ 75,990,468	\$ 82,432,099	\$ 88,063,546	\$ 88,063,546	\$ 93,181,490
1,266,689	1,623,506	1,398,945	1,365,968	152,956	152,956	955,209
90,344	155,748	419,042	857,633	1,388,744	1,388,744	1,232,535
859,668	852,171	1,199,909	1,288,106	1,318,978	1,318,978	2,794,195
<u>67,357,477</u>	<u>72,878,312</u>	<u>79,008,364</u>	<u>85,943,806</u>	<u>90,924,224</u>	<u>90,924,224</u>	<u>98,163,429</u>
63,077,687	67,032,175	71,271,782	77,678,631	78,030,206	78,030,206	74,777,670
4,289,213	4,759,810	5,426,467	5,859,409	5,951,181	5,951,181	6,848,621
178,684	123,753	218,861	166,819	297,872	297,872	142,214
<u>67,545,584</u>	<u>71,915,738</u>	<u>76,917,110</u>	<u>83,704,859</u>	<u>84,279,259</u>	<u>84,279,259</u>	<u>81,768,505</u>
<u>\$ (188,107)</u>	<u>\$ 962,574</u>	<u>\$ 2,091,254</u>	<u>\$ 2,238,947</u>	<u>\$ 6,644,965</u>	<u>\$ 6,644,965</u>	<u>\$ 16,394,924</u>

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)
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
2019	208,284,424	38,272,374	13,500,718	23,484,703
2020	215,913,345	39,947,198	13,968,801	24,108,135

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)
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
41,925,149	241,617,070	0.4882
43,090,367	250,847,112	0.4882

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
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
2019	0.4882	-	0.4882	5.6690	6.7393	0.2795
2020	0.4882	-	0.4882	5.6690	6.5052	0.2675

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.

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

2011			
Taxpayer	Taxes Levied	Rank	Percent to Aggregate Taxes Levied
Florida Power & Light Company	\$ 36,129	1	1.16%
Diplomat Properties Ltd.	10,430	2	0.33%
Pembroke Lakes Mall Ltd.	8,123	3	0.26%
Palm Vacation Group	6,635	4	0.21%
Publix Supermarkets, Inc.	5,574	6	0.18%
Sunrise Mills Ltd	4,250	7	0.14%
Marriott Ownership Resorts Inc.	3,386	8	0.11%
Harbor Beach Property LLC	3,246	9	0.10%
HC Miramar Properties, LLC	3,206	10	0.10%
Diplomat Hotel Owner LLC.			0.00%
Wal-Mart Stores East	-		0.00%
AT&T Florida			0.00%
NXRT Pembroke LLC.			0.00%
City of Fort Lauderdale			0.00%
TAF GG Las Olas LP			0.00%
Total principal taxpayers	<u>\$ 80,979</u>		<u>2.59%</u>

Source: Broward County Revenue Collector

2020

Taxes Levied	Rank	Percent to Aggregate Taxes Levied
70,996	1	1.54%
-		0.00%
-		0.00%
-		0.00%
7,411	5	0.16%
16,065	2	0.35%
-		0.00%
4,692	8	0.10%
-		0.00%
9,295	3	0.23%
8,040	4	0.17%
5,760	6	0.14%
5,244	7	0.13%
4,038	9	0.10%
3,806	10	0.08%
<u>\$ 135,347</u>		<u>3.01%</u>

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

Fiscal Year Ended September 30,	Total Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2011	61,318,170	57,368,232	93.6%	159,486
2012	60,801,037	57,457,936	94.5%	(75,855)
2013	62,564,907	59,460,641	95.0%	(188,712)
2014	64,738,551	61,482,355	95.0%	(153,822)
2015	69,070,390	65,274,088	94.5%	66,165
2016	73,794,596	70,095,209	95.0%	76,507
2017	79,787,967	75,867,788	95.1%	44,801
2018	86,905,516	82,347,473	94.8%	52,436
2019	92,864,670	87,982,591	94.7%	19,211
2020	98,373,350	93,116,487	94.7%	-

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

Total Collections to Date

Amount	Percentage of Levy
57,527,718	93.8%
57,382,081	94.4%
59,271,929	94.7%
61,328,533	94.7%
65,340,253	94.6%
70,171,716	95.1%
75,912,588	95.1%
82,399,909	94.8%
88,001,802	94.8%
93,116,487	94.7%

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

Year	Population (1)	Personal Income (2)	Per Capita Personal Income (2)	Median Age (3)
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	1,951,260	98,087,689	50,269	40.5
2019	1,952,778	102,145,579	52,308	40.4
2020	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

* Public School Enrollment (4)	Unemployment Rate (5)
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%
270,550	2.80%
267,970	7.80%

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

2011

Employer (1)	Employees	Rank	Percentage of Total County Employment
Broward School Board*	26,933	1	3.0%
Motorola	11,089	2	1.2%
Memorial Healthcare System*	10,700	3	1.2%
Broward County Government*	8,207	4	0.9%
Pediatrix Medical Group	3,971	5	0.4%
American Express	3,000	6	0.3%
Ed Morse Automotive Group	2,800	7	0.3%
City of Pembroke Pines	2,800	8	0.3%
Interbond Corp. of America dba BrandsMart USA	2,600	9	0.3%
Autonation	2,487	10	0.3%
Total	74,587		8.2%

* 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

2020

Employer (1)	Employees (1)	Rank	Percentage of Total County Employment (2)
Broward School Board*	34,218	1	3.3%
Broward County Government*	25,574	2	2.5%
Memorial Healthcare System*	11,200	3	1.1%
Broward Health*	9,882	4	1.0%
Nova Southeastern	6,234	5	0.6%
FirstService Residential	5,400	6	0.5%
Broward College*	4,723	7	0.5%
City of Fort Lauderdale	2,847	8	0.3%
City of Hollywood	1,419	9	0.1%
City of Pembroke Pines	1,277	10	0.1%
Total	102,774		10.0%

* 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

Full-time Equivalent Employees as of September 30,	Program Support	General Administration	Grand Total
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
2019	55	20	75
2020	57	21	78

Source: Children's Services Council, Finance Administration

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

Utilization

Contract/Program Services Fiscal Year	Amount Under Contract	Actual Expenditures	Under- utilized (c)	Unallocated (d)
	(a)	(b)		
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%
2019	98%	87%	11%	1%
2020	100%	76%	24%	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

Fiscal Year	Budget (e)	Actual (f)
2011	105%	97%
2012	107%	101%
2013	105%	99%
2014	106%	101%
2015	106%	100%
2016	106%	99%
2017	107%	97%
2018	106%	97%
2019	108%	90%
2020	108%	83%

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

	Years			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	Budget	Budget	Budget	Budget
Family Strengthening	\$ 11,279,033	\$ 11,894,698	\$ 12,083,464	\$ 12,342,529
Child Welfare/Adoption Promotion	135,000	135,000	160,000	160,000
Youth Development	5,969,318	6,105,422	6,892,313	7,061,103
Delinquency Prevention	2,964,398	2,988,398	3,018,398	3,299,074
Independent Living	1,575,000	1,575,000	1,620,200	1,705,743
Special Needs	9,930,834	9,735,281	9,732,320	9,826,260
Out of School Time	11,937,672	12,060,942	11,057,680	11,595,555
Early Child Education	6,764,045	6,682,700	7,306,189	7,527,142
Physical Health	2,002,631	1,951,276	1,952,276	1,973,941
System Goals	1,963,019	2,161,593	2,298,712	2,444,562
Unallocated	202,241	60,629	8,154	63,074
TOTAL	\$ 54,723,191	\$ 55,350,939	\$ 56,129,706	\$ 57,998,983

Source: Children's Services Council, Finance Administration

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
	Budget	Budget	Budget	Budget	Budget	Budget
\$	13,368,082	\$ 14,634,489	\$ 14,625,683	\$ 14,625,683	\$ 16,781,607	\$ 22,197,880
	160,000	201,425	449,023	449,023	1,422,920	2,400,259
	8,105,573	8,565,486	9,913,146	9,913,146	11,558,299	12,525,294
	3,819,116	3,882,289	3,693,789	3,693,789	3,506,464	3,601,728
	1,793,734	1,938,078	3,453,678	3,453,678	3,716,788	3,803,739
	10,544,491	11,262,154	11,615,565	11,615,565	13,210,547	13,915,052
	12,305,000	12,510,258	12,739,048	12,739,048	14,829,189	15,323,467
	6,964,718	7,101,288	8,331,244	8,331,244	10,509,308	10,266,787
	2,169,334	2,413,343	2,579,085	2,579,085	3,121,270	3,194,475
	2,147,989	2,176,270	2,945,616	2,945,616	2,946,182	2,835,684
	78,262	183,623	177,863	177,863	1,074,857	12,939
\$	61,456,299	\$ 64,868,703	\$ 70,523,740	\$ 70,523,740	\$ 82,677,431	\$ 90,077,304

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COMPLIANCE SECTION



**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, 2020, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated **February XX, 2021**.

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.

DRAFT

Caballero Fierman Llerena & Garcia, LLP
Miramar, Florida
February XX, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR ITS 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 Its 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 the Council's major federal program for the fiscal year ended September 30, 2020. The Council's major federal program is 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 the Council's major federal program 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 its major federal program. However, our audit does not provide a legal determination of the Council's compliance.

Opinion on Its 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 program for the fiscal year ended September 30, 2020.

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 its 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.

DRAFT

Caballero Fierman Llerena & Garcia, LLP
Miramar, Florida
February XX, 2021

**Children's Services Council of Broward County
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2020**

Federal Agency, Pass-through Entity, Federal Program	CFDA Number	Contract/Grant Number	Expenditures	Transfers to Subrecipients
Federal Agency Name:				
Victims of Crime Act-Antiterrorism Emergency Reserve Pass-through:				
Florida Department of Legal Affairs, Office of the Attorney General				
Antiterrorism And Emergency Assistance Program Grant	16.321	2020-V7-GX-0004	\$ 2,377,359	\$ 1,799,889
Total Victims of Crime Act-Antiterrorism Emergency Reserve			2,377,359	1,799,889
Department of Health and Human Services - Pass-through:				
Florida Department of Children and Families -				
Foster Care - Title IV-E	93.658	# YLJ74	332,249	-
Adoption Assitance - Title IV-E	93.659	# YLJ74	84,587	-
Total Department of Health and Human Services -			416,836	-
Total Expenditures of Federal Awards			\$ 2,794,195	\$ 1,799,889

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, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Children's Services Council of Broward County (the Council) underprograms of the federal government for the fiscal year ended September 30, 2020. 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 to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

DRAFT

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 X no

Significant deficiencies identified?

___ yes X none reported

Non-compliance material to financial statements noted?

___ yes X no

Federal Awards

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

___ yes X No

Significant deficiencies identified?

___ yes X 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 X no

Identification of major federal programs:

CFDA No.

Federal Awards Program

16.321

Victims of Crime Act-Antiterrorism Emergency Reserve

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

\$750,000

Auditee qualified as low risk auditee?

___ yes X no

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

DRAFT

SECTION II – CURRENT YEAR FINANCIAL STATEMENT FINDINGS

None.

SECTION III – CURRENT YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.



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, 2020, and have issued our report thereon dated February XX, 2021.

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 Its Major Federal Program and Report on Internal Control over Compliance; 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 which are dated February XX, 2021, 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. This assessment was performed as of the fiscal year end.

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.

DRAFT

Caballero Fierman Llerena & Garcia, LLP
Miramar, Florida
February XX, 2021



**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, 2019 to September 30, 2020. 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, 2019 to September 30, 2020.

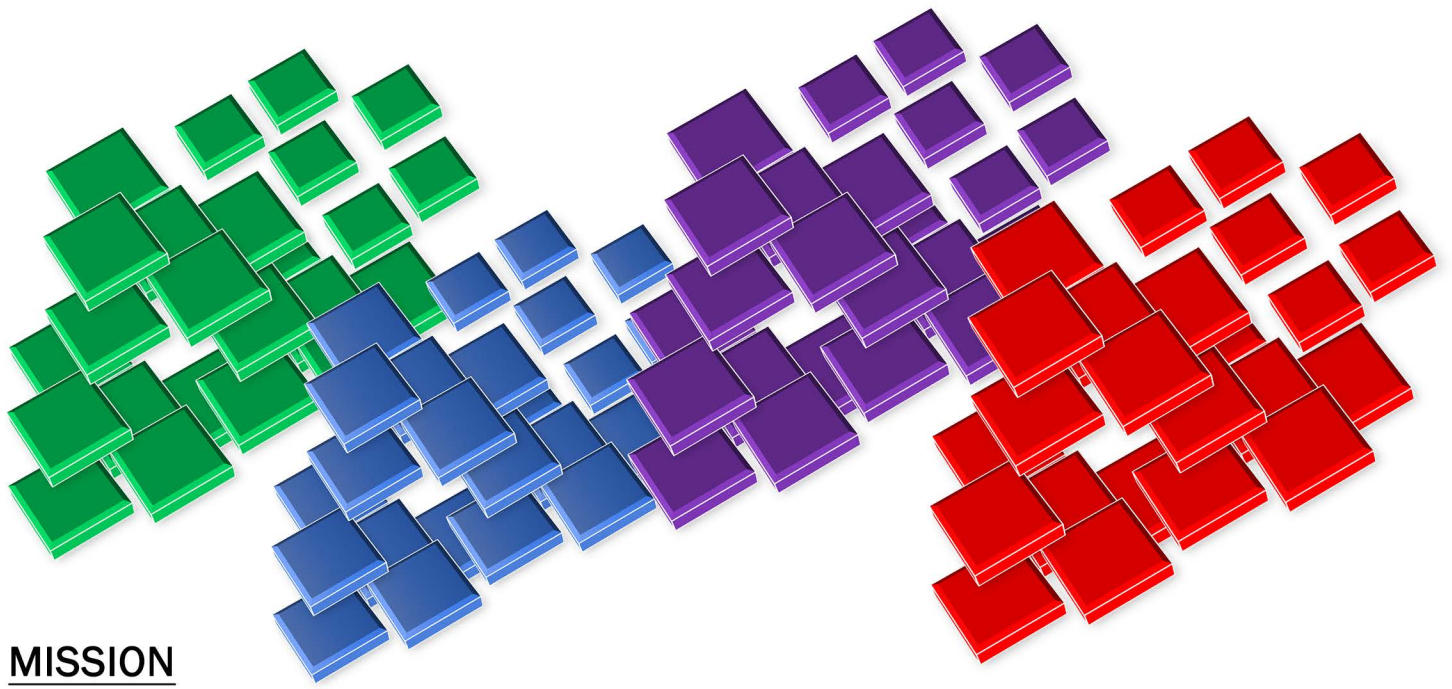
This report is intended solely for the information and use of management of the Council, the Council members, and the Auditor General of the State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

DRAFT

Caballero Fierman Llerena & Garcia, LLP
Miramar, Florida
February XX, 2021

20 Years
Nurturing
Children
and
Families





MISSION

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 of care

VISION

The children of Broward County shall have the opportunity to realize their full potential, their hopes and dreams, supported by a nurturing family and community.



Follow us on social media

Training & Online Learning
TRAINING.CSCBROWARD.ORG



TAB 22

For Council Meeting
As Discussed by the
Finance Committee Meeting
March 1, 2020

Issue: Programmatic Initiatives for FY 20/21

Action: For Discussion Purposes

Budget Impact: To Be Determined.

Background: As presented in the Comprehensive Annual Financial Report for fiscal year ending September 30, 2020, the Council ended the fiscal year with a Fund Balance of \$41.4 million of which \$17.8 million was Unassigned. As the new fiscal year 20/21 is now underway, we are seeing areas of underutilization that Providers will likely be unable to recoup in the way their contracts are currently configured and the budget includes Unallocated placeholders awaiting further review and discussion.

Current Status: The following areas were discussed by the Finance Committee Meeting on March 1st and were recommended to bring forward to the full Council:

- Trauma/Resiliency has \$4,403,212 currently budgeted in Unallocated in that specific Goal. Ongoing discussions with community members and community leaders have identified several initiatives which are in process: the development of mini-grants for grassroots organizations, the utilization of traditional and niche media to further inform communities of available mental health resources, an Emancipatory Research/CPAR project, as well as a procurement for placed-based trauma informed services where trained community members serve as the primary service providers. These community members will provide outreach, informal counseling support and connections to navigation services for mental health services and other basic needs, such as food. Staff is in conversations with the Medical University of South Carolina, and the Broward Behavioral Health Coalition to develop this cutting-edge model program.

- Positive Youth Development (PYD) Expansion. There is \$2 million currently budgeted in General Unallocated for fiscal year 20/21. Due to the COVID-19 pandemic, in March 2020 Broward County Public Schools shifted to an eLearning platform. The multiple stressors of the pandemic greatly impacted many students and their families with thousands of students not meeting adequate academic progress. Additional services are needed to partner with these youth. CSC's PYD programs have a history of successfully serving high-risk middle and high school students through the provision of success coaching services, and assessment and linkages to counseling and other support services. If approved by the Council, staff would release a supplemental procurement application for existing PYD providers to expand their services to additional schools that have 80% free and reduced lunch population. As a practical matter, this expansion would need to be maintained through the duration of the RFP through August 31, 2024, as reducing services during a time of such high need would not be prudent.
- The Council may also wish to add additional budget for these or other initiatives directly from Fund Balance. A high-level preliminary estimate for this fiscal year would add \$6 million to the existing Unassigned Fund Balance due to underutilization. However, as a caution, these are one-time funds. While the balance is substantial and may be budgeted over several years, it may not be sustainable for the long-term through ad-valorem taxes.

Recommended Action: For Discussion Purposes

TAB 23

Service Goal:	3.1 Reduce risk factors associated with delinquency, teen pregnancy, substance abuse, school dropout, and other risky behaviors.
Objective:	3.1.1 Provide youth development programs that engage middle school students attending high-need schools to promote school and community attachment.
Issue:	Need for Additional Services to Help Middle and High School Students to Recover Socially and Academically from the Coronavirus Disruptions.
Action:	Approve Additional Budget for expansion of LEAP High and Youth FORCE beginning August 1, 2021 through August 2024 to coincide with the term of the PYD 2020 RFP
Budget Impact:	Up to \$366,000 of \$2,061,607 From Unallocated for Aug and Sept in FY 20/21 Up to \$3,000,000 annually for FY 21/22, FY 22/23 and FY 23/24

Background: Due to the COVID-19 pandemic, in March 2020, Broward County Public Schools shifted to an eLearning platform. The multiple stressors related to the pandemic greatly impacted many students and their families, with thousands of students not meeting adequate academic progress. Additional supportive services to partner with these youth and families are needed. CSC's Youth FORCE and LEAP High programs have a history of successfully serving high-risk middle and high school students by providing success coaching services, assessment, and linkages to counseling and other support services.

Current Status: At the Finance Committee Meeting on March 1 there was consensus that CSC should attempt to quickly expand Youth FORCE and LEAP High services. The idea of issuing an abbreviated application open only to those who had just been competitively procured through the PYD 2020 RFP was discussed; however, Legal Counsel has advised against that approach. Therefore, Staff is in the process of developing an updated RFP to provide services at additional 80% Free and Reduced Lunch (FRL) middle and high schools and community-based sites which are located within the attendance boundaries of these schools. The RFP will be released in March 2021 with services beginning in August 2021 at the start of the 21/22 school year and continue for the length of the original PYD procurement: August 2024.

Recommended Action: Approve Additional Budget for expansion of LEAP High and Youth FORCE beginning August 1, 2021 through August 2024 to coincide with the term of the PYD 2020 RFP.

TAB 24

For Council Meeting March 18, 2021

- Service Goal:** 3.1 Reduce risk factors associated with delinquency, teen pregnancy, substance abuse, school dropout, and other risky behaviors.
- Objective:** 3.1.4 Provide youth employment opportunities and job readiness training to economically disadvantaged youth ages 16-18 to promote employability skills and economic stability.
- Issue:** Expand Summer Youth Employment Opportunities to 200 Additional High School Youth.
- Action:** Approve Additional Funding for CareerSource Broward's Summer Youth Employment Program (SYEP) for FY2021.
- Budget Impact:** Amount not to Exceed \$572,464 of \$1,695,607 From Unallocated for FY2021
-
-

Background: CSC is in its 16th year of funding CareerSource Broward for the Summer Youth Employment Program (SYEP) that provides economically disadvantaged youth between the ages of 16-18 the opportunity to participate in employability skills training and work experience during the summer break. SYEP provides eight (8) weeks of subsidized work experience with structured, work-based learning activities. Programmatic performance exceeds expectations and both employer and youth surveys consistently reflect high satisfaction with the program. Due to COVID-19, no youth participated in work experience during the summer of 2020.

Current Status: CareerSource Broward has closed the application window for summer 2021 and has approximately 1,800 youth applications for the 617 available summer employment slots. The provider informed staff that they have the capacity to expand the program to an additional 200 youth and have secured additional worksite locations. Program participation includes three (3) full days of employability skills training, eight (8) weeks of thirty (30) hours/week employment paid at minimum wage, and ongoing individualized counseling and case management to help foster job retention. Worksite options include data entry, childcare, animal care, customer service, and information technology. The proposed budget for this one-time expansion is \$572,464 which will include the youths' training including materials, youth wages, bus passes, clothing vouchers, and background screening, drug testing, and salaries for six (6) additional worksite monitors.

Recommended Action: Approve Additional Funding for CareerSource Broward's Summer Youth Employment Program (SYEP) for FY2021.

TAB 25

For Council Meeting March 18, 2021

Service Goal	7.1 Improve the availability and quality of out-of-school time programs to promote school success of children living in economically disadvantaged neighborhoods.
	10.1 Strengthen the continuum of support services for children with special physical, developmental and behavioral health needs.
Objective:	7.1.3 Provide quality Summer Only programs to promote school success for children living in economically disadvantaged neighborhoods.
	10.1.1 Provide quality out-of-school programs to maximize development for children and youth with special needs.
Issue:	MOST Summer Only Programs Contract Renewals.
Action:	Approve MOST Summer Only General Population (GP) and Special Needs (SN) Summer Contract Renewals.
Budget Impact:	\$398,112 of \$398,112 Available in Goal 7.1.3 for FY 20/21. \$335,779 of \$564,394 Available in Goal 10.1.1 for FY 20/21.

Background: Since its inception, the Council has been a significant 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. Due to the pandemic, the four General Population summer only programs were held virtually during summer 2020. JAFSCO's program for children with special needs offered in-person camp, and the City of Pembroke Pines, also a special needs provider, elected not to provide services. The five summer only providers who provided services met or exceeded all Council goals for performance measurement.

Current Status: The four general population summer only providers and JAFSCO's summer only program for children with special needs indicated that they



wanted to provide services during summer 2021. At the September 2020 Council meeting, the Council approved \$200,000 for JAFCO to provide Learning Pods in which there is a remaining balance of \$149,233. JAFCO has communicated to staff that they will be able to serve additional children with these remaining funds during this summer's programming. The City of Pembroke Pines has elected not to provide services again this summer, leaving JAFCO as one of the only MOST summer programs available to youth with special needs.

Due to social distancing requirements the number of children served by each general population provider will be negotiated with each provider and may be lower than the contracted number to be served. It is anticipated that the cost per child will be higher due to the requirement of smaller group sizes and supplementary buses being needed on field trips for social distancing. Budgets will be negotiated, and the virtual-only camps are expected to cost less per child than the in-person camps. The recommended not to exceed allocations are based on these factors. Based on this information, five Summer Only programs are recommended for renewal, as presented in the chart below.

Provider	Contracted Summer 2020 Allocation	Recommended Summer 2021 Allocation
General Population:	Blank	blank
City of Lauderdale Lakes	\$117,128	\$117,128
City of West Park	\$61,117	\$61,117
New Hope World Outreach	\$106,212	\$106,212
Urban League of Broward County	\$113,655	\$113,655
Total General Population	\$398,112	\$398,112
Special Needs Population:	blank	blank
City of Pembroke Pines	\$104,251	\$0
JAFCO	\$335,779	\$485,012 (includes \$149,233 already allocated)
Total Special Needs Population	\$440,030	\$485,012

Recommended Action: Approve MOST Summer Only General Population (GP) and Special Needs (SN) Summer Contract Renewals.

TAB 26

For Council Meeting March 18, 2021

Service Goal	2.1 Reduce the incidence of child abuse, neglect and trauma.
Objective:	2.1.1 Provide effective family strengthening services to prevent child maltreatment.
Issue:	In-kind Match for the Broward Behavioral Health Coalition's Criminal Justice Reinvestment Grant Application.
Action:	Approve CSC In-kind Match for the Broward Behavioral Health Coalition's Criminal Justice Reinvestment Grant.
Budget Impact:	N/A-\$400,000 match of \$612,000 in the Henderson Contract For FY 21/22.

Background: In March 2017, the Broward Behavioral Health Coalition (BBHC) was awarded a 3-year contract with the Florida Department of Children and Families to develop a strategic plan to support youth with behavioral health needs who are re-entering the community from Department of Juvenile Justice residential placements (Broward Re-entry Program, BRYP). In January 2018, the Council approved for CSC to provide a three-year \$200,000 in-kind match to the grant through previously funded services from the Henderson Behavioral Health Multisystemic Therapy (MST) program.

Current Status: BBHC's current consulting agreement for their Broward Re-entry Program (BRYP) is sunseting on September 30, 2021. BBHC is in the process of applying for a three-year Criminal Justice Reinvestment Grant to expand the services currently provided through BYRP, with services starting in July 2022. BBHC is requesting CSC provide a three-year in-kind match to the grant using previously funded services from the contract with Henderson Behavioral Health's MST program. The match will be \$400,000 annually with a total in-kind match amount of \$1,200,000.

Recommended Action: Approve CSC In-kind Match for the Broward Behavioral Health Coalition's Criminal Justice Reinvestment Grant Application.



March 2, 2021

**CHILDREN'S
SERVICES COUNCIL MEMBERS:**

*Dawn Liberta, Chair
Community Development Administrator,
Circuit 17
Department of Children & Families*

*Hon. Kenneth L. Gillespie, Vice Chair
Judicial Member*

*Dr. David H. Kenton, Secretary
Governor Appointee*

*Cathy Donnelly, Immediate Past Chair
Governor Appointee*

*Tom Powers
Governor Appointee*

*Beam Furr
Broward County Commission*

*Donna P. Korn
Board Member
Broward County Public Schools*

*Robert W. Runcie
Superintendent
Broward County Public Schools*

*Maria M. Schneider
Governor Appointee*

*Dr. Paula Thaqi
Director
Broward County Health Department*

*Jeffrey S. Wood
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

Ms. Silvia Quintana, President and CEO
Broward Behavioral Health Coalition
3521 W. Broward Blvd Suite 206
Lauderhill, FL 33312

RE: Criminal Justice, Mental Health, and Substance Abuse
Reinvestment Grant Application - GRANT # DCF RFA 2021 001

Dear Ms. Quintana:

The Children's Services Council of Broward County (CSC) is an independent taxing authority established by the voters in 2000 and reauthorized in 2014. Our mission is to provide 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.

The CSC is a committed partner with Broward Behavioral Health Coalition (BBHC), the designated applicant, in the collaborative Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant application as well as in various planning strategies of BBHC related to youth and young adults. BBHC, through its funding, has been instrumental in designing an improved system of care for youth ages 14 to 21. As a dedicated funding source for children and families, we support using the Sequential Intercept Mapping (SIM) Model that focuses on a strategic direction in addressing the juvenile justice diversion and treatment needs of juveniles with mental illnesses and/or substance use disorders at risk of involvement, or involved, in the juvenile/criminal justice system.

In this capacity, we will commit to providing an in-kind match to your application for the Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Application. The match amount will be a minimum of \$400,000 per each of the grant years. (See attached forms in the application, Appendices H & I). Through the match, CSC will provide the required in-kind match annually for this 3-year grant. The details of the match are specified below, per year, according to the grant requirements.

2022-2023: \$400,000 in in-kind services

2023-2024: \$400,000 in in-kind services

2024-2025: \$400,000 in in-kind services

We agree to continue to serve on the formalized Planning Council for the Criminal Justice, Mental Health, and Substance Abuse Reinvestment project and understand the leadership role involved in the strategic planning process on behalf of Broward County.

BBHC, the nonprofit, 501 (c) 3 Managing Entity that delivers comprehensive planning and coordination for the prevention and treatment of behavioral health disorders has a reputation for providing quality care and for outstanding collaboration Broward. In coordination with DCF, BBHC oversees diverse and multi-faceted systems of care that are systematically integrated and coordinated to optimize available resources and drive the best possible outcomes for each person/family served. BBHC continues to be a leader in collaboration and partnership development in our community. We feel confident that as a member of the Planning Council, we will have success with the Criminal Justice, Mental Health, and Substance Abuse Reinvestment strategic planning.

Sincerely,



Cindy Arendberg Seltzer, M.P.A., J.D.
President/CEO

**APPENDIX H - COMMITMENT OF MATCH DONATION FORMS
(FOR THE ENTIRE GRANT PERIOD)**


TO: BROWARD
FROM: Children Services Council of Broward County
 6600 West Commercial Blvd
 Lauderdale, FL 33319

The following space, equipment, goods or supplies, and X services, are donated to the County permanently (title passes to the County) temporarily (title is retained by the donor), for the period July 1, 2022 to June 30, 2025.

Description and Basis for Valuation (See next page)

Description	Value
(1)	\$
(2) Multi-Systemic Therapy	\$ 1,200,000
(3)	\$
(4)	\$
TOTAL VALUE	\$ 1,200,000.00

The above donation is not currently included as a cost (either direct or matching) of any state or federal contract or grant, nor has it been previously purchased from or used as match for any state or federal contract.

 (Donor Signature)


 (Date)
 3/03/2021

 (County Designee Signature)

 (Date)

Appendix H (cont.)
BASIS OF VALUATION

Building/Space

1. Donor retains title:
 - a. Fair commercial rental value - Substantiated in provider's records by written confirmation(s) of fair commercial rental value by qualified individuals, e.g., Realtors, property managers, etc.
 - b. (1) Established monthly rental of space \$ _____
 (2) Number of months donated during the contract _____
 Value to the project [b.(1) X b.(2)] \$ _____

2. Title passes to the County:

Depreciation

- a. Cost of Fair Market Value (FMV) at acquisition (excluding land) \$ _____
- b. Estimated useful life at date of acquisition _____ yrs.
- c. Annual depreciation (a./b.) \$ _____
- d. Total square footage _____ sq. ft.
- e. Number of square feet to be used on the grant program _____ sq. ft.
- f. Percentage of time during contract period the project will occupy the building or space _____ %
 Value to project (e./d. X f. X c.) \$ _____

Use Allowance

- a. To be used in the absence of depreciation schedule (i.e., when the item is not normally depreciated in the County's accounting records).
- b. May include an allowance for space as well as the normal cost of upkeep, such as repairs and maintenance, insurance, etc.

Equipment

1. Donor retains title: Fair Rental Value
2. Title passes to County:
 - a. FMV at time of donation \$ _____
or
 - b. Annual value to project (not to exceed 6 2/3% X a.) = \$ _____

Goods or Supplies

FMV at time of donation

Personnel Services

1. Staff of another agency or organization:

Annual Salary	Number of hours 2080	X	to be provided	=	\$ _____
---------------	----------------------	---	----------------	---	----------
2. Volunteer -- Comparable annual salary \$ _____

Annual Salary	Number of hours 2080	X	to be provided	=	\$ _____
---------------	----------------------	---	----------------	---	----------

Appendix I - MATCH SUMMARY
(for the entire grant period)

Date - March 2, 2021

County - Broward

Type of Grant – implementation/ expansion

Match Requirement Percentage - 100%

Total Match Required for the Grant \$ 1,200,000.00

Match Committed:

Cash	\$	<u> 0</u>
In-Kind/Services	\$	<u>1,200,000__</u>
Total	\$	<u>1,200,000</u>

Comments: _____

Prepared By _____

Approved By *Cindy Selzer*

TAB 27

For Council Meeting March 18, 2021

Service Goal	1.1 Support provider agency efforts to enhance their infrastructure and service delivery effectiveness.
Objective:	1.1.3 Promote collaboration between funders & stakeholders to improve the delivery of children's services across local systems.
Issue:	Update Contract Between Community Reconstruction Housing Corporation and their Fiscal Sponsor
Action:	For Your Information
Budget Impact:	\$18,750 will not be moved to Unallocated in Goal 1.1.1 for FY 20/21

Background: When Community Reconstruction Housing Corporation (CRHC) first applied for the Positive Youth Development (PYD) RFP they were unable to pass the CSC fiscal viability test, so they submitted the procurement application in partnership with Alexander Rebb as their fiscal sponsor. A tri-party agreement was executed for those services.

Current Status: CRHC completed a new audit and submitted it to CSC for review. Based on their new audit they pass the fiscal viability test and no longer require a fiscal sponsor. While contract amendments regarding the use of a fiscal sponsor are not normally made mid-fiscal year, both CRHC and Alexander Rebb requested that the contract be amended to remove the fiscal sponsor; therefore, in January, the Council was informed that this contract would be amended to a two-party contract. Unfortunately, all parties did not share that understanding. Thus, the tri-party agreement stands until the contract ends September 30th, 2021. At that time, the financial viability test will be conducted on the latest audited financial statements and a decision will be made accordingly.

Recommended Action: For Your Information.

TAB 28

For Council Meeting March 18, 2021

Service Goal	3.1 Reduce risk factors associated with delinquency, teen pregnancy, substance abuse, school dropout, and other risky behaviors.
Objective:	3.1.1 Provide innovative youth development programs that engage middle school students attending high-need schools and/or living in high poverty conditions to promote school success and community attachment.
Issue:	Broward College Grant Funding, Match and Letter of Support.
Action:	Approve Broward College Promise Neighborhood Memorandum of Understanding to Receive and Match Funding.
Budget Impact:	\$450,000 received annually for 5 years matching \$450,000 CSC Funding in the YMCA Youth Force contract for FY 21/22–26/27.

Background: Since 2018, Broward College's Unlimited Potential (Broward UP) initiative has been working to deliver innovative workforce education, career readiness and support services in Broward communities with intergenerational poverty and economic immobility. Broward UP works in six zip codes (33309, 33311, 33313, 33319, 33023, and 33069) with higher unemployment, lower postsecondary graduation rates, and below average household income. The initiative brings classes and resources to communities rather than on campus and are currently operating in 19 community locations.

In January 2021, the US Department of Education issued a Promise Neighborhood grant for up to \$6 million/year for 5 years to improve ten result areas including school readiness, school outcomes and postsecondary success. The grant requires 1:1 matched funds from award communities. Promise Neighborhoods is one piece of a multi-agency federal strategy to address structural barriers in high-poverty neighborhoods.

Current Status: Broward College is applying for the Promise Neighborhood grant to strengthen the pipeline of supports in the six Broward UP zip codes. Broward College requested two commitments from CSC for the grant: (1) \$450,000 match funding for the two YMCA Youth FORCE programs in 33311 (Dillard 6-12 & Parkway Middle) for 5 years and (2) a Letter of Support to weave Broward College Service-Learning Commission members into the Broward Reads: Campaign for Grade Level Reading. If awarded, CSC will receive \$450,000/year for 5 years to fund approximately 115 additional students at the two Youth Force Programs. The programs are currently contracted to serve 35 youth at Dillard 6–12 and 70 youth at Parkway. The attached Memorandum of Understanding was tentatively executed to meet the original grant submission deadline of March 5th, pending Council approval.

As backbone support for Broward Reads, CSC will invite Broward College staff and students to distribute books, read to and with children, and encourage parents to read with their children to improve community wide reading results (see attached Letter of Support).

Recommended Action: Approve Broward College Promise Neighborhood Memorandum of Understanding to Receive and Match Funding.



**CHILDREN'S
SERVICES COUNCIL MEMBERS:**

*Dawn Liberta, Chair
Community Development Administrator,
Circuit 17
Department of Children & Families*

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Director
Broward County Health Department*

*Jeffrey S. Wood
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

*John Milledge
Garry Johnson*

March 2, 2021

President Gregory Haile
Broward College
111 E Las Olas Blvd.
Fort Lauderdale, FL 33301

Dear President Haile:

The Children's Services Council of Broward County (CSC) strongly supports Broward UP (Unlimited Potential) Promise Neighborhoods (BUP-PN) Project's mission to increase the number of children in Broward UP communities who complete their education – from cradle to career – and enter the workforce with the skills and knowledge needed to be successful and to break the cycle of intergenerational poverty in their family. CSC will tangibly support this project by providing backbone support for the Broward Reads: Campaign for Grade-Level Reading Coalition and providing \$450,000 match, as well as contract management and technical assistance, for middle school programs known as Youth FORCE in one of the zip codes of focus.

The Broward Reads: Campaign for Grade Level Reading is a broad community collaborative focused on ensuring that all children can read at grade level by the time they complete third grade. Research shows that proficiency in reading by the end of third grade enables students to shift from learning to read to reading to learn, and to master the more complex subject matter they encounter in the fourth grade curriculum. Most students who fail to reach this critical milestone falter in the later grades and often drop out before earning a high school diploma. Over the last three years, this collaborative has helped increase the number of Broward's third graders reading at grade level from 53% to 61%.

Through this partnership with CSC, BUP-PN, along with the Broward UP Service Learning Commission members, will join the campaign and help promote and encourage children to read. CSC and its partners on the Broward Reads: Campaign for Grade Level Reading Coalition will coordinate Broward Reads literacy events and invite Broward College staff and students to distribute books provided through the BUP-PN funds, and read to and with the children. The program will also encourage parents and care givers to read to their children to promote family literacy and improved reading skills proficiency for the children.

Youth FORCE programs provide year-round programming that serves students attending high-need middle schools that promote positive youth development and school attachment. They include a success coach, academic supports, community service learning, career exploration and the Teen Outreach Program which is a nationally recognized social skills curriculum. Through this partnership we would expect to expand the reach of this highly effective programming.

We are pleased to sign this letter of commitment to work with the BUP-PN on the Broward Reads initiative as well as the Memorandum Of Understanding (MOU) for the match funding to expand the CSC-funded Youth FORCE programs.

Sincerely,



Cindy Arendberg Seltzer, M.P.A., J.D.
President/CEO



MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (“MOU”) is entered as of _____ between The District of Trustees of Broward College, Florida (“College”) and the signatory organizations (“Organizations”) within this MOU (collectively, the “Parties”) for the Implementation of the Broward UP (“Unlimited Potential”) Promise Neighborhoods Grant.

I. PURPOSE

This MOU formalizes a multi-organization collaboration to develop and implement the Broward UP Promise Neighborhood (“BUP-PN”) Initiative and to apply for funding through the federal Promise Neighborhood Implementation Grant Program.

II. BACKGROUND

This MOU demonstrates the commitment of partners to work together to ensure that each and every resident (both children and adults) in the Broward UP communities has the opportunity to go to college and be fully prepared for success in their career pathway.

The Vision of the BUP-PN: BUP-PN envisions that each child, parent and adult, no matter where they live or what their background is, will have the opportunity to go to college and be productive participants in the 21st century economy and in the civic life of their communities.

The Mission of the BUP-PN: BUP-PN’s mission is to increase the number of children in Broward UP communities who complete their education – from cradle to career – and enter the workforce with the skills and knowledge needed to be successful and to break the cycle of intergenerational poverty in their family. To fulfill this mission, the College and the BUP-PN network of partners will achieve twelve overarching goals: 1) Children enter kindergarten ready to succeed in school; 2) Students are proficient in core academic subjects; 3) Students successfully transition from middle school grades to high school; 4) Youth graduate from high school; 5) High school graduates obtain postsecondary degree, certification or credential; 6) Household income of residents increase to improve outcomes for children and families; 7) Students are healthy; 8) Students feel safe at school and in their communities; 9) Students live in stable communities; 10) Families and communities members support learning in Promise Neighborhood schools; 11) Students have access to 21st century learning tools; and 12) Small businesses in the community thrive to create jobs and economic prosperity in the community.

BUP-PN’s Theory of Change, supported by a compelling evidence base, is that providing a good education from early childhood to college leading to an industry-recognized credential, technical certificate or degree for a middle-to-high wage job will reduce the racial inequities and improve life outcomes for the children in Broward UP communities.

BUP-PN’s Theory of Action: In order to implement the community-centric approach, BUP-PN will deliver key programming components to children, families and adults in the community, with a focus on education and career success. These inputs will lead to desirable short-, mid- and long-term outcomes that will contribute to improving racial equity and economic mobility



throughout Broward UP communities. Individual solutions may be driven by more specific Theories of Action, developed from the evidence base, giving rise to the solution.

BUP-PN Communities Definition: Broward UP communities consist of six zip code communities, specifically 33311, 33313, 33319, 33309, 33023, and 33069.

III. GENERAL TERMS

Governance & Decision Making: The College shall have legal, fiscal and fiduciary responsibilities for managing federal funds in accordance with federal regulations, policies and guidelines.

Commitments: We, the undersigned, as leaders of organizations implementing academic programs and family and community supports in Broward UP communities, affirm a commitment to significantly improve the educational and career outcomes of all residents residing in BUP-PN Communities. We acknowledge our individual financial and programmatic commitments as listed within this MOU.

Partners: With their approving signature below, each partner affirms their commitment to the terms and conditions within this MOU; affirms that their mission, vision, theory of action are aligned with BUP-PN.

Accountability: The College post-award management team will develop performance metrics that will be reviewed quarterly. If benchmarks are not met, BUP-PN, in collaboration with partner Organizations, will specify remedial actions that must be taken within a thirty (30) day period. If said actions are not taken, and/or if performance does not improve, the College reserves the right to terminate this partnership relationship with any partner agency. The parties may mutually agree to modify the terms of their partnership relationship. The College reserves the right to terminate this MOU and its participation in the partnership relationship with the Organizations.

Each Party shall comply with all applicable federal and state laws, codes, rules and regulations in performing its duties, responsibilities and obligations pursuant to this MOU. The Parties to this MOU shall not discriminate against any employee or participant regarding responsibilities and obligations under this MOU because of race, age, religion, color, gender, national origin, marital status, disability, sexual orientation or any other basis prohibited by law. Nor shall the Parties deny participation in or benefits arising out of this MOU to any student, employee or participant or otherwise subject anyone to discrimination in any activity hereunder. The Parties shall take all measures necessary to effectuate these assurances.

Summary and Timeline: Each of the signatories of this MOU has agreed to work collectively and collaboratively with the College and the BUP-PN initiative over a 60-month implementation period. Upon receipt of funding, the College will work with each partner to refine the implementation plan and timeline as well as partner responsibilities. This commitment and the MOU are effective for the project period, January 1, 2022 to December 31, 2027.



IV. SCOPE

The Scope of Work for each Organization is included within the MOU with the signatories.

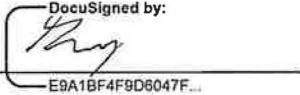
V. THE COLLEGE'S RESPONSIBILITIES

The College represents and warrants that it meets the definition of an institution of higher education, as defined in section 102 of the HEA (20 U.S.C. 1002) and the requirements of an eligible application as defined in the Promise Neighborhoods Grant Application. The College will serve as the lead agency and Project Director for Promise Neighborhoods. In this capacity, The College will be responsible for: convening meetings of partners, overseeing the work of BUP-PN partners, reporting outcomes to the US Department of Education, fiscal administration of the grant, and monitoring sub-recipient agreements.

VI. THE ORGANIZATIONS' RESPONSIBILITIES

All signatories to this MOU approve BUP-PN's Theory of Change as stated above and are aligned in their Scope of Work, which are included in the MOU, to support BUP-PN in achieving its mission. As set out below, all signatories commit to performing responsibilities as outlined in the Scope of Work and gathering data necessary to measure impact for select indicators and sub-indicators, as required by BUP-PN or the U.S. Department of Education.

College

By: 
Name: Gregory A. Haile
Title: President
Date: 3/1/2021



Children's Services Council of Broward County

Name: Cindy Arenberg Seltzer

Title: President and Chief Executive Officer

Date: _____

By: Cindy Arenberg Seltzer

Mission: The mission of the Children Services Council is to provide leadership, advocacy, and resources necessary to enhance the lives of the children of Broward County and empower them to become responsible, productive adults through collaborative planning and funding of a continuum of quality care.

Scope of Work:

- Expand the number of middle school students participating in the Youth FORCE afterschool programs in Broward UP Communities to mitigate the learning loss as a result of the COVID-19 pandemic.

If the College is funded the Promise Neighborhoods Grant by the US Department of Education, Children Services Council of Broward County will receive up to \$450,000 per year of the grant period as a sub-recipient to implement the Scope of Work as listed above.

Financial Commitment: Children's Services Council of Broward County commits \$450,000 annually in in-kind support to the project.

TAB 29

For Council Meeting March 18, 2021

System Goal	SYS 1.2 Research and Evaluate Systems of Care.
Objective:	SYS 1.2.1 Provide leadership and resources for community strategic planning to promote a coordinated system of care.
Issue:	Children of Immigrant Families Committee Partnership.
Action:	Approve Partnership with the Children of Immigrant Families Coalition (CIFC).
Budget Impact:	N/A

Background: The Children of Immigrant Families Committee of the Broward Children's Strategic Plan was convened in 2018 to meet the needs of children affected by parental deportations. Josie Bacallao, President/CEO of Hispanic Unity of South Florida (HUF) convened non-profit and system partners across Broward to meet the multiple needs of the children and youth including behavioral health, education and other supports.

Current Status: Building on the success of the Children of Immigrant Families Committee, HUF secured a grant to fund one staff and the work of a new coalition called the Children of Immigrant Families Coalition (CIFC). CIFC's mission statement is "to empower Florida's immigrant families, amplify their voices, and enhance the lives of their children." With the staff resource, the Coalition will advocate on behalf of these children and their families in a bi-partisan manner and provide resources and information.

At present, the new entity remains a coalition of mostly 501c3 organizations. CSC staff have served on the steering committee of CIFC including the marketing/PR subcommittee. CIFC now has a draft website which was developed by MNetwork and a Twitter account (<https://twitter.com/CIFcoalitionFL>). HUF has asked CSC to be a partner in this work and recognized as such, with our logo on the new website. HUF is not requesting any funding from CSC at this time.

Recommended Action: Approve Partnership with the Children of Immigrant Families Coalition (CIFC).

For Council Meeting March 18, 2021

Service Goal	SYS 1.2 Research and Evaluate Systems of Care.
Objective:	SYS 1.2.3 Collaborate with community partnerships to promote child and family research initiatives.
Issue:	Forum for Youth Investment (FYI) Kellogg Grant Partnership.
Action:	Approve CSC Being Included in FYI Application.
Budget Impact:	None at this time.

Background: The Kellogg Foundation's Racial Equity 2030 Grant is a global opportunity to fund "game changing, equitable, bold and actionable" solutions. Up to 10 finalists will receive \$1 million for first year planning and capacity building. Of these, three awardees will receive \$20 million and two awardees will receive \$10 million.

The Forum for Youth Investment (FYI) is a Washington, D.C. based national organization that connects ideas, people, services and research to advance positive youth development. CSC Broward has partnered with FYI on the Performance Partnership Pilot (P3) grant and developing a nationwide network of children's cabinets and/or communities seeking to establish a dedicated funding stream for children.

Current Status: In February 2021, FYI reached out to CSC Broward to discuss their ideas to respond to the Racial Equity 2030 grant. FYI will be submitting an application titled "Children's Cabinets—Sharing Power for Youth Equity." With grant funding, eight Children's Cabinets across the US will build their capacity to share decision making with young people to co-create strategies for racial justice across youth-serving systems like child welfare and juvenile justice and build a learning community to share information.

FYI invited CSC Broward to be one of the initial sites for the grant, building on the community participatory action research (CPAR) and integrated data system work that CSC has led. There is no need for a letter of support or other commitments at this time. Applications are due March 11, 2021. There are several steps to the grant process. If FYI progresses, staff will bring further details to Council for approval.

Recommended Action: For Your Information

For Council Meeting March 18, 2021

Service Goal	7.1 Improve the availability and quality of out-of-school time programs to promote school success of children living in economically disadvantaged neighborhoods.
Objective:	7.1.2 Provide quality out-of-school programs to support school success for children living in economically disadvantaged neighborhoods.
Issue:	2021 Back to School Extravaganza (BTSE)
Action:	Approve Unison School Apparel, Moda West, Soles 4 Soles & In Jacob's Shoes as Vendors for the 2021 BTSE
Budget Impact:	\$65,000 of \$ 65,000 Available in Goal 7.1.2 for FY 20/21. \$16,504 Revenue from Donations held at CFB as of 2/27/21 \$15,066 Revenue from Donations held at CSC as of 2/27/21 \$ 7,500 from Unallocated due to late FY 19/20 donation at CSC <u>\$97,330</u> Anticipated Cash Donations to CSC \$201,400 Total CSC Cost – filled backpacks, uniforms and misc.

Background: This will be the eleventh year that the Council will provide a challenge grant to fund back to school supplies and school uniforms, for Broward County students, identified by the School Board's social workers and community partners as living in economically disadvantaged households. Last fiscal year, the Council approved an additional \$35,000 to match community funding in order to increase the number of students to be served due to the economic impact of the COVID-19 pandemic. In total, 13,000 filled backpacks, over 4,000 uniforms and 2,000 pairs of shoes were distributed by 28 agencies which included CSC funded providers and community partners. Additionally, social workers did porch drops of backpacks to those families identified as being in need and who were unable to get to a provider venue and CSC staff worked alongside providers who requested that food distribution be added to their effort. Any supplies leftover will be included in BTSE 2021.



Current Status: At the recent 2021 BTSE planning meeting, it was agreed that due to ongoing uncertainty about the viability of large gatherings, for the SY 2021/22 we would serve 10,000 students using the same method of distribution that was utilized this school year. The Broward County School District will receive and store the supplies at one of their warehouses and CSC funded agencies and community partners will pick up and distribute the supplies to families between August 2nd and August 13th.

Staff has solicited bids for the various supplies needed and is recommending the following:

Vendor	Product	Approve Up to (\$)
Moda West	10,000 Filled Backpacks	\$139,900
Unison School Apparel	2,000 Uniform Sets	\$35,500
In Jacob's Shoes	2,000 Pairs of Shoes	\$20,000
Soles4Soles	500 Pairs of Shoes (shipping & handling fees only)	\$1,000

All these companies and organizations will provide services that best suit our needs. The Budget includes an additional \$5,000 for miscellaneous costs associated with this project to be used as needed. Any of those expenditures will be brought forward for Council approval once identified. CSC Staff will again work alongside providers who may request food distribution be added to their back-to-school efforts.

Community partners - the School Board of Broward County, the YMCA, HandsOn Broward and Crockett Foundation, have already actively participated in planning meetings.

Recommended Action: Approve Unison School Apparel, Moda West, Soles 4 Soles & In Jacob's Shoes as Vendors for the 2021 BTSE

TAB Q

For Council Meeting March 18, 2021

Service Goal	8.1 Safeguard the physical health of children.
Objective:	8.1.2 Provide water safety/drowning prevention programs in collaboration with the community partners to improve health outcomes for children.
Issue:	Keep Children Safe In and Around Water.
Action:	Approve Funding PBS for Water Safety PSA's.
Budget Impact:	\$ 25,000 Of \$ \$1,123,143 Available in Unallocated for FY 20/21.

Background: Despite a significant improvement since Broward began a focused campaign on preventing drowning, it remains the number one cause of death or injury in children under 5-years-old in Broward county. For over 15 years, the CSC has funded backbone staff for the Drowning Prevention Initiative as well as programs and services that help reduce incidents of drowning in children. These efforts include partnering with Broward County's SWIM Central, the Florida Dept. of Health in Broward County and other government and private entities to provide swim lessons and information on how to keep children safe in and around water by focusing on several layers of protection.

Current Status: The COVID-19 pandemic has had the effect of keeping children who would normally be in controlled environments, like child-care centers and schools, at home with parents and caregivers who are often themselves working from home. This can cause distractions that make education on the importance of layers of protections even more important. Staff is proposing partnering with South Florida PBS, and KidVision's Ms. Penny, to produce and air, over a period of 8 weeks, several 60" and 30" PSA's to be aired on all South Florida PBS channels, which include WPBT, WXEL, PBS Kids, and the Health Channel, as well as social media. The segments would be engaging for both children and parents and include music and lyrics appropriate for young children, with a recurring chorus about being "Water Smart."

Recommended Action: Approve Funding PBS for Water Safety PSA's.



Drowning Prevention Campaign

Need

Drowning is the number one cause of death for children ages 1 to 4 in Broward County and nationwide. The World Health Organizations states that drowning is the world's most preventable health issue.

Target Audiences

Children ages 1 to 6 and the adults that care for them.

Mission

Drowning Prevention Education

Project Format

Two (2) spots for children:

- One 60-second
- One 30-second

Two (2) spots for adults:

- One 60-second
- One 30-second

The 30-second spots will be derived from the 60-second spots. The shorter versions of the videos will be disseminated via social media.

Project Distribution

All four spots will air in all of South Florida PBS channels which include WPBT, WXEL, PBS Kids, and the Health Channel. The spots will be featured also in all of South Florida PBS social media outlets.

Project Description

The children's videos will be upbeat and positive rap-style music videos, with a recurring chorus about being water smart. The adult's videos will have the same music video vibe, but the message will be more direct.

Miss Penny will appear in all the videos as the lead. The background settings will be outdoors, and two families will be featured at their homes. A white family and an African-American family. Both homes will have fenced-in pools. Due to Covid, we will not be filming the families together, but we will bring them together in the edit room. Both families will be participating in lip syncing and acting out the song words. The chorus will be choreographed so everyone will be doing the same motions. Graphics will be used to accentuate important safety measures.

Research has shown that children and adults respond best and remember most to positive messages in a song format. Therefore, the songs will be upbeat with a reoccurring chorus.

Drowning Prevention Song for Kids 60-second

*** words may change when being recorded to follow the beat.**

With so many pools, canals, lakes, and beaches in South Florida

You have to do your part and be water smart

Do your part, be water smart

If there is a pool

And it has a gate

Walk away, don't open it

That would be great.

Do your part, be water smart

Don't go in the water if you are all alone

Find a water watcher to keep an eye on the zone

Do your part, be water smart

To learn how to float, but swimming is better

You can get your lessons at the recreation center

Do your part, be water smart

Do your part, be water smart

Do your part, be water smart

Drowning Prevention Song for Adults 60-second Spot

*** words may change as the song is recorded to match a beat**

Adults beware

Adults be prepared

Drowning is the number one cause of death in children ages 1 to 4

The World Health Organization says drowning is the world's most preventable public health issue.

Do your part, be water smart.

Install door alarms

Put a fence around your pool

Do your part, be water smart.

Inform your children that water is dangerous

Don't let your child swim alone

Do your part, be water smart

If you notice your child is missing check water sources first

Take a CPR course

Learn to swim

Do your part, be water smart

Do your part, be water smart

Budget

Staff and freelance salaries associated with production of the four spots:

Education Producer	\$ 2,500
EFP Videographer	480
Editor	800
Graphic Designer	912
Social Media Associate	500
Webmaster	368
Management & Administration	<u>1,200</u>
Total	\$ 6,760

Project Related Supplies / Facilities

Supplies needed for filming, editing and storage of the spots, meals, snacks, drinks during filming for families participating in the field trips.

EFP Equipment	2,400
Edit Suite	3,400
Social Media Promotion costs	600
Original Music Composer	1,000
Lunch and snacks during shoots	<u>200</u>
Total	\$ 7,600

Broadcast of spots on South Florida PBS

ROS on weekdays, Saturdays and Sundays, during the morning and in the afternoon KidVision time blocks, and prime time, for a total commitment of 21 spots guaranteed per week on WPBT, WXEL, PBS Kids and the Health Channel, for eight (8) weeks.

Total \$ 10,640

Grand Total \$ 25,000

Delivery Date

June 15, 2021

TAB R

For Council Meeting March 18, 2021

Service Goal	2.1 Reduce the incidence of child abuse, neglect and trauma.
Objective:	2.1.3 Address the negative impacts of trauma and provide resources to allow those impacted to increase protective factors and build resiliency.
Issue:	Educate the Community about Mental and Behavioral Wellbeing Resources Related to Trauma.
Action:	Approve Mental and Behavioral Wellbeing Educational Campaign.
Budget Impact:	\$ 40,000 Of \$ 2,974,178 Available in Goal 2.1.3 for FY 20/21.

Background: Since inception, CSC staff have set out to educate the public about the community resources available through CSC funding and partnerships and about the work and worth of the CSC, using the full spectrum of print and electronic media and participating in hundreds of community events county-wide. This work is done with the understanding that we live in a diverse community that accesses and uses information in varied formats.

Current Status: In the aftermath of the Marjorie Stoneman Douglas tragedy, the CSC and other partners undertook community engagement efforts in parts of Broward County that are historically underserved and where cross-generational grief and trauma due to gun violence are a persistent issue. A sentiment expressed by many community members has been a lack of knowledge about existing resources and programs available to help address such trauma. As one way to address this informational gap, CSC staff has sought out several media partners who represent and serve our diverse community whose personalities are a trusted source of information. In addition, staff determined that the CSC website needed a designated portal to information and resources related to this issue and have reached out to M Network to build a page specific to this area.

Staff seeks approval for funding the following media partners for the amounts listed for this work:

Media Vendor	Description	Amount
Actualidad Radio	(Spanish) PSAs aired 2-weeks; 2 live radio interviews	\$3,000
Afro-Caribbean Groove	(English/Creole) PSA's, taped radio interview; FB live	\$1,000
Global Solution/Koze Fanm	(Creole) PSAs 2 months, 2 live radio interviews	\$3,000
Caribbean Riddims (English Caribbean)	Radio PSA's and live interview:	\$1,000
Neighbors 4 Neighbors	(English) Multimedia campaign; Engage NPOs/Volunteers Sponsor recognition; 30-minute TV special feature	\$10,000
M Network (Web content)	Design and publish user friendly portal	\$10,000
Paramount TV (Creole)	Run relevant PSAs; Interview source experts	\$5,000
Riddims Marketing: (English Caribbean)	PSA's, Live Interview \$1,000	\$1,000
Grassroot social media influencers (TBD)	TBD	\$6,000
Total		\$40,000

Recommended Action: Approve Mental and Behavioral Wellbeing Educational Campaign.

TAB S

For Council Meeting March 18, 2021

Service Goal	1.1 Support provider agency efforts to enhance their infrastructure and service delivery effectiveness.
Objective:	1.1.1 Provide training, coaching and technical assistance to improve organizational effectiveness.
Issue:	Florida Atlantic University Kellogg Grant Partnership
Action:	Approve Letter of Support for Florida Atlantic University Kellogg Grant Application
Budget Impact:	No budget impact

Background: The Children's Services Council has been a member of a Research-Practice Partnership (RPP) focused on research evaluation, providing community-level training, and shaping culturally responsive intervention efforts to address race-based inequity since 2018. The work of the RPP centers on inter-agency collaboration as a means of supporting Black, Indigenous, and People of Color (BIPOC) in creating culture-centered solutions to longstanding problems.

To-date the RPP has supported several local initiatives, including Broward County Public School's Family And Community Engagement (FACE) department's emancipatory community evaluation project, research analysis on Title I funded programs and services, CSC's trauma-related resiliency initiative, grant proposal reviews, as well as participation in numerous racial equity and social justice-focused panel discussions, webinars, workshops and information sessions. Using a racial equity lens and emancipatory framework, the RPP empowers communities to take an active role in defining problems, framing solutions and determining what children, youth, and families need.

Current Status: In October of 2021, the Kellogg Foundation launched its Racial Equity 2030 initiative, which will invest 90 Million dollars in funding to agencies proposing bold solutions to addressing racial inequality. Acting as the lead agency representing the RPP, Florida Atlantic University (FAU) will submit a formal grant request for Kellogg funding in March of 2021. FAU has asked CSC to support the grant effort by:

- Serving as a thought and action-oriented partner in developing and implementing training, programs, and related services.



- Providing one or more representatives designated to work on this effort.
- Developing genuine relationships and stronger stakeholder connectivity and increasing access and a deeper understanding of anti-racist, emancipatory, and social-justice-centered methodologies.

The grant cycle will span ten years, with an annual disbursement to FAU/the RPP of \$2 million dollars per year. No financial obligation is required of CSC related to this request.

Recommended Action: Approve Letter of Support for Florida Atlantic University Kellogg Grant Application.



March 10, 2021

*CHILDREN'S
SERVICES COUNCIL MEMBERS:*

*Dawn Liberta, Chair
Community Development Administrator,
Circuit 17
Department of Children & Families*

*Hon. Kenneth L. Gillespie, Vice Chair
Judicial Member*

*Dr. David H. Kenton, Secretary
Governor Appointee*

*Cathy Donnelly, Immediate Past Chair
Governor Appointee*

*Tom Powers
Governor Appointee*

*Beam Furr
Broward County Commission*

*Donna P. Korn
Board Member
Broward County Public Schools*

*Robert W. Runcie
Superintendent
Broward County Public Schools*

*Maria M. Schneider
Governor Appointee*

*Dr. Paula Thaqi
Director
Broward County Health Department*

*Jeffrey S. Wood
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

*John Milledge
Garry Johnson*

Dear Dr. Acosta:

I am writing on behalf of the Children's Services Council of Broward County (CSC) in support of Florida Atlantic University's proposal to the Kellogg Foundation for a grant to fund the Racial Healing Through Data Equity: A Multi-Sector Approach.

The proposal would support CSC's ongoing racial equity and social justice efforts by providing access to culture-centered education, training, and technical support using an emancipatory research framework. Through emancipatory research practices, historically marginalized and disadvantaged groups will gain the knowledge and access to information needed to act in their own best interest. The impact of these collaborative efforts would extend to local grassroots child and family serving nonprofit organizations, community organizers, policymakers, caregivers, and youth. As a community partner, we strongly support this grant application and recognize its ability to be a transformative mechanism in counteracting the impact of systemic and institutional racism.

The CSC provides leadership, advocacy, and the 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. As an organization, we collaborate with partners to provide communities within Broward County access to presentations, training, learning communities, workgroups, organizational capacity-building opportunities, and youth-focused programming centered in anti-racist theory and practice and pedagogy.

Through this letter, we acknowledge the specific roles and responsibilities we will fulfill in this partnership. In the event this proposal is funded, we would expect our role to include:

- Serving as a thought and action-oriented partner in developing and implementing training, programs, and related services.
- Providing one or more representatives designated to work on this effort.
- Developing genuine relationships and stronger stakeholder connectivity and increasing access and a deeper understanding of anti-racist, emancipatory, and social-justice-centered methodologies.

CSC's Public Affairs & Organizational Development Department will work collaboratively with Florida Atlantic University to meet the needs of the youth and families throughout the county. We look forward to working with FAU and its affiliates in years to come.

Sincerely,

Cindy Arenberg Seltzer

Cindy Arenberg Seltzer, M.P.A., J.D.
President/CEO

TAB T

**For Council Meeting
March 18, 2021**

Issue: Rating Committee for Financial Management System Request for Proposals (RFP).

Action: Approve Rating Committee for the Financial Management System RFP.

Budget Impact: None.

Background: The Council's current financial system is Dynamics Great Plains which was implemented the first year of CSC's existence. While staff has maintained the system and kept up with upgrades and enhancements, there are some areas that are lacking, such as a robust Budget module. Staff has been researching new technologies and has issued an RFP to select a comprehensive financial management systems. The RFP closes in April.

In accordance with Council policy, Council members may serve as raters, appoint designee raters to serve on their behalf and approve source experts to serve on evaluation committees. The Rating Committee will review and score proposals and recommendations will be presented to the Council at the May 20th Council meeting. As always, the Council has full and final authority on all contracts recommended for services.

Current Status: In addition to any Council members who wish to serve on the Evaluation Committee, it is recommended that the following individuals be approved as the Rating Committee for the Financial Management System.

Proposed Raters	
Tom Jefferson	Director of Finance and HR, St. Lucie CSC
William Kirtland	Chief Financial Officer, Children's Trust
Monti Larsen	Chief Operating Officer, CSC
Kathleen Campbell	Director of Finance, CSC
John Jeyasingh	Assistant Director MIS, CSC

Recommended Action: Approve Rating Committee for the Financial Management System RFP

For Council Meeting March 18, 2021

Issue:	Budget Amendments and Interim Financial Statements for the Period Ending February 28, 2021
Action:	Approve Budget Amendments and Interim Financial Statements for Period Ending February 28, 2021
Budget Impact:	None

Background: The Budget Amendments and Interim Financial Statements through February 28, 2021 are attached for your review and approval. While the statements are through the period end, they only include expenditures for program services provided through January 2021 since programmatic billing runs a month behind. However, the administrative costs are presented through the end of February.

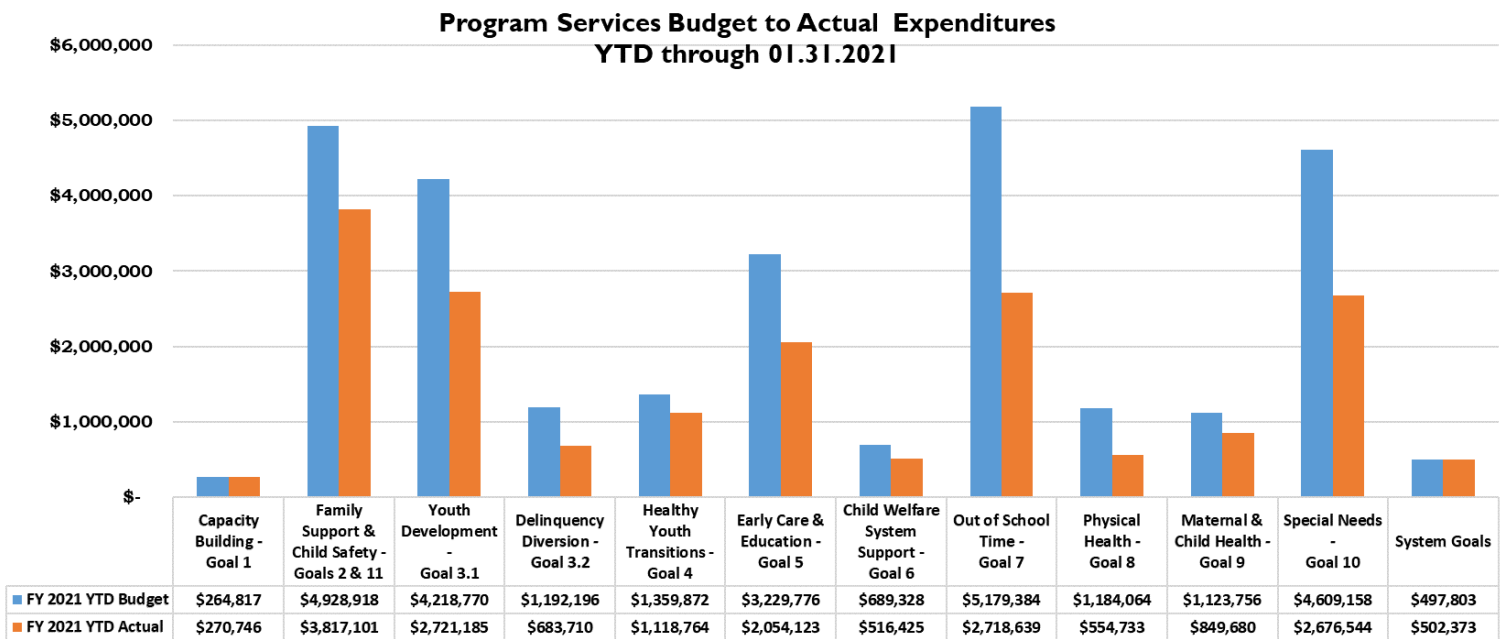
Current Status: The major financial highlights of the period include:

◆ **91% Of Ad Valorem Revenue Collected:** As of February 28, 2021, CSC has collected \$89.6M in tax revenue receipts, which is approximately 91.15% of the \$98.3M annual tax revenue budget and at a rate that is similar to this time last fiscal year. Most tax revenues are received in the month of December as many property owners take advantage of the 4% discount for paying their taxes promptly.

◆ **Program utilization:** The Program Goals report, (starting on page 6) presents utilization by detail for most CSC-funded programs. For years, most of the providers drew down their contracts using Units-of-Service which was generally based on the numbers of children or families that were being served. Many of the Family Strengthening programs are still using this method of payment to draw down their contract. However, due to COVID and the service delivery interruption, many of the providers have been using cost reimbursement as the method of payment to ensure their costs are met in these on-going difficult times.

◆ Thus, the Program Goals report and the “ideal percentages” that are used as a tool to gauge how well providers are doing and how many clients they are seeing does not work as well. Even with cost reimbursement, many school-based programs are significantly underutilized and are continuing to work to find creative ways to engage those students that are struggling. It is anticipated that Summer may be an opportunity to resume a more “normal” service delivery. For those programs that have large variances between Percent of Budget and Ideal, comments are noted outlining the individual circumstances for that program.

◆ The chart below provides a visual comparison of the budgeted and actual year to date program expenditures.



Recommended Action: Approve Budget Amendments and Financial Statements for Period Ending January 31, 2021.



BUDGET AMENDMENTS
For The Five Month Period Ended
February 28, 2021

Submitted to Council Meeting March 18, 2021



**Children's Services Council of Broward County
Budget Amendments
for Period Ended February 28, 2021**

Description	Beginning Budget Annualized	Total Amendments	Ending Budget Annualized	Comments
Budget Amendments reflected in the financial statements:				
Revenues:				
Fed thru State - Title IV E Foster Care	\$ 90,000.00	\$ (90,000.00)	\$ -	Title IV-E internal adjustment
Fed thru State - Title IV E Legal Supports	\$ -	\$ 332,249.00	\$ 332,249.00	Title IV-E internal adjustment
Fund Balance	\$ 10,299,754.00	\$ (242,249.00)	\$ 10,057,505.00	Title IV-E internal adjustment - carryforward



**INTERIM FINANCIAL STATEMENTS
For The Five Month Period Ended
February 28, 2021**

Submitted to Council Meeting March 18, 2021



Children's Services Council of Broward County
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February 28, 2021

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Children's Services Council of Broward County
Balance Sheet
February 28, 2021

ASSETS	General Fund	Prior Year
	February 28, 2021	General Fund
		February 29, 2020
Current Assets:		
Cash	\$ 2,900,675.13	\$ 3,492,057.48
Investments (Note #3)	103,149,483.06	78,509,484.48
Accounts & Interest Receivable	0.00	35,300.00
Due from Other Governments	2,483,422.70	-
Prepaid Expenses	150,124.30	128,325.46
Total Current Assets	<u>\$ 108,683,705.19</u>	<u>\$ 82,165,167.42</u>
 LIABILITIES and FUND EQUITY		
Liabilities:		
Accounts Payable	1,068,517.46	1,446,205.68
Salaries & Wages Payable	370,278.92	321,141.72
Deferred Revenue	561,529.05	-
Total Liabilities	<u>2,000,325.43</u>	<u>1,767,347.40</u>
Fund Equity:		
Assigned for contracts/expenditures (Note #4)	10,549,190.29	5,553,312.72
Assigned for Administration (Note #5)	5,933,472.84	6,168,171.40
Assigned for Encumbrances	67,316,247.04	59,002,273.35
Committed For Building Fund (Note #6)	3,000,000.00	3,000,000.00
Unassigned Fund Balance: Minimum Fund Balance	10,453,745.00	10,125,617.70
Unassigned Fund Balance (Note #7)	9,430,724.59	(3,451,555.15)
Total Fund Equity	<u>106,683,379.76</u>	<u>80,397,820.02</u>
Total Liabilities and Fund Equity	<u>\$ 108,683,705.19</u>	<u>\$ 82,165,167.42</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 2020 through September 2021

	February 2021 Actual	General Fund FY 2021 YTD Actual	General Fund FY 2020 YTD Actual (GF)
Revenues:			
Ad Valorem Taxes	\$ 2,665,706.74	\$ 89,681,041.97	\$ 84,631,777.20
Interest on Investments (Note #8)	4,993.79	31,205.77	325,117.88
Fed thru State - Title IV E Legal Supports	-	80,131.89	-
Fed Through State IV-E Adoption	-	25,931.38	-
Local Foundation(s)/Grant	-	979,850.75	828,688.29
Local Collab. Events & Resources	2,115.55	26,820.32	110,176.44
Training	345.00	2,890.00	8,070.00
Total Revenue	\$ 2,673,161.08	\$ 90,827,872.08	\$ 85,903,829.81
Expenditures:			
Contracted Programs:			
Total Program Services/Support (Note #9)	566,116.96	21,188,443.50	25,876,346.47
Total General Administration	269,666.27	1,453,781.21	1,411,544.61
Total Non-Operating		2,925,395.55	3,210,656.85
Total Capital Outlay		47,181.94	82,848.18
Total Expenditures	835,783.23	25,614,802.20	30,581,396.11
Excess of Revenues over Expenditures	\$ 1,837,377.85	65,213,069.88	55,322,433.70
Beginning Fund Balance		41,470,309.88	25,075,386.32
Ending Fund Balance		\$ 106,683,379.76	\$ 80,397,820.02



**Children's Services Council of Broward County
Budget to Actual (Budgetary Basis)
Annualized - Fiscal Year Ended September 30, 2021**

	FY 2021 Annual Budget	FY 2021 YTD Actual	FY 2021 Encumbrances	Annualized Encumbrances & Actual Exp.	Budget to Actual Variance	% of Actual Exp. Of Budget
Revenues:						
Local Sources:						
Ad Valorem Taxes	\$ 98,384,555.00	\$ 89,681,041.97	\$ -	\$ 89,681,041.97	\$ (8,703,513.03)	91.15%
Interest on Investments(Note #8)	200,000.00	31,205.77	-	31,205.77	(168,794.23)	15.60%
Fed thru State - Title IV E Legal Supports	332,249.00	80,131.89	-	80,131.89	(252,117.11)	24.12%
Fed Through State IV-E Adoption	66,000.00	25,931.38	-	25,931.38	(40,068.62)	39.29%
Fed through State - AEAP	596,818.00	-	-	-	(596,818.00)	0.00%
Local Foundation(s)/Grant(s)	1,541,380.00	979,850.75	-	979,850.75	(561,529.25)	63.57%
Local Collab. Events & Resources	61,735.00	26,820.32	-	26,820.32	(34,914.68)	43.44%
Training	10,000.00	2,890.00	-	2,890.00	(7,110.00)	28.90%
Fund Balance	10,057,505.00	-	-	-	-	0.00%
Total Revenues	111,250,242.00	90,827,872.08	-	90,827,872.08	(10,364,864.92)	81.64%
Expenditures:						
Program Services:						
Direct Programs	95,438,756.00	18,484,023.03	66,405,542.68	84,888,565.71	10,549,190.29	88.95%
Outcomes	32,000.00	11,375.00	-	11,375.00	20,625.00	35.55%
Program/Financial Monitors	68,000.00	20.00	29,725.00	29,745.00	38,255.00	43.74%
Total Program Services	95,538,756.00	18,495,418.03	66,435,267.68	84,929,685.71	10,608,070.29	88.90%
Program Support:						
Employee Salaries	4,720,765.00	1,927,248.53	-	1,927,248.53	2,793,516.47	40.82%
Employee Benefits	2,032,512.00	700,276.66	-	700,276.66	1,332,235.34	34.45%
Consulting	24,400.00	1,027.00	4,990.80	6,017.80	18,382.20	24.66%
Travel	50,000.00	672.06	-	672.06	49,327.94	1.34%
Software Maintenance	39,580.00	22,787.19	4,000.00	26,787.19	12,792.81	67.68%
Telephone	25,000.00	6,235.83	3,370.17	9,606.00	15,394.00	38.42%
Postage	3,000.00	250.71	1,749.29	2,000.00	1,000.00	66.67%
Advertising/Printing/Other	81,333.00	28,534.32	38,333.78	66,868.10	14,464.90	82.22%
Material and Supplies	7,770.00	39.99	750.00	789.99	6,980.01	10.17%
Dues and Fees	47,005.00	5,953.18	17,207.20	23,160.38	23,844.62	49.27%
Total Program Support	7,031,365.00	2,693,025.47	70,401.24	2,763,426.71	4,267,938.29	39.30%
Total Program Services/Support	102,570,121.00	21,188,443.50	66,505,668.92	87,693,112.42	14,876,008.58	85.50%



Children's Services Council of Broward County
Budget to Actual (Budgetary Basis)
Annualized - Fiscal Year Ended September 30, 2021

	FY 2021 Annual Budget	FY 2021 YTD Actual	FY 2021 Encumbrances	Annualized Encumbrances & Actual Exp.	Budget to Actual Variance	% of Actual Exp. Of Budget
General Administration:						
Employee Salaries	2,045,527.00	818,578.24	4,476.40	823,054.64	1,222,472.36	40.24%
Employee Benefits	918,865.00	329,247.47		329,247.47	589,617.53	35.83%
Legal Fees	40,000.00	7,696.00	32,304.00	40,000.00	-	100.00%
Auditors	35,500.00	35,301.00	199.00	35,500.00	-	100.00%
Other Consultants	89,827.00	6,100.00	33,071.20	39,171.20	50,655.80	43.61%
Insurance	59,017.00	25,711.95		25,711.95	33,305.05	43.57%
Telecommunications	63,000.00	19,845.47	35,809.48	55,654.95	7,345.05	88.34%
Rental - Equipment	44,474.00	7,768.96	13,205.04	20,974.00	23,500.00	47.16%
Building Operations(Note #10)						
Facilities Management	173,063.00	41,359.13	109,701.87	151,061.00	22,002.00	87.29%
Utilities	74,500.00	20,452.84	51,747.16	72,200.00	2,300.00	96.91%
Other Building Operations	181,227.00	705.00	12,515.00	13,220.00	168,007.00	7.29%
Equip/Software/Repair Maint	111,309.00	54,806.76		54,806.76	56,502.24	49.24%
Repairs and Maintenance	50,972.00	9,398.73	6,685.71	16,084.44	34,887.56	31.56%
Travel	35,000.00	40.37		40.37	34,959.63	0.12%
Postage	8,000.00	823.92	5,676.08	6,500.00	1,500.00	81.25%
Printing & Advertising	22,670.00	40.00	13,500.00	13,540.00	9,130.00	59.73%
Other Purchased Svc.	139,755.00	66,257.87	70,780.94	137,038.81	2,716.19	98.06%
Materials and Supplies	64,379.00	4,747.83	34,169.06	38,916.89	25,462.11	60.45%
Dues and Fees	41,640.00	4,899.67	4,228.80	9,128.47	32,511.53	21.92%
Total General Administration	4,198,725.00	1,453,781.21	428,069.74	1,881,850.95	2,316,874.05	44.82%
Non-Operating:						
Community Redevelopment Agency(Note#11)	3,433,652.00	2,621,916.55		2,621,916.55	811,735.45	76.36%
Prop Appraiser/Tax Coll Fees	631,519.00	303,479.00	328,040.00	631,519.00	-	100.00%
Total Non-Operating	4,065,171.00	2,925,395.55	328,040.00	3,253,435.55	811,735.45	80.03%
Capital Outlay:						
Computer Equipment/Software	361,784.00	23,953.94	23,255.40	47,209.34	314,574.66	13.05%
Furniture/Equipment	31,213.00		31,212.98	31,212.98	0.02	100.00%
Improvements Othr Than Bldg	23,228.00	23,228.00		23,228.00	-	100.00%
Total Capital Outlay	416,225.00	47,181.94	54,468.38	101,650.32	314,574.68	24.42%
Total Expenditures	\$ 111,250,242.00	\$ 25,614,802.20	\$ 67,316,247.04	\$ 92,930,049.24	\$ 18,319,192.76	83.53%

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



**Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the Five Month Period Ended February 28, 2021**

	Program invoice - Prior Month		Fiscal Year 2020 - 2021			% of Budget	Ideal @ January	Comments
	January Budget	January Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget			
Servcies Goals:								
<i>Training/Technical Assistance</i>								
Training	3,500.00	3,500.00	54,050.00	19,050.00	35,000.00	35.25%	33.33%	
Unallocated - Training			45,950.00		45,950.00	0.00%		
Total Training/Technical Assistance	3,500.00	3,500.00	100,000.00	19,050.00	80,950.00	19.05%		
<i>Organization & Program Quality</i>								
Mini Grants	12,000.00	12,000.00	134,000.00	78,000.00	56,000.00	58.21%	33.33%	
Consultant			217,677.00	20,551.93	197,125.07	9.44%	33.33%	
Leadership Initiatives	7,800.00	7,800.00	46,000.00	21,400.00	24,600.00	46.52%	33.33%	
Unallocated-Support Organizational Development			2,294.00		2,294.00	0.00%		
Total Organization & Program Quality	19,800.00	19,800.00	399,971.00	119,951.93	280,019.07	29.99%		
<i>Fiscal Support</i>								
Com Reconstruction Housing FS Alex Rebb-Fam St	2,084.00	2,083.33	25,000.00	8,333.33	16,666.67	33.33%	33.33%	
Comm Based Connec/FS Alex Rebb-LT	769.00	769.00	9,228.00	3,076.00	6,152.00	33.33%	33.33%	
Community Based Connection FS Alex Rebb-PEACE	1,314.00	1,314.33	15,772.00	5,257.32	10,514.68	33.33%	33.33%	
Ctr for Hearing FS KIDS-Fam St	399.00	398.83	4,786.00	1,595.32	3,190.68	33.33%	33.33%	
Ctr for Hearing FS KIDS-MOST SN	614.00		7,373.00	1,843.26	5,529.74	25.00%	33.33%	Pending Jan. invoice.
Ctr for Hearing FS KIDS-STEP	643.00	643.25	7,719.00	2,573.00	5,146.00	33.33%	33.33%	
Ctr for Hearing FS KIDS-Yth Force	427.00	426.83	5,122.00	1,707.32	3,414.68	33.33%	33.33%	
HOMES FS KIDS HYT	594.00	593.92	7,127.00	2,375.68	4,751.32	33.33%	33.33%	
New Mirawood -FS KIDS -MOST	1,708.00	1,708.33	20,500.00	6,833.32	13,666.68	33.33%	33.33%	
Our Children Our Future FS Alex Rebb-Yth Force	1,010.00	1,010.42	12,125.00	4,041.68	8,083.32	33.33%	33.33%	
So FL Hunger: Breakspot FS Meals on Wheels	776.00	776.33	9,316.00	3,105.32	6,210.68	33.33%	33.33%	
So FL Hunger: Mobile School Pantry	591.00	590.75	7,089.00	2,363.00	4,726.00	33.33%	33.33%	
Unallocated-Fiscal Sponsor			36,823.00		36,823.00	0.00%		
Total Fiscal Support	10,929.00	10,315.32	167,980.00	43,104.55	124,875.45	25.66%		
<i>Volunteers</i>								
Volunteer Broward	24,025.00	22,144.53	288,297.00	88,639.64	199,657.36	30.75%	33.33%	
Total Volunteers	24,025.00	22,144.53	288,297.00	88,639.64	199,657.36	30.75%		
Total Agency Capacity	58,254.00	55,759.85	956,248.00	270,746.12	685,501.88	28.31%		
<i>Reduce Abuse & Neglect</i>								
Advocacy Network on Disabiliti	17,707.00	10,207.48	212,504.00	52,281.33	160,222.67	24.60%	33.33%	
ARC, INC - PAT	54,341.00	51,230.15	652,103.00	203,291.72	448,811.28	31.17%	33.33%	
Boys & Girls Club	31,899.00		382,800.00	81,869.00	300,931.00	21.39%	33.33%	Pending Jan. invoice.
Boys Town South Florida	28,924.00	27,376.79	347,099.00	111,489.82	235,609.18	32.12%	33.33%	
Broward Behavioral Health Coalition(BYRC Match)	4,999.00		60,000.00	2,505.41	57,494.59	4.18%	33.33%	Pending Jan. invoice; low referrals.
Broward Children's Center	11,889.00	2,032.96	142,677.00	11,417.64	131,259.36	8.00%	33.33%	Staff vacancy.
Childrens Harbor	45,176.00	46,511.53	542,121.00	164,059.68	378,061.32	30.26%	33.33%	
Comm Based Connec/FS Alex Rebb-LT	23,892.00	19,458.34	286,711.00	89,424.49	197,286.51	31.19%	33.33%	
Ctr for Hearing FS KIDS-Fam St	13,978.00	7,760.39	167,742.00	42,264.40	125,477.60	25.20%	33.33%	
Family Central w/KID-Nurturing	39,136.00	32,613.69	469,641.00	135,922.11	333,718.89	28.94%	33.33%	
Gulf Coast CC	71,610.00	59,340.19	859,327.00	251,702.11	607,624.89	29.29%	33.33%	
Henderson Beh Hlth-HOMEBUILDER	45,308.00	18,122.08	543,716.00	136,634.21	407,081.79	25.13%	33.33%	
Henderson Beh Hlth-MST -	50,521.00	45,356.63	701,842.00	165,208.88	536,633.12	23.54%	33.33%	
Henderson Beh Hlth-PIP	10,181.00		122,182.00	1,250.00	120,932.00	1.02%	33.33%	Contract ended January 31, 2021.
Hispanic Unity	40,692.00	32,256.53	488,309.00	131,552.72	356,756.28	26.94%	33.33%	
Jack and Jill Children's Cente	14,255.00	11,439.19	171,073.00	33,886.79	137,186.21	19.81%	33.33%	Groups began in February.
JAFCO-MST	49,225.00	41,818.04	590,715.00	191,752.60	398,962.40	32.46%	33.33%	
Juliana Gerner & Assoc. Progr	27,641.00	24,293.68	331,716.00	97,945.20	233,770.80	29.53%	33.33%	
KIDS in Distress-HOMEBUILDERS	45,822.00	43,418.33	549,873.00	159,396.88	390,476.12	28.99%	33.33%	



**Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the Five Month Period Ended February 28, 2021**

	January Budget	January Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ January	Comments
KIDS in Distress-KID FIRST & SAFE	109,183.00	94,632.67	1,310,202.00	362,586.81	947,615.19	27.67%	33.33%	
Memorial Healthcare Sys-Teens	31,635.00		379,638.00	64,012.65	315,625.35	16.86%	33.33%	Referrals trending up. Pending Jan. invoice.
Memorial Healthcare Sys-Ties	67,426.00	69,996.11	809,119.00	277,733.81	531,385.19	34.33%	33.33%	
PACE	21,070.00		252,840.00	46,264.71	206,575.29	18.30%	33.33%	Pending Jan. invoice.
Smith Mental Health Assoc-CBT Training	48,177.00	46,325.34	578,147.00	186,560.45	391,586.55	32.27%	33.33%	
Unallocated -Family Strengthening			43,500.00		43,500.00	0.00%	33.33%	TBD
			63,277.00		63,277.00	0.00%		
Total Reduce Abuse & Neglect	904,687.00	684,190.12	11,058,874.00	3,001,013.42	8,057,860.58	27.14%		
Kinship Care/Non-Relative Care								
Harmony Development Center	14,064.00	16,224.88	169,687.00	55,926.75	113,760.25	32.96%	33.33%	
KIDS in Distress-KISS	49,426.00		601,120.00	42,699.11	558,420.89	7.10%	33.33%	Pending invoices. TA provided.
Legal Aid Service-KISS	26,874.00	28,120.75	322,500.00	100,520.75	221,979.25	31.17%	33.33%	
Mental Health America of So FL	12,368.00	12,617.31	149,918.00	42,175.15	107,742.85	28.13%	33.33%	
Total Kinship Care/Non-Relative Care	102,732.00	56,962.94	1,243,225.00	241,321.76	1,001,903.24	19.41%		
Trauma								
Broward Behavioral Health Ctr	41,666.00		500,000.00	35,952.75	464,047.25	7.19%	33.33%	Pending invoices.
Children's Bereavement Ctr	5,259.00	3,246.05	63,114.00	17,357.69	45,756.31	27.50%	33.33%	
JAFCCO-Community Wellness Cntr - CSC	6,666.00	6,288.99	80,000.00	25,845.58	54,154.42	32.31%	33.33%	
JAFCCO-Community Wellness Cntr	81,409.00	62,748.79	976,925.00	263,260.39	713,664.61	26.95%	33.33%	
Resiliency Centers			1,279,034.00		1,279,034.00	0.00%	33.33%	Initiative in development.
Consultant			260,000.00	26,000.00	234,000.00	10.00%	33.33%	
Community Meetings	25.00	25.00	225.00	225.00	-	100.00%	100.00%	
Unallocated - Trauma---Negative Impact of Trauma			2,974,178.00		2,974,178.00	0.00%		
Total Trauma	135,025.00	72,308.83	6,133,476.00	368,641.41	5,764,834.59	6.01%		
Hunger								
CCB-SE FL Common Eligibility Unit	10,000.00	10,000.00	10,000.00	10,000.00	-	100.00%	100.00%	
Community Enhancement Collaboration	6,289.00	6,042.17	61,040.00	12,330.54	48,709.46	20.20%		
DeliverLean Care COVID 11/20			88,240.00	43,825.40	44,414.60	49.67%		Program started in December extended to March.
FLIPPANY			90,821.00	5,150.01	85,670.99	5.67%		Pending invoices.
Harvest Drive			45,000.00	15,014.43	29,985.57	33.37%		Pending invoices.
So FL Hunger: Breakspot FS Meals on Wheels	11,091.00	4,862.91	133,091.00	20,203.96	112,887.04	15.18%		Summer program.
So FL Hunger: Mobile School Pantry	8,439.00	8,494.08	101,273.00	39,417.58	61,855.42	38.92%		
Unallocated Hunger			112,281.00		112,281.00	0.00%		
Unallocated Hunger - COVID			100,720.00		100,720.00	0.00%		
Total Hunger	35,819.00	29,399.16	742,466.00	145,941.92	596,524.08	19.66%		
Financial Stability								
Hispanic Unity-VITA	26,727.00		320,727.00	29,692.18	291,034.82	9.26%	33.33%	Pending invoices.
HOPE S FL	6,708.00		80,500.00	18,111.80	62,388.20	22.50%	33.33%	Pending January invoice.
United Way			500,000.00		500,000.00	0.00%		Pending contract execution. Jan approval.
Unallocated-Financial Stability			500,000.00		500,000.00	0.00%		
Total Financial Stability	33,435.00	-	1,401,227.00	47,803.98	1,353,423.02	3.41%		
Total Family Strengthening	1,211,698.00	842,861.05	20,579,268.00	3,804,722.49	16,774,545.51	18.49%		
Youth Development								
Com Reconstruction Housing FS Alex Rebb	37,917.00	38,874.14	455,000.00	143,126.31	311,873.69	31.46%	33.33%	
Community Access Ctr, Inc	16,856.00	10,109.22	202,275.00	36,724.78	165,550.22	18.16%	33.33%	Low Enrollment due to COVID-19.
Crockett Foundation, Inc	24,311.00	17,363.56	291,720.00	80,273.80	211,446.20	27.52%	33.33%	
Crockett Foundation, Inc - DeLuca Foundation	24,310.00	15,472.24	291,720.00	64,190.96	227,529.04	22.00%	33.33%	Low Enrollment due to COVID-19.
Ctr for Hearing FS KIDS-Yth Force	14,957.00	7,855.90	179,480.00	32,772.40	146,707.60	18.26%	33.33%	Low Enrollment due to COVID-19.
Firewall Ctr	19,560.00	14,947.03	234,720.00	62,127.31	172,592.69	26.47%	33.33%	
Firewall Ctr-DeLuca Foundation	19,560.00	12,232.61	234,720.00	53,895.01	180,824.99	22.96%	33.33%	Low Enrollment due to COVID-19.



**Children's Services Council of Broward County
 Program Expenditures By Goals
 Budget to Actual (Budgetary Basis)
 For the Five Month Period Ended February 28, 2021**

	January Budget	January Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ January	Comments
HANDY	40,591.00	33,747.74	487,095.00	125,664.14	361,430.86	25.80%	33.33%	
Hanley Ctr Foundation	2,545.00	2,545.42	30,545.00	10,181.68	20,363.32	33.33%	33.33%	
Harmony Development Ctr, Inc	34,298.00	20,555.56	411,570.00	84,980.63	326,589.37	20.65%	33.33%	Low Enrollment due to COVID-19.
Hispanic Unity	120,003.00		1,440,040.00	185,723.48	1,254,316.52	12.90%	33.33%	Low Enrollment due to COVID-19. Pending Jan. invoice.
Memorial Healthcare Sys	46,863.00	36,942.96	562,350.00	170,442.45	391,907.55	30.31%	33.33%	
Memorial Healthcare System - DeLuca Foundation	18,745.00	15,982.59	224,940.00	71,764.78	153,175.22	31.90%	33.33%	
Opportunities Ind Ctrs/OIC	26,571.00	17,054.24	318,850.00	84,226.88	234,623.12	26.42%	33.33%	
Our Children Our Future FS Alex Rebb	14,434.00	9,084.68	173,220.00	39,275.10	133,944.90	22.67%	33.33%	Low Enrollment due to COVID-19.
Urban League of BC	23,666.00	18,703.22	283,990.00	69,335.71	214,654.29	24.41%	33.33%	
West Park, City of	20,166.00		242,000.00		242,000.00	0.00%	33.33%	Program is not operating due to COVID-19
YMCA of S FL	55,580.00	29,947.89	666,960.00	131,624.35	535,335.65	19.73%	33.33%	Low Enrollment due to COVID-19.
Wyman TOP Training	12,500.00	12,500.00	20,500.00	12,500.00	8,000.00	60.98%	33.33%	Provider bills annually in July .
Total Youth Development	573,433.00	313,919.00	6,751,695.00	1,458,829.77	5,292,865.23	21.61%		
LEAP High School								
Firewall Ctr	10,882.00	8,261.13	130,585.00	33,910.57	96,674.43	25.97%	30.00%	
Hispanic Unity	79,538.00	51,940.97	954,450.00	216,930.11	737,519.89	22.73%	30.00%	
YMCA of S FL	215,565.00	132,506.84	2,586,780.00	566,514.76	2,020,265.24	21.90%	30.00%	
Motivational Edge	4,242.00		50,909.00	4,914.79	45,994.21	9.65%	30.00%	Low Enrollment due to COVID-19. Pending Jan. invoice.
Total LEAP High School	310,227.00	192,708.94	3,722,724.00	822,270.23	2,900,453.77	22.09%		
Youth Employment								
CareerSource Broward	54,936.00	12,172.16	1,944,577.00	48,031.73	1,896,545.27	2.47%	33.33%	Summer program.
Total Youth Employment	54,936.00	12,172.16	1,944,577.00	48,031.73	1,896,545.27	2.47%		
PEACE								
Community Based Connection FS Alex Rebb	40,834.00	31,237.38	490,000.00	129,177.00	360,823.00	26.36%	33.33%	
Crockett Foundation, Inc	20,258.00	17,918.32	243,100.00	72,020.89	171,079.11	29.63%	33.33%	
Harmony Development Ctr, Inc	14,750.00	5,877.39	177,000.00	39,667.12	137,332.88	22.41%	33.33%	Low enrollment due to COVID-19.
Smith Community MH	43,562.00	43,212.25	522,750.00	139,388.10	383,361.90	26.66%	33.33%	
Total PEACE	119,404.00	98,245.34	1,432,850.00	380,253.11	1,052,596.89	26.54%		
Youth Leadership Development								
First Call for Help	2,500.00	2,500.00	30,000.00	10,000.00	20,000.00	33.33%	33.33%	
FL Childrens 1st	568.00	400.00	6,822.00	1,800.00	5,022.00	26.39%	33.33%	
FLITE (FT Laud indepen Training & Education)	6,250.00		75,000.00		75,000.00	0.00%	33.33%	New contract. Pending invoices.
Unallocated Yth Leadership Development			203.00		203.00	0.00%		
Total Youth Leadership Development	9,318.00	2,900.00	112,025.00	11,800.00	100,225.00	10.53%		
Diversion Programs								
Broward Sheriff's Office	66,436.00		797,236.00		797,236.00	0.00%	33.33%	Pending MOU w/subcontractor.
Camelot CC	28,895.00	20,808.26	346,735.00	96,641.14	250,093.86	27.87%	33.33%	
Harmony Development Ctr, Inc	18,989.00		227,964.00	44,616.60	183,347.40	19.57%	33.33%	Pending January invoice.
Henderson Behavioral Health	30,581.00	23,938.82	366,986.00	81,344.64	285,641.36	22.17%	33.33%	Low referrals.
Juliana Gerner & Assoc. Progr	30,853.00	26,322.28	370,248.00	114,017.48	256,230.52	30.79%	33.33%	
Memorial Healthcare Sys	49,625.00	41,047.89	595,509.00	179,675.23	415,833.77	30.17%	33.33%	
PACE Center for Girls	17,928.00	23,202.97	215,133.00	67,852.02	147,280.98	31.54%	33.33%	
Smith Mental Health Association.	29,293.00	31,216.24	351,529.00	99,562.63	251,966.37	28.32%	33.33%	
Urban League of BC	25,449.00		305,388.00		305,388.00	0.00%	33.33%	Pending invoices.
Training			25,000.00		25,000.00	0.00%	33.33%	Trainings to be scheduled for 1st & 2nd qtr.
Total Diversion Programs	298,049.00	166,536.46	3,601,728.00	683,709.74	2,918,018.26	18.98%		
Total Yth Development & Juvenile Div	1,365,367.00	786,481.90	17,565,599.00	3,404,894.58	14,160,704.42	19.38%		



**Children's Services Council of Broward County
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For the Five Month Period Ended February 28, 2021**

	January Budget	January Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ January	Comments
<i>Independent Living Program</i>								
Camelot CC	34,773.00	23,716.33	417,286.00	99,993.77	317,292.23	23.96%	33.33%	
FLITE (FT Laud Indepen Training & Education)	15,031.00		180,381.00	41,820.01	138,560.99	23.18%	33.33%	Pending January invoice.
Gulf Coast CC	40,833.00		494,890.00	108,042.46	386,847.54	21.83%	33.33%	Pending January invoice.
HANDY	61,387.00	52,060.79	736,650.00	202,122.63	534,527.37	27.44%	33.33%	
Harmony Development Ctr, Inc	33,856.00	28,718.97	408,286.00	107,260.59	301,025.41	26.27%	33.33%	
Henderson Beh Hlth -Wilson Gardens	19,990.00	13,400.56	239,887.00	48,557.26	191,329.74	20.24%	33.33%	Utilization impacted by COVID-19.
HOMES FS KIDS HYT	8,485.00	6,588.34	101,818.00	31,030.27	70,787.73	30.48%	33.33%	
Memorial Healthcare Sys	56,184.00	54,009.57	686,530.00	245,185.06	441,344.94	35.71%	33.33%	
Museum of Discovery/Science	8,311.00	7,415.54	99,726.00	28,160.23	71,565.77	28.24%	33.33%	
PACE Center for Girls	22,781.00	29,157.04	274,375.00	93,622.62	180,752.38	34.12%	33.33%	
SunServe	33,285.00	29,229.28	399,421.00	112,968.83	286,452.17	28.28%	33.33%	
Consultant			25,000.00		25,000.00	0.00%	33.33%	TIP training being scheduled.
Total Independent Living Program	334,916.00	244,296.42	4,064,250.00	1,118,763.73	2,945,486.27	27.53%		
Total Independent Living	334,916.00	244,296.42	4,064,250.00	1,118,763.73	2,945,486.27	27.53%		
<i>Subsidized Childcare</i>								
Early Learning Coalition	357,737.00	271,655.05	4,592,850.00	1,190,767.31	3,402,082.69	25.93%	33.33%	
Early Learning Coalition - Vul Pop	334,820.00		4,017,850.00	420,246.08	3,597,603.92	10.46%	33.33%	Pending Jan. invoice. Low enrollment due to COVID-19.
Early Learning Coalition - Unallocated			268,689.00		268,689.00			
Total Subsidized Childcare	692,557.00	271,655.05	8,879,389.00	1,611,013.39	7,268,375.61	18.14%		
<i>Training/ TA Preschool Teachers</i>								
Family Central w KID	75,006.00	69,429.10	900,073.00	284,608.47	615,464.53	31.62%	33.33%	
Total Training/ TA Preschool Teachers	75,006.00	69,429.10	900,073.00	284,608.47	615,464.53	31.62%		
<i>Grade Level Reading</i>								
Children's Literacy Initiative			67,350.00		67,350.00	0.00%		
Kidvision	25,250.00	25,250.00	101,000.00	50,500.00	50,500.00	50.00%		
Reading & Math	20,025.00	20,033.62	180,224.00	79,886.90	100,337.10	44.33%	33.33%	
Volunteer Broward	7,231.00	7,028.74	91,095.00	28,114.66	62,980.34	30.86%	33.33%	
Broward Reads for the Record Supplies-Books			60,000.00		60,000.00	0.00%		Event held in the summer.
Broward Reads Initiative			80,061.00		80,061.00	0.00%		
Countdown to Kindergarten			1,495.00		1,495.00	0.00%		
Unallocated			34,612.00		34,612.00	0.00%		
Total Grade Level Reading	52,506.00	52,312.36	615,837.00	158,501.56	457,335.44	25.74%		
Total Literacy Early Education	820,069.00	393,396.51	10,395,299.00	2,054,123.42	8,341,175.58	19.76%		
<i>Adoptive/ Foster Parent Recruit</i>								
Forever Families/Gialogic	15,021.00	15,020.83	180,250.00	75,104.15	105,145.85	41.67%	33.33%	
Heart Gallery of Broward	3,738.00	3,737.58	44,851.00	14,950.32	29,900.68	33.33%	33.33%	
Total Adoptive/ Foster Parent Recruit	18,759.00	18,758.41	225,101.00	90,054.47	135,046.53	40.01%		
<i>Legal Issues / Adoption</i>								
Legal Aid of Broward County	148,483.00		1,956,818.00	412,878.81	1,543,939.19	21.10%	33.33%	
Unallocated - Legal Rep child welfare			157,249.00		157,249.00	0.00%		
Total Legal Issues / Adoption	148,483.00	-	2,114,067.00	412,878.81	1,701,188.19	19.53%		
<i>Expedite Permanency</i>								
Henderson Behavioral Health	5,090.00		61,091.00	13,491.68	47,599.32	22.08%	33.33%	Pending January invoice.
Total Expedite Permanency	5,090.00	-	61,091.00	13,491.68	47,599.32	22.08%		
Total Child Welfare System Support	172,332.00	18,758.41	2,400,259.00	516,424.96	1,883,834.04	21.52%		
<i>Leadership/ Quality in OOS Prog</i>								
FLCSC / MOTT-Lev			10,000.00	10,000.00	-	100.00%	33.33%	
Total Leadership/Quality in OOS Prog	-	-	10,000.00	10,000.00	-	100.00%		



Children's Services Council of Broward County
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<i>Out-of-School</i>								
Advocacy Network on Disabilities	8,739.00		104,873.00	24,309.40	80,563.60	23.18%	29.00%	
After School Program	331,435.00	97,438.65	3,977,224.00	383,158.20	3,594,065.80	9.63%	29.00%	Under enrollment due to COVID-19.
Boys & Girls Club	92,862.00		1,114,344.00	121,691.22	992,652.78	10.92%	29.00%	Pending Jan. invoice. Under enrolled due to COVID-19.
Hallandale CRA			618,254.00	617,886.90	367.10	99.94%	100.00%	
Hallandale, City of	13,614.00	5,693.86	163,368.00	45,580.45	117,787.55	27.90%	29.00%	
Hollywood Beach CRA			228,665.00	228,665.00	-	100.00%	100.00%	
Hollywood, City of	48,581.00	17,284.12	582,977.00	84,577.59	498,399.41	14.51%	29.00%	Under enrollment due to COVID-19.
Kids In Distress	16,342.00	18,492.46	196,112.00	70,720.48	125,391.52	36.06%	29.00%	
Miramar, City of	10,176.00	1,788.19	122,111.00	12,183.71	109,927.29	9.98%	29.00%	Under enrollment due to COVID-19.
New Mirawood -FS KIDS -MOST	24,404.00	13,835.02	292,857.00	50,759.52	242,097.48	17.33%	29.00%	Under enrollment due to COVID-19.
Soref JCC	28,636.00	15,018.77	343,633.00	81,494.00	262,139.00	23.72%	29.00%	
Sunshine Aftercare Program	127,533.00	70,653.87	1,530,400.00	262,007.29	1,268,392.71	17.12%	29.00%	Under enrollment due to COVID-19.
YMCA /w Deerfield CRA	313,136.00	145,749.72	3,757,642.00	612,295.78	3,145,346.22	16.29%	29.00%	Under enrollment due to COVID-19.
Comm After School/w Margate CRA	64,350.00		772,202.00	106,109.69	666,092.31	13.74%	29.00%	Pending Jan. invoice. Under enrolled due to COVID-19.
Back to School Supplies			79,360.00		79,360.00	0.00%		
Consultant			70,400.00	7,200.00	63,200.00	10.23%	29.00%	PBL training begin in May.
Unallocated MOST GP			12,000.00		12,000.00	0.00%		
Total Out-of-School	1,079,808.00	385,954.66	13,966,422.00	2,708,639.23	11,257,782.77	19.39%		
<i>Total Summer Program</i>	-	-	398,112.00	-	398,112.00	0.00%		
Total Out-of-School Time	1,079,808.00	385,954.66	14,374,534.00	2,718,639.23	11,655,894.77	18.91%		
<i>School Health</i>								
Sierra/w Coral Springs CRA	174,721.00		1,747,210.00	343,703.34	1,403,506.66	19.67%	33.33%	CRA \$ will be acct for at year end. Pending Jan. invoice.
Unallocated-School Health			126,292.00		126,292.00	0.00%	33.33%	
Total School Health	174,721.00	-	1,873,502.00	343,703.34	1,529,798.66	18.35%		
<i>Water Safety/Drowning Prevention</i>								
Brow Health-Prevent Infant/Toddler Drowning	22,717.00	12,510.27	272,608.00	53,735.01	218,872.99	19.71%	33.33%	Lower expenses resulting from working virtually.
Swim Central/Broward County	57,315.00		687,782.00	7,123.20	680,658.80	1.04%	33.33%	Pending Jan. invoice. Pool closures due to COVID-19
Total Water Safety/Drowning Prevention	80,032.00	12,510.27	960,390.00	60,858.21	899,531.79	6.34%		
<i>Kid Care Insurance Outreach</i>								
Kid Care Outreach / BC Health Dept.	41,263.00	33,966.43	495,157.00	150,171.52	344,985.48	30.33%	33.33%	
Total Kid Care Insurance Outreach	41,263.00	33,966.43	495,157.00	150,171.52	344,985.48	30.33%		
Total Physical Health Services	296,016.00	46,476.70	3,329,049.00	554,733.07	2,774,315.93	16.66%		
<i>Screening/Assessment/Support</i>								
BRHPC-Healthy Families Broward	174,749.00	112,128.57	2,097,003.00	469,881.32	1,627,121.68	22.41%	33.33%	Staff vacancies. TA provided.
Total Screening/Assessment/Support	174,749.00	112,128.57	2,097,003.00	469,881.32	1,627,121.68	22.41%		
<i>Support Mothers w/Maternal Dep</i>								
Healthy Mothers/ Babies	46,776.00	40,058.78	561,323.00	170,896.94	390,426.06	30.45%	33.33%	
Memorial Healthcare Sys	42,528.00	37,486.79	510,350.00	157,228.74	353,121.26	30.81%	33.33%	
Total Support Mothers w/Maternal Dep	89,304.00	77,545.57	1,071,673.00	328,125.68	743,547.32	30.62%		
<i>Improve Fetal/Infant Mortality</i>								
Broward Hlthy Start-SAFE SLEEP	16,886.00	15,294.51	202,636.00	51,672.74	150,963.26	25.50%	33.33%	
Total Improve Fetal/Infant Mortality	16,886.00	15,294.51	202,636.00	51,672.74	150,963.26	25.50%		
Total Maternal & Child Health	280,939.00	204,968.65	3,371,312.00	849,679.74	2,521,632.26	25.20%		
<i>SN-After School/Summer Program</i>								
After School Programs/ Quest	40,283.00	13,289.88	483,399.00	47,055.76	436,343.24	9.73%	33.33%	Under enrollment due to COVID-19.
Ann Storck Center	23,321.00		279,852.00	25,530.71	254,321.29	9.12%	33.33%	Pending Jan. invoice. Under enrolled due to COVID-19.
ARC, INC	135,991.00	66,060.23	1,631,894.00	270,348.81	1,361,545.19	16.57%	33.33%	Virtual services only. Under enrolled due to COVID-19.
Broward Children's Center	53,941.00	39,905.97	647,291.00	156,069.06	491,221.94	24.11%	33.33%	



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Ctr for Hearing FS KIDS-MOST SN	23,332.00	12,303.69	279,982.00	49,468.40	230,513.60	17.67%	33.33%	Under enrolled due to COVID-19.
JAFCO - MOST			535,779.00	50,766.10	485,012.90	9.48%	33.33%	Most summer program.
Pembroke Pines, City of			104,251.00		104,251.00	0.00%	0.00%	Summer program.
Smith Community MH	76,116.00	70,033.51	913,402.00	243,018.22	670,383.78	26.61%	33.33%	
United Cerebral Palsy	60,807.00		729,686.00	113,160.37	616,525.63	15.51%	33.33%	Pending Jan. invoice. Under enrolled due to COVID-19.
YMCA of S FL	381,489.00	196,268.60	4,577,866.00	821,174.16	3,756,691.84	17.94%	33.33%	Under enrolled due to COVID-19.
Unallocated After School/Summer Program			124,364.00		124,364.00	0.00%	33.33%	
<i>Total SN-After School/ Summer Program</i>	795,280.00	397,861.88	10,307,766.00	1,776,591.59	8,531,174.41	17.24%		
<i>STEP</i>								
ARC, INC	35,800.00	25,051.42	429,600.00	103,867.53	325,732.47	24.18%	20.00%	
Ctr for Hearing FS KIDS-STEP	22,540.00	12,682.38	270,480.00	48,959.85	221,520.15	18.10%	20.00%	
Smith Community MH	24,834.00	10,937.00	298,008.00	40,370.66	257,637.34	13.55%	20.00%	
United Cerebral Palsy	68,989.00	36,185.53	827,868.00	148,780.19	679,087.81	17.97%	20.00%	
YMCA of S FL	58,884.00	26,812.90	706,608.00	117,477.03	589,130.97	16.63%	20.00%	
<i>Total STEP</i>	211,047.00	111,669.23	2,532,564.00	459,455.26	2,073,108.74	18.14%		
<i>Information/Referral Ntwk</i>								
First Call for Help BH	51,673.00	52,526.96	620,081.00	200,705.27	419,375.73	32.37%	33.33%	
First Call for Help SN	66,921.00	44,709.92	803,050.00	200,157.65	602,892.35	24.92%	33.33%	
<i>Total Information/Referral Ntwk</i>	118,594.00	97,236.88	1,423,131.00	400,862.92	1,022,268.08	28.17%		
<i>Respite Services-BREAK</i>								
Memorial Healthcare Sys (BH)	7,132.00	9,228.75	85,586.00	20,404.81	65,181.19	23.84%	33.33%	
Smith Community MH	7,334.00	6,170.94	88,005.00	19,229.17	68,775.83	21.85%	33.33%	Under enrolled due to COVID-19.
<i>Total Respite Services-BREAK</i>	14,466.00	15,399.69	173,591.00	39,633.98	133,957.02	22.83%		
Total Physical/Developmental/BH Need	1,139,387.00	622,167.68	14,437,052.00	2,676,543.75	11,760,508.25	18.54%		
<i>Eliminate Bullying and Choose Peace</i>								
United Way - Choose Peace	3,731.00	3,100.10	44,775.00	12,378.71	32,396.29	27.65%	33.33%	
<i>Total Eliminate bullying and Choose Peace</i>	3,731.00	3,100.10	44,775.00	12,378.71	32,396.29	27.65%		
Total Child Safety	3,731.00	3,100.10	44,775.00	12,378.71	32,396.29	27.65%		
Grand Total Service Goals	6,762,517.00	3,604,221.93	91,517,645.00	17,981,649.80	73,535,995.20	19.65%		
System Goals:								
<i>Single Point of Entry</i>								
First Call for Help	31,847.00	27,589.77	382,169.00	119,043.89	263,125.11	31.15%		
<i>Total Single Point of Entry</i>	31,847.00	27,589.77	382,169.00	119,043.89	263,125.11	31.15%		
<i>Leadership/Resources-Strategic</i>								
Dues/Fees			500.00	450.00	50.00	90.00%		
Consultants	2,075.00	2,309.48	17,687.00	17,684.48	2.52	99.99%		
Unallocated-Strategic Plan			49,213.00		49,213.00	0.00%		
<i>Total Leadership/Resources-Strategic</i>	2,075.00	2,309.48	67,400.00	18,134.48	49,265.52	26.91%		
<i>Reporting Application Software</i>								
Taoti Creative	13,212.00	13,211.25	27,080.00	16,308.75	10,771.25	60.22%		
SAS			25,000.00	4,931.88	20,068.12	19.73%		
Software			50,406.00		50,406.00	0.00%		
Web hosting	5,000.00	5,000.00	60,000.00	25,000.00	35,000.00	41.67%		
DS-Software as Service			78,823.00	78,823.00	-	100.00%		
<i>Total Reporting Applicatin Software</i>	18,212.00	18,211.25	241,309.00	125,063.63	116,245.37	51.83%		
<i>Improve Provider Reporting</i>								
Unallocated- Improve Reporting			70,000.00		70,000.00	0.00%		
<i>Total Improve Provider Reporting</i>	-	-	70,000.00	-	70,000.00	0.00%		



**Children's Services Council of Broward County
 Program Expenditures By Goals
 Budget to Actual (Budgetary Basis)
 For the Five Month Period Ended February 28, 2021**

	January Budget	January Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ January	Comments
<i>Integrated Data System</i>								
Unallocated - Integrated data system			20,000.00		20,000.00	0.00%		
<i>Total Integrated Data System</i>	-	-	20,000.00	-	20,000.00	0.00%		
Total Improve Coordination/Child Service	52,134.00	48,110.50	780,878.00	262,242.00	518,636.00	33.58%		
<i>Sponsorships</i>								
Nova/SE University			7,500.00		7,500.00	0.00%		
Sponsorship	1,000.00	1,000.00	35,000.00	7,060.00	27,940.00	20.17%		
Sponsorship-High Traffic			38,500.00	6,000.00	32,500.00	15.58%		
<i>Total Sponsorships</i>	1,000.00	1,000.00	81,000.00	13,060.00	67,940.00	16.12%		
<i>Educate Taxpayers</i>								
BECON			31,600.00	200.00	31,400.00	0.63%		
MNetwork	613.00	612.50	110,000.00	27,100.00	82,900.00	24.64%		
Marketing	28,472.00	28,471.80	471,200.00	94,067.23	377,132.77	19.96%		
Printing			5,000.00		5,000.00	0.00%		
Sponsorships			115,700.00		115,700.00	0.00%		
Outreach Materials	12,000.00	12,000.00	23,800.00	20,000.00	3,800.00	84.03%		
<i>Total Educate Taxpayers</i>	41,085.00	41,084.30	757,300.00	141,367.23	615,932.77	18.67%		
<i>Advocacy/Outreach</i>								
FLCSC Dues			80,000.00	80,000.00	-	100.00%		
Registration	75.00	75.00	499.00	499.00	-	100.00%		
Consultant			16,127.00		16,127.00	0.00%		
<i>Total Advocacy/Outreach</i>	75.00	75.00	96,626.00	80,499.00	16,127.00	83.31%		
<i>Pub Communication w Sp Pop</i>								
ADA remediation		2,400.00	80,000.00	2,400.00	77,600.00	3.00%		
Special Needs Interpreter	1,445.00	1,445.00	19,000.00	2,805.00	16,195.00	14.76%		
Unallocated-Public Comm w/Spec			14,700.00		14,700.00	0.00%		
<i>Total Pub Communication w Sp Pop</i>	1,445.00	3,845.00	113,700.00	5,205.00	108,495.00	4.58%		
Total Public Awareness & Advocacy	43,605.00	46,004.30	1,048,626.00	240,131.23	808,494.77	22.90%		
<i>Maximize Leveraged Funds</i>								
Unallocated			30,000.00		30,000.00	0.00%		To be used as needed.
<i>Total Maximize Leveraged Funds</i>	-	-	30,000.00	-	30,000.00	0.00%		
Total Leveraging Resources	-	-	30,000.00	-	30,000.00	0.00%		
Grand Total System Goals	95,739.00	94,114.80	1,859,504.00	502,373.23	1,357,130.77	27.02%		
Unallocated General			2,061,607.00		2,061,607.00			
Program Goals Grand Total	\$ 6,858,256.00	\$ 3,698,336.73	\$ 95,438,756.00	\$ 18,484,023.03	\$ 76,954,732.97	19.37%		



Children's Services Council of Broward County
Notes to the Financial Statements
February 28, 2021

- (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, and the Florida Palm (formerly the 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 2021, new RFP's occurring during the 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 2020/21
- (6) Fund Balance committed for Building Fund to prepare for future growth.
- (7) Unassigned fund balance represents the residual fund balance that has not been assigned to other funds, and is not restricted, committed or assigned for specific purposes within the General Fund. Unassigned fund balance changes as revenue is received and actual expenditures are incurred.
- (8) The interest earnings varied widely from the prior fiscal year due to timing of maturing instruments. Interest is not recognized until the instrument has fully matured.
- (9) The expenditures on the Program Expenditure By Goals 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 Program Expenditure By Goals Report is for services through the month of January. The report includes February 2021 administrative costs.
- (10) The accumulating balance in the Building Operations Budget to Actual is aggregating a reserve for capital improvements to be used as necessary.
- (11) The Ft Lauderdale Beach CRA ended which resulted in savings of \$445, 000. The Hollywood Beach CRA TIF reduction resulted in savings of \$367,000.

TAB V



For Council Meeting

March 18, 2021

Issue: CSC Monthly Purchases for Administrative Operations

Action: Approve CSC Monthly/Annual Purchases

Budget Impact: See attached Report

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 March, 2021. 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
March 18, 2021

Vendor	Description	Amount	Comment (Back-up documentation is available upon request.)
Purchase Orders (greater than \$10,000): Back-up documentation is attached:			
A. CDWG	3 yr Microsoft Windows Server license(s) and CORE LSA	\$ 15,228.00	
Purchase Orders (less than \$10,000):			
AmTrust No America	Worker's Comp audit adjustment	\$ 952.00	
Lenovo	4 ea Notebook ThinkPad @\$1,300ea	\$ 5,200.00	
Rev.com	Transcription services	\$ 250.00	
ZOHO Corp	Manage Engine for Event Log and Help Desk	\$ 5,041.00	
Zoom	Video Conferencing (increase capacity by 1)	\$ 250.00	
Program Related Purchases:			
Corporate Graffiti	3,000 ea. -- 1oz hand sanitizer gel	\$4,080.00	COVID Unallocated Service Goal 2.2.1
Scholastic	Books - Reading Pals	\$4,856.00	Service Goal 5.1.3
The Diamond Butterfly Productions	Virtual Event planner for Swim Symposium	\$3,000.00	From UNALLOCATED to Service Goal 8.1.2
Facilities Operations:			
A&M Top Quality Services, Inc	Pressure cleaning sidewalks, curbs and car stops	\$ 1,600.00	
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	
Employee Travel and Training:			
Sandra Bernard Bastien; Adamma DuCille; Yolanda Meadows; Monti Larsen; Sue Gallagher; Andria Dewson	Community Reinvestment Alliance of South Florida Annual Summit; 2/25/21; Virtual	\$ 270.00	
Sue Gallagher	Davey Strategies - Framing GPS - consulting / coaching services for messaging strategies; 3/3/21	\$ 400.00	
Mina Razavi	Finance & Acctg Webinar; 3/17/21	\$ 240.00	
Sue Gallagher	How Social Sector Organizations can design Human Connections in the Digital Age; Webinar; 3/24/21	\$ 69.00	
Alicia Williams & Jill Denis-Lay	Ronik Radlauer- Learning to Lead; March 2021	\$ 2,000.00	
Weiss Serota Helfman Cole & Bierman	2 sessions Harassment training : 1 for Staff and 1 for Managers	\$ 1,500.00	
Brooke Tenenbaum	Collective Impact Action Summit 2021; 4/23-4/29/21; Virtual	\$ 475.00	
Trainers/Materials (Service Goal 1.1.X) (Provider names and courses may be subject to change):Instructor Led Unless Otherw			
Charlene Grecsek	Child Abuse Prevention	\$ 1,100.00	
Charlene Grecsek	Suicide Prevention	\$ 1,100.00	
Charlene Grecsek	Trauma	\$ 1,100.00	
Crystal Reyes	Mindfulness for Clinicians	\$ 1,100.00	
Dr. Thelma Tennie	Medical Errors	\$ 550.00	
Rafael Perez	Microsoft Office	\$ 1,100.00	



List of Invoices, Travel, Purchase Orders, Sponsorships, etc.
Submitted to the Children's Services Council
March 18, 2021

Vendor	Description	Amount	Comment (Back-up documentation is available upon request.)
Sponsorship:			
Ann Storck Center	Hot Topics in Developmental Disabilities; Tips and Tricks; April 22-23, 2021; Virtual	\$ 1,000.00	Ongoing educational and information sharing platform to assist the entire developmental disability community-professionals, children and families- to better understand, access and navigate the sometimes difficult and seemingly isolated pathways to resources and supports.
Kids In Distress, Inc.	Broward AWARE Family Fun and Resource Fair, April 4, 2021 at Franklin Park. This will be a drive through event.	\$ 2,000.00	Educate Broward County's children and adults about child abuse and other health and welfare issues which concern the community and to provide resources which will enhance the livelihood of families. (High Traffic Sponsorship)
NOVA Southeastern University	Storyfest 2021: A Week of Wonder; April 18 - 24, 2021; Virtual	\$ 5,000.00	To celebrate and support literacy for children and families by providing free books to children, language-rich experiences such as children's musical and theater productions, and foster creativity and language expansion opportunities for young children of all ability levels. (Service Goal 5.1.3)
The LeSane Project	11th Annual Lemonade Workshop; April 17, 2021; Pompano Beach; Live is limited capacity (20-30 people) the rest is thru ZOOM	\$ 1,000.00	To empower youth through mentoring with a focus on entrepreneurship, personal development, and social-emotional health.
Memberships:			
Coral Springs Chamber of Commerce	2021 Membership	\$ 280.00	

QUOTE CONFIRMATION



DEAR JOHNSINGH JEYASINGH,

Thank you for considering CDW•G for your computing needs. The details of your quote are below. [Click here](#) to convert your quote to an order.

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
LXTW185	3/1/2021	LXGM537	6319706	\$15,227.75

QUOTE DETAILS				
ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
Microsoft Windows Server User CAL - license & software assurance Mfg. Part#: R18-00130-3 Allows for user to connect to a Windows Server from any device. Windows Server 2019 User CAL With 3 years of software assurance Electronic distribution - NO MEDIA Contract: CDWG GSA Schedule 47QTCA18D004K (47QTCA18D004K)	100	483309	\$50.54	\$5,054.00
MS GSA WIN SVR STD CORE LSA Mfg. Part#: 9EM-00262-3 Windows Server Standard 2019 2-Core with 3 years of software assurance Covers 2 Cores on a single Processor. Min req 8 cores per Proc and 16 cores per server. Allows 2 virtual Servers to run. Windows Server Standard 2019 2-Core Electronic distribution - NO MEDIA Contract: CDWG GSA Schedule 47QTCA18D004K (47QTCA18D004K)	75	4325435	\$135.65	\$10,173.75

PURCHASER BILLING INFO	SUBTOTAL	\$15,227.75
Billing Address: BROWARD COUNTY CSC 6600 W COMMERCIAL BLVD LAUDERHILL, FL 33319-2105 Phone: (954) 377-1000 Payment Terms: Master Card	SHIPPING	\$0.00
	SALES TAX	\$0.00
	GRAND TOTAL	\$15,227.75
DELIVER TO Shipping Address: BROWARD COUNTY CSC 6600 W COMMERCIAL BLVD LAUDERHILL, FL 33319-2105 Phone: (954) 377-1000 Shipping Method: ELECTRONIC DISTRIBUTION	Please remit payments to: CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515	

Need Assistance? CDW•G SALES CONTACT INFORMATION

	Ryan Torres		(877) 500-3403		ryantor@cdwg.com
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LEASE OPTIONS			
FMV TOTAL	FMV LEASE OPTION	BO TOTAL	BO LEASE OPTION

\$15,227.75

\$417.09/Month

\$15,227.75

\$479.37/Month

Monthly payment based on 36 month lease. Other terms and options are available. Contact your Account Manager for details. Payment quoted is subject to change.

Why finance?

- Lower Upfront Costs. Get the products you need without impacting cash flow. Preserve your working capital and existing credit line.
- Flexible Payment Terms. 100% financing with no money down, payment deferrals and payment schedules that match your company's business cycles.
- Predictable, Low Monthly Payments. Pay over time. Lease payments are fixed and can be tailored to your budget levels or revenue streams.
- Technology Refresh. Keep current technology with minimal financial impact or risk. Add-on or upgrade during the lease term and choose to return or purchase the equipment at end of lease.
- Bundle Costs. You can combine hardware, software, and services into a single transaction and pay for your software licenses over time! We know your challenges and understand the need for flexibility.

General Terms and Conditions:

This quote is not legally binding and is for discussion purposes only. The rates are estimate only and are based on a collection of industry data from numerous sources. All rates and financial quotes are subject to final review, approval, and documentation by our leasing partners. Payments above exclude all applicable taxes. Financing is subject to credit approval and review of final equipment and services configuration. Fair Market Value leases are structured with the assumption that the equipment has a residual value at the end of the lease term.

This quote is subject to CDW's Terms and Conditions of Sales and Service Projects at <http://www.cdwg.com/content/terms-conditions/product-sales.aspx>
For more information, contact a CDW account manager

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TAB W

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

Agency Capacity Building Committee Meeting Minutes
February 24, 2020
2:00PM – 4:00PM

Participants in Attendance: Jeffrey Wood, David Kenton, Alexandra Ramirez, Altamese Gay-Carter, Amanda Hernandez, Amy Freund, Ana Vallares, Andrea Abramowitz, Attiqa Syeda, Courtney Trzcinski, Elise Samet, Gail Moore, Holly Stracquadaine, Ismael Romero III, Jeanne Francis, Jenny Dassas, John Gibson, Karen Flowers, Margaret Hall, Mindy Jones, Mohammed Ziadeh, Neva Whittaker, Orin Chanel, Patricia Jones, Phyllis Bard, Renee Herman, Renee Pfeilsticker, Requel Lopes, Sasha-Kay Reid, Schauntelle Richards, Sinead Palmer, Summer Boggs, Susan Evans, Ta-Sharra Essix-Ashman, Tiffany Arthur, Tiffany Garcia

Guest Speakers and Panel: Michael Goldstein, CEO and President of LAN Infotech; Susan Evans, Habitat for Humanity; Christine Frederick, FLITE Center; Linda Salzman, Excellence In Performance; Rachel Ramjattan, Nonprofit Plus

CSC Staff in Attendance: Adamma DuCille, Roxanne Smith, Sandra Bernard-Bastien, Dion Smith, Joshua Caraballo, and Yolanda Meadows

Agenda:

I. Welcome:

The meeting was called to order by Ms. Adamma DuCille, Assistant Director of Training & Capacity Building, who welcomed everyone, gave an overview of the upcoming presentation and panel discussion. Ms. DuCille gave the housekeeping rules and reiterated that this meeting is for the Agency Capacity Building (ACB) members and encouraged them to ask questions.

II. Approval of the Minutes:

Mr. Jeffrey Wood motioned to approve the November 5, 2020 meeting minutes. The motion was seconded by Ms. Requel Lopes and passed unanimously.

III. Featured Local Resource:

Mr. Michael Goldstein, CEO of Lan Infotech, gave background information on his company and why he felt it was important to give back. Mr. Goldstein shared his experience as a victim of a cyber-attack with the community members present and all he had to endure to regain and protect his information. He shared various terms related to cyber-attacks, why breaches continue to happen, and how we are all at risk. He explained that while there is no magical answer, training and good cyber practices help greatly. Mr. Goldstein gave different examples of potential red flags found in emails and how to tell if the communication is authentic. He

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

reiterated the importance of employees paying attention to the emails they receive and emphasized the importance of reporting to their IT Department, if they click on a link they should not have. Mr. Goldstein spoke about having some form of anti-virus product on home devices, whether it is a PC or a MAC computer, as all are vulnerable. He stated the importance of password protection and making passwords high level and complicated, making them hard to guess. Mr. Goldstein also explained how hackers gain personal data and then research your identity to access more valuable information. He shared resources that can be beneficial regarding IT information and assistance, that are no cost or low cost. Mr. Goldstein opened the floor to questions and advised Ms. DuCille to share his information should anyone want to contact him. At the end of the presentation, Ms. DuCille mentioned a 3-day Tech summit for nonprofit organizations in Broward County with more information to follow.

IV. Introduction of the Panel:

Ms. DuCille introduced each panelist, and they each gave a brief overview of their role within their affiliated organizations. Ms. DuCille also expounded on the significance of the work they perform to support nonprofit organizations and the local community.

V. Grant Writing (Panel Discussion):

The panelists gave great insight into when a grant writer is needed and how to select the right person to hire. They expounded on the attributes you should look for when choosing a grant writer and stressed that the writer should have the technical skills and be ethical, and have a passion for what the organization is seeking to accomplish. They stressed the importance of following the application instructions and ensuring that the information provided is what the funder has requested. The layout of the grant should be well-written, well-edited, and well organized. The panelists also emphasized knowing the application timeline, the questions being asked of the applicants, and managing your time since some questions can take longer than others. They all conveyed the importance of reviewing all the attachments early to avoid rushing to submit the application at the last minute. There was a detailed discussion about in-kind services and how applicants can use them in their budget and several resources to get grant information and grant writing classes, including the upcoming grant writing series training hosted through CSC. They emphasized how important it is to prepare for your interview to not waste the funder's time. The panelists spoke about good stewardship, keeping good documentation, and being open and honest.

VI. Closing:

Ms. DuCille gave updates on happenings in the CSC and other local organizations that may benefit the ACB community. She then thanked our two council members, the panelists, and the meeting attendees for being present. The next ACB meeting is scheduled for May 2021.

The meeting adjourned at 4:07 pm.

TAB X

DRAFT

Special Needs Advisory Coalition (SNAC) of Broward

Meeting Minutes

March 4, 2021 at 9:30 a.m.

Meeting Held via Zoom

Chair(s) in Attendance:

Dr. Justin Kohlhagen (JAFCO Children's Ability Center)

CSC Council Member(s) in Attendance:

Maria Schneider (Assistant State Attorney 17th Judicial Court)

SNAC Members in Attendance:

2-1-1 Broward (Gail Moore, Frank Isaza); **Act4Me** (Florencia Tischler); **Advocate** (Denise Mathurin, Robert Mayersohn); **Agency for Persons with Disabilities** (Milroy Senat); **Ann Storck Center** (Amanda Hernandez, Karen Flowers, Terri Shermett); **Arc Broward** (Jody Ellis, Shawn Preston); **Autism Speaks Florida** (Stacey Hoaglund); **Broward County Children's Services** (LaToya Davenport); **Broward County Community Action Agency** (Maria Polanco); **Broward County Public Schools** (Stacy Wolfe); **Center for Hearing & Communication** (Olivia Angeli); **Center for Independent Living** (Brian Johnson); **Children's Diagnostic Treatment Center** (Ellie Schrot); **College Living Experience** (Sandra Soriano); **Dan Marino Foundation** (Rhianna Jenkins, Susan Morantes); **Equine-Assisted Therapies of South Florida** (David Plath); **Evolving Learning Community** (Christina Sullivan); **Flite Center** (Natarish Bacon); **Family Care Council** (Marty Norris); **Family Network on Disabilities** (Lisa Math); **Florida Department of Health** (Mary Joyce, Rachel Baker-Blackwell); **GAPS Legal** (Michelle Kenney, Esq); **Memorial Healthcare Systems** (Berta Plantz, Laura Costa, Marilyn Camerota); **Parent Education Network** (Ally Walford); **Project 10** (Lisa Friedman-Chavez); **Smith Community Center** (Donna Lavalle, Liat Kazas); **The Journey Institute Inc.** (Dr. Harleen Hutchinson); **United Community Options** (Cathea Comiskey); **YMCA South Florida** (Alison Rodriguez, Susan Feldman); **Jewish Family Services of Broward** (Samantha Salver); **Nova** (Shantigra "Shae" Williams).

CSC Staff in Attendance:

Dr. Laura Ganci–Director of Research and Planning; Marissa Aquino–Planning & Evaluation Manager Special Needs; Melissa Soza–Programs Manager; Piper Weber–Programs Manager; Megan Turetsky–Government Affairs Manager; Dr. Joshua Caraballo–Research & Evaluation Manager; Dr. Lorenzo Benaine–Research & Evaluation Manager; Jessica Rincon–Programs Manager; Shaquoia Wilson–Programs Manager; Liza Khan–Senior Programs Manager; Jill Denis-Lay–Assistant Director

I. Welcome

Justin Kohlhagen welcomed the committee members at 9:30 a.m. and wished the members are healthy and well as we are now one year virtual. He commended the special needs community on ensuring services exist for families virtually and in person, as this community was hit particularly hard by the pandemic and families rely on benefits.

II. Approval of Minutes

Motion to approve minutes was made by Bob Mayersohn, seconded by David Plath, and passed unanimously.

III. Welcome CSC Council Member

Justin Kohlhagen welcomed the CSC Council Member, Maria Schneider. Ms. Schneider shared that she is appointed to the Children's Services Council and was involved with diversion programs for children and young adults. She is very supportive of issues related to special needs that have arisen before the Council, and she is excited to be a SNAC committee member. She is looking forward to advocating for the children and families.

IV. Broward County Community Action Housing Program

Maria Polanco, the Housing Coordinator, provided an overview of services via PowerPoint presentation. Broward County Family Success Centers Self-Sufficiency Case Management Programs offers Case Management Services, Emergency Assistance, Rent/Mortgage, and Utilities, and information & referrals to local community partners. The program participants' household income must be within two hundred percent (200%) of the poverty level and be a Broward County resident to qualify for assistance. Virtual orientation is offered the first of every month to review program eligibility and services.

Three years ago, the county started the housing and employment piece of the Community Action Agency program. In the past, an individual could have obtained an apartment under \$1000; now, a one-bedroom is about \$1250 and higher. Unemployed individuals who need assistance or who are in arrears or facing eviction meet with an employment coordinator to assist with job placement. Once employment is obtained, the housing coordinator addresses the arrears. The Housing Coordinator works with the landlord and pays directly for the months in arrears. The Housing Coordinators works with an array of landlords and property managers in the community to eliminate the stress of the families searching for a place to live. The PowerPoint and housing referral was made available in the chat which will include additional information of the services.

For more questions, please contact Maria Polanco via email at mapolanco@broward.org.

V. 211 Special Needs Website:

Frank Isaza, 211 Chief Operations Officer, shared a preliminary design of the special needs' website. He thanked Michelle Kenney for providing some of the information from the Education and Awareness SNAC subcommittee. Based on feedback from the special needs system of care survey, the new design will be easier to navigate and user-friendly. The subcommittee has not reviewed the content and made suggestions, as the website is not live yet. Frank provided a view of the new features, such as mapping services created by the Education & Awareness SNAC subcommittee.

Marissa and Michelle will schedule a meeting and send an email to those who wish to review the website's content. Ellie Schrot volunteered to check the early intervention and developmental screening section.

VI. Broward Parent ESE Advisory Council

Absent

VII. Legislative Updates:

Megan Turetsky—Government Affairs Manager, reported the DCF Secretary resigned, which shifted other state level staff. Tuesday was the first day of the legislative session. The Governor gave the State of the State address and the Speaker of the House and Senate President also gave remarks. Megan reported it was indicated that the state of Florida is not as bad of an economically as initially predicted. Potentially, there is some legislation to extend some of the workaround sales tax online to mitigate the effects of COVID-19.

Megan advised members to subscribe to Capitol Connection: <https://flchildrenscouncil.org/subscribe-for-updates/> for updates. For more information, please contact Megan at mturetsky@cscbroward.org or cell phone at 954-551-0735.

VIII. Old Business:

a. Screening & Early Detection.

Jessica Rincon, CSC, provided an update that she is looking to develop a way to collect the community's data in reviewing. This is an opportunity to see the bigger picture before establishing a workgroup. Jessica will compile the most important data to this committee and find a way to present it to facilitate some positive discussion and hopefully positive outcomes.

Please email Jessica Rincon at jrincon@cscbroward.org if there are specific data for the community to review regarding early screening.

b. Virtual Resource Fair.

Gail Moore, 211 Broward, reported the parent virtual resource fair is coming up on March 9th from 6 p.m. to 8 p.m. on MS Teams. The virtual fair will offer 25 organizations to provide a brief overview of their programs. Parents will be unable to ask questions directly to the presenters; however, the information will be updated on the Broward ESE Advisory web page. The latest flyer will be provided in chat and after the SNAC meeting.

Available slots to become presenters, if interested, please contact Gailmoore@211-broward.org and telephone 954-390-0493 ext. 8019.

IX. SNAC Members Virtual Support

Marissa Aquino, CSC, requested assistance with the virtual platform. The chat, SNAC membership registration, meeting notes, and alternate host are available opportunities in case of computer shutdown. Olivia Angeli offered to take attendance and compile attendance for members. Ire Diaz and Gail Moore will provide chat support. There is an extensive list of SNAC membership registration, and we need to see who is still active. Marissa is unable to send a mass email of more than 25 external emails, unless using constant contact or Result 4 Broward. She will utilize Results 4 Broward to send SNAC information. Please ensure you are registered with Results 4 Broward. Marissa announced that SNAC is a community meeting and members should approve all suggested activities or projects.

X. CSC Updates

Piper Weber, CSC, reported a few openings in the CSC programs in middle and high schools. Throughout the county, CSC programs are offering virtual programming. She encouraged the committee to refer families to the CSC Funded directory. Some providers may be transitioning to in-person programming. Piper placed the link to the CSC funded program directory into the chat.

Frank, 211, shared assisted childcare is available, and the flyer is also in the chat.

XI. Community Roundtable COVID-19 Needs/Updates:

Susan Morantes, Dan Marino Foundation, announced a mini virtual event held in April called "1.3 and Me"; information will be in the chat. The Reno Virtual Learning, which covers employability skills and training, and social skills, will be virtual. They are in the final stages and offer that the community help tests the free service. If anyone is interested, please email smorantes@danmarinofoundation.org.

Stacy Wolfe, BCPS, reached out to the committee to contact business for opportunities for non-paid internships or paid internships. It is more challenging with COVID-19 to place students in businesses. Piper and Stacy have developed an Employment Task Force, including CSC STEP providers and BCPS Transition Team. The task force will help the job coaches be aware of businesses opened to work internship programs. The first meeting will be to identify other job developers and invite more partners to the task force. Any business leads to share with Stacy. Please email her at stacy.wolfe@browardschools.com

XII. Next Meeting Date: Next SNAC meeting is set for May 6th, 2021, at 9:30 a.m. via Zoom

XIII. Adjourn Meeting

- a. Meeting adjourned at 10:23 a.m.

TAB Y

Funders Forum Meeting Summary

March 5, 2021

Members Virtually Present:

Adamma DuCille, Children's Services Council (CSC); **Amy Pont**, Community Care Plan); **Angelika Schlanger**, The Frederick A. DeLuca Foundation; **Dion Smith**, Children Services Council (CSC); **Elida Segrera**, Broward Behavioral Health Coalition (BBHC); **Keyonia Lawson**, CSC; **Khalil Zeinieh**, The Jim Moran Foundation; **Margaret (Maggie) de Cambre Borges**, DCF; **Maria Juarez Stouffer**, CSC; **Maria Hernandez**, United Way; **Megan Turetsky**, CSC; **Melanie Burgess**, The Jim Moran Foundation; **Melissa Blum**, Humana; **Monica King**, Broward Healthy Start Coalition (BHSC); **Renee Jaffe**, Early Learning Coalition (ELC); **Sandra Vezhi Einhorn**, Nonprofit Executive Alliance of Broward; **Shea Ciriago**, Broward Education Foundation; **Sheri Brown**, Community Foundation of Broward (CFB); **Silvia Quintana**, BBHC; **Sue Gallagher**, CSC; **Susan Cantrick**, Broward County Public Schools (BCPS); **Susan Eby**, ChildNet; **Traci Schweitzer**, DCF

Guests Virtually Present:

Sheila Smith, 211 Broward

Welcome & Introductions:

Maria Juarez Stouffer welcomed members to the virtual meeting.

Approval of the February 5, 2021 Meeting Minutes:

Maggy D.B. made a motion to approve the minutes as presented. The motion was seconded by Maria H. and passed with no opposing votes.

Update on Broward Collaboration to Address the Pandemic's Impact on Student Learning and Development:

Susan Cantrick, Broward County Public School (BCPS) shared that BCPS plans to offer summer academic camps at 89 school sites located within innovation zones. They are planning to offer 6 weeks of camp for half days. BCPS transportation will be provided to and from the camp. They are in the process of finalizing the curriculum and plan to provide more information about the program during the first week of April.

Renee J. requested that the summer academic camp workgroup consider private childcare centers that serve thousands of children during the summer. A conversation with Nicole Mancini, Director of Early Learning at BCP, is to be scheduled.

Members asked if there would be full day options to support working parents. Maria J. shared that CSC funds summer camps from 8:00 a.m. to 6:00 p.m. and summer camps

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for middle and high school youth that offer ½ day services. CSC is working with BCPS to identify summer sites and workout other operational details.

Maria J. announced that at the March 18th Council meeting CSC staff will request to expand middle and high school out-of-school programming. There are additional 80% FRL middle and high schools (community sites in the attendance zones of these schools are also allowed) that CSC is not currently serving. If the Council approves this expansion the procurement will be released in March 2021. The CSC Finance Committee approved the expansion to be presented at the March 18, 2021 meeting.

First Call for Help / 211 Funding Update

Sheila Smith, CEO from First Call for Help (FCFH/211) provided an update from the February meeting where she reported the status of funding that would lapse for their temporary staff positions. These additional positions have been instrumental in supporting the higher volume of calls and longer length of calls experienced during the pandemic.

The funding which is needed to continue with the additional positions is \$563,000. Multiple funders have partnered with them to allocate approximately \$288,000. Sheila S. shared that FEMA has not notified her whether they will be granted an extension of \$49,000. If they are denied an extension, they will need to raise \$275,000 if they approve the extension, they will need to raise \$226,000. She will update members once they find out about the expansion.

Sheila S. expressed her gratitude toward members for their support and for also recognizing the value of 211 during this difficult time.

Dion S. mentioned that he attended a monitoring for CSC's General Population program and was able to listen in on calls. He gave their staff kudos for how well they handled the large volume of complex calls.

Racial Equity Update

Racial Equity and Social Justice RFQ - (*Adamma DuCille*)

Adamma D. announced that CSC released the Racial Equity and Social Justice Request for Qualifications (RFQ) that will support the formation of a Racial Equity and Social Justice Cadre of experts. Cadre members would provide technical assistance, professional, organizational and community development, and training in theories and practices related to racial equity, social justice, implicit bias, and cultural responsiveness to child and family serving nonprofit organizations in Broward County.

The deadline to submit applications through CSC's Contract Administration and Procurement System (CAPS) is at 12:00 p.m. on March 12, 2021.

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Broward CEO's for Racial Equity Update

Adamma D. provided an update from the Broward CEO's for Racial Equity group. United Way has funded the first of a five-part racial equity learning series.

The Racial Equity workshops and Ground Water Approach Webinar's are continuing to be funded by CSC, United Way and Broward College.

Adamma D. also announced that CSC is embarking on releasing a resiliency-based capacity building grant to include discussions from Grassroot organizations. The discussions are geared toward identifying the needs of the grassroot organizations. They are receiving help and guidance from experienced researchers. Adamma D. will continue to share information with members.

Sue G. announced that Sheri B. requested that she and Michelle Hagues, CSC Sr. Programs Manager provide Implicit Bias Training to the Non-Profit Board on April 23rd and the CFB Board Members on May 6th.

Report out by Funders Forum Members:

Broward Behavioral Health Coalition

System of Care for Children per Legislative House Bill 954

Silvia Q. and Elida S. announced that per legislative House Bill 954 BBHC, DCF, AHCA (Agency for Health Care Administration), MMA (Managed Medical Assistance) plans, and all children welfare organizations will be working together to develop a more coordinate system of care for children which will be facilitated by each behavioral health managing entity. The system must integrate services provided through providers funded by the state's child-serving systems, as well as other systems for which children and adolescents would qualify, and facilitate access by children and adolescents to needed mental health treatment and services at any point of entry. This also includes crisis response services provided through mobile response teams (MRT) in the array of services available to children and adolescents who are members of certain populations and specifies the elements of that service.

The bill requires DCF and AHCA to identify children and adolescents who are the highest users of crisis stabilization services, collaboratively take action to meet the behavioral health needs of such children and jointly submit a quarterly report to the Legislature for two years and requires AHCA to continually test the Medicaid managed care plan provider network databases to ensure that behavioral health providers are accepting enrollees and confirm that enrollees have access to behavioral health systems.

Meetings are being scheduled with stakeholders and providers to create a strategic system of care. BBHC is working with CSC, who provides the backbone support to the

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Broward Children's Strategic Plan, to incorporate this plan within the Children's Strategic Plan.

Sue G. asked if there will be any implications for a data system. Silvia Q. explained that this may be raised at some point to look at the gaps in the system. She expressed the need to gain access to data from areas such as the school system and the MMA plan databases. Sue G. will be included in the data sharing meetings. Elida S. will also add Amy P. with Community Care Plan to the meetings.

Children Services Council

COVID-19 Funder Spreadsheet Update

The COVID-19 Funder Spreadsheet continues to be updated and sent out to members. Maria J. reminded members to send their updates to Cynthia Reynoso, CSC's Sr. Programs Manager at creynoso@cscbroward.org.

Legislative Update

Megan T. provided an update to members of the first week of legislation sessions. She shared that there is a lot going on with policy in specific to child welfare there were approximately 20 bills that were filed.

The Children and Families Impact Team had their second meeting. To sign up to attend the meetings and to receive meeting notifications please go to go to: <https://forms.gle/bwHugY6pBg4UrrmD7>.

Members that would like to be added to the Capital Connection email blast may subscribe at <https://flchildrenscouncil.org/subscribe-for-updates/>.

Upcoming Procurements / Leverage Opportunities/ Common Funding Initiatives

Broward County Government is pleased to announce the Fiscal Year 2022 General Services Request for Proposals (RFP) will be available soon for download from the [Grant Opportunities Website](#). Download the RFP to find out more about these opportunities including applicant eligibility, services advertised, the amount of funds available, submission guidelines and the submission deadline.

A MANDATORY* virtual Workshop for all agencies interesting in submitting proposals will be held Tuesday, March 16, 2021, 1:00 PM at <https://vimeo.com/516857433>. All Applicants must attend the Workshop*.

The Workshop will be recorded. Applicants who cannot attend the virtual Workshop on the date and time above will be required to certify review of the recording posted on the [Grant Opportunities Website](#).

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Additional Updates

Sheri B. announced that on April 9, 2021 is the Community Foundation's deadline to submit a proposal for the best \$1 million dollar BE BOLD Prize RFP that is geared to help get Broward County residents back to work within the next two years. The BE BOLD prize encourages new ways of thinking that move beyond traditional workforce development programs and embrace an innovative idea and solution for transformative community impact. Due to COVID-19 the unemployment rate had doubled since 2019 and it is predicted that things will not go back to normal until 2024. She asked members to please share their website for more information and to download the application at <https://www.cfbroward.org/articles/the-be-bold-prize-rfp-now-open>

Next Meeting

Members present voted to move the Friday, April 2, 2021 meeting to Friday, April 9, 2021 from 2:00 p.m. to 3:00 p.m. due to Good Friday.

The meeting adjourned at 3:00 p.m.

Next Steps, Tasks & Follow-up

- **On-going topics & updates:**
 - Racial Equity
 - Quantum Foundation Digital Divide project for Broward
 - Student Engagement and Data Sharing with BCPS and Community Partners.
 - COVID-19 Funding Spreadsheet updates
 - 211 funding FEMA extension.
 - BBHC and System of Care for Children per legislative House Bill 954

- **Meetings to be scheduled:**
 - Meeting with BBHC to include members regarding HB 954.

Next Scheduled Meeting: Friday, April 9, 2021 from 2:00–3:00 P.M. via Zoom.

TAB Z

CSC In The News

South Florida 100: March 9 is Election Day for many cities in South Florida

Our panel of 100 influential leaders discusses the most important issues affecting you.



Cindy Arenberg Seltzer, president, Children's Services Council of Broward County

Last week: As the state Legislature begins its work this year, I trust they will remember lessons learned this last year about the importance of child care and K-12 to our children, families and the overall economy. We must make sure that the legislature acts to increase the availability and quality of child care to help our children make up for learning losses while creating a rational accountability system that can measure the gains children make while participating in child care.

Source: <https://www.sun-sentinel.com/opinion/south-florida-100/fl-op-sf100-municipal-elections-20210305-7urv4at3rjactflzb4mvt3lphi-story.html>



Florida News

"Day of Service" In Broward On 3rd Anniversary Of Parkland Massacre

By wendi grossman Feb 12, 2021

Broward County Public Schools observing a "Day of Service" honoring the 17 people lost in the Marjory Stoneman Douglas High School shooting three years ago. On Friday, February 12, at 10:17 a.m., the entire District will observe a moment of reflection to honor and remember the victims. "During the week-long commemoration, BCPS students on campuses and those learning at home will positively impact the lives of others through community service activities," said BCPS Superintendent Robert W. Runcie. "We're proud of the contributions our students are making within their communities and we hope to engage them and their families in shaping the lives of others as, together, we work to continue to heal from the tragedy." Schools are encouraged to engage students in activities and volunteer service projects, while also raising awareness about important and meaningful causes and issues. To safeguard students, employees and volunteers while serving others during the COVID-19 pandemic, the District and its community partners have developed a range of activities to be implemented while wearing masks and practicing physical distancing. With support from volunteers, BCPS students and staff will take part in activities such as landscaping gardens, school beautification, celebrating our local first responders and feeding families in need. On Sunday, February 14, BCPS and its community partners (Hands On Broward, City of Parkland, City of Coral Springs, Children's Services Council of Broward County, United Way of Broward County and the Interfaith Council, among others), will attend tributes, faith-based gatherings and service events throughout the day. Students will participate in creating appreciation gifts for frontline healthcare workers and nurses at Joe DiMaggio Children's Hospital. The goal of the project is to uplift and support hospital personnel who have given their time and dedicated their lives to helping others during the pandemic. Students will

participate in activities on campus with the theme of love and kindness, including campus cleanup, beautification and creation of a rock garden in the courtyard and a mural depicting acts of kindness. As part of the week's commemoration, schools in the J.P. Taravella Innovation Zone created a video thanking first responders for their service and dedication. View the video through this link:
<https://eduvision.tv/l?emetARg>

For more information about Day of Service and Love, visit browardschools.com/serviceandlove.

Source: ["Day of Service" In Broward On 3rd Anniversary Of Parkland Massacre | NewsRadio WFLA | Florida News \(iheart.com\)](#)



NEWS EVENTS

Tamarac Residents May Qualify for Free Tax Help Through Broward Tax Pro

February 28, 2021 by Sharon Aron Baron

By Sharon Aron Baron

Hispanic Unity of Florida continues to provide free, no-cost tax preparation services in 2021.

For over 19 years, HUF has been the largest provider of no-cost tax preparation services to thousands of qualified Broward County residents through its volunteer, and partner-driven, Broward Tax Pro.

Other partners include the Children's Services Council of Broward County, United Way of Broward County, Citi Community Development, Community Access Center, Bank of America, Third Federal Savings & Loan, 211 Broward, HandsOn Broward, Broward County, and Broward County Libraries.

To qualify for the zero-cost program, Broward County families, or individuals, must make less than \$66,000 per year. Clients who meet the requirement will have a skilled, IRS-certified tax professional's expertise to prepare his or her return. Additionally, callers will be supported step-by-step through the online process and assisted with any current, general tax questions in English, Spanish, and Haitian-Creole.

With the virtual, online program, qualified taxpayers can upload their documents via a secure website by visiting www.VITAtaxesfree.org. After uploading the necessary information, visitors to the site will be contacted within 72 hours by a staff member to complete the return and submit it to the IRS for processing.

For easier access, the above link is available on two HUF websites: www.Vitataxesfree.org and www.hispanicunity.org.

The Tax Hotline at 954-678-6882 serves as an informational and referral hub to support the virtual/online preparation service.

Trained and certified tax professionals are available to answer questions regarding stimulus checks and other frequently asked general questions. The Hotline is open from Monday through Thursday, 10:00 a.m. to 1:00 p.m. and 5 p.m. to 8 p.m., Friday and Saturday, from 10 a.m. to 1 p.m.

Felipe Pinzon, HUF's Executive Director, said the virtual version is of the same great quality as the previous in-person program.

“Clients should feel confident about submitting their tax information through our safe, secure, and encrypted website provided in partnership with [Code for America](#).”

Got News? Send it to [Tamarac Talk](#).

Source: [Tamarac Residents May Qualify for Free Tax Help Through Broward Tax Pro • Tamarac Talk](#)

DIGITAL JOURNAL

Healing Arts Institute of South Florida International Open Their Doors to Educate and Assist Underserved Communities by Providing Mental Health Services

FORT LAUDERDALE, FL / ACCESSWIRE / February 11, 2021 / Counseling is an essential part of an individual's development, and it is something that should be given at an early age. For minorities, it's not easy to find proper counseling on a tight budget. Dr. Thelma Tennie, a certified Clinical Sexologist, decided to address this problem and founded Healing Arts Institute of South Florida International (Healing Arts).

Healing Arts is a 501(c)3 nonprofit organization, founded in 2015 to provide therapeutic support for individuals, families, and children. Healing Arts is a mental health education, counseling, and research institution whose services are directed at children and their families through individual, family, and group sessions. They are client-centered, culturally-competent, strength-based, and outcome-driven.

The institution is set on a mission to eliminate the stigma of receiving mental health services. Although the world is becoming more aware of the importance of mental health, culturally marginalized communities are only starting to come to grips with such a subject. Healing Arts promotes growth and development through leadership, psycho-education, and evidence-based therapies such as solution-focused and Cognitive Behavioral Therapy.

Healing Arts has programs that address childhood development, coping, behavioral management, family strengthening, and healthy sexuality. Their methods include psychotherapy and use Cognitive Behavioral Therapy and Rational Emotive Behavioral Therapy to assist their patients in reaching their treatment goals. Healing Arts also has specialized support groups dealing with racial trauma, grief, women's & girls' empowerment, LGBT+, gender identity/expression, and self-care. The groups get to the source of issues using trauma-focused interventions like Trauma Incident Reduction and Clinical Hypnotherapeutic techniques from Diane Ziberoff's Wellness Institute.

Dr. Tennie designed interventions for at-risk, vulnerable, and high-needs individuals and families from households with poor academic performance, absenteeism & truancy, insufficient parenting, negative peer association, and law enforcement involvement. Healing Arts also uses mindfulness, a method that teaches people to focus their awareness on the present, acknowledging how they feel and accepting their feelings and thoughts at that moment. Additionally, the institution applies clinical hypnotherapy to directly access the unconscious for people dealing with anxiety and other issues.

Healing Arts offers all services to children and their families at no cost. For adults in need, they offer a sliding fee scale. In January earlier this year, the institution received their provisional licence from the Florida Department of Education, to offer an affordable Ph.D. Program and certificate in the therapeutic field of Clinical Sexology.

Since inception, the institution has developed and maintained partnerships with the Children's Services Council of Broward County, Broward County Public Schools, Broward Sheriff's Office, Florida Department of Juvenile Justice, and Career Source Broward. They strive to become a community leader of excellence, providing culturally competent, client-centered, outcome-driven behavior & mental health service. Healing Arts Institute of South Florida International helps people control their lives, families, and futures.

To learn more about the Healing Arts Institute of South Florida International, you may visit their [website](#). They can also be reached through [Facebook](#) and [Instagram](#).

CONTACT:

Country: United States

Media contact: David Davenport

Company: Healing Arts Institute of South Florida International

Email: info@healingartssfl.org

Phone number: (954) 459 - 1473

Website: www.healingartssfl.org

Source: [Healing Arts Institute of South Florida International Open Their Doors to Educate and Assist Underserved Communities by Providing Mental Health Services - Press Release - Digital Journal](#)

Moment of silence, other events mark 3 years since Parkland tragedy this weekend

[Parker Branton](#), Reporter

[Andrew Perez](#), Reporter

Published: February 12, 2021, 12:24 pm Updated: February 12, 2021, 6:21 pm

PARKLAND, Fla. – Sunday marks three years since the mass shooting at Marjory Stoneman Douglas High School in Parkland.

Moments of silence were held at several schools Friday to remember [the 17 people killed](#) on Feb. 14, 2018.

“We never can forget the 17,” said Parkland Mayor Rich Walker. “Our community has stayed resilient and stayed together and we continue to be together.”

To honor the lives lost, the United States and State of Florida flags will be flown at half-staff at all local and state buildings, installations, and grounds throughout Florida from sunrise to sunset Sunday.

Other vigils and service events are taking place this weekend.

Below are some of the events scheduled for Sunday:

All day - Broward County Public Schools leads heartfelt tributes, vigils and expressions of service and love with its partners, including HandsOn Broward, the Interfaith Council, the United Way of Broward County, the City of Parkland, the City of Coral Springs, and Children’s Services Council of Broward County. More info: browardschools.com/serviceandlove

9 a.m. to 1 p.m. - Counselors and life coaches from the Harmony Development Center will be available at Cypress Hammock Park for youth and families experiencing trauma, mental health and/or substance abuse problems.

10 a.m. to 5 p.m. - Eagles’ Haven (5655 Coral Ridge Drive, Coral Springs) will host a number of inspiring creativity activities and support services such as meditation, rock painting, bracelet making, culminating in a Healing Drum Circle.

A candle lighting ceremony will take place at 10:30 a.m. and a moment of silence and the release of 17 white doves will be at 2:21 p.m.

5:30 p.m. - City of Parkland Community Commemoration at Pine Trails Park (10555 Trails End, Parkland). Event will include a brief ceremony, on-site therapy dogs, and 17 display boards where the community can write messages. Immediately following the ceremony, a commemorative video will be played on the amphitheater stage and live-streamed on the city's social media platforms. This year, in lieu of a service project, the City has partnered with Food For The Poor, a non-profit providing services to the poorest of the poor in Latin America and the Caribbean. Donations will only be accepted online at foodforthe poor.org/msdcommunity. Funds raised will honor the 17 lives lost by building 20 new homes for families living in desperate need in the community of Buenos Aires located in the municipality of Dulce Nombre, Copán, Honduras. More info: cityofparkland.org/MSD17; live streams at www.facebook.com/copfl, twitter.com/CityParklandFL or instagram.com/cityofparkland/.

5:30 p.m. - Margate Presents "A day of love and remembrance." Vigil at Margate Sports Complex (1695 Banks Rd., Margate). Will release 17 lanterns at 6:17 p.m. following a short speaking engagement by city officials and guest speaker Hunter Pollack, a school safety activist whose younger sister, Meadow, was murdered at Stoneman Douglas. More info: facebook.com/events/2889870101302007.

6 p.m. - Pembroke Pines will hold a prayer vigil at the Charles F. Dodge City Center Plaza (601 City Center Way).

Chris Hixon Memorial 5K:

The third-annual Chris Hixon Memorial 5k Run will be held virtually this year on Saturday, Feb. 20, organizers announced. More info: runsignup.com/Race/FL/Hollywood/ChrisHixonMemorialRun.

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Source: [Moment of silence, other events mark 3 years since Parkland tragedy this weekend \(local10.com\)](#)



Now, More Than Ever, Learn How To Be Water Smart

March 8, 2021 at 1:50 pm

Filed Under:[Children's Services Council of Broward County](#), [CSC Broward](#), [Florida Department of Health](#), [Safe Swim](#), [SWIMS Foundation](#)
Sponsored By Children's Services Council of Broward

The [Children's Services Council of Broward](#) reminds you, while staying at home for work and school, don't lose track of where your children are! Now more than ever, distractions can cause a tragedy in and around water. If you can't find your child, check the water first! Remember the layers of protection: Install alarms on doors leading to water, place fencing around pools, learn CPR, and remember to always be Water Smart!

Did you know drowning is the leading cause of injury death to children from 1 to 4 years old? The majority of children who drown in home pools were not expected to be in or even near the pool. Most children who drown in a home pool enter the water without the knowledge of their parent or caregiver. Children need capable, close and constant supervision, especially toddlers who easily and quickly leave a safe, supervised area unnoticed. A dedicated "Water Watcher" can help save children from death or injury from drowning.

Simple Steps Saves Lives

The loss of a child is devastating to parents, siblings, grandparents, relatives and to a community. Drowning is almost always preventable with simple steps.

Here are some ideas to start with:

1. Parents need to talk to their child about water safety. "Don't go near a pool without an adult." This is the most important water safety conversation to have because it is so simple.
2. If you see someone struggling in the water, don't jump in to help. Run and get an adult. And if you fall into a pool, don't panic. Turn around, find the wall and climb out or yell for help.
3. Practice this skill in the pool with your child. Have the child practice wearing clothing to experience the sensation.

Drowning Is Quick AND Silent

- Drowning occurs in as little as **2 minutes**.
- Irreversible brain damage occurs in as little as **4 minutes**.
- Most children who drown are out of sight for less than **5 minutes** and usually with one or both parents nearby.
- Most children die who are submerged for as little as 6-10 minutes.

For more information about water safety, please visit cscbroward.org/safe-swim and watersmartbroward.org.

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 visit cscbroward.org. Follow us on Facebook, Twitter and Instagram

Above content provided by Children's Services Council of Broward.

Source: [Now, More Than Ever, Learn How To Be Water Smart – CBS Miami \(cbslocal.com\)](http://www.cbslocal.com)

CSC Correspondence



**CHILDREN'S
SERVICES COUNCIL MEMBERS:**

*Dawn Liberta, Chair
Community Development Administrator,
Circuit 17
Department of Children & Families*

*Hon. Kenneth L. Gillespie, Vice Chair
Judicial Member*

*Dr. David H. Kenton, Secretary
Governor Appointee*

*Cathy Donnelly, Immediate Past Chair
Governor Appointee*

*Tom Powers
Governor Appointee*

*Beam Furr
Broward County Commission*

*Donna P. Korn
Board Member
Broward County Public Schools*

*Robert W. Runcie
Superintendent
Broward County Public Schools*

*Maria M. Schneider
Governor Appointee*

*Dr. Paula Thaqi
Director
Broward County Health Department*

*Jeffrey S. Wood
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

March 10, 2021

Suzanne C. Bundy
Human Services Administrator
Human Services Department
Equity and Community Investment
115 S. Andrews Avenue
Fort Lauderdale, FL 33301

Dear Ms. Bundy,

I am writing to appoint Dr. Sue Gallagher, Chief Innovation Officer, to represent the Children's Services Council of Broward County (CSC) on the newly created Broward County Racial Equity Task Force. Attached is Dr. Gallagher's resume.

CSC is excited to serve on this important community board to advance racial equity in our county.

Sincerely,

Cindy Arenberg Seltzer, M.P.A., J.D.
President/CEO



February 12, 2021

**CHILDREN'S
SERVICES COUNCIL MEMBERS:**

*Dawn Liberta, Chair
Community Development Administrator,
Circuit 17
Department of Children & Families*

*Hon. Kenneth L. Gillespie, Vice Chair
Judicial Member*

*Dr. David H. Kenton, Secretary
Governor Appointee*

*Cathy Donnelly, Immediate Past Chair
Governor Appointee*

*Tom Powers
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STAFF

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President/CEO*

LEGAL COUNSEL

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Garry Johnson

VOCA Grant Committee
Office of the Attorney General
Attorney General Ashley Moody
The Captial PL-01
Tallahassee, Florida 32399-1050

Dear VOCA Grant Committee:

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.

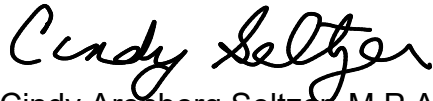
LAS and CCLA have been an active part of the countywide Children's Strategic Plan (CSP), of which CSC serves as the backbone organization, including specifically the Domestic Violence Prevention Subcommittee. The Subcommittee has identified legal representation as a need in our community and has also 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. Please let me know if you desire additional information or have any questions.

Sincerely,

A handwritten signature in black ink that reads "Cindy Seltzer". The signature is written in a cursive, flowing style.

Cindy Arenberg Seltzer, M.P.A., J.D.
President/CEO

MONTHLY COUNCIL MEETING ATTENDANCE

October 2020*–September 2021 (FY 20/21)

Council Member	Oct'20	Nov'20	Dec'20	Jan'21	Feb'21	Mar'21	Apr'21	May'21	Jun'21	Jul'21	Aug'21	TRIM I	TRIM II	Sep'21
Robin Bartleman**	P	N/A	N/A	N/A	N/A									
Cathy Donnelly	P	P	N/A	P	P									
Beam Furr	P	P	N/A	P	P									
Kenneth L. Gillespie****	P	Virtual/P	N/A	Virtual	Virtual									
David H. Kenton	P	P	N/A	P	Virtual/P									
Donna P. Korn***	N/A	Virtual	N/A	Virtual	A									
Dawn Liberta	P	P	N/A	P	P									
Tom Powers	P	P	N/A	P	P									
Robert W. Runcie	A	Virtual	N/A	A	Virtual									
Maria M. Schneider	P	Virtual	N/A	P	A									
Paula Thaqi	P	A	N/A	A	Virtual									
Jeffrey S. Wood	P	Virtual	N/A	P	P									

Note:

*The October meeting took place virtually via Zoom Webinar

**Ms. Bartleman resigned as School Board Member in early November

***Ms. Korn was appointed as School Board Representative to the CSC in mid-November

****For November meeting, Judge Gillespie was physically present for all votes