



**CHILDREN'S
SERVICES COUNCIL MEMBERS:**

*Cathy Donnelly, Chair
Governor Appointee*

*Tom Powers, Vice Chair
Governor Appointee*

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

*Beam Furr, Immediate Past Chair
Broward County Commission*

*Robin Bartleman
Board Member
Broward County Public Schools*

*Vacant
Governor Appointee*

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

*Robert W. Runcie
Superintendent
Broward County Public Schools*

*Maria M. Schneider
Governor Appointee*

*Dr. Paula Thaqi
Director
Broward County Health Department*

*Ana M. Valladares
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

DATE: February 14, 2020
TO: Council Members
FROM: Cindy Arenberg Seltzer, President/CEO
SUBJECT: Information for February 20th Council Meeting

Enclosed is the information packet for the February 20th Council meeting, at 9:30am, at the CSC Office. You will have an opportunity at the meeting to say farewell to Council Member Emilio Benitez and recognize his years of service to the Council.

Also at this meeting, you will accept the Auditor's Report and approve the FY 19 draft Comprehensive Annual Financial Report (CAFR). Our auditor presented the required communications to the Finance Committee earlier this week and will also do so at Thursday's meeting. The full CAFR is available electronically in this meeting packet; however, please let us know if you would like a hard copy.

The Council Members' Roundtable this month will feature a preview of the FY 20/21 Budget.

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 (954-377-1674 or 954-649-8420) if you have any questions.

Broward County Children's Services Council Monthly Meeting

6600 W. Commercial Blvd.

Lauderhill, FL 33319

February 20, 2020

9:30 a.m.

MEETING AGENDA

ONLY THE AGENDA WILL BE AVAILABLE FOR GUESTS AT THE MEETING; YOU MAY VISIT WWW.CSCBROWARD.ORG FOR THE COMPLETE MEETING INFORMATION PACKET

- | | | | |
|--------------|--|-----------------|--|
| I. | Call to Order | | Cathy Donnelly, Chair |
| II. | Roll Call | | Amy Jacques, Special Assistant |
| III. | Chair's Comments | | Cathy Donnelly, Chair |
| | a. Moment to Arrive | | |
| | b. Farewell to Emilio Benitez | (Tab 21) | |
| | c. Approve January 16, 2020, Council Minutes | (Tab 22) | |
| IV. | President's Report | | Cindy Arenberg Seltzer, President/CEO |
| | a. Good of the Order | | |
| | b. Legislative Report | | |
| V. | Finance Committee Report | (Tab 23) | Dr. Paula Thaqi, Committee Chair |
| | a. Accept Auditor's Report & Approve FY 19 Draft Comprehensive Annual Financial Report | (Tab 24) | Andrew S. Fierman, CPA, Partner
Caballero Fierman Llerena + Garcia, LLP |
| | b. Approve Establishing a Building Fund | (Tab 25) | |
| VI. | Program Planning Committee Report | (Tab 26) | Cathy Donnelly, Committee Chair |
| | a. Approve HOPE South Florida Leverage Funds for Homeless Family Respite Day Center Program | (Tab 27) | |
| | b. Approve Broward Behavioral Health Contract Adjustments | (Tab 28) | |
| | c. FYI – Mental Health/Suicide Prevention/Resiliency/Trauma/Community Conversations | (Tab 29) | Cindy Arenberg Seltzer, President/CEO |
| VII. | Chief Programs Officer (CPO) Report | | Maria Juarez, CPO |
| | a. Approve Kinship RFP Rating Committee | (Tab 30) | |
| | b. Approve MOST Summer-Only Renewals | (Tab 31) | |
| | c. Approve Program Contract Adjustments Related to Minimum Wage Increase | (Tab A) | |
| | d. Approve Circle of Security Training | (Tab B) | |
| VIII. | Chief Innovation Officer (CIO) Report | | Sue Gallagher, CIO |
| | Approve CPAR Contract Term Extension | (Tab C) | |
| IX. | Chief Communications Officer (CCO) Report | | Sandra Bernard-Bastien, CCO |
| | a. Approve Acceptance of Revenue and Expenditures for Broward County Public Schools and United Way Racial Equity Workshops | (Tab D) | |
| | b. Approve Expenditures for 2020 Back-to-School Extravaganza | (Tab E) | |
| | c. Approve Capacity Building Mini-Grant Raters | (Tab F) | |
| | d. Approve Revenue from ELC and Related Expenditures for Family Resource Guide | (Tab G) | |
| X. | Chief Operating Officer (COO) Report | | Monti Larsen, COO |
| | a. Approve Financial Statements and Budget | (Tab H) | |

b. Approve Invoices, P.O.s & Contracts

(Tab I)

XI. Public Comment

Cathy Donnelly, Chair

XII. Council Members' Roundtable

FY 20/21 Budget Preview

Cindy Arenberg Seltzer

XIII. For Your Information

(Tab J)

- a. Funders Forum Minutes
- b. CSB Minutes
- c. CSC In The News
- d. Correspondence
- e. 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.

LAW OFFICES OF EMILIO BENITEZ, ESQ.
328 EAST DANIA BOULVD, #477
DANIA BEACH, FL 33004
TEL: (954) 761-5801
Emiliobenitez3400@gmail.com

Emilio Benitez, Esq.

February 11, 2020

Mrs. Cathy Donnelly
Chair
Children's Services Council of Broward County
6600 West Commercial Boulevard
Lauderhill, FL 33319

VIA US MAIL and ELECTRONIC MAIL (Cathy Donnelly cdonnelly@castlegroup.com)

RE: RESIGNATION FROM THE COUNCIL EFFECTIVE IMMEDIATELY

Dear Mrs. Donnelly:

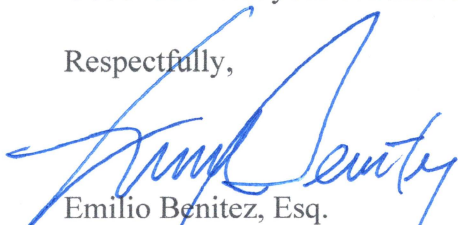
As you know, I did not apply for reappointment to the Council in 2018, but I have continued to serve awaiting Governor DeSantis' decision on a replacement. Although Governor DeSantis has not named my replacement and it has been an honor to serve the Governor in the interim, I have nevertheless decided that after thirteen years of service on the Council, it is time to move on.

I have also notified Governor DeSantis' office of my resignation effective immediately.

It has been an honor and a privilege to serve on the Council for so long and I am proud of the work that we have done.

Good luck with your continued tenure, and I wish the Council much continued success.

Respectfully,



Emilio Benitez, Esq.

Cc: Council Members
Cindy Arenberg-Seltzer
Garry Johnson, Esq.

February 11, 2020

Dear Emilio,

On behalf of the Children's Services Council of Broward County council members and staff I wish to express to you our sincere, collective gratitude for your dedicated service over the past thirteen years. Your commitment and your passion to the children and families that we serve is extraordinary. Your time, your expertise and your willingness to share your knowledge are so appreciated and have had true impact in our community. You fueled many great discussions and moved the needle forward on so many vital issues during your tenure on the Council. To volunteer thirteen years of service to an organization is remarkable. Leave us knowing you made a difference. You have changed lives and inspired others to continue this good work.

It is with admiration, understanding and respect that I accept your resignation.

With gratitude,

Cathy Donnelly
Chair, Children's Services Council of Broward County

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**6600 W. Commercial Blvd.
Lauderhill, FL 33319**

**Minutes
January 16, 2020
9:30 A.M.**

Members in Attendance: School Board Member Robin Bartleman; Governor Appointee Emilio Benitez; Governor Appointee Cathy Donnelly; Broward County Commissioner Beam Furr; Judge Kenneth L. Gillespie; Governor Appointee Tom Powers; School Superintendent Robert W. Runcie; Health Department Director Paula Thaqi, M.D. (*via phone*)

Counsel Present: Garry Johnson, Esq.

Council Members Absent: DCF Community Development Administrator Dawn Liberta; Governor Appointee Maria Schneider; Governor Appointee Ana Valladares

Staff in Attendance: Cindy Arenberg Seltzer, President/CEO; Monti Larsen; Sandra Bernard-Bastien; Sue Gallagher; Maria Juarez Stouffer; Marlando Christie; Andrew Leone; Adamma DuCille; Akil Edwards; Amy Jacques; Camila Romero Gil; Cynthia Reynoso; Deborah Forshaw; Dion Smith; Erin Byrne; Fern Phillip; Jennifer Wennberg; John Jeyasingh; Kathleen Campbell; Keisha Grey; Keyonia Lawson; Kimberlee Reid; Kyle Jones; Maddy Jones; Marissa Greif-Hackett; Melissa Soza; Michelle Hagues; Nancy Cohn; Parry Silcox; Silke Angulo; Tabitha Bush; Travis Johnson; Trisha Dowell

Guests in Attendance: Attached

Agenda:

I. Call to Order:

Ms. Donnelly called the meeting to order at 9:30 A.M.

II. Roll Call:

The roll was called and a quorum was established.

III. Chair's Comments:

a) Moment to Arrive:

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

b) State of the CSC:

Ms. Donnelly congratulated staff for moving in the direction of an electronic procurement system, noting that the electronic rating was efficient and user-friendly.

c) November 21, 2019, Council Minutes:

ACTION: Commissioner Furr made a motion to approve the Council meeting minutes from November 21, 2019, as presented. The motion was seconded by Mr. Powers and passed with no opposing votes.

IV. Election of Officers:

Ms. Donnelly turned the floor over to legal Counsel Garry Johnson, who requested nominations for the election of officers.

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

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

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

Ms. Arenberg Seltzer explained that the Executive Committee is comprised of the three officers and the Past Immediate Chair. Therefore, the 2020 Executive Committee members are Ms. Donnelly, Mr. Powers, Judge Gillespie, and Commissioner Furr.

Members agreed that the remaining Committees would retain their current Members until gubernatorial appointments are made. Ms. Donnelly appointed Ms. Liberta to the Program Planning Committee.

Mr. Runcie arrived.

V. President's Report:

a) Good of the Order:

Ms. Arenberg Seltzer displayed the County's proclamation issued in honor of the community being awarded the Robert Wood Johnson Culture of Health Prize.

Ms. Arenberg Seltzer was recently honored at Community Based Connection's 10-year Anniversary celebration.

Ms. Arenberg Seltzer shared her experience attending a Congressional Roundtable on hate and anti-Semitism organized by Congressman Deutch and Representative Wasserman Schultz.

Ms. Arenberg Seltzer highlighted the First Annual Human Trafficking Summit, hosted by the CSC, the City of Tamarac, and the S.T.A.R.S. Subcommittee of the Broward Human Trafficking Coalition. She applauded the efforts of Dr. Keisha Grey, CSC's Strategy Manager, and Ms. Tabitha Bush, CSC's Program Manager, for their efforts in supporting this issue in our community.

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Ms. Arenberg Seltzer highlighted the recent community conversations centered around gun violence/trauma that were held in the Northeast, Central, and South sections of the County. She and CSC staff met with community leaders, who gave insight into the violence and trauma invading in their neighborhoods. Those leaders suggested additional conversations with youth and families who have been directly impacted by violence. Those discussions will be held in February and will be led by an expert facilitator, if approved by the Council at this meeting.

Ms. Arenberg Seltzer shared positive feedback on a Future First episode highlighting the Child Permanency Project and Early Childhood Courts.

Members viewed a Neighbors4Neighbors' video showcasing the Back-to-School Extravaganza.

Ms. Arenberg Seltzer noted that the community application for an Integrated Data System (IDS) grant from the U.S. Department of Health and Human Services/Administration for Children and Families was not accepted, but that the feedback received would be very helpful with the next application.

The Broward AWARE! Campaign will kick off on January 25th at the Hallandale YMCA. This year's theme will focus on the importance of information and resources related to behavioral and mental health.

Ms. Arenberg Seltzer congratulated Ms. Bartleman, who will be honored by the Weston Chapter of the American Association of University Women.

Ms. Arenberg Seltzer foreshadowed the topic for the Council Members' Roundtable – the FY 18/19 Performance Report and the FY 18/19 Annual Report.

The FY 19/20 Funded Program Directory was made available to Members.

b) Recognize Service of Anita Fraley, Choose Peace Stop Violence:

Ms. Arenberg Seltzer recognized the commitment and service of Anita Fraley upon her retirement. While at the United Way, Ms. Fraley worked with Broward County Public Schools and CSC to spearhead Choose Peace Stop Violence, a community collaborative focusing on anti-bullying and youth violence prevention. She has been tireless in her efforts to engage children in this important initiative. Ms. Arenberg Seltzer presented her with tokens of appreciation. Ms. Fraley shared her personal motivation for taking on the initiative and emphasized its importance.

c) Summer Youth Employment Program (SYEP) Presentation:

Mr. Mason Jackson, CEO/President of Career Source Broward, and Latema King, Program Manager for Career Source, presented on the Summer Youth Employment Program (SYEP), which has been primarily funded by the CSC for the past 15 years, with additional funding provided by the City of Fort Lauderdale, Broward County, Bank of America, and the City of Pembroke Pines. For Summer 2020, he noted that there are funding and jobs for 750 youth between the ages of 16 and 18. He thanked Ms. Arenberg Seltzer and Ms. Deborah Forshaw, CSC's Assistant Director of Program Services, for their continued support.

d) Mental Health Services in CSC-Funded Programs:

Responding to questions Ms. Donnelly recently raised about mental health components in CSC-funded programs, Ms. Arenberg Seltzer briefly highlighted the mental wellness and mental health treatment components of CSC-funded programs. She promised to bring a comprehensive list of mental health treatment to the next meeting.

VI. Programs Officer (CPO) Report:

Ms. Juarez highlighted items under the CPO Report.

a) JAFCO Contract Adjustment:

ACTION: Judge Gillespie made a motion to approve increasing the JAFCO, Inc., contract allocation to include the Outreach Coordinator and ongoing therapeutic wellness services, as presented. The motion was seconded by Commissioner Furr and passed with no opposing votes.

b) Healthy Youth Transitions (HYT) RFP Rating Committee(s) Source Experts:

ACTION: Ms. Bartleman made a motion to approve the source experts for the HYT 2020 RFP Rating Committee(s), as presented. The motion was seconded by Mr. Benitez and passed with no opposing votes.

c) Positive Youth Development (PYD) RFP/CAPS Update:

Ms. Arenberg Seltzer highlighted the newly-implemented electronic procurement system, noting that feedback from the first RFP using the new system had been positive. Ms. Donnelly agreed that it is very efficient and user-friendly, and added that she would like to see the monthly Council packets similarly automated.

VII. Chief Innovation Officer (CIO) Report:

DOH Revenue and Related Expenditures for Racial Equity Workshops:

ACTION: Commissioner Furr made a motion to approve acceptance of Department of Health Revenue and related expenditures for racial equity workshops for DOH employees, as presented. The motion was seconded by Ms. Bartleman and passed with no opposing votes.

VIII. Chief Communications Officer (CCO) Report:

Ms. Bernard-Bastien highlighted the items under the CCO Report.

a) Facilitator for Community Conversations:

ACTION: Ms. Bartleman made a motion to approve funding for Dr. Cirecie Olatunji-West to facilitate community conversations, as presented. The motion was seconded by Judge Gillespie and passed with no opposing votes.

b) 2020 Look B4 U Lock Campaign:

ACTION: Ms. Bartleman made a motion to approve M Network to create the 2020 Look B4 U Lock Campaign, as presented. The motion was seconded by Commissioner Furr and passed with no opposing votes.

c) Broward: Read for the Record 2019 Final Report:

Members were referred to the final numbers in the meeting information packet.

IX. Chief Operating Officer (COO) Report:

Ms. Larsen highlighted the items under the COO Report.

a) Financial Statements:

ACTION: Ms. Bartleman made a motion to approve the budget amendments and interim financial statements for Quarter ending December 31, 2019, as presented. The motion was seconded by Mr. Powers and passed with no opposing votes.

b) Invoices, P.O.s & Contracts:

ACTION: Commissioner Furr made a motion to approve the CSC monthly/annual purchases, as presented, minus the United Way sponsorship item. The motion was seconded by Mr. Powers and passed with no opposing votes.

ACTION: Mr. Powers made a motion to approve the United Way sponsorship item, as presented. The motion was seconded by Judge Gillespie and passed with no opposing votes and one abstention from Mr. Runcie, who submitted the attached voting conflict form.

c) HIPAA Risk Assessment:

Ms. Larsen announced that the CSC met all requirements and passed its recent Health Insurance Portability and Accountability Act (HIPAA) audit. Further information was included in the meeting packet.

X. Broward Reads Coalition Report:

Commissioner Furr highlighted a recent meeting he attended where it was shown that early childhood education quality initiatives cost more to implement than the small increases in reimbursement rate they can receive for being “gold seal.” Thus, there is a disincentive to become a “Quality Center.”

XI. Special Needs Advisory Coalition Report:

Ms. Bartleman raised the issue of a wait list for evaluations through ChildFind. She asked Superintendent Runcie and Ms. Arenberg Seltzer to address this issue.

XII. Agency Capacity Building Committee Report:

Members were referred to information in their meeting packet.

XIII. Public Comment:

There were no additional comments.

XIV. Council Members' Roundtable:

Mr. Andrew Leone, CSC's Director of Communications & Community Engagement, outlined CSC's statutory requirements for reporting each year to the Broward County Commission, which is usually accomplished with the Annual Report. He explained that this year, in addition to meeting those requirements, the Annual Report was linked closer to the Annual Performance Report, serving as an executive summary using similar icons and outcome visualization techniques. Members received copies of the newly published FY 18/19 Annual Report.

Dr. Laura Ganci, CSC's Director of Research & Evaluation, highlighted the FY 18/19 Annual Performance Report, which included data stories and drew from monitoring results, performance measurement results, and utilization reports. She then highlighted the maternal health data story.

Dr. Marissa Greif-Hackett, CSC's Research & Evaluation Manager, highlighted the child welfare, SYEP, and delinquency diversion data stories.

Ms. Seantee Campbell, CSC's Research & Evaluation Manager, highlighted the prosperity, water safety, vulnerable population child care, school health, children health insurance, and simplified point of entry data stories.

Mr. Travis Johnson, CSC's Assistant Director for Research & Evaluation, highlighted the MOST, Youth FORCE, LEAP High, and STEP data stories.

XV. Adjournment:

The meeting adjourned at 12:05 P.M.

Kenneth L. Gillespie, Secretary

MEETING ATTENDEES

*denotes speaker

Name	Organization
Jiwon Tilghman	Jack & Jill Children's Center
Shawn Preston	Arc Broward
Grace Ramos	M Network
Mark A. Reyes	Urban League of Broward County
Lisa Clements	YMCA of South Florida
Felipe Pinzon	Hispanic Unity of Florida
Javon Lloyd	Career Source Broward
Latema King*	Career Source Broward
Mason Jackson*	Career Source Broward
Cynthia Tapia-Rodriguez	Broward County Public Schools
Nancy Tillman	Samuel M. & Helene Soref JCC
Alice-Lydia Bird	YMCA of South Florida
Anita de Jong-Fraley	United Way of Broward
Mark Reyes	Urban League of Broward County
Alison Rodriguez	YMCA of South Florida
Johanna Desir	NSU
A. Therese Sullivan	Pembroke Pines Police Department
Victoria Brown	Gang Alternative, Inc.

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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

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

February 10, 2020 @ 3:00 p.m.

CSC Members in Attendance: Health Department Director Paula Thaqi, M.D., Committee Chair; Governor Appointee Tom Powers; Governor Appointee Maria Schneider; Governor Appointee Ana Valladares; Governor Appointee Cathy Donnelly; DCF Community Development Administrator Dawn Liberta.

Staff in Attendance: Cindy Arenberg Seltzer, President/CEO; Monti Larsen; Sandra Bernard-Bastien; Maria Juarez; Kathleen Campbell; Dion Smith; Adamma DuCille; Amy Jacques.

Guests in Attendance: Andrew Fierman (Caballero, Fierman, Llerena & Garcia, LLP)

Agenda:

I. **Call to Order:** Dr. Thaqi called the meeting to order at 3:04 p.m.

II. **Finance Committee Minutes:**

ACTION: Mr. Powers made a motion to approve the June 6, 2019, 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 19 Draft Comprehensive Annual Financial Report (CAFR):**

Mr. Andrew Fierman, CPA, with Caballero, Fierman, Llerena & Garcia, LLP, highlighted key points related to the required financial reports included in the Draft Comprehensive Annual Financial Report (CAFR) for the period ending September 30, 2019. He reported an unmodified/clean opinion. He further discussed the "required communications," per auditing standards, and commended staff for a job well done, as there were no difficulties, no adjustments and no disagreements with management during the audit. He added that CSC staff was very cooperative and the audit went just as smoothly this year as it had last year.

ACTION: Mr. Powers made a motion to recommend to the full Council acceptance of the Auditor's Report for Fiscal Year ending September 30, 2019, and approval of the draft CAFR for Fiscal Year ending September 30, 2019, as presented. The motion was seconded by Ms. Schneider and passed with no opposing votes.

IV. **Establishment of a Building Fund:**

Ms. Arenberg Seltzer laid the foundation for staff's recommendation to take steps now to prepare for future growth by establishing a Building Fund with \$3 million of fund balance that became available in FY 18/19. She explained that these funds would not impact programs and services, as they are one-time funds which should not be used for recurring

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expenditures. And in the very near future, additional space will be necessary as community service needs and requests continue to grow. She concluded that as the Council is statutorily prohibited from securing debt of any kind, it is prudent to begin thinking and planning now for future needs.

Discussion ensued about current space challenges and possible solutions, including a satellite office and telecommuting, both of which were noted to have their own challenges and shortcomings. Dr. Thaqi felt it important for staff to draft a short-term contingency plan in the meantime, as it will take several years to build the fund and acquire adequate space. Mr. Powers cautioned against growing too large and expressed a desire to work within the current staff structure and space, even if it meant not being able to meet every community need. He stated that he preferred Council funds to go to direct services rather than a building. Ms. Donnelly pointed out that the FY 18/19 CAFR shows that the administrative rate was under five percent of the total budget, with direct services being the bulk of the budget.

ACTION: Ms. Schneider made a motion to recommend to the full Council establishment of committing Fund Balance for a “Building Fund” to prepare for future growth, as presented. The motion was seconded by Ms. Valladares and passed with one opposing vote from Mr. Powers.

V. General & Members’ Comments:

There were none.

VI. Next Meeting:

Members agreed to meet again on June 8, 2020, at 3:00pm, at the Florida Department of Health in Broward County. The main agenda item will be discussion of the FY 20/21 Administrative Budget.

The meeting adjourned at 3:39pm.



For Council Meeting
As Recommended by the
Finance Committee
February 10, 2020

February 20,2020

Issue:	Comprehensive Annual Financial Report (“CAFR”) for Fiscal Year Ending September 30, 2019
Action:	1. Accept Auditor’s Report for Fiscal Year Ending September 30, 2019 2. Approve Draft CAFR for Fiscal Year Ending September 30, 2019
Budget Impact:	N/A

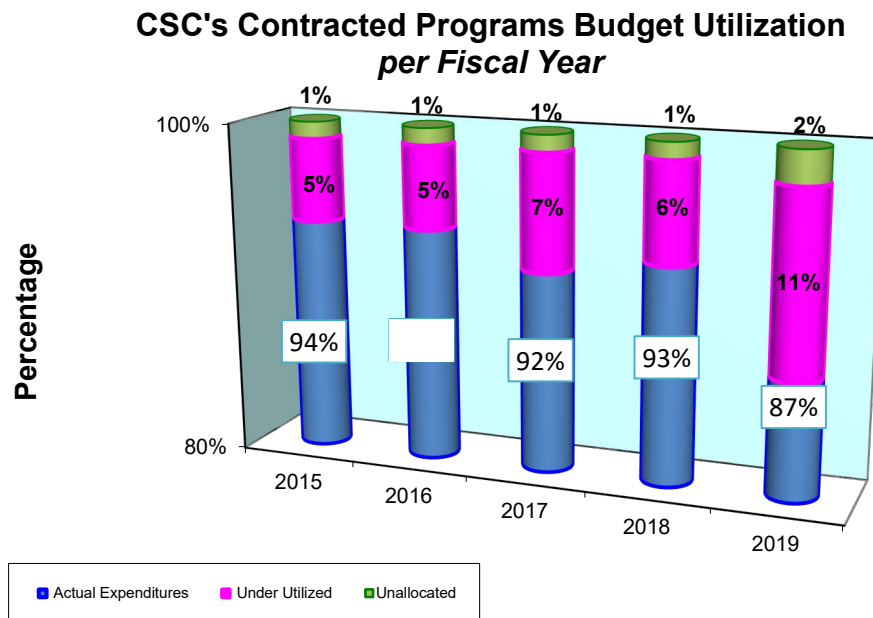
Background: The fiscal year-end 2018/19 Preliminary Financial Statements were reviewed and approved at the November 21st Council meeting. These statements are the basis for the CAFR for fiscal year ending September 30, 2019. The CAFR presents two perspectives of accounting as required by the Government 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: At the Finance Committee meeting, the external auditors presented the CAFR and their required communications. Since the FY 18/19 Draft CAFR is just under 110 pages, in an effort to promote saving trees, it is separately attached as a pdf for your review; however, if you prefer a hard copy, it can be provided. Once the draft CAFR is approved, staff will finalize and send it to be printed and bound and the final book will be distributed at the Council’s March meeting. Additionally, it will be submitted to GFOA before the deadline of March 30th for review for Excellence for Financial Reporting.

Significant financial highlights for the year include:

- ◆ Total Tax Revenue was slightly under budget by \$157,891. This is usually due to timing and the collection of taxes from prior years.
- ◆ Total Program Services/Support Expenditures increased by \$1 million or 1.4% from the prior year. While the corresponding budget was \$6.7 million or 8.1% higher than the prior year, there were multiple factors with underutilization and other circumstances that contributed to only a small increase of expenditures. To illustrate a contributing factor to the underutilization, the ELC subsidized child care contract did not utilize \$2.5 million, as anticipated and accepted by CSC, due to an infusion of federal funding. Additionally, the Unallocated budget (which was designed to allow the Council to respond to community emergencies) began the fiscal year with \$2 million, which is much more than usual, so that the Council was prepared to respond to the needs of the MSD community. At that time, staff was working with the AEAP staff to craft a budget for an anticipated Resileincy Center (which became Eagles’ Haven). However, not all of the Unallocated was fully appropriated and over \$1 million remained in the budget.

Final program utilization for FY 18/19 was 87%, which is 6.9% less than last fiscal year, with 11% was due to Provider underutilized and 2% was due to unallocated which was not needed during the 18/19 fiscal year. Below is a chart that highlights utilization trends over the past five years.



- ◆ General Administration came in well 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 \$25 million total Fund Balance, an increase of \$6,644,965 from the prior year. This increase of Fund Balance is due to multiple factors including programs/providers not able to fully utilize (described above), the unallocated budget, the refund of the Hollywood CRA, higher than expected interest earnings, etc. Due to the higher Fund Balance, the Council carried forward \$7.8 million for programs to begin FY 19/20, an increase of \$1 million from the prior year.

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

Recommended Action:

1. Accept Auditor's Report for Fiscal Year Ending September 30, 2019
2. Approve Draft CAFR for Fiscal Year Ending September 30, 2019

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HELPING
CHILDREN
GROW
STRONGER



Children's Services Council

of Broward County

Our Focus is Our Children.

COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FISCAL YEAR ENDING
SEPTEMBER 30, 2019

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

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HELPING CHILDREN GROW STRONGER

COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FISCAL YEAR ENDING
SEPTEMBER 30, 2019

Issued By: Cindy J. Arenberg Seltzer, President/CEO

Prepared By: Financial Management:
Monti Larsen, Chief Operating Officer
Kathleen Campbell, Director of Finance

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HELPING
CHILDREN
GROW
STRONGER



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Comprehensive Annual Financial Report
For The Fiscal Year Ended September 30, 2019****TABLE OF CONTENTS****INTRODUCTORY SECTION**

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HELPING
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INTRODUCTORY SECTION



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**CHILDREN'S
SERVICES COUNCIL MEMBERS:**

*Cathy Donnelly, Chair
Governor Appointee*

*Tom Powers, Vice Chair
Governor Appointee*

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

*Beam Furr, Immediate Past Chair
Broward County Commission*

*Robin Bartleman
Board Member
Broward County Public Schools*

*Emilio Benitez
Governor Appointee*

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

*Robert W. Runcie
Superintendent
Broward County Public Schools*

*Maria M. Schneider
Governor Appointee*

*Dr. Paula Thaqi
Director
Broward County Health Department*

*Ana M. Valladares
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

February 20, 2020

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, 2019. Florida Statutes require that our financial statements are prepared in conformance with United States Generally Accepted Accounting Principles ("GAAP") and that an external audit be performed by an independent certified public accounting firm in accordance with generally accepted auditing standards. This report is the primary method of reporting the Council's financial activities and satisfies those requirements.

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

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

The Council’s financial statements have been audited by Caballero, Fierman, Llerena & Garcia, LLP, a firm of licensed certified public accountants competitively selected by the Council Members on June 15, 2017. This is the third 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, 2019 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, 2019, 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 from various agencies as listed on the Schedule of Expenditures of Federal Awards. The standards governing Single Audit engagements require the independent auditors to report not only on the fair presentation of the financial statements, but also on the Council’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. For the first time in many years, the Council did not have any federal grants for fiscal year ended September 30, 2019; thus, there are no reports presented in the Compliance Section of this report.

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

CSC Profile

The Children’s Services Council of Broward County was approved by the voters of Broward County Florida by special referendum on September 5, 2000. Consequently, the Council was established as an Independent Special Taxing District by State Statute (Ch 2000-461

Laws of Florida) on January 2, 2001 and amended July, 2004. Further, the Florida Legislature required reauthorization by the voters and in November 2014 the voters overwhelmingly and enthusiastically endorsed the work and worth of the CSC. The Council's mission is to provide the leadership, advocacy, and resources necessary to enhance children's lives and empower them to become responsible, productive adults through collaborative planning of a continuum of quality care. To accomplish this task, the statute allows for the Council to levy taxes up to .5 mills of the assessed property tax value.

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

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

Children's Strategic Plan Leadership

The Council has established a robust leadership role within the child serving community and continues to build partnerships and 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 meet throughout the year, with the support of Council staff, to fill gaps and to find more efficient ways to provide needed services.

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

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

Budget and Fiscal Policy

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

By statute, the Council must submit a tentative budget and millage rate to the Broward County Commission by July 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 dual approach: program experts including staff with advanced degrees and off-duty teachers and doctoral students, review the quality of the services delivered; and accountants monitor the administrative/financial functions. This dual methodology has been very successful; ensuring accountability while providing useful information that is used to improve program design, as well as to inform the training and technical assistance needs of funded providers.

Long term Financial Planning

Long-term financial planning for a government usually includes those aspects involved with capital budget, revenue and expenditure forecasts. The Council is somewhat limited regarding capital expenditures, as statute precludes incurring debt in any form. Ten years ago, the Council moved into its 31,500-square foot Silver LEED (Leadership in Energy and Environmental Design) headquarters building which was completely paid through Reserves. The building has become a central place for community meetings and trainings; for fiscal year 2018/19, there were over 200 training sessions and over 100 community meetings held in the building. The building is at near capacity and the Council is beginning to explore current and future space needs; however, no specific capital related expenditures are planned at this time.

Economic Conditions and Outlook

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

While the economy is strong in certain sectors, there remains a high demand for social service needs throughout the community and these past few years continue to be no exception. Thus, it was much welcome news that the Council was able to grow its overall programs budget during this fiscal year by 8.2% because increased property values brought in additional revenue along with a judicious use of fund balance.

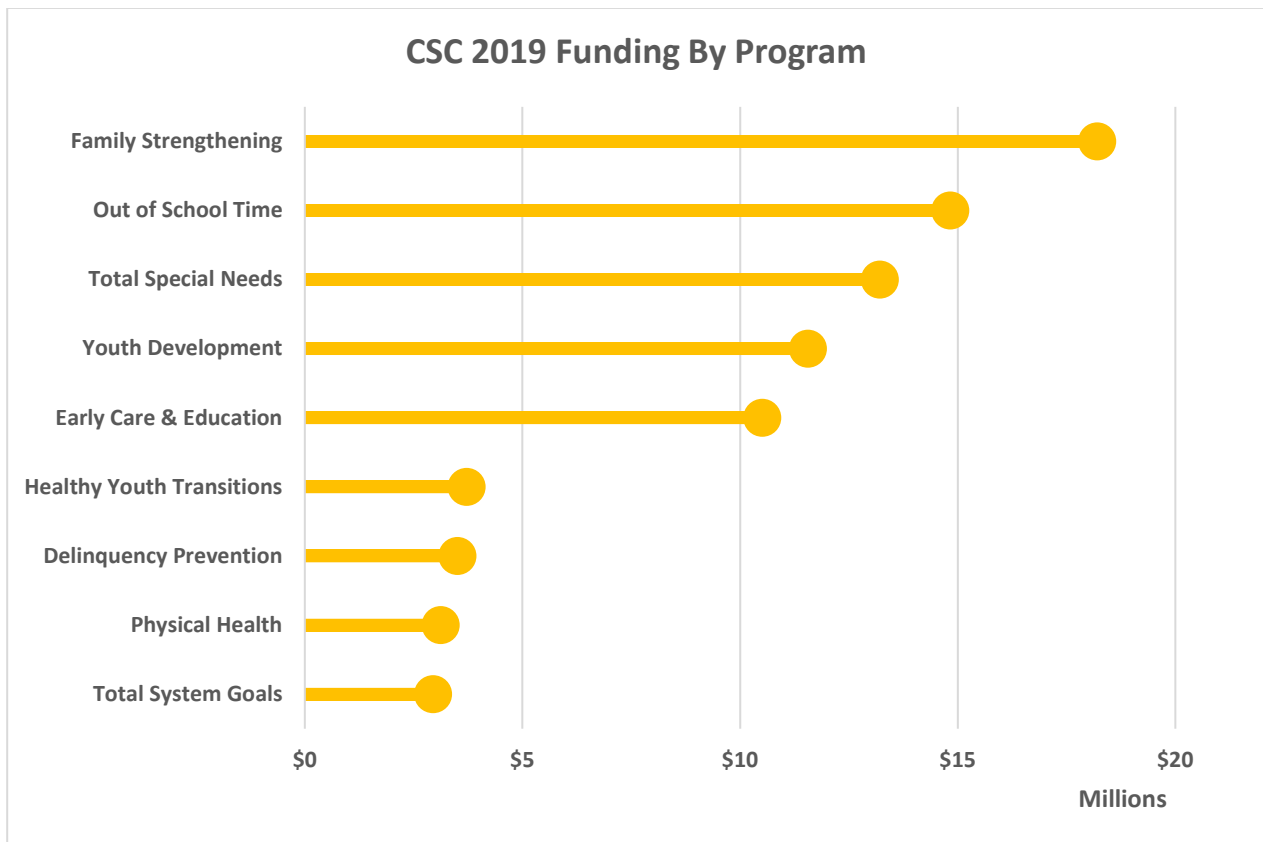
Broward County was spared the direct impact of a hurricane these past couple of years. The last storm that impacted Broward specifically was September 2017 and before that, it had been twelve years without a major storm. Each storm brings its own set of difficulties and there are usually pockets of the community that suffer with the loss of housing and other basic needs as was felt by neighboring communities with Hurricanes Maria and Dorian. 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 continues to reflect a strong presence of visitors to our community. Various marketing campaigns attract an increasingly diverse mix of domestic and international visitors and continues to receive high volumes of visitors coming to Broward County. The tourism in Broward County remained strong as data shows hotel rooms held the highest occupancy rate in the state, with an average daily room rate that increased by 8% in the last year. The local airport and seaport help to bring these tourists to enjoy our beautiful county beaches and many other amenities. The airport moved its

ranking up from 19th in the United States in total passenger traffic to now 18th in total passenger traffic and is ranked 10th in international passenger traffic. The seaport ranks as third largest cruise ports in the world and has more homeported cruise ships than any other port. The total number of cruise passengers in 2019 was 3.9 million. Economic activity at Port Everglades injects nearly \$34 billion into the local and state economy and businesses that support the Port employs 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 87.5 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 2,800 full time equivalent positions in the social services area. The chart below illustrates expenditures for Program Services for the fiscal year.



Major Initiatives

The Council had a very busy and constructive year and is looking forward to building upon those programs and successes to promote further gains for Broward's children and families. Ninety-two percent of the annual \$96.6 million budget is allocated for children's services and programs and the related support to serve approximately 150,000 children a year. Throughout this Comprehensive Annual Financial Report, there are financial highlights with explanations and analysis for the various programs. For instance, on page 104 is a ten-year trend of programmatic expenditures by goal area and on page 3 in the Management's Discussion and Analysis section there are specific programmatic highlights for some of the larger goal areas.

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

- ◆ The Community is still suffering from that devastating day in February 2018 when our Community suffered a horrible tragedy with multiple fatalities and critical injuries due to a mass shooting at Marjory Stoneman Douglas High School in Parkland, FL. Over the past year, the Council, in partnership with multiple community partners, created a long-term recovery center known as Eagles' Haven. It operates a healing oasis for the MSD community where they can engage in wellness activities and be guided by skilled Navigators to trauma treatments when they are ready. This work has highlighted the need for addressing trauma and mental wellness in all our neighborhoods and communities and we are beginning those conversations to ensure the resources meet the individual community needs. Additionally, the Council is working closely with the federal Office of Victims of Crime to possibly use grant dollars to help in this long-term recovery.
- ◆ Building upon on-going partnerships, the Council provides backbone support and co-chairs along with the School District, the Early Learning Coalition, the County Commission, Afterschool and Preschool Providers, and others to take part in a community collaboration known as Broward Reads: The Campaign for Grade Level Reading. Using the Children's Strategic Plan infrastructure as noted on page iii, the Committee is comprised of dozens of active members from business, non-profit, philanthropic, over twenty municipalities and other governmental sectors. As a result, Broward was recognized for the past two years as a Pacesetter Community by the National Campaign for Grade Level Reading. Noted successes include recruiting about 1,200 volunteers to read aloud to 40,000 four and five year old from 320 community Early childhood providers, 191 public schools, 27 public Libraries, hospitals, wildlife sanctuary, etc. when Broward took part in the national Read for the Record, a signature event of the Broward Reads initiative. The Council, along with other partners, purchased 40,000 books for \$128,000 that were provided to the children so that they could begin their own library collection. Feedback from volunteer readers and the schools was overwhelmingly positive.

- ◆ For the past nine years, the Council, together with the School District, local businesses, other organizations and residents supported a Back to School Community Extravaganza to help students with their school supplies. The event continues to draw large numbers of children and families that need a little help with these expenses. The recipients of the backpacks are students identified by School District Social Workers as being economically disadvantaged. The event distributed 8,000 new backpacks filled with all types of grade appropriate school supplies, uniforms, shoes and gently used books. The CSC cost of the event was \$65,000 with \$90,800 donated from the community and another \$254,500 of in-kind donations of goods and services. There were over 400 volunteers, who came together to distribute the backpacks.
- ◆ The Council works closely with various community partners to prevent childhood hunger throughout Broward County and funds an array of prosperity and hunger related programs. Through these initiatives there were over 16,400 meals served and 1 million pounds of nutritious and fresh food collected and distributed through the Summer Breakspot program. This mobile Summer Breakspot program builds on partnerships with multiple County partners to provide nutritious meals at multiple public housing and other community sites during the summer months when many children do not have access to food due to school not being in session. The Summer Mobile Breakspot program provided meals five days a week at 8 super sites throughout the County for a cost to CSC of \$58,400. These super sites also provide drowning prevention, child safety, literacy, fitness and culturally enriching activities that benefited over 200 children. Outcomes of this innovative program include 74% of children improved their attitude towards reading and 82% improved their knowledge about nutrition. This program was able to draw down \$321,460 of USDA Reimbursement. With the success of the Mobile Breakspot program, the federal government has cited it as a best practice.
- ◆ The Council continued its efforts to create a seamless system of care for families with children with physical and developmental disabilities. The Special Needs Advisory Coalition (“SNAC”) continues to create coalitions and workgroups to improve communication and access to services as identified in the Broward County Children’s Strategic Plan. The SNAC is essential to advocate for the Special Needs population to ensure that needed services are recognized both at the State level as well as in Broward County. Last year the Council procured a comprehensive needs assessment to focus on the following areas: (1) meeting the racial/ethnic needs of the special needs population; (2) strengthening parent advocacy; and (3) developing a birth to age twenty-two Transition Roadmap service delivery continuum model. Over the fiscal year the SNAC incorporated many of the recommendations identified in the assessment 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, brought a series of racial equity workshops to staff, local social services not-for-profit agencies, and community leaders. Over the past three years, the two-day workshops have been attended by nearly 2,000 human and social service professionals, including 300 youth participating in Council funded programs in the hope of removing barriers and improving the ability to raise children to become responsible productive adults. Many of the best practices learned in the workshops are being infused into the Council’s procurements and policies and procedures.
- ◆ Recognizing it is necessary for the non-profit community to be strong in order to provide quality programming to our children and families, the Council leads an Agency Capacity Building Committee. The committee is comprised of key community funders and service providers in an open dialog on concerns and issues related to funding and building capacity for emerging, niche, and community-based organizations serving children and their families. Resources are then provided to help address those needs. This Committee also provides input for the Council’s training agenda. This past year, the Council sponsored its first Capacity Building Boot Camp with surveys reflecting a 96% satisfaction rate.

The Council’s budget for fiscal year 2018-2019 was \$96.6 million, which included \$3.6 million budget carry forward from the prior fiscal year and \$3.2 million of fund balance. Using \$6.8 million of existing funds coupled with the increase in property values, the Council was able to increase the 2018-19 fiscal year budget for much needed programs and services without raising the millage rate. The Council continues to be very cognizant of limited resources and works diligently to serve the children and families in the most efficient and effective manner.

Certificate of Achievement for Excellence on Financial Reporting

The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Children’s Services Council of Broward for its comprehensive annual financial report for the fiscal year ended September 30, 2018. This was the seventeenth consecutive year that the Council was eligible and received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

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

Respectfully Submitted,

Cindy J. Arenberg Seltzer
President/CEO

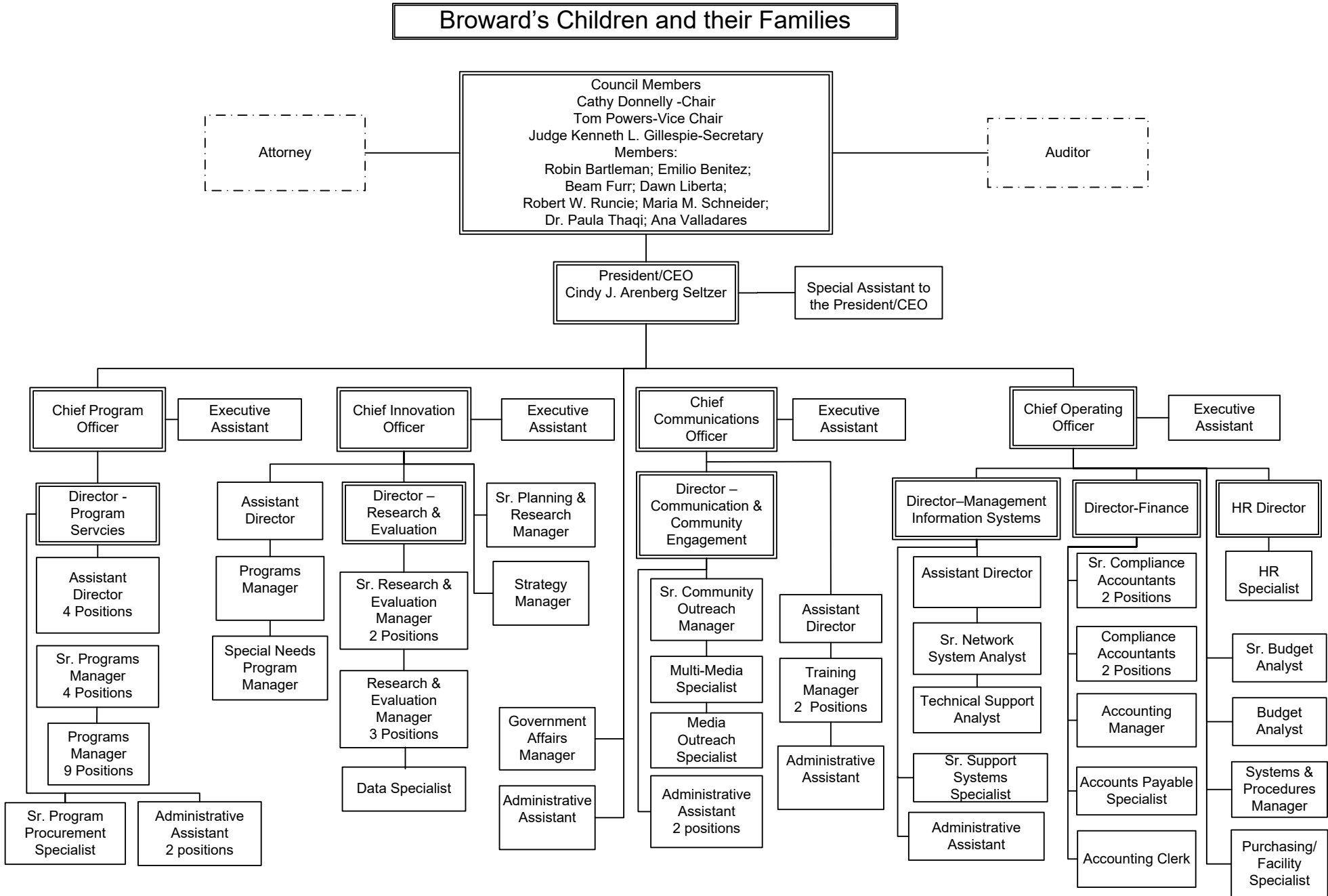
Monti Larsen
Chief Operating Officer

Kathleen Campbell
Director of Finance

Children's Services Council of Broward County

Organizational Chart and List of Principal Officials

Fiscal Year 2018-2019



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Government Finance Officers Association

**Certificate of
Achievement
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Presented to

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

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morill

Executive Director/CEO

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FINANCIAL SECTION



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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Children's Services Council of Broward County (the "Council") as of and for the fiscal year ended September 30, 2019, 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, 2019, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison, Pension and Other Post-Employment Benefits Schedules as listed in the table of contents on pages 3 to 23 and 74 to 80 respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The 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 20, 2020, 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.

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Caballero Fierman Llerena & Garcia, LLP
Miramar, Florida
February 20, 2020

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2019**

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, 2019. Please read it in conjunction with the transmittal letter on page i and the Council's financial statements, which begin on page 24.

FINANCIAL HIGHLIGHTS

Fiscal year ending September 30, 2019 concludes the Council's eighteenth 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 2018/19 by \$26.5 million (total net position). Of this amount, \$19.2 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 \$3.6 million from last fiscal year for a total of \$5,334,076. Revenues increased 6.8 percent due to higher property values which resulted in additional ad valorem tax revenue. However, expenditures for program services only increased 1.4 percent or \$1.1 million due to multiple factors that will be highlighted throughout this report.
- ◆ At the close of the fiscal year, the Council's governmental funds reported a fund balance of \$25.1 million, an increase of 36% or \$6,644,965 from the prior year. The increase is due to additional tax revenues and substantial under-utilization from the provider contracts. Of this \$25.1 million fund balance, \$17 million is available for spending at the Council's discretion (*unassigned fund balance*). However, this Unassigned Fund Balance includes \$9.3 million that is maintained as minimum fund balance following best practice policy per the GFOA. The *assigned fund balance* increased by \$1 million from the prior year which will be used for budget priorities in FY 19/20.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2019**

- ◆ Levied tax revenue generated through the TRIM process totaled \$88.1 million, which was a notable increase of \$5.6 million or 6.8% 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 remains quite high as the Council and Community continue to strive to meet them.
- ◆ Comparing Fiscal Year 18 to Fiscal Year 19, the Council's total operating budget substantially increased \$7.2 million or 8.1%. This increase continues an upward trend for the past three years. 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 \$6.8 million of fund balance and budget carry-forward in Fiscal Year 18/19 to help offset tax increases while maintaining or expanding much needed programmatic services. The Council has historically used a portion of fund balance for this purpose. With this budget increase, many programmatic goal areas were increased based on specific needs identified with input from the county-wide Children's Strategic Plan Committees. Moreover, all programs funded by the Council remain evidenced-informed and continue to demonstrate strong performance outcomes.

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

- Literacy and early education services include various literacy initiatives, subsidized child care 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 \$7.5 million, a significant decrease of 16% or \$1.5 million, which was primarily due to an infusion of federal dollars for subsidized child care. Since the Council is a payor of last resort, the federal dollars were used first.

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Outcomes for PBIS demonstrate 100% of parents were satisfied with services, and 93% of sites increased verbal and non-verbal interaction of teachers with children.

- Out of school programs for elementary age children who are economically disadvantaged continues to be one of the largest program areas representing 18% of the overall program budget with expenditures of \$13.2 million, a slight 1% increase or \$153,000 from the prior year. These programs are in the second year of a four-year procurement cycle and incorporate a focus on project-based learning. These worthwhile programs for children help parents to know that their children are safe and productive in academically enriching and culturally and socially engaging programs after school and on non-school days. These after school and summer programs serve low income, typically developing children attending priority Title 1 schools with 86% or higher free or reduced lunch.

These out-of-school programs are supported by impressive performance outcomes: a) 91% of students improved their reading; b) 94% of students improved academic performance and/or skills. Services are provided by 16 agencies at over 100 schools and community-based locations throughout the County, serving over 8,800 children in the general population.

Additionally, the Council provides out-of-school time programs for children with Special Needs which includes those children and youth with special physical, developmental and behavioral conditions. The programs offer a safe, positive environment afterschool and during the summer that enhance academic achievement, support social, developmental and physical activities and provide educational field trips and cultural arts opportunities. Flexible and individualized staff-to-child ratios promote effective interaction with each child. Expenditures for these programs totaled \$9.3 million, a slight 1% increase from the prior year. Performance Outcomes highlight: a) 92% of special needs children improved in reading and language development, b) 100% of children remained safe.

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- The Council slightly expanded youth development programs this fiscal year which include 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, programs for summer youth employment.

The Council has been providing Youth FORCE programs for middle school youth since 2008. Services in this goal area target high risk middle school students, including youth with behavioral health and other special needs. This is a challenging age group to keep engaged and the Youth FORCE programs do an excellent job of creating environments where youth can learn to make positive choices and develop skills that will serve them for life. These year-round programs are located at the highest need middle schools as identified by the School District based on factors such as poverty, school grades, disciplinary actions, delinquency referral rates and unexcused absenteeism. Expenditures for these programs notably increased this fiscal year by 5.5% or \$302,800. Outcomes include: 100% of female youth did not become pregnant and male youth did not cause pregnancy and 95% youth regularly attended school.

The high school after-school programs began in FY 2008 with grant funding from the Florida Department of Education which was supplemented and gradually replaced by Council revenue. Its scope was expanded with a grant from the US Department of Education in FY 2016. While the federal and state grants ended in FY 2018, the Council sustained its initiative to provide services at these low performing high schools. Literacy, Enrichment and Academic Pursuits ("LEAP") High Programs provide 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. Expenditures for these programs significantly decreased from last fiscal year by 14% or \$447,000 due to decreased state and federal funds. Outcome results for this challenging age group speak for themselves: 78% of youth improved reading grades; 77% improved math grades; 88% improved science grades; and 99% decreased suspensions.

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Two years ago, the Council released the Learning Together procurement which was focused on providing services for difficult to engage middle school youth using a racial equity lens to promote healthy development through supportive relationships with adults and peers, community connections, meaningful opportunities for involvement, and challenging and engaging activities and learning experiences. These are innovative and flexible programs, which provide opportunities for the Council, providers and youth to learn from each other, and as such, outcomes for these programs were somewhat mixed, with one of the three providers having implementation challenges. However, all programs demonstrated success in the outcome related to youth not obtaining any new law violations during the program at 97%. On-going technical assistance is being provided for this three-year program, and the Council is excited by these second-year results.

It is often difficult for youth to find meaningful summer employment opportunities even as economic conditions continue to improve. The Council funds the Summer Youth Employment Program ("SYEP"), providing young people 16-18 years old who participate in CSC High School programming, are economically disadvantaged or aging out of foster care the opportunity to improve their workplace skills with real job experience, earning minimum wage. CSC's funding for SYEP provided employment opportunities for over 550 teens at 168 different job sites. The provider has been leveraging this funding to generate additional municipal and the private sector funding and worksites. Program attributes include soft-skills training, a streamlined job placement process that considers job preference, proximity to the work site, transportation, work hours and background requirements in the job placement process. Enhancements include cultural diversity and ensuring youth in other CSC-funded programs are afforded the opportunity to participate. Demand for this program remain high with over 4,000 applications received for the slots, although expenditures notably decreased from last fiscal year by 6% or \$107,100 due to youth finding higher paying jobs after acceptance into the program. Program outcomes remain quite strong; however, as 86% of

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
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youth successfully completed the program; 79% demonstrated proficiency in employability and job retention skills; and 99% of employers reported high satisfaction with the youth employees and overall program administration.

- The Council funds innovative programs that form a continuum of care for high school teens with physical and developmental disabilities. Supported Training and Employment Program ("STEP") provides year-round support for youth to learn independence, social skills, daily living skills and provide the chance to explore career opportunities through hands-on learning experiences. Once skills are mastered, youth are given the opportunity to demonstrate those new skills in various work environments. The STEP programs provided 185 young people with disabilities job training and summer employment. These participants were supported by on-site professional "job coaches" at approximately 48 worksites countywide. For the majority of youth, it is the first time they experienced the "workplace world" and an opportunity for independence. For the first time, many parents see potential for independence for their children and employers see the benefits for both the youth and business co-workers.

The Youth Work Incentive Counseling ("Y-WIC") component of the program serves as a resource for both the participants and families by extending support and guidance. This service breaks down barriers for youth with special needs to help them and their families understand how employment might impact their Social Security and other benefits. Once they understand the extent to which they can work, several youth have been able to successfully transition to a non-supported work environment after completing 1 or 2 summers in the STEP program. Expenditures for this program increased by 3.4% or \$68,700 from the prior year, with a total commitment of \$2.1 million. Program outcomes remain quite strong as 91% of youth acquired measurable skills in work required behavior; and 93% acquired measurable skills in daily living activities.

- The Council funds two additional significant youth programs: 1) to divert young offenders with law violations from the juvenile justice system and learn a "life lesson" rather than be stigmatized

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by the delinquency system—a mark which carries into adulthood; and 2) to help youth aging out of foster care, LGBTQ teens, and youth with delinquency involvement to successfully transition into adulthood. These juvenile diversion programs, as well as the independent living programs represent 8.7% of the overall programmatic expenditures for an annual total of \$7.2 million. Expenditures for these two programs increased 10.5% or \$299,200 from the prior year. The diversion programs served 1,500 youth and the independent living programs served 700 youth in fiscal year 2019.

Successful outcomes for the diversion programs include: 84% of all youth referred by the State Attorney successfully completed all diversion requirements which typically include civil citations, community service, apology letters and/or restitution to victims, and counseling to give youth a second chance. Of those youth, 93% have no law violations during program participation, and 91% had no new law violations one year following completion.

Successful outcomes for the independent living programs include: 85% of youth demonstrated proficiency or improvement in employability and job retention skills; 84% made progress in school or post-secondary education, graduated or obtained a GED, and/or maintained employment; and 98% youth aged 15-19 did not become pregnant or cause a pregnancy.

- 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 13% increase of \$2.1 million to address the complex trauma needs of the community as described further below. This goal comprises 22% of the program budget for a total of \$18.2 million and serves over 4,800 families 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 provide relative caregiver support and other support services to prevent out-of-home placements. Additionally, this goal supports

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programs designed to decrease pre/post-natal depression, promote maternal/child bonding, and other maternal/child education supports including safe sleep. In FY 2019, the Council approved an additional budget allocation of \$1.5 million towards the establishment of a new service objective for Trauma Care. Services in this new objective include the opening of a resiliency center known as Eagles' Haven, for the Parkland community who suffered a traumatic mass shooting at the local high school, as well as wellness trainings and therapy sessions. It is anticipated that many of these expenditures will be reimbursed by the Federal Antiterrorism and Emergency Assistance Program for Victims Compensation and Assistance ("AEAP") non-competitive grant or State Victims of Crime Act ("VOCA") funds.

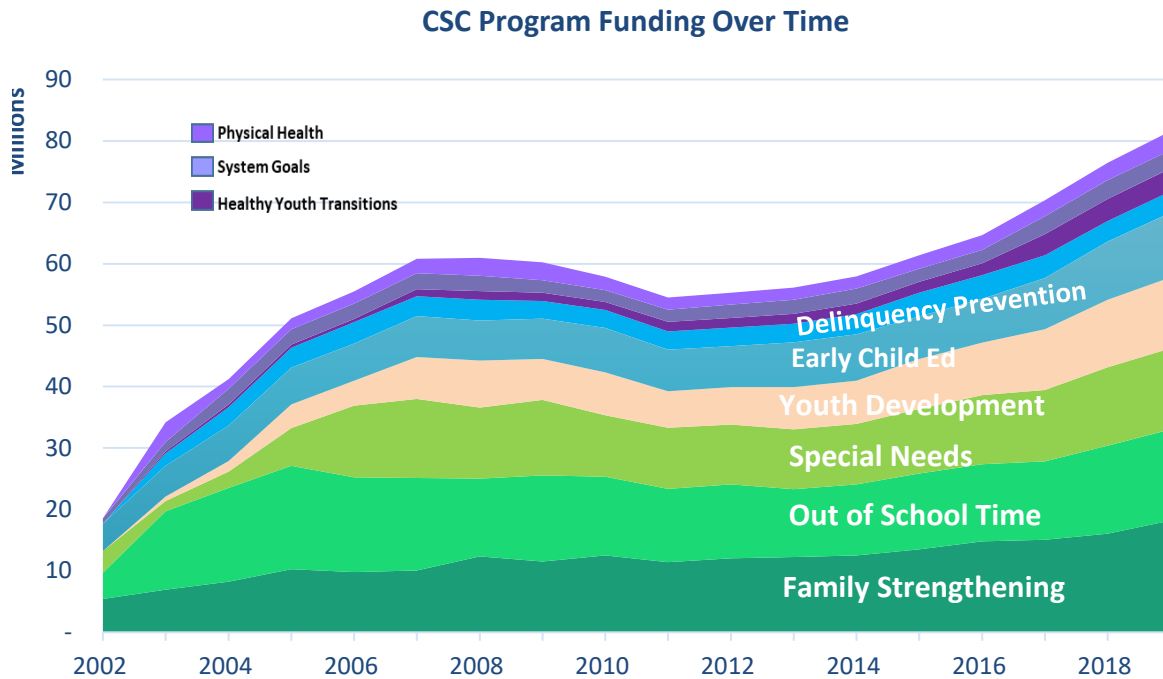
The Council works closely with a network of community partners involved in the child welfare system to coordinate resources, expedite service delivery and share case and resource information. A sampling of Performance measures for these programs continue to demonstrate strong results: 76% of families participated in all program requirements and 86% of families improved family functioning; 95% 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 six procurement documents this past fiscal year including Request for Proposals ("RFP") and Request for Qualifications ("RFQ") to continue programmatic services, public affairs outreach and improve operations. New procurements provide opportunities for new elements or evidence-based practices identified through "lessons learned" approach to continuous quality improvement. The procurements included: Positive Behavioral Interventions and Supports ("PBIS"); Legal Representation and Supports; Family Supports which also includes Mothers Overcoming Maternal Stress ("MOMS") and Safe Sleep. Non-programmatic procurements include Communications Outreach, Mini-Grant Applications, Insurance Brokers and Facility Management.

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



USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position (on pages 24 and 25) and the Statement of Activities (on page 27) provide information about the activities of the Council as a whole and present a long-term view of the Council’s finances. Fund financial statements begin on page 28. For governmental activities, these statements depict how services were financed in the short term and what remains for future spending. Fund financial statements also report operations in more detail by providing information about the Council’s expenditures. The notes to the financial statements (on pages 33 – 69) provide information that is essential to a full understanding of data provided in the government-wide and fund financial statements, and is required by the United States Generally Accepted Accounting Principles (“GAAP”). This report also contains other required supplementary information in addition to the basic financial statements starting on page 72. The Council remains current in its implementation of all GASB Statements.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2019****OVERVIEW OF THE FINANCIAL STATEMENTS*****Government-wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the Council's finances in a manner similar to a private-sector business. These statements include all assets and deferred outflows and liabilities and deferred inflows using the accrual basis of accounting, which is also like the accounting used by most private-sector companies. All current year's revenues and expenses are taken into account regardless of when cash is received or paid.

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

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

The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). In this Statement, the expenses are presented in two primary categories: Program Services and General Administration. The Program Services category includes expenses that directly fund provider agencies for services to children and families, as well as the related support to manage these contracts. The General Administration category is self-explanatory and includes those common support expenses.

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
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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 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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
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respective amounts can be found in the Notes to the Financial Statements beginning on page 68.

The Council adopts an annual appropriated budget for all its funds. Budgetary comparison schedules can be found starting on page 72 of the report.

Notes to the Financial Statements

The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 33 - 69 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 72 to 78 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 eighteenth year of generating tax revenue, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$26.5 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, 2019****CSC's Summary Net Position
As of September 30,**

	FY 2019	FY 2018	Variance
Current Assets	\$ 31,514,108	\$ 27,118,888	\$ 4,395,220
Capital Assets	7,335,452	7,510,054	(174,602)
Total Assets	38,849,560	34,628,942	4,220,618
Deferred Outflows of Resources	2,631,963	2,851,488	(219,525)
Current Liabilities	6,539,718	8,782,047	(2,242,329)
Noncurrent Liabilities	7,917,109	6,922,984	994,125
Total Liabilities	14,456,827	15,705,031	(1,248,204)
Deferred Inflows of Resources	532,126	616,905	(84,779)
Net Position:			
Investment in Capital Assets	7,335,452	7,510,054	(174,602)
Unrestricted	19,157,118	13,648,440	5,508,678
Total Net Position	\$ 26,492,570	\$ 21,158,494	\$ 5,334,076

- ◆ The overall net position of the Council increased for fiscal year 2019 by 25%. The net increase of \$5,334,076, is attributable to net effect of higher cash and investments from increased property values resulting in more tax revenues and the underutilization of the programs.
- ◆ The change in current assets from Fiscal Year 2018 to Fiscal Year 2019 totaled \$4,395,220. This increase is due to higher cash and investments.
- ◆ Investment in Capital Assets slightly decreased from the prior year. Net decreases in this line item of \$174,602 relates to purchases of software application enhancements, computer equipment and drainage improvements to the building. 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 \$385,750, of which \$212,184 was building related, \$34,649 was for Intangible software enhancements, and \$138,917 was for computer hardware and software and furniture and equipment.

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- ◆ Deferred outflows of resources represent a consumption of net position that is applicable to a future period reporting the FRS and HIS pension liabilities and related components with other funds within the state. At fiscal year end, the Council recognizes its allocated proportional share of the state's deferred outflows of resources related to applicable pensions, as determined by the Florida Department of Financial Services, Statewide Financial Reporting Section.
- ◆ The current liabilities category is comprised primarily of accounts payable, which decreased by \$2,242,329 and is chiefly due to the timing of provider invoices for September services. The noncurrent liabilities category reflects an increase of \$994,125 which is primarily due to recognizing the proportionate share of the Florida Retirement System liability, the net Other Post-Employment Benefits (OPEB) liability for eligible retirees for health insurance "implicit subsidy" premiums that may be paid in the future, as well as compensated absences, due to additional personnel costs.
- ◆ Deferred inflows of resources represent an acquisition of net position by the division that is applicable to a future reporting period. The Council shares the reported FRS and HIS pension liabilities and related components with other funds within the state. At fiscal year end, the Council recognizes its allocated share of the state's deferred inflows of resources related to applicable pensions, as determined by the Florida Department of Financial Services, Statewide Financial Reporting Section.
- ◆ Unrestricted net position increased by \$5,508,678 from the prior year primarily because of the increased assets as described above. Higher tax revenues due to increased property values resulted in additional cash and investments, coupled with a positive change in net position as provider utilization was lower than expected.
- ◆ 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.

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

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	Fiscal Years Ended September 30,		
	FY 2019	FY 2018	Variance
Revenues:			
Property Taxes	\$ 88,063,546	\$ 82,432,099	\$ 5,631,447
Investment Earnings	1,388,744	857,633	531,111
Other	1,471,934	2,654,074	(1,182,140)
Total Revenues	<u>90,924,224</u>	<u>85,943,806</u>	<u>4,980,418</u>
Expenses:			
Program Services & Support	78,763,252	77,687,387	1,075,865
General Administration	3,951,404	3,495,857	455,547
Tax Collector and Community Redevelopment Fees	2,875,492	3,016,175	(140,683)
Total Expenses	<u>85,590,148</u>	<u>84,199,419</u>	<u>1,390,729</u>
Increase (Decrease) Net Position	5,334,076	1,744,387	3,589,689
Net Position - Beginning Balance	21,158,494	19,415,434	1,743,060
Restatement of Net Position for GASB No. 75	-	(1,327)	1,327
Net Position - End of Year	<u><u>\$ 26,492,570</u></u>	<u><u>\$ 21,158,494</u></u>	<u><u>\$ 5,334,076</u></u>

- ◆ **Property taxes** are the Council's primary source of revenue. For fiscal year 2019, property tax revenue significantly increased by \$5.6 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 6% increase in property values. Property values in South Florida are continuing an upward trend with an average increase of 7.1% over the past three years; hence, additional tax revenues. Although the Council is authorized to levy up to .5 mills, the Council Members remain quite concerned about millage rate increases and its effect on taxpayers. The Council continues to utilize fund balance in order to not reduce services that meet the identified needs for Broward County's children.
- ◆ **Investment earnings** totaled \$1,388,744, an increase of \$531,111 in Fiscal Year 2019, which is a notable 62% increase from the prior year. The increase

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is due to higher interest earned on additional investments, partially due to higher property tax revenues.

- ◆ **Other revenue** includes grants, local foundations, training registration and miscellaneous revenue and for the current year equals \$1,471,934, which reflects a 44.5% decrease from the prior year. The decrease primarily stems from the ending of grant funds of \$100,635 as both the Performance Partnership Pilot Agreement ("P-3") and the 21st Century Community Learning Centers grant ("21st CCLC") sunsetted. Additionally, the local collaborative events such as the Back-to-School Extravaganza, the Racial Equity-Undoing Racism Initiative and Broward Reads program had a reduction of revenue collected of \$73,274 or 26% from the prior year. Training revenues remained level at \$20,922.

Within this classification includes \$152,956 from Federal Title IV-E Foster Care and Adoption Programs through an agreement with State of Florida Department of Children and Families.

- ◆ **Expenses for Program Services and Support**, which includes program related administration, totaled \$78.8 million in fiscal year 2019; a slight increase of \$1 million or 1.4%. While the budget for program services increased \$6.7 million or 8.1%, the expenses were relatively flat as the funded agencies considerably underutilized (contract utilization is described on page 21). The graph on the following page illustrates that, 92% of total expenses support various programs and support services for children and families of Broward County.
- ◆ **Expenses for General Administration** totaled \$4 million in fiscal year 2019, an increase of \$455,547 or 13% increase from fiscal year 2018. This increase is the result of multiple factors including overall higher operating expenses primarily in software 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 less than 5% 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.

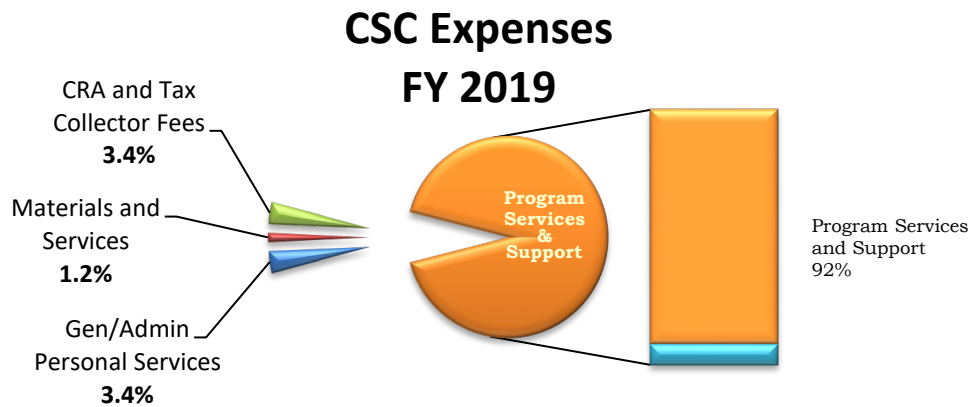
CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

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- ◆ **Tax Collector and Community Redevelopment fees** for fiscal year 2019 decreased by 4.6% or \$140,683 for a total of \$2.9 million. The Community Redevelopment (CRA) fees decreased \$202,181 or 8.1% 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 \$61,924 or 12% 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, \$1,146,781 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, 2019.



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Analysis below separately considers the operations of governmental activities.

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUND

As the Council completed its eighteenth year of operations, the governmental funds (as presented in the balance sheet on page 28) reported a total fund balance of \$26.5 million. The fund balance categories, are fully described in the Notes to the Financial Statements on page 41.

- ◆ **Fund balance** significantly increased a total of \$6,644,965 or 36% from the prior year. The primary reason for this increase stemmed from additional appropriations for programs predominantly in family support, youth development, special needs programs, school nurse, and out-of-school-time goal areas; wherein many of these programs did not fully utilize their contracts which in turn increased fund balance. Additionally, fund balance included \$228,307 of Non-Spendable funds for prepaid items in fiscal year 2019.

Given this era of ongoing needs within the community and the limitations on raising property taxes, the Council assigned a portion of fund balance in order to expand services for children and their families. Accordingly, \$3,200,000 is assigned for subsequent year's budget for fiscal year 2019-20. Additionally, \$4,624,448 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 \$9,262,061 million to manage cash inflows and outflows until tax revenue is received since the Council is prohibited of issuing short-term debt instruments such as RAN (Revenue Anticipation Notes) or TAN (Tax Anticipation Notes). This minimum amount is based on best practices as outlined by the Government Finance Officers Association (GFOA). This leaves a remaining Unassigned Fund Balance of \$7,760,570.

- ◆ **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 \$12.4 million below the final budget amounts.
- ◆ **Budget variances** - The most significant positive variance (\$10.4 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

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Fiscal Year Ended September 30, 2019**

to programs and services. To illustrate:

- For most contracts, the Council requires that service provider's invoice be based on "units of service", not reimbursement of expenses. Consequently, if a provider does not provide all the services that were anticipated, the contract is under-utilized. This method of invoicing allows the Council to only pay for services provided. The Council monitors utilization throughout the year and continues to work closely with those providers to help them provide the services and, therefore, utilize the available funds. Total utilization of the programs was 87.5% as compared with an average of 93% over the past three years. The underutilization was due to multiple factors within various service goals. The total budget variance affected by unallocated and underutilization of the contracts is 12.5% or \$10,343,138.
- The budget for Fiscal Year 2019 included \$1,607,749 that was not allocated to any specific program but may be appropriated in the subsequent fiscal year. Because various local economic conditions may arise at any time, the Council purposefully left these funds unallocated to have flexibility in meeting unexpected needs of the community.
- The budget variance for Program Support was \$541,547, of which 76.3% was salary/benefit lapse. General Administration budget variances totaled \$1,343,176 of which 8.6% was salary/benefit lapse. Additional budget variances were noted in software maintenance and facilities management (which add to building maintenance reserves). Additionally, \$105,212 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 \$1,105,022 over the final budgeted amount. This positive variance is primarily the result of higher than anticipated interest revenue and interest earnings.

OTHER ASSETS and OTHER OBLIGATIONS

At the end of Fiscal Year 2019 the Council had \$7.3 million invested in capital assets including land, building and related infrastructure, as well as computer hardware and software. More detailed information about the Council's policies concerning capital assets is presented in Notes 1 and 6 of the Notes to the Financial Statements.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2019**

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

ECONOMIC FACTORS, NEXT YEAR'S BUDGET and TAX RATES

The Council Members considered many factors when setting the subsequent fiscal-year's budget and tax rates during their May 2019 Budget Retreat. Council Members are always very cautious in setting the tax rate, weighing their desire to meet the expanding need for services against property values and voter concern about property tax rates. The Council is also mindful of the present fund balance, the .5 mill maximum tax levy and pressures within the local economy.

Broward County is the second most populous county in the state and comprises 31 different municipalities within an urban/suburban setting. A snapshot of the local economy presents a complex mix of economic indicators. While the local economy has improved in some sectors and unemployment has reached new lows, many families continue to exist in a state of persistent financial insecurity and are one financial emergency away from poverty, cited a recent study conducted by the Corporation for Enterprise Development. Broward continues to have a high percentage of households, 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.

Property values continue to trend upwards for the past seven years, with a notable 6% countywide increase last year. Additionally, from 2018 to 2019, Broward County experienced a steep 63% 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 other working families are feeling pressure as the gap for affordable housing has not kept pace with the demands despite low unemployment. Broward County continues to be one of the least affordable places to live in the country.

The local inflation rate within the greater Fort Lauderdale/Miami region decreased 1.9% last year to 1.5% as compared to 1.3% in the southeast region. Inflation tends to run higher in this region due to the high cost of living. As noted

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2019**

above, low wages, high housing costs coupled with expensive property insurance because of the vulnerability of hurricanes, contribute to this higher local consumer price index than the national average. Unemployment in Broward County as of September 2019 remained unchanged at 2.8%. The local unemployment data is lower than the State's unemployment rate of 3.2% and lower than national rate of 3.5%.

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 2019-2020 fiscal year, local property values had a substantial 6% increase which allowed the Council Members to maintain the millage rate at 0.4882 mills but generated an additional \$5.2 million of tax revenue. Additionally, the Council members voted to appropriate \$3.2 million of fund balance, coupled with \$4.5 million budget carry forward. With these additional resources, the Council was able to grow many of the programs and services to help meet the ever-growing needs within the community.

REQUESTS FOR INFORMATION

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Statement of Net Position
September 30, 2019

	Governmental Activities
ASSETS	
Current Assets:	
Cash	\$ 2,801,024
Investments	28,397,130
Accounts and Interest Receivable	44,442
Due From Other Governments	43,205
Prepaid Items	228,307
Total Current Assets	31,514,108
Other Assets:	
Capital Assets, Not Being Depreciated:	
Land	2,500,000
Intangibles - Work In Progress	293,118
Capital Assets, Net of Accumulated Depreciation:	
Building and Related Infrastructure	4,277,070
Intangible Assets	20,238
Computer Hardware/Software	192,432
Furniture and Equipment	52,594
Total Capital Assets	7,335,452
Total Assets	38,849,560
DEFERRED OUTFLOWS OF RESOURCES	
Pension Plans:	
Florida Retirement System	2,111,497
Health Insurance Subsidy	519,277
Other Post Employment Benefits (OPEB)	1,189
Total Deferred Outflows of Resources	2,631,963

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, 2019****LIABILITIES**

Current Liabilities:

Accounts Payable and Accrued Liabilities	6,384,145
Unearned Revenue	54,577

Expected to be paid within one year:

Compensated Absences	100,996
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Total Current Liabilities	<u>6,539,718</u>
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Noncurrent Liabilities:

Expected to be paid after one year:

Compensated Absences	908,966
OPEB Liability	104,172

Net Pension Liability:

Florida Retirement System	5,031,201
Health Insurance Subsidy	1,872,770

Total Noncurrent Liabilities	<u>7,917,109</u>
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Total Liabilities	<u>14,456,827</u>
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DEFERRED INFLOWS OF RESOURCES

Pension Plans:

Florida Retirement System	284,056
Health Insurance Subsidy	155,358
Other Post Employment Benefits (OPEB)	92,712

Total Deferred Inflows of Resources	<u>532,126</u>
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NET POSITION

Investment in Capital Assets	7,335,452
Unrestricted	19,157,118

Total Net Position	<u>\$ 26,492,570</u>
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Notes to the Financial Statements are an integral part of this statement

DRAFT

HELPING
CHILDREN
GROW
STRONGER



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Statement of Activities
Fiscal Year Ended September 30, 2019

	Governmental Activities
Expenses:	
Program Services:	
Program Services	\$ 72,311,772
Program Support	6,451,480
Total Program Services	78,763,252
General Administration:	
Personal Services	2,873,911
Materials and Services	1,077,493
Community Redevelopment and Tax Collector Fees	2,875,492
Total General Administration	6,826,896
Total Expenses	85,590,148
Program Revenue:	
Grant Funding, Restricted	-
Net Program Expense	85,590,148
General Revenues:	
Property Taxes	88,063,546
Investment Earnings	1,388,744
Grant Funding, Unrestricted	152,956
Miscellaneous Local	1,318,978
Total General Revenues	90,924,224
Change in Net Position	5,334,076
Net Position - Beginning	21,158,494
Net Position - End of the Year	\$ 26,492,570

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, 2019

	General Fund	Total Governmental Funds
ASSETS		
Current Assets:		
Cash	\$ 2,801,024	\$ 2,801,024
Investments	28,397,130	28,397,130
Accounts and Interest Receivable	44,442	44,442
Due From Other Governments	43,205	43,205
Prepaid Items	228,307	228,307
Total Assets	\$ 31,514,108	\$ 31,514,108
LIABILITIES and FUND BALANCE		
Liabilities:		
Accounts Payable and Accrued Liabilities	\$ 6,384,145	\$ 6,384,145
Unearned Revenue	54,577	54,577
Total Liabilities	6,438,722	6,438,722
Fund Balance:		
Nonspendable	228,307	228,307
Assigned	7,824,448	7,824,448
Unassigned	17,022,631	17,022,631
Total Fund Balance	25,075,386	25,075,386
Total Liabilities and Fund Balance	\$ 31,514,108	\$ 31,514,108

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, 2019

Fund Balance - Total Governmental Funds (page 28) \$ 25,075,386

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	\$ 10,547,843	
Less accumulated depreciation	<u>(3,212,391)</u>	7,335,452

Deferred outflows of resources related to Pensions are recorded in the Statement of Net Position		2,631,963
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Deferred inflows of resources related to Pensions and OPEB are recorded in the Statement of Net Position		(532,126)
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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		(1,009,962)
OPEB Liability		(104,172)
Net Pension Liability:		
Florida Retirement System		(5,031,201)
Health Insurance Subsidy		<u>(1,872,770)</u>

Net Position of Governmental Activities (page 25)		<u><u>\$ 26,492,570</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, 2019

	General Fund	Total Governmental Funds
Revenues:		
Ad Valorem Taxes	\$ 88,063,546	\$ 88,063,546
Grant Funding	152,956	152,956
Investment Earnings	1,388,744	1,388,744
Miscellaneous Local	1,318,978	1,318,978
Total Revenues	<u>90,924,224</u>	<u>90,924,224</u>
Expenditures:		
Program Services & Support:		
Program Services	72,237,294	72,237,294
Monitoring/Outcome Materials	74,478	74,478
Employee Salaries and Benefits	5,603,300	5,603,300
Other Consultants	750	750
Material and Supplies	1,202	1,202
Printing and Advertising	3,805	3,805
Software Maintenance	27,491	27,491
Travel and Other Expenditures	81,886	81,886
Total Program Services & Support	<u>78,030,206</u>	<u>78,030,206</u>
General Administration:		
Employee Salaries and Benefits	2,412,317	2,412,317
Legal Fees	35,058	35,058
Auditors and Other Consultants	54,900	54,900
Materials and Supplies	32,123	32,123
Printing and Advertising	10,024	10,024
Other General Administration	382,113	382,113
Telecommunications	36,509	36,509
Travel and Other Expenditures	112,645	112,645
Tax Collection Fees	579,040	579,040
Community Redevelopment Area Fees	2,296,452	2,296,452
Total General Administration	<u>5,951,181</u>	<u>5,951,181</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 - Governmental Funds
Fiscal Year Ended September 30, 2019, (Continued)

	General Fund	Total Governmental Funds
Capital Outlay:		
Computer Hardware/Software	127,950	127,950
Furniture/ Equipment	32,226	32,226
Remodeling/Renovations	57,320	57,320
Improvements other than Building	80,376	80,376
Total Capital Outlay	<u>297,872</u>	<u>297,872</u>
Total Expenditures	<u>84,279,259</u>	<u>84,279,259</u>
Net Change in Fund Balance	6,644,965	6,644,965
Beginning Fund Balance	<u>18,430,421</u>	<u>18,430,421</u>
Ending Fund Balance	<u><u>\$ 25,075,386</u></u>	<u><u>\$ 25,075,386</u></u>

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, 2019

Net Change in Fund Balance	
Total Governmental Funds (page 31)	\$ 6,644,965

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

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	\$ 211,148	
Less current year depreciation	(385,750)	(174,602)

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	(74,161)
Change in OPEB Liability	(860)
Change in Net Pension Liability:	
Florida Retirement System	(945,844)
Health Insurance Subsidy	(115,422)
Change in Net Position of Governmental Activities (page 27)	\$ 5,334,076

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, 2019

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements****September 30, 2019****A. Reporting Entity, (Continued)**

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

B. Basis of Presentation

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

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

Fund Financial Statements - Separate financial statements are provided for the governmental funds. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Major individual governmental funds are reported as separate columns in the fund financial statements. The *General Fund* is the Council's primary operating fund and accounts for all financial resources not accounted for in another fund.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2019****C. Measurement Focus and Basis of Accounting**

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

Government-wide Financial Statements - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the activities of the Council are included on the Statement of Net Position. The Statement of Activities reports revenues and expenses.

Fund Financial Statements - Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues available if they are collected within sixty days of the end of the current fiscal year. Property taxes and interest on investments are susceptible to accrual. Property taxes are recorded as revenues in the fiscal year in which they are levied, provided they are collected in the current period or within sixty days thereafter. Interest on invested funds is recognized when earned. Thus, accrued property tax and interest have been recognized as revenues of the current fiscal period. All other revenue items are measured and available when earned.

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

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, 2019*****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, the Florida Public Assets for Liquidity Management (formerly the Florida Education Investment Trust Fund) and Wells Fargo Advantage Funds. 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, 2019*****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 are stated at amortized cost. Florida PRIME is exempt from the GASB No. 72 fair value hierarchy disclosures and reports at amortized cost. Additionally, the investments in the Florida PRIME are not insured by FDIC or any other governmental agency.

The Florida Public Assets for Liquidity Management (FL PALM) is a common law trust organized under the laws of the State of Florida. FL PALM, formerly known as the Florida Education Investment Trust Fund (FEITF) changed its name during the fiscal year. 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.

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

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.

CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

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

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

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

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

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

Certain investments, such as money market funds, Florida PRIME and FEITF are not included in the fair value hierarchy as they are reported at amortized cost. Accordingly, the Council does not maintain any investments subject to fair value measurement as of September 30, 2019.

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.

CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2019

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

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

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

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

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

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

In accordance with GASB Statements No. 68, No. 71, and No. 75, the related activity for deferred outflows of resources and deferred inflows of resources on its financial statements (see Notes 6 & 7 for additional information) for fiscal year ended September 30, 2019 is as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Related-FRS (see footnote 6)	\$ 2,111,497	\$ 284,056
Pension Related-HIS (see footnote 6)	519,277	155,358
OPEB Related (see footnote 7)	1,189	92,712
Total	\$ 2,631,963	\$ 532,126

Summary of Pension and OPEB Expense

Pension Expense FRS (see footnote 6)	\$ 945,844
Pension Expense-HIS (see footnote 6)	115,422
OPEB Expense (see footnote 7)	860
Total	\$ 1,062,126

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, 2019*****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, 2019

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 located in a hurricane zone, and other unforeseen events. Additional amounts are to be determined each year by the Council during the budget process.

Net Position and Flow Assumptions – The Net Position represents the difference between assets and deferred outflows 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, 2019

F. Revenues and Expenditures/Expenses

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

G. New Accounting Pronouncements

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

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. 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2019****G. New Accounting Pronouncements, (Continued)**

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

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2019****G. New Accounting Pronouncements, (Continued)**

GASB Statement No. 90 - In August 2018 the GASB issued Statement No. 90- *Majority Equity Interests -- An Amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment.

A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information related to presentation of majority equity interests in legally separate organizations that previously was reported inconsistently. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. There is no impact to the Council.

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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

G. New Accounting Pronouncements, (Continued)

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.

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, 2019, the carrying amount of the Council's deposits was \$2,801,024 with a bank balance of \$5,235,169. The Council's deposits at year-end are considered insured and collateralized for custodial credit risk purposes.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

2. CASH AND INVESTMENTS (Continued)

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, 2019 are composed of the following:

	<u>Reported Amount</u>	<u>Weighted Average Maturity</u>	<u>Fair Value</u>
Cash Deposits	\$ 2,801,024	-	\$ 2,801,024
Investments with the SBA:			
Florida PRIME	9,450,594	37 days	9,450,594
Investments with FL PALM:			
FL PALM Portfolio	18,392,562	39 days	18,392,562
Wells Fargo Investments:			
Heritage Money Market Fund	<u>553,974</u>	28 days	<u>553,974</u>
Total Investments	<u>28,397,130</u>		<u>28,397,130</u>
Total Cash and Investments	<u>\$ 31,198,154</u>		<u>\$ 31,198,154</u>

Credit Risk

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The Council's investment policy limits its investments to high quality investments to control credit risk. For liquidity purposes as well as to control risk, all the Council's operating investments for fiscal year 2019, were invested with the SBA, the Florida Public Assets for Liquidity Management (FL PALM), and Wells Fargo Advantage Funds.

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

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Council's investment policy limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The dollar weighted average days to maturity (WAM) for the Florida PRIME, the FL PALM and the Wells Fargo Funds at September 30, 2019 are 37 days, 39 days, and 28 days respectively. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2019

2. CASH AND INVESTMENTS (Continued)

The weighted average life (WAL) of Florida PRIME, the FL PALM and the Wells Fargo Funds at September 30, 2019 are 85 days, 87 days and 68 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. 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, 2019, 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

3. RECEIVABLES AND PAYABLES

Accounts and Interest Receivable at September 30, 2019 consists of the following:

	<u>General Fund</u>
FSU- FICW Grant	\$ 24,025
Undoing Racism Project	6,474
Taxes Receivable	155
Interest Receivable	9,153
Other	4,635
Total Accounts Receivable	<u>\$ 44,442</u>

Accounts Payable, Salaries and Wages Payable, and Accrued Liabilities as of September 30, 2019 consists of the following:

	<u>General Fund</u>
Funded Providers	\$ 5,723,693
Administrative	359,182
Professional Services & Other	9,324
Salaries & Wages Payable	289,484
Employee Reimbursements	2,462
Total Accounts Payable and Accrued Liabilities	<u>\$ 6,384,145</u>

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 2019 was 0.4882 mills, leaving the millage rate level from the prior fiscal year. However, due to increased property values the tax revenue increased 6.8%. 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, 2018 upon which the fiscal year 2019 levy was based, was approximately \$201.5 billion. The property taxes receivable from the tax collector was \$155 at September 30, 2019.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

5. CAPITAL ASSETS ACTIVITY

The following is a summary of capital asset activity for the fiscal year ended September 30, 2019:

	Balance at Oct. 1, 2018	Additions	Deletions	Balance at Sept. 30, 2019
Capital Assets:				
Capital Assets Not Depreciated:				
Land	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Intangibles-Work in Progress	290,000	3,118	-	293,118
Capital Assets Depreciated:				
Building	6,047,681	57,321	-	6,105,002
Building Infrastructure	269,422	80,376	-	349,798
Computer Hardware/Software	800,784	63,067	(56,740)	807,111
Intangible Assets	64,943	7,266	(31,745)	40,464
Furniture and Equipment	452,350	-	-	452,350
Total Capital Assets	<u>10,425,180</u>	<u>211,148</u>	<u>(88,485)</u>	<u>10,547,843</u>
Less Accumulated Depreciation:				
Building	1,855,241	200,287	-	2,055,528
Building Infrastructure	110,305	11,897	-	122,202
Computer Hardware/Software	559,410	112,009	(56,740)	614,679
Intangible Assets	17,322	34,649	(31,745)	20,226
Furniture and Equipment	372,848	26,908	-	399,756
Total Accumulated Depreciation	<u>2,915,126</u>	<u>385,750</u>	<u>(88,485)</u>	<u>3,212,391</u>
Capital Assets	<u>\$ 7,510,054</u>	<u>\$ (174,602)</u>	<u>\$ -</u>	<u>\$ 7,335,452</u>

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

Program Administration	\$ 61,471
General Administration	<u>324,279</u>
Total Depreciation Expense	<u>\$ 385,750</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

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

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

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2019****6. RETIREMENT PLANS-Florida Retirement System (Continued)**

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

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

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2019

6. RETIREMENT PLANS-Florida Retirement System (Continued)

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. Council employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Senior Management, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2018-19 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30% and Senior Management Service class 7.67%.

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

For the fiscal year ended September 30, 2019, the information related to the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the Council.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2019****6. RETIREMENT PLANS-Florida Retirement System (Continued)**

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

Contributions – Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to contribute to the FRS based on statewide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019, respectively, were as follows: Regular—8.26% and 8.47%; Senior Management Service—24.06% and 25.41%; and DROP participants—14.03% and 14.60%. These employer contribution rates include 1.66% HIS Plan subsidy for the periods October 1, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019, respectively.

The Council's contributions, including employee contributions to the Pension Plan, totaled \$722,549 for the fiscal year ended September 30, 2019.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2019, the Council reported a liability of \$5,031,201 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The Council's proportionate share of the net pension liability was based on the Council's 2018-19 fiscal year contributions relative to the 2017-18 fiscal year contributions of all participating members. At June 30, 2019, the Council's proportionate share was .014609189 percent, which was an increase of .000439512 percent from its proportionate share measured as of June 30, 2018.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

6. RETIREMENT PLANS-Florida Retirement System (Continued)

For the fiscal year ended September 30, 2019, the Council recognized pension expense of \$945,844. In addition, the Council reported deferred outflows of resources and deferred inflows of resources related to the Pension Plan from the following sources:

Description	Defered Outflows of Resources	Defered Inflows of Resources
Differences between expected and actual experience	\$ 298,415	3,122
Change of assumptions	1,292,229	-
Net difference between projected and actual earnings on Pension Plan investments	-	278,352
Changes in proportion and differences between Council Pension Plan contributions and proportionate share of contributions	399,866	2,582
Council Pension Plan contributions subsequent to measurement date	120,987	-
Total	<u>\$ 2,111,497</u>	<u>284,056</u>

The deferred outflows of resources related to the Pension Plan, totaling \$120,987 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, 2020. 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
2020	\$ 601,447
2021	234,660
2022	432,217
2023	322,417
2024	93,445
Thereafter	22,268
Total	<u>\$ 1,706,454</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2019****6. RETIREMENT PLANS-Florida Retirement System (Continued)**

Actuarial Assumptions – The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Investment rate of return	6.90%, 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, 2019 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 6.9 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 2019 by the outside investment consultant to the Florida State Board of Administration; and 2) a long-term average annual inflation assumption of 2.60 percent as adopted in October 2019 by the FRS Actuarial Assumption Conference for funding policy purposes, as allowable under governmental accounting standards.

In the opinion of the FRS consulting actuary, Milliman, both components and the overall 6.9 percent return assumption were determined to be reasonable and appropriate per the Actuarial Standards of Practice. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The FRS allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

6. RETIREMENT PLANS-Florida Retirement System (Continued)

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	3.3%	3.3%	1.2%
Fixed Income	18.0%	4.1%	4.1%	3.5%
Global Equity	54.0%	8.0%	6.8%	16.5%
Real Estate (property)	10.0%	6.7%	6.1%	11.7%
Private Equity	11.0%	11.2%	8.4%	25.8%
Strategic Investments	6.0%	5.9%	5.7%	6.7%
Assumed Inflation – Mean			2.6%	1.7%

Discount Rate - The discount rate used to measure the total pension liability was 6.90%. 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 6.90%, 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 (5.90%) or one percentage point higher (7.90%) than the current rate:

	<u>1% Decrease (5.90%)</u>	<u>Current Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
Council's proportionate share of the net pension liability	\$ 8,697,272	\$ 5,031,201	\$ 1,969,412

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

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, 2019, the Council reported a payable in the amount of \$67,932 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2019.

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, 2019, 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, 2019, the HIS contribution for the period October 1, 2018 through September 30, 2019 was 1.66%. The Council contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The Council's contributions to the HIS Plan totaled \$7,635 for the fiscal year ended September 30, 2019.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

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, 2019, the Council reported a liability of \$1,872,770 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The Council's proportionate share of the net pension liability was based on the Council's 2018-19 fiscal year contributions relative to the 2017-18 fiscal year contributions of all participating members. At June 30, 2019, the Council's proportionate share was .016737603 percent, which was an increase of .000627235 percent from its proportionate share measured as of June 30, 2018.

For the fiscal year ended September 30, 2019, the Council recognized HIS pension expense of \$115,422. 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	\$ 22,747	\$ 2,293
Change of assumptions	216,849	153,065
Net difference between projected and actual earnings on HIS Plan investments	1,208	-
Changes in proportion and differences between Council HIS Plan contributions and proportionate share of contributions	254,977	-
Council HIS Plan contributions subsequent to the measurement date	<u>23,496</u>	<u>-</u>
Total	<u>\$ 519,277</u>	<u>\$ 155,358</u>

The deferred outflows of resources related to the HIS Plan, totaling \$23,496 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

6. RETIREMENT PLANS-Florida Retirement System (Continued)

Fiscal Year Ending September 30:	<u>Amount</u>
2020	\$ 101,999
2021	91,994
2022	67,113
2023	28,283
2024	24,793
Thereafter	<u>26,241</u>
Total	<u>\$ 340,423</u>

Actuarial Assumptions – The total pension liability in the July 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Municipal bond rate	3.50%

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables. The discount rate used decreased from 3.87 percent to 3.50 percent as of June 30, 2019, 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, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2019.

Discount Rate - The discount rate used to measure the total pension liability was 3.50%. 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, 2019**

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 3.50%, as well as what the Council’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.50%) or one percentage point higher (4.50%) than the current rate:

	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
Council's proportionate share of the net pension liability	\$ 2,137,863	\$ 1,872,770	\$ 1,651,978

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, 2019, the Council reported a payable in the amount of \$670 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2019.

Aggregate Pension Expense for FRS and HIS Pension Plans - For the fiscal year ended September 30, 2019, the Council recognized a combined total pension expense for the FRS and HIS plans of \$1,061,266.

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, 2019

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, 2019, there are no retirees participating in the group health program, and seventy-one (70) active employees with health insurance coverage. There are five (6) 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 \$104,172 was measured as of September 30, 2019, and was determined by an actuarial valuation as of that date.

CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

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

Actuarial assumptions and other inputs: The total OPEB liability in the September 30, 2019 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	2.75%
Inflation Rate:	2.60%
Healthcare Trend Rate	8.00%
Retiree’s Cost Sharing	Borne by the retiree
Healthcare Coverage Election Rate	25% active employees

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 9/30/2018	\$ 107,644
Changes for the fiscal year:	
Service Cost	13,883
Interest	4,654
Changes of benefit terms	-
Differences between expected and actual experience	(23,396)
Changes in assumptions for other inputs	1,387
Benefit payments	-
Net changes	(3,472)
Balance at 9/30/2019	\$ 104,172

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

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 (1.75%), or one percentage higher (4.83%) than the current discount rate:

	1% Decrease (1.75%)	Discount Rate (2.75%)	1% Increase (3.75%)
Total OPEB Liability	\$108,735	\$104,172	\$99,088

Sensitivity of the Total OPEB Liability to changes in the Healthcare Trend Rate-The following presents the total OPEB liability of the Council, as well as what the Council's total OPEB liability would be if it were calculated using a healthcare trend rate that is one percentage point lower (7.00%), or one percentage higher (9.00%) than the current healthcare trend rate:

	1% Decrease (7.00%)	Healthcare Trend Rate (8.00%)	1% Increase (9.00%)
Total OPEB Liability	\$88,840	\$104,172	\$122,175

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB-For the fiscal year ended September 30, 2019; the Council recognized OPEB expense of \$860. 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	\$ -	\$ 41,527
Changes of assumptions or other inputs	1,189	51,185
Total	<u>\$ 1,189</u>	<u>\$ 92,712</u>

CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

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:	Amount
2020	\$ 17,677
2021	17,677
2022	17,677
2023	17,677
2024	17,670
Thereafter	3,145
Total	<u>\$ 91,523</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, 2019**

9. COMMITMENTS AND CONTINGENCIES

Operating Leases:

The Council is committed under various operating leases for office equipment through fiscal year 2019. Lease expenditures for office equipment for the fiscal year ended September 30, 2019 amounted to \$18,132. Future minimum base lease payments for these leases are as follows:

Fiscal Year Ending September 30,	Minimum Equipment Lease Payment
2020	\$ 18,145
2021	14,157
2022	2,189
	\$ 34,491
	\$ 34,491

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	\$ 300,702
Program Support & General Administration	540,850
Facilities Reserves	196,795
Capital Outlay	205,211
Total Encumbrances	\$ 1,243,558

CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2019**

10. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for fiscal year ended September 30, 2019:

	Beginning Balance Oct 1, 2018	Increases	Decreases	Ending Balance Sept 30, 2019	Amount Due Within One Year
Compensated Absences:					
Vacation Accrual	\$ 765,315	\$ 423,212	\$ (390,746)	797,781	\$ 79,778
Sick Leave Accrual	170,486	184,508	(142,813)	212,181	21,218
Net Pension Liability:					
Florida Retirement System*	4,267,980	763,221	-	5,031,201	-
Health Insurance Subsidy	1,705,139	167,631	-	1,872,770	-
OPEB Liability	107,644	-	(3,472)	104,172	-
Total Long Term Liabilities	\$ 7,016,564	\$ 1,538,572	\$ (537,031)	\$ 8,018,105	\$ 100,996

* Restated for GASB 75

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 \$228,307 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, 2019**

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 does not have any Committed Fund Balance.
- *Assigned Fund Balance* – amounts the Council intends to use for a specific purpose but are neither restricted nor committed. Intent can be expressed by the Council Members or by an official to which the Council Members delegates authority. The Council has a total of \$7,824,448 in Assigned Fund Balance, which can be further classified in two categories: Assigned for Outstanding Encumbrances and Assigned for Subsequent Year's Budget. The encumbrances include \$300,702 for various programmatic goals in the subsequent year, while the remaining \$942,856 of encumbrances is for program support, general administration, facility reserves and capital outlay. The second category of Assigned Fund Balance is \$6,580,890 for programmatic purposes appropriated in the subsequent year's budget to offset additional ad valorem taxes.
- *Unassigned Fund Balance* – amounts that have not been assigned to other funds and that have not been restricted, committed or assigned to specific purposes within the general fund. The Council adopted a minimum fund balance policy to be used for unanticipated emergencies of approximately 8% to 10% of the budgeted expenditures. This minimum fund amount of Unassigned Fund Balance is \$9,262,061. The remaining Unassigned Fund Balance is \$7,760,570.

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, 2019, the Council reported \$152,956 of State matching funds from the State of Florida Department of Children and Families. 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.

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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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Ad Valorem Taxes	\$ 88,221,437	\$ 88,221,437	\$ 88,063,546	\$ (157,891)
Grant Funding	156,000	156,000	152,956	(3,044)
Investment Earnings	150,000	150,000	1,388,744	1,238,744
Miscellaneous Local	893,172	1,291,765	1,318,978	27,213
Total Revenues	89,420,609	89,819,202	90,924,224	1,105,022
Expenditures:				
Program Services and Support:				
Program Services	82,181,838	82,580,431	72,237,294	10,343,137
Monitoring/Outcome Materials	97,000	97,000	74,478	22,522
Employee Salaries and Benefits	6,020,547	6,016,694	5,603,300	413,394
Other Consultants	10,000	9,581	750	8,831
Material and Supplies	7,770	7,301	1,202	6,099
Printing and Advertising	46,875	33,064	3,805	29,259
Software Maintenance	62,610	76,810	27,491	49,319
Travel and Other Expenditures	112,180	116,532	81,886	34,646
Total Program Services and Support	88,538,820	88,937,413	78,030,206	10,907,207
General Administration:				
Employee Salaries and Benefits	2,527,469	2,527,360	2,412,317	115,043
Legal Fees	35,000	35,060	35,058	2
Auditors and Other Consultants	87,500	121,346	54,900	66,446
Materials and Supplies	51,765	54,792	32,123	22,669
Printing and Advertising	19,500	22,670	10,024	12,646
Other General Administration	720,562	719,865	382,113	337,752
Telecommunications	63,000	63,515	36,509	27,006
Travel and Other Expenditures	193,977	188,349	112,645	75,704
Tax Collection Fees	578,103	579,041	579,040	1
Community Redevelopment Area Fees	2,983,298	2,982,360	2,296,452	685,908
Total General Administration	7,260,174	7,294,358	5,951,181	1,343,177

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, 2019, (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Capital Outlay:				
Computer Hardware/Software	367,950	186,135	127,950	58,185
Furniture/ Equipment	31,500	74,351	32,226	42,125
Remodeling/Renovations	37,818	62,222	57,320	4,902
Improvements other than Building	-	80,376	80,376	-
Total Capital Outlay	<u>437,268</u>	<u>403,084</u>	<u>297,872</u>	<u>105,212</u>
Total Expenditures	<u>96,236,262</u>	<u>96,634,855</u>	<u>84,279,259</u>	<u>12,355,596</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (6,815,653)</u>	<u>\$ (6,815,653)</u>	6,644,965	<u>\$ 13,460,618</u>
Beginning Fund Balance			<u>18,430,421</u>	
Ending Fund Balance			<u>\$ 25,075,386</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 Six Years*

	2019	2018	2017**	2016	2015	2014
Children's Services Council of Broward County's proportion of the net pension liability	0.0146091890%	0.0141696770%	0.0130672500%	0.0113309120%	.011379789%	0.010583942%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 5,031,201	\$ 4,267,980	\$ 3,866,532	\$ 2,861,064	\$ 1,469,852	\$ 645,776
Children's Services Council of Broward County's covered payroll	\$ 5,599,625	\$ 5,261,889	\$ 4,911,095	\$ 4,331,964	\$ 4,008,874	\$ 3,599,507
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	89.85%	81.11%	78.73%	66.05%	36.66%	17.94%
Plan fiduciary net position as a percentage of the total pension liability	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

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

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

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

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

	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 620,901	\$ 565,166	\$ 509,611	\$ 432,047	\$ 383,964	\$ 331,683
Contributions in relation to the contractually required contribution	(620,901)	(565,166)	(509,611)	(432,047)	(383,964)	(331,683)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Children's Services Council of Broward County's covered payroll	\$ 5,651,279	\$ 5,347,394	\$ 5,047,763	\$ 4,482,724	\$ 4,060,069	\$ 3,634,125
Contribution as a percentage of covered payroll	10.99%	10.57%	10.10%	9.64%	9.46%	9.13%

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

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

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

	2019	2018	2017	2016	2015	2014
Children's Services Council of Broward County's proportion of the net pension liability	0.0167376030%	0.0161103680%	0.0154074380%	0.0140325690%	0.0132139230%	0.012114771%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 1,872,770	\$ 1,705,139	\$ 1,647,434	\$ 1,635,438	\$ 1,347,612	\$ 1,132,761
Children's Services Council of Broward County's covered payroll	\$ 5,599,625	\$ 5,261,889	\$ 4,911,095	\$ 4,331,964	\$ 4,008,874	\$ 3,599,507
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	33.44%	32.41%	33.55%	37.75%	33.62%	31.47%
Plan fiduciary net position as a percentage of the total pension liability	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

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

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

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

	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 7,635	\$ 7,049	\$ 5,708	\$ 4,756	\$ 3,494	\$ 3,666
Contributions in relation to the contractually required contribution	(7,635)	(7,049)	(5,708)	(4,756)	(3,494)	(3,666)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Children's Services Council of Broward County's covered payroll	\$ 5,651,279	\$ 5,347,394	\$ 5,047,763	\$ 4,482,724	\$ 4,060,069	\$ 3,634,125
Contribution as a percentage of covered payroll	0.14%	0.13%	0.11%	0.11%	0.09%	0.10%

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Schedule of Changes in Total OPEB Liability and Related Ratios
Fiscal Year Ended September 30, 2019

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

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.

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STATISTICAL SECTION



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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Comprehensive Annual Financial Report
For The Fiscal Year Ended September 30, 2019****STATISTICAL SECTION****TABLE OF CONTENTS****Financial Trends**

These schedules contain trend information to help the reader understand how the Council's financial performance and well-being have changed over time.

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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Council's financial activities take place.

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Operating Information

These schedules contain service data to help the reader understand how the information in the Council's financial report relates to the services provided and the activities performed.

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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Net Position by Component
Last Ten Fiscal Years

(accrual basis of accounting)

<u>Governmental Activities</u>			
<u>Fiscal Year</u>	<u>Investment in Capital Assets</u>	<u>Unrestricted</u>	<u>Total primary government net position</u>
2010	9,057,982	11,673,551	20,731,533
2011	8,806,970	13,209,406	22,016,376
2012	8,504,223	12,438,335	20,942,558
2013	8,207,025	13,179,921	21,386,946
2014	7,998,742	12,582,381	20,581,123
2015	7,755,161	10,030,009	17,785,170
2016	7,420,106	10,527,935	17,948,041
2017	7,284,713	12,130,721	19,415,434
2018	7,510,054	13,648,440	21,158,494
2019	7,335,452	19,157,118	26,492,570

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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Changes in Net Position****Last Ten Fiscal Years**

(accrual basis of accounting)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenses				
Governmental activities:				
Program Services:				
Program Services	\$ 56,101,645	\$ 52,760,094	\$ 53,530,318	\$ 53,775,633
Program Administration	2,849,711	2,970,323	3,045,224	3,298,033
Total Program Services	<u>58,951,356</u>	<u>55,730,417</u>	<u>56,575,542</u>	<u>57,073,666</u>
General Administration:				
Personal Services	1,391,696	1,489,677	1,428,134	1,425,869
Materials and Services	1,276,812	971,462	897,537	974,491
Community Redevelopment and Tax Collector Fees	1,809,845	1,762,748	1,679,586	1,716,448
Total General Administration	<u>4,478,353</u>	<u>4,223,887</u>	<u>4,005,257</u>	<u>4,116,808</u>
Total primary government expenses	<u>\$ 63,429,709</u>	<u>\$ 59,954,304</u>	<u>\$ 60,580,799</u>	<u>\$ 61,190,474</u>
Program Revenues				
Governmental activities:				
Grant Funding, Restricted	\$ 651,736	\$ 271,384	\$ 883,762	\$ 824,043
Total primary government program revenue	<u>\$ 651,736</u>	<u>\$ 271,384</u>	<u>\$ 883,762</u>	<u>\$ 824,043</u>
Net (Expense)/Revenue				
Total primary government net expense	<u>\$ 62,777,973</u>	<u>\$ 59,682,920</u>	<u>\$ 59,697,037</u>	<u>\$ 60,366,431</u>
General Revenues & Other Changes in Net Position				
Governmental activities:				
Property Taxes	\$ 60,094,059	\$ 57,795,765	\$ 57,483,644	\$ 59,584,505
Investment Earnings	280,193	111,354	152,865	90,651
Grant Funding, Unrestricted	308,530	2,572,867	343,463	340,968
Miscellaneous	596,866	487,777	643,247	794,695
Total primary government	<u>\$ 61,279,648</u>	<u>\$ 60,967,763</u>	<u>\$ 58,623,219</u>	<u>\$ 60,810,819</u>
Changes in Net Position				
Total primary government	<u>\$ (1,498,325)</u>	<u>\$ 1,284,843</u>	<u>\$ (1,073,818)</u>	<u>\$ 444,388</u>

Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
	\$ 56,159,891	\$ 58,931,114	\$ 61,201,151	\$ 65,126,956	\$ 71,309,031	\$ 72,311,772
	3,610,414	4,263,718	6,178,792	6,460,890	6,378,356	6,451,480
	<u>59,770,305</u>	<u>63,194,832</u>	<u>67,379,943</u>	<u>71,587,846</u>	<u>77,687,387</u>	<u>78,763,252</u>
	1,588,115	1,704,943	2,004,709	2,341,237	2,547,538	2,873,911
	1,042,529	945,109	937,488	928,985	948,319	1,077,493
	1,856,081	2,043,045	2,393,301	2,782,040	3,016,175	2,875,492
	4,486,725	4,693,097	5,335,498	6,052,262	6,512,032	6,826,896
	<u>\$ 64,257,030</u>	<u>\$ 67,887,929</u>	<u>\$ 72,715,441</u>	<u>\$ 77,640,108</u>	<u>\$ 84,199,419</u>	<u>\$ 85,590,148</u>
	\$ 710,891	\$ 1,084,831	\$ 1,362,375	\$ 1,209,290	\$ 1,112,377	\$ -
	<u>\$ 710,891</u>	<u>\$ 1,084,831</u>	<u>\$ 1,362,375</u>	<u>\$ 1,209,290</u>	<u>\$ 1,112,377</u>	<u>\$ -</u>
	<u>\$ 63,546,139</u>	<u>\$ 66,803,098</u>	<u>\$ 71,353,066</u>	<u>\$ 76,430,818</u>	<u>\$ 83,087,042</u>	<u>\$ 85,590,148</u>
	\$ 61,362,297	\$ 65,140,776	\$ 70,246,887	\$ 75,990,468	\$ 82,432,099	\$ 88,063,546
	16,012	90,344	155,748	419,042	857,633	1,388,744
	391,872	181,858	261,131	189,655	253,591	152,956
	970,135	859,668	852,171	1,199,909	1,288,106	1,318,978
	<u>\$ 62,740,316</u>	<u>\$ 66,272,646</u>	<u>\$ 71,515,937</u>	<u>\$ 77,799,074</u>	<u>\$ 84,831,429</u>	<u>\$ 90,924,224</u>
	<u>\$ (805,823)</u>	<u>\$ (530,452)</u>	<u>\$ 162,871</u>	<u>\$ 1,368,256</u>	<u>\$ 1,744,387</u>	<u>\$ 5,334,076</u>

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

(modified accrual basis of accounting)

Fiscal Year	Nonspendable Fund Balance	<u>General Fund</u>		Total General Fund
		Assigned Fund Balance	Unassigned Fund Balance	
2010	101,035	3,153,445	8,972,980	12,227,460
2011	95,387	3,936,835	9,807,825	13,840,047
2012	98,174	3,247,891	9,758,362	13,104,427
2013	92,520	3,797,311	9,970,735	13,860,566
2014	76,899	4,291,669	8,957,185	13,325,753
2015	88,763	4,233,858	8,815,025	13,137,646
2016	86,691	5,507,406	8,506,123	14,100,220
2017	187,407	5,470,758	10,533,309	16,191,474
2018	225,777	6,815,653	11,388,991	18,430,421
2019	228,307	7,824,448	17,022,631	25,075,386

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

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

(modified accrual basis of accounting)

	Fiscal			
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Revenues				
Ad Valorem Taxes	\$ 60,094,059	\$ 57,795,765	\$ 57,483,644	\$ 59,584,505
Investment Earnings	280,193	111,354	152,865	1,165,011
Miscellaneous Local	609,860	487,777	643,246	90,651
Grant Funding	947,272	2,844,251	1,227,225	794,695
Total revenues	<u>61,931,384</u>	<u>61,239,147</u>	<u>59,506,980</u>	<u>61,634,862</u>
Expenditures				
Program Services and Support	58,993,365	55,717,450	56,557,169	57,002,621
General Administration	3,889,604	3,773,091	3,628,128	3,764,685
Capital Outlay	768,421	136,019	57,303	111,417
Total expenditures	<u>63,651,390</u>	<u>59,626,560</u>	<u>60,242,600</u>	<u>60,878,723</u>
Net change in fund balance	<u>\$ (1,720,006)</u>	<u>\$ 1,612,587</u>	<u>\$ (735,620)</u>	<u>\$ 756,139</u>

Year						
<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	
\$ 61,362,297	\$ 65,140,776	\$ 70,246,887	\$ 75,990,468	\$ 82,432,099	\$ 88,063,546	
1,102,763	1,266,689	1,623,506	1,398,945	1,365,968	152,956	
16,012	90,344	155,748	419,042	857,633	1,388,744	
970,135	859,668	852,171	1,199,909	1,288,106	1,318,978	
63,451,207	67,357,477	72,878,312	79,008,364	85,943,806	90,924,224	
59,683,292	63,077,687	67,032,175	71,271,782	77,678,631	78,030,206	
4,087,449	4,289,213	4,759,810	5,426,467	5,859,409	5,951,181	
215,279	178,684	123,753	218,861	166,819	297,872	
63,986,020	67,545,584	71,915,738	76,917,110	83,704,859	84,279,259	
\$ (534,813)	\$ (188,107)	\$ 962,574	\$ 2,091,254	\$ 2,238,947	\$ 6,644,965	

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)
2010	142,046,400	29,497,054	10,102,234	19,167,866
2011	114,761,706	28,197,014	9,407,282	20,617,810
2012	114,542,886	26,163,726	8,662,382	21,167,178
2013	114,660,766	25,878,787	8,542,371	21,246,559
2014	122,019,311	26,028,235	8,669,350	21,273,472
2015	140,193,523	26,740,443	9,285,153	21,699,215
2016	156,152,081	28,616,976	9,397,569	21,820,864
2017	183,297,977	34,796,819	11,300,024	22,649,372
2018	196,493,535	36,132,281	12,280,938	23,053,273
2019	208,284,424	38,272,374	13,500,718	23,484,703

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)
59,245,911	141,567,643	0.4243
38,422,067	134,561,745	0.4696
38,094,078	132,442,094	0.4789
37,637,272	132,691,211	0.4902
37,747,627	140,242,741	0.4882
38,053,693	159,864,641	0.4882
38,455,766	177,531,724	0.4882
40,062,909	211,981,283	0.4882
41,013,989	226,946,038	0.4882
41,925,149	241,617,070	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

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

Taxpayer	2010		
	Taxes Levied	Rank	Percent to Aggregate Taxes Levied
Florida Power & Light Company	\$ 33,199	1	0.97%
Diplomat Properties Ltd.	9,656	2	0.28%
Pembroke Lakes Mall Ltd.	8,439	3	0.25%
Sunrise Mills Ltd	8,205	4	0.24%
Palm Vacation Group	6,281	5	0.18%
Publix Supermarkets, Inc.	5,528	6	0.16%
Harbor Beach Property LLC	4,375	7	0.15%
HC Miramar Properties, LLC	3,333	8	0.10%
Marriott Ownership Resorts Inc.	3,326	9	0.10%
WCI Communities Inc	3,308	10	0.10%
Wal-Mart Stores East	-		0.00%
Arium Resort LLC	-		0.00%
Bellsouth Telecommunications Inc.			0.00%
TAF GG Las Olas LP			0.00%
Sunbeam Properties Inc.	-		0.00%
Total principal taxpayers	<u>\$ 85,650</u>		<u>2.52%</u>

Source: Broward County Revenue Collector

2019		
Taxes Levied	Rank	Percent to Aggregate Taxes Levied
75,302	1	1.76%
8,250	3	0.19%
-		0.00%
14,535	2	0.34%
-		0.00%
6,933	4	0.16%
4,506	7	0.11%
-		0.00%
-		0.00%
-		0.00%
5,966	5	0.14%
5,126	6	0.12%
4,094	8	0.10%
3,723	9	0.09%
3,317	10	0.08%
<u>\$ 131,752</u>		<u>3.08%</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	
2010	63,430,596	59,406,863	93.7%	415,839
2011	61,318,170	57,368,232	93.6%	156,762
2012	60,801,037	57,457,936	94.5%	(78,849)
2013	62,564,907	59,460,641	95.0%	(191,610)
2014	64,738,551	61,482,355	95.0%	(156,730)
2015	69,070,390	65,274,088	94.5%	66,910
2016	73,794,596	70,095,209	95.0%	73,171
2017	79,787,967	75,867,788	95.1%	44,597
2018	86,905,516	82,347,473	94.8%	46,877
2019	98,373,350	87,982,591	89.4%	-

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

Total Collections to Date

Amount	Percentage of Levy
59,822,702	94.3%
57,524,994	93.8%
57,379,087	94.4%
59,269,031	94.7%
61,325,625	94.7%
65,340,998	94.6%
70,168,380	95.1%
75,912,385	95.1%
82,394,350	94.8%
87,982,591	89.4%

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)
2010	1,748,066	72,092,767	41,146	39.6
2011	1,780,172	76,133,577	42,768	39.7
2012	1,815,137	76,687,882	43,351	40.0
2013	1,838,844	80,525,783	43,792	39.9
2014	1,869,235	80,905,552	43,283	39.9
2015	1,896,425	85,167,498	44,909	40.0
2016	1,909,632	89,572,271	46,906	40.0
2017	1,935,878	94,239,376	48,680	40.1
2018	1,951,260	98,087,689	50,269	40.5
2019	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)
255,203	9.70%
256,872	9.30%
258,803	7.60%
260,564	5.60%
262,563	5.20%
265,401	4.70%
268,836	4.60%
271,105	3.30%
271,517	2.80%
270,550	2.80%

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

2010

Employer (1)	Employees	Rank	Percentage of Total County Employment
Broward School Board*	27,000	1	3.0%
Motorola	11,282	2	1.3%
Memorial Healthcare System*	10,600	3	1.2%
Broward Health*	8,300	4	0.9%
American Express	4,846	5	0.5%
Pediatrics Medical Group	3,919	6	0.4%
City of Fort Lauderdale	3,000	7	0.3%
Ed Morse Automotive Group	3,000	8	0.3%
City of Pembroke Pines	2,800	9	0.3%
Autonation	2,547	10	0.3%
Total	77,294		8.5%

* 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

2019

Employer (1)	Employees (1)	Rank	Percentage of Total County Employment (2)
Broward School Board*	36,375	1	3.5%
Memorial Healthcare System*	13,500	2	1.3%
Broward County Government*	12,246	3	1.2%
Broward Health*	10,165	4	1.0%
Nova Southeastern	6,114	5	0.6%
FirstService Residential	5,400	6	0.5%
Broward College*	5,104	7	0.5%
JAE Restaurant Group	5,000	8	0.5%
Spirit Airlines	3,391	9	0.3%
City of Fort Lauderdale	2,831	10	0.3%
Total	<u>100,126</u>		<u>9.7%</u>

* 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
2010	38	16	54
2011	37	16	53
2012	41	16	57
2013	42	16	58
2014	45	17	62
2015	48	15	63
2016	49	17	66
2017	51	18	69
2018	56	20	76
2019	55	20	75

Source: Children's Services Council, Finance Administration

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

Utilization

Contract/Program Services	<u>Fiscal Year</u>	Amount	Actual	Under- utilized (c)	Unallocated (d)
		Under Contract (a)	Expenditures (b)		
	2010	99%	96%	3%	1%
	2011	99%	96%	3%	1%
	2012	99%	95%	4%	1%
	2013	99%	94%	5%	1%
	2014	100%	96%	4%	0%
	2015	99%	94%	5%	0%
	2016	100%	94%	6%	0%
	2017	99%	92%	7%	0%
	2018	100%	93%	7%	0%
	2019	98%	87%	11%	1%

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

General Fund Total Expenditures as a percentage of revenues

<u>Fiscal Year</u>	<u>Budget (e)</u>	<u>Actual (f)</u>
2010	108%	103%
2011	105%	97%
2012	107%	101%
2013	105%	99%
2014	106%	101%
2015	106%	100%
2016	106%	99%
2017	107%	97%
2018	106%	97%
2019	108%	90%

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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	Budget	Budget	Budget	Budget
Family Strengthening	\$ 12,369,120	\$ 11,279,033	\$ 11,894,698	\$ 12,083,464
Child Welfare/Adoption Promotion	135,000	135,000	135,000	160,000
Youth Development	6,981,814	5,969,318	6,105,422	6,892,313
Delinquency Prevention	2,904,521	2,964,398	2,988,398	3,018,398
Independent Living	1,325,000	1,575,000	1,575,000	1,620,200
Special Needs	9,994,748	9,930,834	9,735,281	9,732,320
Out of School Time	12,821,033	11,937,672	12,060,942	11,057,680
Early Child Education	7,260,000	6,764,045	6,682,700	7,306,189
Physical Health	2,173,077	2,002,631	1,951,276	1,952,276
System Goals	1,928,863	1,963,019	2,161,593	2,298,712
Unallocated	75,331	202,241	60,629	8,154
TOTAL	\$ 57,968,507	\$ 54,723,191	\$ 55,350,939	\$ 56,129,706

Source: Children's Services Council, Finance Administration

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
	Budget	Budget	Budget	Budget	Budget	Budget
\$	12,342,529	\$ 13,368,082	\$ 14,634,489	\$ 14,625,683	\$ 14,691,173	\$ 16,781,607
	160,000	160,000	201,425	449,023	1,383,224	1,422,920
	7,061,103	8,105,573	8,565,486	9,913,146	11,019,508	11,558,299
	3,299,074	3,819,116	3,882,289	3,693,789	3,332,890	3,506,464
	1,705,743	1,793,734	1,938,078	3,453,678	3,587,678	3,716,788
	9,826,260	10,544,491	11,262,154	11,615,565	12,732,486	13,210,547
	11,595,555	12,305,000	12,510,258	12,739,048	14,333,308	14,829,189
	7,527,142	6,964,718	7,101,288	8,331,244	9,491,026	10,509,308
	1,973,941	2,169,334	2,413,343	2,579,085	2,802,488	3,121,270
	2,444,562	2,147,989	2,176,270	2,945,616	3,053,305	2,946,182
	63,074	78,262	183,623	177,863	-	1,074,857
\$	57,998,983	\$ 61,456,299	\$ 64,868,703	\$ 70,523,740	\$ 76,427,086	\$ 82,677,431

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HELPING
CHILDREN
GROW
STRONGER



COMPLIANCE SECTION



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Children's Services Council of Broward County (the "Council") as of and for the fiscal year ended September 30, 2019, 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 20, 2020.

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.

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Caballero Fierman Llerena & Garcia, LLP
Miramar, Florida
February 20, 2020



**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, 2019, and have issued our report thereon dated February 20, 2020.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the 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*; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated February 20, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Council was established by Chapter 19892, Laws of Florida, Act of 1939. In 1955 this was repealed and the Council was re-created under Laws of Florida, Act of 1955. The Council does not have any component units.

Financial Condition and Management

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

Financial Condition and Management (Continued)

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

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

Additional Matters

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

Purpose of this Letter

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

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Caballero Fierman Llerena & Garcia, LLP
Miramar, Florida
February 20, 2020



**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, 2018 to September 30, 2019. 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, 2018 to September 30, 2019.

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.

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Caballero Fierman Llerena & Garcia, LLP
Miramar, Florida
February 20, 2020

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HELPING CHILDREN GROW STRONGER



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.

February 20,2020

Issue:	Prepare for the Potential Need for New Office Space
Action:	Approve Establishing a "Building Fund" Commitment of Fund Balance to prepare for Future Growth.
Budget Impact:	\$3 Million Fund Balance will be Committed as a Building Fund in FY 19/20.

Background: The Children's Services Council has been in its current headquarters for over ten years and has now maximized the available space. Meanwhile the demand for CSC's leadership on the many issues facing Broward's children and the increase in the number and scope of the contracts with agencies continues to grow. Over the past two years the Office Space Committee explored the vacant land adjacent to the building for possible future expansion to no avail.

Current Status: With the current office space nearing full capacity, Staff is anticipating what the future needs might be and what steps to take to prepare. Estimating \$275-\$300 per square foot for a building and estimating that the need for a larger building may be 50,000-75,000 square feet, the Council will need to save up \$15- \$20 million which could take several years to accumulate. As a reminder, the Council is precluded by statute of securing debt of any kind, so when the time comes that CSC needs to expand, the funds need to be readily available.

The Finance Committee and Staff discussed committing \$3 million of fund balance to begin a Building Fund for future needs. These funds became available from unanticipated revenue and various administrative budget variances in fiscal year 2018/19. Setting aside these funds would not impact programs and services as they are one-time funds which should not be used for recurring expenditures. Specific budgetary variances to establish this reserve include:

- \$1,200,000 from Interest Earned in FY18/19
- \$1,055,313 from the Hollywood CRA Rebate from both FY 18/19 and 19/20
- \$744,687 from various budget lines that was not spent

The Governmental Accounting Standards Board ("GASB") requires a governing body to specifically commit fund balance for a specific purpose which cannot be used for any other purpose unless the governing body takes the same action to remove or change the constraint. This action would meet this requirement and start the forward-thinking process.

Recommended Action: Approve Establishing a "Building Fund" Commitment of Fund Balance to prepare for Future Growth.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Program Planning Committee (PPC) Meeting
Minutes

LOC: Florida Department of Health in Broward County
780 SW 24th St., Fort Lauderdale 33315
February 10, 2020; 2:00pm

Members in Attendance: Governor Appointee Cathy Donnelly (*Committee Chair*), DCF Community Development Administrator Dawn Liberta, Governor Appointee Maria Schneider, Health Department Director Paula Thaqi, Governor Appointee Ana Valladares

Staff in Attendance: Cindy Arenberg Seltzer, President/CEO; Monti Larsen; Maria Juarez; Sandra Bernard-Bastien; Dion Smith; Amy Jacques

Guests in Attendance: Dr. Ted Greer, Jr (HOPE South Florida); Jaid Jones (HOPE South Florida); Steve Werthman (HOPE South Florida)

Agenda:

I. Call Meeting to Order:

Committee Chair Cathy Donnelly called the meeting to order at 2:00 P.M. In attendance were Ms. Donnelly and Ms. Liberta.

II. Committee Meeting Minutes:

ACTION: Ms. Liberta made a motion to approve the October 15, 2019, PPC meeting minutes, as presented. The motion was seconded by Ms. Donnelly and passed with no opposing votes.

III. HOPE South Florida Leverage Funds Request for Homeless Family Respite Day Center Program:

Ms. Juarez, CSC's Chief Programs Officer, highlighted HOPE South Florida's leveraged funds request for the Homeless Family Respite Day Center. If approved by the full Council, funding for the Respite Day Center would be for 12 months and would be leveraged by United Way funding.

Ms. Schneider and Ms. Valladares joined the meeting.

Members discussed the request with representatives from HOPE South Florida.

Dr. Thaqi joined the meeting.

ACTION: Ms. Schneider made a motion to recommend to the full Council approval of the HOPE South Florida leverage funds request for the Homeless Family Respite Day Center Program, as presented. The motion was seconded by Ms. Liberta and passed with no opposing votes.

IV. Broward Behavioral Health Coalition Contract Adjustments:

Ms. Juarez highlighted the proposed adjustments to the Broward Behavioral Health Coalition Contract to expand the eligible population to allow for the immediate delivery of trauma therapy, as well as to expand Shine MSD, alternative therapy using creative arts, to Deerfield Beach High School. She explained the adjustments attempt to eliminate barriers to service in a timely manner. Members discussed the challenges with insurance and community access to much-needed mental health treatment. They made it clear this is a short-term commitment to be used until we can work with the system partners on a long-term solution. Staff will keep the Council informed as we progress.

ACTION: Ms. Schneider made a motion to recommend to the full Council approval of the expansion of the eligible population to allow the immediate provision of trauma therapy through the Broward Behavioral Health Coalition Contract, and recommend approval of the expansion of Shine MSD to Deerfield Beach High School, as presented. The motion was seconded by Ms. Valladares and passed with no opposing votes.

Members tabled the remaining agenda items at 3:04pm until after the adjournment of the CSC Finance Committee meeting at 3:39pm.

V. Discussion of CSC Programs Containing Mental Health Treatment:

Following up on questions Ms. Donnelly previously raised with Ms. Arenberg Seltzer, staff presented a chart/listing of those CSC-funded programs containing a mental health treatment component, such as a therapist/clinician. For FY 19/20, there are 26 programs with a mental health treatment component, representing \$12,880,673, or 16%, of the total \$78,087,135 budget.

VI. Resiliency/Wellness Centers/Suicide Prevention Efforts Update:

Ms. Arenberg Seltzer debriefed Committee Members on the community conversations centered around gun violence/trauma being held in the Northeast/Central/South sections of the County. At the end of last year, Ms. Arenberg Seltzer and staff met with community leaders, who gave insight into the violence and trauma being experienced in their neighborhoods. That was followed up this month, at the suggestion of those community leaders, with expert-facilitated conversations with families who had been directly impacted by violence. Ms. Arenberg Seltzer explained that these brave individuals shared valuable insight into the tools and services they utilized, as well as the challenges, barriers, and service gaps they faced when trying to obtain trauma-related services. She further explained that this information will be useful to community members and CSC staff as they work together to customize possible future services that will successfully and meaningfully meet the needs of these families.

Ms. Schneider offered that she may be able to refer victims of violence for any further conversations.

VII. Budget Process Discussion:

Following up on another issue raised by Ms. Donnelly, Ms. Arenberg Seltzer briefly discussed ways to possibly include Council members in the budget process and decisions in advance of the May Budget Retreat. It was decided upon that Ms. Arenberg Seltzer will use the Council Members' Roundtables at the monthly meetings in the spring

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to preview the process staff uses in developing their recommendations, as well as pending and future RFPs where the Council might want to offer guidance prior to May.

VIII. Public Comment:

There was none.

IX. Adjourn:

The meeting adjourned at 4:23pm.



For Council Meeting
As Recommended by the
Program Planning Committee
February 10, 2020

February 20,2020

- Service Goal:** 2.1 Reduce the incidence of child abuse, neglect and trauma.
- Objective:** 2.2.1 Promote efforts to increase economic self-sufficiency and food security for families.
- Issue:** Hope South Florida Leverage Funds Request
- Action:** Approve HOPE South Florida Leverage Funds Request for Homeless Family Respite Day Center Program
- Budget Impact:** \$47,000 of \$586,691 Available in Unallocated for services beginning 3/1/2020 – 9/30/2020.
Annualized amount will be \$80,500 for FY20/21.

This Action is in Accordance with the Council's Leverage Funds Procurement Exemption.

Background: Beginning in February, 2019 HOPE South Florida in partnership with the United Way has provided a weekday respite program for unsheltered homeless families (primarily women with minor children). This program was created at the behest of the Broward Business Council on Homelessness which is an initiative of United Way and the Great Ft. Lauderdale Alliance. The weekday respite program offers a safe space for homeless families with minor children to enter into the homeless continuum, and engage with case managers. Case managers coordinate with existing outreach teams and connect families with social service agencies who can provide various support. Assistance is also provided with obtaining identification and receiving mail.

Families have access to computers and the Internet, a wide-screen television with cable, a reading library with books and magazines and a play space with toys and games for the children. Limited use of a washer/dryer and choice of donated clothing is also available. Nutritious light breakfasts and lunches are served, along with coffee, juice and snacks. Between February and November of 2019, the Family Respite Day Center Program served an average of eight (8) families per day.

Current Status: This year the Broward Business Council on Homelessness' funding priorities have a heightened focus on rapid rehousing, which remains a critical need for the long-term stability of homeless families. In order to enhance the availability of rapid rehousing opportunities, the funding for the respite day center program was reduced. HOPE South Florida has requested Council funding to leverage United Way funding in order to continue to provide the Homeless Family Day Respite Program. A program summary and draft budget are attached for reference.

The Program Planning Committee discussed this request and interviewed the provider on February 10th. They were unanimous in their recommendation.

Recommended Action: Approve HOPE South Florida Leveraged Funds Request for the Homeless Family Respite Day Center Program.

FAMILY & CHILDREN'S DAY CENTER PROPOSAL
HOPE South Florida
12/17/19

HOPE South Florida proposes to continue operation of a Family & Children's Day Center at a site it owns at 1100 N Andrews Av., Ft. Lauderdale, FL 33311. Year-to-date, the Day Center has served 653 unduplicated children.

The Day Center opened in February, 2019 and operates from 9:00 a.m. until 5:00 p.m., Monday through Friday, and accommodates five to ten (5-10) unsheltered homeless families (parent/s with dependent children who meet the HUD definition of homeless in Categories 1 & 4) at a time. It provides a safe space for moms and kids and opportunities for family strengthening. The site is a former church building, which now houses agency case managers (primarily for Rapid re-Housing programs for families and Veterans) and administrators. Activities take place in a retro-fitted sanctuary room, with ancillary rooms (e.g. narthex which can accommodate desks) including an existing warming kitchen and Wellness Center operated by Holy Cross Hospital. The Day Center room includes internet access on computers, a wide-screen television and cable, tables and chairs and a reading library with books and magazines. It also accommodates toys, games and enrichment activities for children. No unaccompanied children are allowed. Night-time meals have been served at this site for over 20 years (currently Tuesday and Thursday evenings) and are augmented with nutritious light breakfasts and lunches on-site, and other off-site, scattered-site shared evening and weekend meals currently being provided. Free coffee, juices and snacks is provided throughout the day.

Transportation is provided using a combination of bus passes and agency owned vans. Showers are provided on a schedule using our existing mobile showers unit. In-reach includes coordination with existing outreach teams and other social service agencies that are invited to link unsheltered homeless families with children with housing, shelter and other community and children's resources. Assistance is also provided with obtaining identification and receiving mail. Participants have limited access to a clothing washer and dryer, and a clothes closet.

Staffing pattern includes two full-time (2 FTE) Day Shelter Workers to manage operations and help link participants to services. An unarmed security guard (1 FTE) will be included as part of the staffing pattern. A part-time Activities Director / Volunteer Coordinator will provide activities and coordinate volunteers and staff from visiting agencies especially to provide art, educational, after-school, recreational and other enrichment activities for children. A part-time driver to drive families to and from the day shelter and appointments if they do not have their own transportation. Supervision is provided by existing staff including the agency's Director of Faith In Action and other agency Directors/Managers as appropriate. All staff and volunteers working directly and independently with children are Level II background checked.

2019 Data & Proposed Outcomes

Families with Children Served:

Data for Feb. 2019-Nov. 2019:

- Number of Unduplicated Families with Children: 307
 - Unduplicated Children: 653
 - Unduplicated Adults: 380
 - Total unduplicated individuals served: 1,033
- Number of Duplicated Families with Children: 1,359
- Average # of Families with Children served each day: 8*

**It should be noted that we served an increased number of families with children during the summer months when school was out.*

Feb-Oct 2019 Shelter/Housing Status of Unduplicated families with children:

Emergency Shelter: 61

Rapid Rehousing: 5

Housing w/out Assistance: 7

Housing from Other Source (i.e. church, housing authority, etc.) : 5

Reunification w/family or other significant person (s): 1

ST: 79

Refused Shelter: 6

Need Shelter: 193

Removed from Waitlist: 3

Proposed Outcomes:

Analyzed Monthly:

Output Measure/Deliverable #1: # of participants served, including meals (includes duplicated families with children) : 5-10 families/day

Output Measure/Deliverable #2: # of showers (includes duplicated families with children) : 4 showers/week

Analyzed Quarterly:

Outcome Measure #1: Clients are assessed to determine needs for and barriers to attaining permanent housing

Indicator #1: 90% of unduplicated clients are referred to services based upon needs and barriers identified using the Vulnerability Index and Services Prioritization Decision Assistance Tool (VI_SPDAT) and/or Housing Barrier Assessment(s) or other county approved tool.

Outcome Measure #2: Clients obtain mainstream emergency shelter, overflow emergency shelter, transitional housing, Rapid Re-housing, or the home of a friend or family member.

Indicator #2: 25% of unduplicated families who participate in program will be placed in one of the approved shelter/housing options indicated in outcome #2.

Annual Budget Narrative

Revenue Item	Income
United Way of Broward	\$80,500
Children's Services Council	\$80,500
Total	\$161,000

Expense Item	Cost Est.
Personnel – 2 FTE Day Shelter Workers, Security Personnel – PT Activities Dir./Vol. Coord PT DRIVER (20%) . Labor \$119,700 Benefits \$13,042 Payroll Taxes \$9,157	\$141,899
Client Assistance Food Service (light nutritious breakfast and lunch, dinner on-site or scattered-site and snacks) Combination of donated and purchased food and supplies. \$3,000 Hotel Vouchers (for participants entering emergency overflow shelter) = \$8,493 Client (Utilities/Furniture) \$5,000	\$16,493
Transportation Van Operations: \$1,200 Adult Bus Passes: \$1,408	2, 608
Total	\$161,000
Day Shelter Space / Ancillary Rooms	Gift-In-Kind
Warming Kitchen	Gift-In-Kind
Mobile Showers Unit only	Gift-In-Kind
Wellness Center	Gift-In-Kind
Outreach Teams and Other Social Services / Space	Gift-In-Kind
Evening Shared Meal Service Volunteers	Gift-In-Kind



For Council Meeting
As Recommended by the
Program Planning Committee
February 10, 2020

February 20,2020

- System 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:**
1. Ability to Rapidly Respond to the Mental Health Needs of Communities Experiencing Trauma.
 2. Expansion of Shine MSD to Deerfield Beach High School.
- Action:**
1. Approve Expansion of the Eligible Population to allow the Immediate Provision of Trauma Therapy through the Broward Behavioral Health Coalition Contract.
 2. Approve the Expansion of Shine MSD to Deerfield Beach High School.
- Budget Impact:** No additional funds requested at this time. Funds have been previously allocated to the BBHC Contract.

Background: After the Marjory Stoneman Douglas (MSD) tragedy, Staff identified a barrier to accessing mental health services to those impacted by the tragedy which was that their income made them ineligible for BBHC's Community Trauma Responsive Counseling program. This program utilizes a variety of treatment modalities and evidence-based practices in order to provide clients with trauma focused therapy. In order to facilitate ongoing recovery and to eliminate the income barrier, the CSC contracted with the Broward Behavioral Health Coalition (BBHC) to fund trauma therapy for those otherwise not eligible. These services are expected to be reimbursed via the Antiterrorism and Emergency Assistance Program (AEAP) Federal Grant.

Additionally, the CSC-funded BBHC contract also incorporated Shine MSD to provide alternative therapy using the creative arts. Shine MSD provides mental health programming centered around the arts for youth impacted by the MSD tragedy, facilitated by leading national creative arts therapists. Shine MSD has provided summer programming for the past two summers at both Marjory Stoneman Douglas High School and Westglades Middle School with participants indicating a high level of satisfaction.

Current Status: Even though family income is not an eligibility requirement, CSC's contract with BBHC for trauma therapy was significantly underutilized in FY 18/19 and continues to be underutilized. During this past year, Staff has been working to identify additional barriers in the behavioral health / mental health system. Through conversations with trauma therapy providers and clients, Staff learned that the insurance approval / denial process is another barrier to immediately linking to trauma therapy, and this has also impacted contract utilization. It may take weeks and sometimes even months before the insurance company provides approval or denial. After a traumatic event, there is a critical need to immediately connect to mental health services and waiting weeks or even months

can result in the progression of mental health issues for youth and their family members. Additionally, as a result of other traumatic events in Broward, such as the very recent two deaths of youth from Deerfield Beach, one death by suicide and one death as a result of gun violence, there is an increasing need for the immediate availability of mental health supports.

Staff recommends amending CSC's contract with BBHC to allow trauma therapy services to be expanded as needed throughout the community and to allow billing for trauma therapy while waiting for a response from the insurance company. CSC's current contract with BBHC would fund these services until the insurance company either covers the service or declines to cover the service. If the service is declined, BBHC will shift from CSC funding to Department of Children and Families funding. Challenges and delays in linking to mental health therapy are not unique to Broward County; it is a statewide issue. Staff is committed to working with our mental and behavioral health partners to work through these challenges.

Additionally, the Deerfield Beach High School (DBHS) staff, students and families requested alternative therapeutic supports during afterschool hours and during summer break to help their youth recover from the two most recent tragedies. Unstructured time can be a vulnerable time for youth, especially youth who have experienced trauma. Staff also recommends approving Shine MSD to provide services during afterschool hours and summer break to those affected by the recent DBHS tragedies, as it was so effective when offered at Marjory Stoneman Douglas High School and Westglades Middle School students.

Additional funds are not being requested at this time as the BBHC contract is currently significantly underutilized. Staff will monitor utilization of the contract on a monthly basis and if additional funds are needed in this fiscal year, staff will submit another issue paper at that time.

The PPC discussed the many challenges in navigating the mental health system. They agreed unanimously to recommend this item for approval but made it clear this is a short-term commitment to be used until we can work with the system partners on a long-term solution. Staff will keep the Council informed as we progress.

Recommended Action:

1. Approve Expansion of the Eligible Population to allow the Immediate Provision of Trauma Therapy through the Broward Behavioral Health Coalition Contract.
2. Approve the expansion of Shine MSD to Deerfield Beach High School.

#	Agency Name	Program Name
2	Advocacy Network on Disabilities	Family Strengthening 2019 - 19-6391
13	Broward Behavioral Health Coalition Inc.	Community Trauma Responsive Counseling 18-6431
21	Camelot Community Care, Inc.	HYT 2016 - 16-2117
22	Camelot Community Care, Inc.	New Day 2018 RFP - 18-2118
25	Center for Hearing & Communication, Inc. (FS)	KIDS - Family Strengthening 2019 - 19-2213
29	Children's Harbor, Inc.	Family Strengthening 2019 - 19-4313
51	Gulf Coast Jewish Family & Community Services,	Family Strengthening 2019 - 19-4305
52	Gulf Coast Jewish Family & Community Services,	HYT 2016 - 16-4304
53	HANDY	HYT 2016 - 16-2417
59	Healthy Mothers / Healthy Babies Coalition of Bro	Supporting M.O.M.S. 2019 - 19-2147
60	Henderson Behavioral Health, Inc.	Family Strengthening 2019 - MST - 19-2152
62	Henderson Behavioral Health, Inc.	Family Strengthening 2019 - Home Builders - 19-2153
74	Jewish Adoption & Foster Care Options, Inc.	Family Strengthening 2019 - 19-2168
75	Juliana Gerena, PSY.D., P.A.	Family Strengthening 2019 - 19-3165
78	Kids In Distress, Inc.	Family Strengthening 2019 - Home Builders - 19-2215
84	Memorial Healthcare System	Family Strengthening 2019 - Family Ties - 19-2178
85	Memorial Healthcare System	Family Strengthening 2019 - TEENS - 19-2179
87	Memorial Healthcare System	HYT 2016 - 16-2174
88	Memorial Healthcare System	New Day 2018 RFP - 18-2176
89	Memorial Healthcare System	Supporting M.O.M.S. 2019 - 19-2177
98	PACE Center for Girls, Inc.	Family Strengthening 2019 - 19-2816
99	PACE Center for Girls, Inc.	HYT 2016 - 16-2814
104	Smith Mental Health Associates, L.L.C.	Family Strengthening 2019 - 19-2333
105	Smith Mental Health Associates, L.L.C.	New Day 2018 RFP - 18-2332
114	SunServe	HYT 2016 - 16-3172
121	Urban League of B.C.	HYT 2016 - 16-2613

Total

Program Tags	Budget Amount	Reimbursement Amount
Mental Treatment	\$213,818.00	\$6,433.06
Mental Treatment	\$500,000.00	\$32,055.32
Mental Treatment	\$403,482.00	\$115,856.03
Mental Treatment	\$346,735.00	\$88,559.83
Mental Treatment	\$172,183.00	\$50,574.75
Mental Treatment	\$550,121.00	\$151,799.83
Mental Treatment	\$872,327.00	\$282,173.53
Mental Treatment	\$462,782.00	\$130,494.69
Mental Treatment	\$700,638.00	\$190,403.22
Mental Treatment	\$564,073.00	\$103,253.22
Mental Treatment	\$701,842.00	\$159,341.00
Mental Treatment	\$543,716.00	\$112,262.47
Mental Treatment	\$590,715.00	\$121,166.91
Mental Treatment	\$334,656.00	\$80,042.36
Mental Treatment	\$552,873.00	\$88,760.74
Mental Treatment	\$810,019.00	\$297,115.58
Mental Treatment	\$383,947.00	\$98,103.37
Mental Treatment	\$654,060.00	\$119,883.68
Mental Treatment	\$595,509.00	\$162,986.88
Mental Treatment	\$511,263.00	\$150,117.98
Mental Treatment	\$255,765.00	\$17,246.59
Mental Treatment	\$265,413.00	\$57,144.48
Mental Treatment	\$581,647.00	\$184,079.33
Mental Treatment	\$351,529.00	\$67,508.47
Mental Treatment	\$387,787.00	\$121,746.31
Mental Treatment	\$297,503.00	\$53,620.31

\$78,087,135.00

\$18,678,422.57

Mental
Other

\$12,604,403.00

\$3,042,729.94

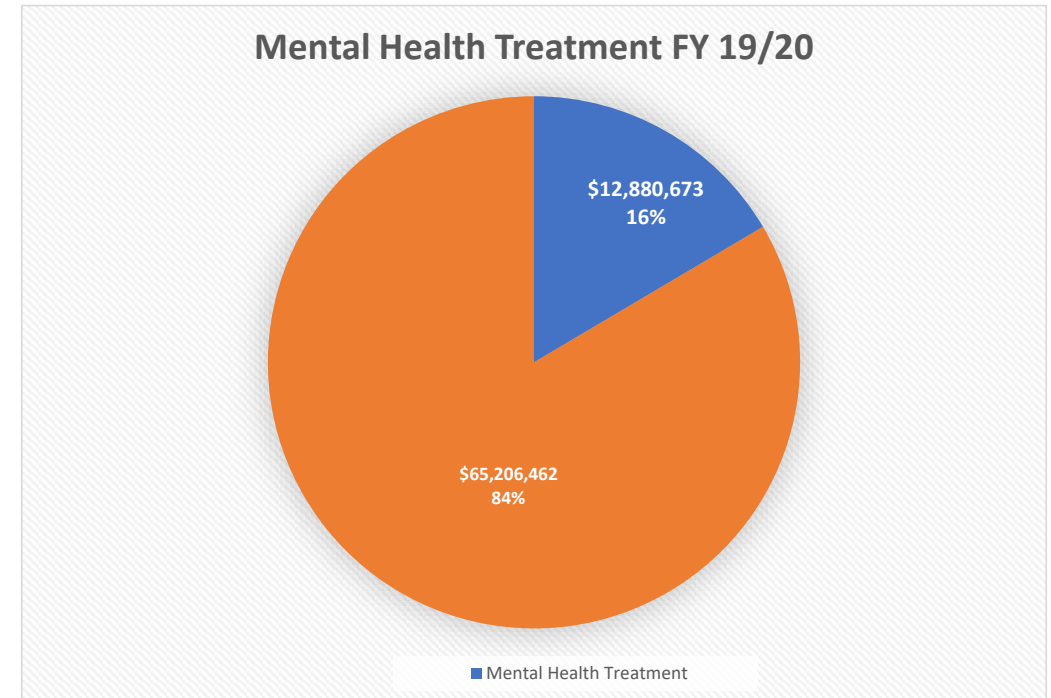
Reimburse Balance Amount(Budget - Reimbursement)
207384.94
467944.68
287625.97
258175.17
121608.25
398321.17
590153.47
332287.31
510234.78
460819.78
542501
431453.53
469548.09
254613.64
464112.26
512903.42
285843.63
534176.32
432522.12
361145.02
238518.41
208268.52
397567.67
284020.53
266040.69
243882.69

\$59,134,663.43

Children's Services Council

Summary of Mental Treatment Programs for FY 19/20

Agency	Program Name
Advocacy Network on Disabilities	Family Strengthening 2019 - 19-6391
Broward Behavioral Health Coalition Inc.	Community Trauma Responsive Counseling 18-6431
Camelot Community Care, Inc.	HYT 2016 - 16-2117
Camelot Community Care, Inc.	New Day 2018 RFP - 18-2118
Center for Hearing & Communication, Inc. (FS)	KIDS - Family Strengthening 2019 - 19-2213
Children's Harbor, Inc.	Family Strengthening 2019 - 19-4313
Gulf Coast Jewish Family & Community Services, Inc.	Family Strengthening 2019 - 19-4305
Gulf Coast Jewish Family & Community Services, Inc.	HYT 2016 - 16-4304
HANDY	HYT 2016 - 16-2417
Healthy Mothers / Healthy Babies	Supporting M.O.M.S. 2019 - 19-2147
Henderson Behavioral Health, Inc.	Family Strengthening 2019 - MST - 19-2152
Henderson Behavioral Health, Inc.	Family Strengthening 2019 - Home Builders - 19-2153
Jewish Adoption & Foster Care Options, Inc.	Family Strengthening 2019 - 19-2168
Juliana Gerena, PSY.D., P.A.	Family Strengthening 2019 - 19-3165
Kids In Distress, Inc.	Family Strengthening 2019 - Home Builders - 19-2215
Memorial Healthcare System	Family Strengthening 2019 - Family Ties - 19-2178
Memorial Healthcare System	Family Strengthening 2019 - TEENS - 19-2179
Memorial Healthcare System	HYT 2016 - 16-2174
Memorial Healthcare System	New Day 2018 RFP - 18-2176
Memorial Healthcare System	Supporting M.O.M.S. 2019 - 19-2177
PACE Center for Girls, Inc.	Family Strengthening 2019 - 19-2816
PACE Center for Girls, Inc.	HYT 2016 - 16-2814
Smith Mental Health Associates, L.L.C.	Family Strengthening 2019 - 19-2333
Smith Mental Health Associates, L.L.C.	New Day 2018 RFP - 18-2332
SunServe	HYT 2016 - 16-3172
Urban League of B.C.	HYT 2016 - 16-2613



	Mental Health Treatment	Other Programs	Total
Programs	26	106	132
Budgeted	\$12,880,673	\$65,206,462	\$78,087,135



Service Goal:	2.1 Reduce the incidence of child abuse, neglect and trauma.
Objective:	2.1.2 Provide support services for families with children in relative (Kinship) and non-relative care in collaboration with local partners to prevent foster or institutional care.
Issue:	Kinship Initiatives for Supportive Services (KISS) 2020 Rating Committees Source Experts
Action:	Approve Source Experts for Kinship Initiatives for Supportive Services (KISS) 2020 RFP Rating Committee(s) as presented.
Budget Impact:	None.

Background: Since 2005, the Council has been funding Kinship Initiatives for Supportive Services (KISS) programs to provide support services for children being raised by relative or non-relative caregivers where the biological parents are unable to do so. KISS services are designed to provide individualized assistance and support to maintain stable kinship homes and families. Additionally, families that engaged in KISS services can also access legal advocacy and assistance through a dedicated legal program that is also funded under this RFP. Since 2013, the Council has been fortunate to have a partnership with The Jim Moran Foundation that has significantly increased available funding for these programs. For the current fiscal year, the allocation is \$1,185,000 which includes \$200,000 from The Jim Moran Foundation.

Current Status: It is anticipated that a total of 2 rating committees will be needed, one for KISS Program services and one for KISS Legal services. Applicant interviews are scheduled for May 2020. In accordance with Council policy, Council members may serve as raters, appoint designee raters to serve on their behalf, and approve community source experts to serve on evaluation committees. Community source experts will not be assigned to rate for any RFP area for which they may apply. Committee members will review, rate, and recommend awards which will be presented at the May 21, 2020 Council meeting. As always, the Council has full and final authority on all programs recommended for funding. In addition to Council Member Dawn Liberta who has already volunteered to serve on the Rating Committee, the following source experts (see attached), or their designees, are recommended to evaluate proposals and bring recommendations to the Council.

Recommended Action: Approve Source Experts for Kinship Initiatives for Supportive Services (KISS) 2020 RFP Rating Committee(s) as presented.

**Kinship Initiatives for Supportive Services (KISS)/KISS Legal 2020 RFP
PROSPECTIVE RATERS
(or designee)**

NAME	TITLE	ORGANIZATION
Lori Battaglia	Behavioral Consultant FEP	Henderson Behavioral Health
Janine Ribeiro Chow-Quan	Senior Director	United Way of Broward
Heather Davidson	Director of Public Policy and Strategic Initiatives	United Way of Broward
Christine Frederick	Executive Director	FLITE Center
Evan Goldman	Vice President of Community Planning	Jewish Foundation of Broward County
Kraig Keller	Child Protection Investigation QA & Training Coordinator	Broward County Sheriff's Office
Yaritza Navarro	Quality Assurance and Training Manager	Broward Sheriff's Office Child Protection Investigations
Linda DeHoet	Assistant Director	Guardian Ad Litem for Children
Morgan Prussiano	Manager	Broward Sheriff's Office
Jessica Byczek	Dependency Court Supervisor	Broward County Unified Family Court
Bobby Crume	Director of Independent Living	FLITE Center
Juliette Fabien	Director of Programs	Children's Trust
Monica Figuero-King	Chief Executive Officer	Healthy Start of Broward County
Christine Jacobson	Child Protection Investigation Supervisor	Broward Sheriff's Office Child Protection Investigations
Jennifer Kovach	Director of South Florida Operations	Jim Moran Institute for Global Entrepreneurship
Daffodil Otto	Director of Case Management	ChildNet, Inc.
Khalil Zeinieh	Grants Research and Compliance Officer	Jim Moran Foundation



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 year-round and Summer out of school programs to maximize development for children and youth with special needs.
Issue:	MOST Summer Only Programs Contract Renewals.
Action:	<ol style="list-style-type: none">1. Approve MOST Summer Only General Population (GP) and Special Needs (SN) Summer Contract Renewals.2. Approve Funding Increase for Additional Week of Summer Programming.
Budget Impact:	\$374,188 of \$374,188 Available in Goal 7.1.3 for FY 19/20. \$440,030 of \$440,030 Available in Goal 10.1.1 for FY 19/20. \$ 23,924 of \$ 42,996 Available in Goal 7.1.2 for FY 19/20.

Background: Since inception, the Council has been a major supporter of afterschool and summer programs for children living in economically disadvantaged neighborhoods and children with special needs that keep them safe, supervised and academically challenged. Maximizing Out-of-School Time (MOST) programs operate afterschool, on non-school days, days of early release and/or during the summer. Certified teachers provide daily homework and academic assistance. Evidence-based curricula to strengthen social skills and fitness and nutrition activities enhance child protective factors and reduce risk factors.

Current Status: The Annual Program Performance spreadsheets for Summer Only programs (included for reference) display the providers' outcome attainment, utilization and administrative and programmatic monitoring results. Based upon this information, all Summer Only programs are recommended for renewal, as presented in the chart below.

Additionally, although summer break is generally 10 weeks long, the 2020 summer calendar for Broward County Schools reflects an 11-week summer. The majority of MOST summer programming is currently offered for 8 weeks, or 39 days. In order to alleviate the hardship on our families of trying to locate child care for an additional week during the upcoming summer, additional funding for several programs that are able to operate for an extra week is recommended for approval as indicated in the chart below. Note that although the Urban League is willing to operate for the additional week, they have indicated that

they can absorb the increase within their current allocation. City of Pembroke Pines and JAFCO are unable to offer 9 weeks of summer programming.

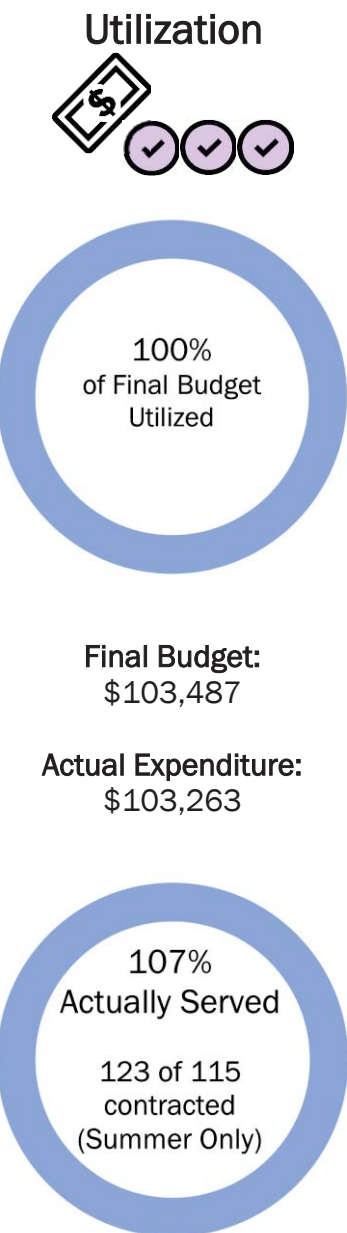
Provider	Summer 2019 Current Contracted # to be Served	Summer 2019 Current # of Weeks	Current Summer 2019 Allocation	Recommended Adjustments to 9 Weeks	Recommended Summer 2020 Additional 5 Days of Summer Programming Allocation	Recommended Summer 2020 Total Allocation
General Population:						
City of Lauderdale Lakes	115	8 Weeks	\$105,369	9 Weeks	\$11,759	\$117,128
City of West Park	50	9 Weeks	\$ 61,117	No Adjustment Needed	\$0	\$ 61,117
New Hope World Outreach	60	8 Weeks	\$ 94,047	9 Weeks	\$12,165	\$106,212
Urban League of Broward	80	8 Weeks	\$113,655	9 Weeks	\$0	\$113,655
Total General Population	305		\$374,188		\$23,924	\$398,112
Special Needs Population:						
City of Pembroke Pines	40	8 Weeks	\$104,251	Unable to Offer 9 Weeks, No Adjustment Needed	\$0	\$104,251
JAFCO	50	8 Weeks	\$335,779	Unable to Offer 9 Weeks, No Adjustment Needed	\$0	\$335,779
Total Special Needs Population	90		\$440,030		\$0	\$440,030

- Recommended Action:**
1. Approve MOST Summer Only General Population (GP) and Special Needs (SN) Summer Contract Renewals.
 2. Approve Funding Increase for Additional Week of Summer Programming.



Elementary School Initiatives Out of-School Time (General Population) FY 18/19 City of Lauderdale Lakes (Summer Only)

How Much Did We Do?



How Well Did We Do It?

Financial & Administrative Monitoring
No findings.

Programmatic Performance
Program is performing well.

The City of Lauderdale Lakes' MOST program completed its second year providing services under the 2017 MOST RFP. The program provides out-of-school time services at one (1) site during the summer.

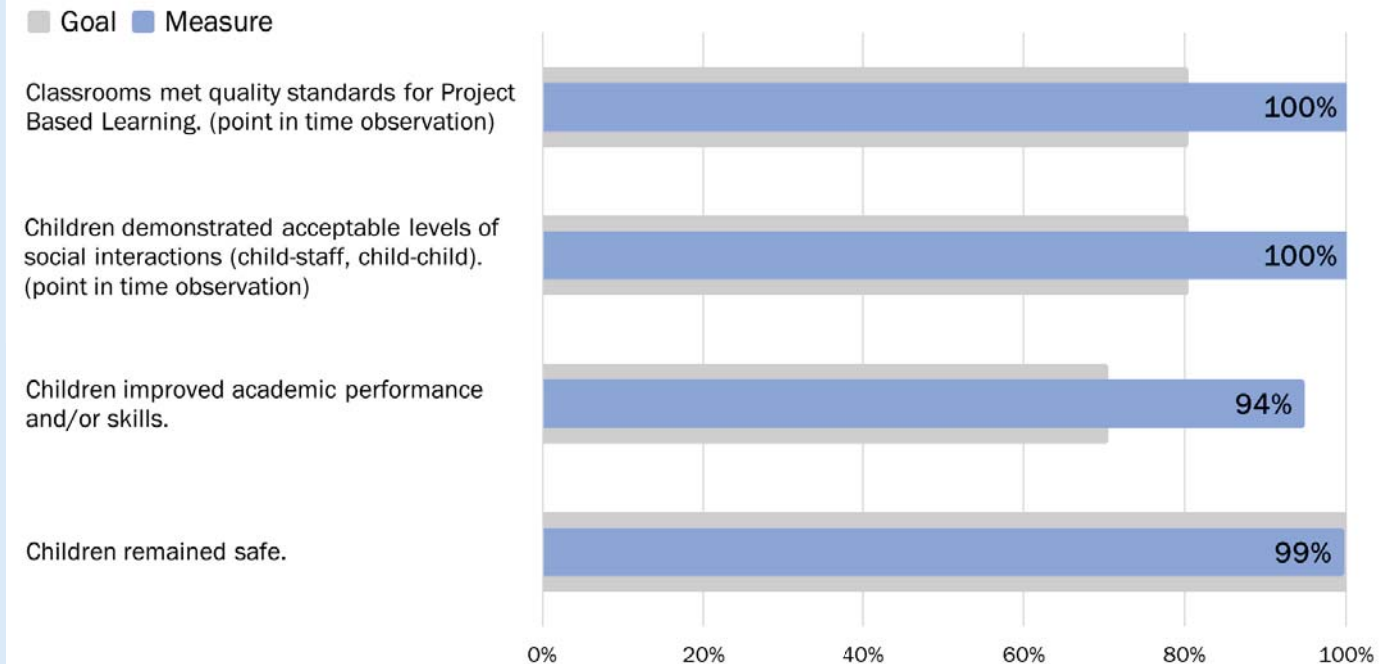
Program monitoring reflected that staff members were attentive and nurturing to the children while engaging them in all aspects of the program. Positive social emotional relationships reinforced child participation and encouraged those new to the program to engage with their peers. Client satisfaction surveys reflected high levels of satisfaction with program services.

Provider **met** expectation for Data Integrity and Participants Fully Measured.



Is Anybody Better Off?

Provider **met** all Council goals for performance measurements.





Elementary School Initiatives Out-of-School-Time (General Population) FY 18/19

City of West Park (Summer Only)

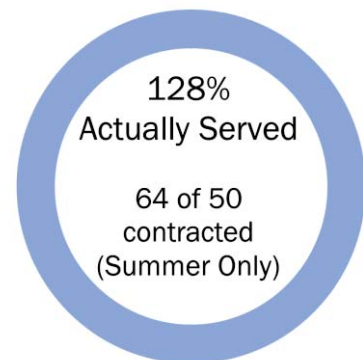
How Much Did We Do?

Utilization



Final Budget:
\$60,026

Actual Expenditure:
\$60,026



How Well Did We Do It?



Financial & Administrative Monitoring
Administrative monitoring had finding(s) that were addressed in a timely manner.



Programmatic Performance
Program is performing well.

The City of West Park's MOST program completed its second year of operation under the 2017 MOST RFP. The program provides out-of-school time services at one (1) site during the summer.

Program monitoring reflected that the children were actively engaged and staff members provided support as needed. Although overall program monitoring was good and technical assistance was given, the provider experienced challenges in delivering the PATHS curriculum with fidelity. Technical assistance will again be provided for summer 2020 to ensure successful PATHS implementation. Client satisfaction surveys reflected high levels of satisfaction with program services.

The number of children served was higher than the contracted amount because the provider was able to serve additional children through use of other funds.

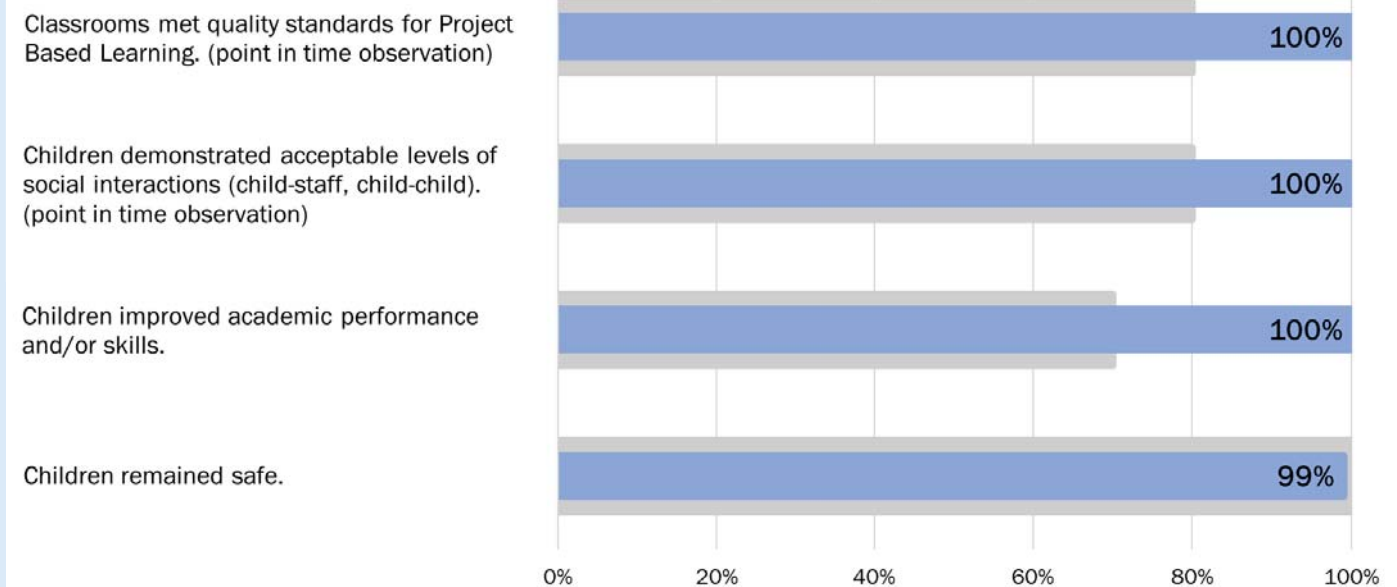
Provider **met** expectation for Data Integrity and Participants Fully Measured.



Is Anybody Better Off?

Provider **met** all Council goals for performance measurements.

■ Goal ■ Measure





Elementary School Initiatives Out-of-School-Time (General Population) FY 18/19

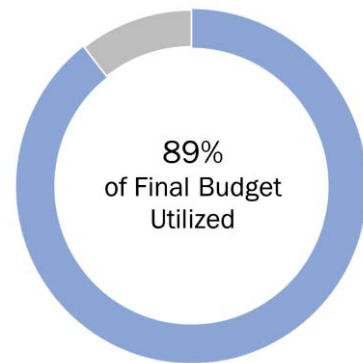
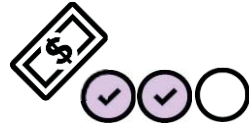
New Hope World Outreach, Inc. (Summer Only)

How Much Did We Do?

How Well Did We Do It?

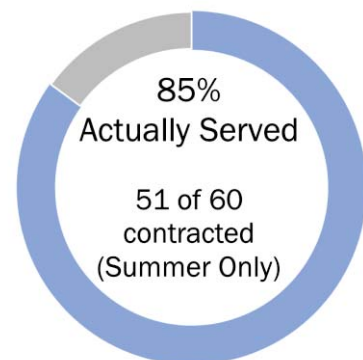
Is Anybody Better Off?

Utilization



Final Budget:
\$92,368

Actual Expenditure:
\$82,632



Financial & Administrative Monitoring
No findings.



Programmatic Performance
Program is performing well.

New Hope World Outreach's MOST program completed its second year of operation under the 2017 MOST RFP. The program provides services at one (1) site during the summer only.

Program monitoring reflected that staff members provided a warm and welcoming environment and did an excellent job engaging the children. The program promoted the children's social, emotional, and academic growth and emphasized leadership qualities among the children. Client satisfaction surveys reflected high levels of satisfaction with program services.

The program experienced inconsistent attendance over the summer which impacted utilization. Technical assistance was provided in the areas of recruitment and engagement.

Provider **met** expectation for Data Integrity and Participants Fully Measured.

Data Integrity



Participants Fully Measured (≥ 80%)



Provider **met** all Council goals for performance measurements.

■ Goal ■ Measure

Classrooms met quality standards for Project Based Learning. (point in time observation)

100%

Children demonstrated acceptable levels of social interactions (child-staff, child-child). (point in time observation)

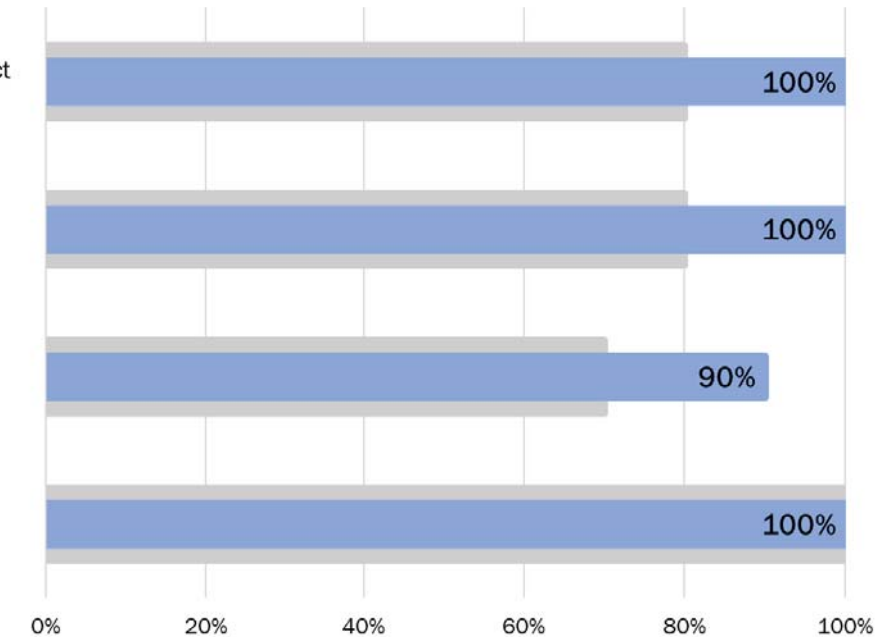
100%

Children improved academic performance and/or skills.

90%

Children remained safe.

100%



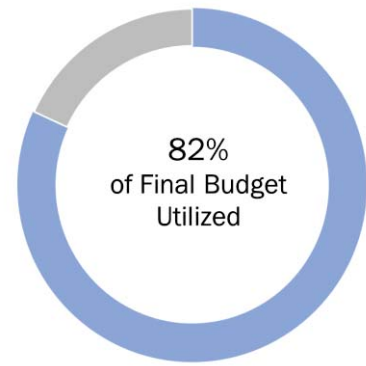
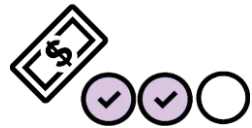


Elementary School Initiatives Out-of-School-Time (General Population) FY 18/19

Urban League of Broward County (Summer Only)

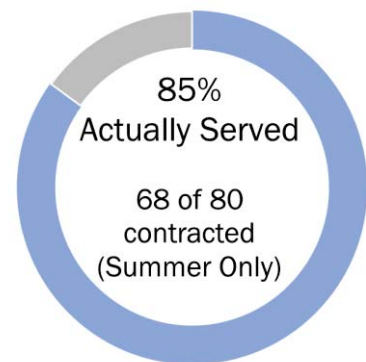
How Much Did We Do?

Utilization



Final Budget:
\$111,625

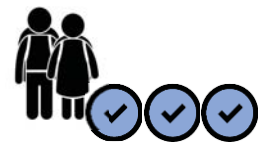
Actual Expenditure:
\$91,360



How Well Did We Do It?



Financial & Administrative Monitoring
No findings.



Programmatic Performance
Program is performing well.

Urban League of Broward County's MOST program completed its second year providing services under the 2017 MOST RFP. The program provides out-of-school time services at one (1) site during the summer.

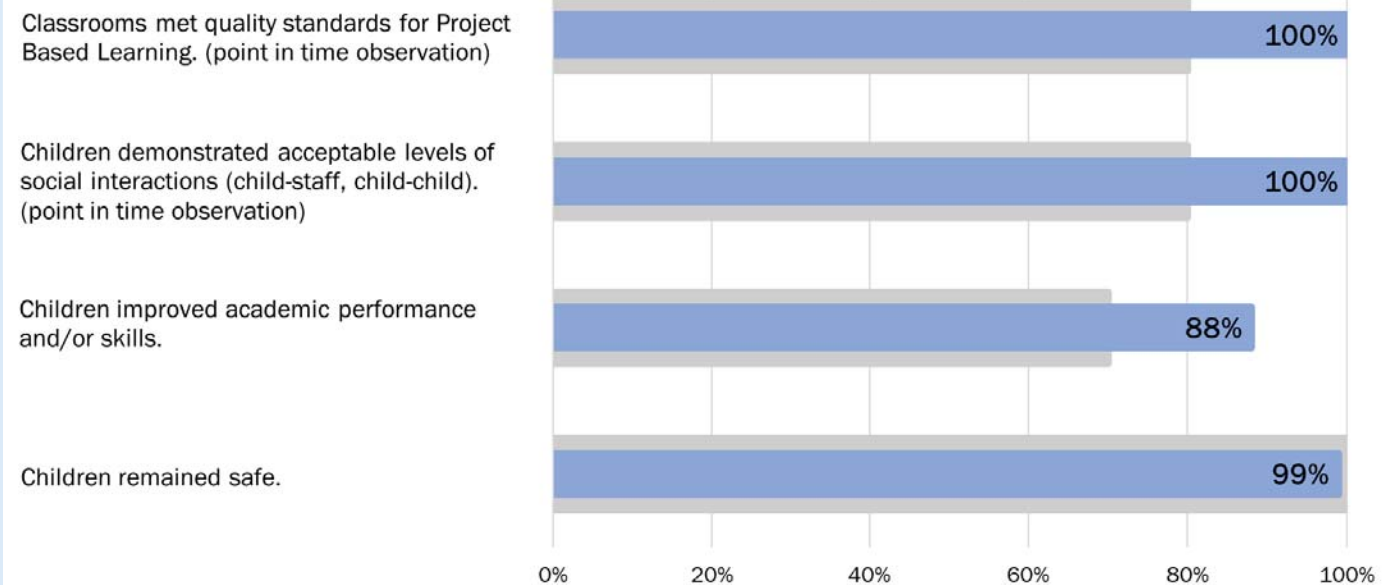
Program monitoring reflected that staff members displayed warmth and sensitivity towards children as they facilitated lessons and activities. Client satisfaction surveys reflected high levels of satisfaction with program services.

Low summer enrollment and under-utilization were due to recruitment challenges. Although the program was right sized for FY 18/19, recruitment did not occur at the expected level. Technical assistance to improve recruitment strategies has been provided.

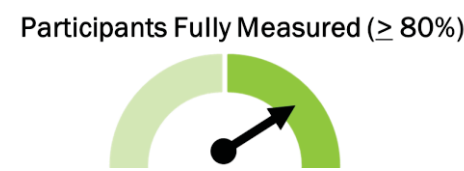
Is Anybody Better Off?

Provider **met** all Council goals for performance measurements.

■ Goal ■ Measure



Provider **met** expectation for Data Integrity and Participants Fully Measured.





Special Needs - Out-of-School Time FY 18/19

City of Pembroke Pines (Summer Only)

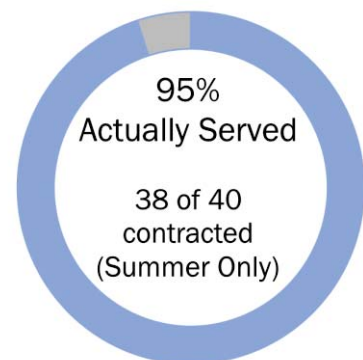
How Much Did We Do?

Utilization



Final Budget:
\$102,389

Actual Expenditure:
\$102,343



How Well Did We Do It?



Financial & Administrative Monitoring
No findings.



Programmatic Performance
Program is performing well.

The City of Pembroke Pine's MOST program completed its second year of operation under the 2017 MOST RFP. The program provides out-of-school time services at one (1) site during the summer. The provider serves children with complex developmental and behavioral conditions.

Program monitoring reflected that the staff members did an extraordinary job of working as a team to meet the needs of the children and promoted the children's social, emotional, physical and academic growth. The children were engaged and thrived on the individual attention provided to them. Client satisfaction surveys reflected high levels of satisfaction with program services.

The program was able to fully utilize while serving fewer children due to higher than anticipated attendance for the enrolled children.

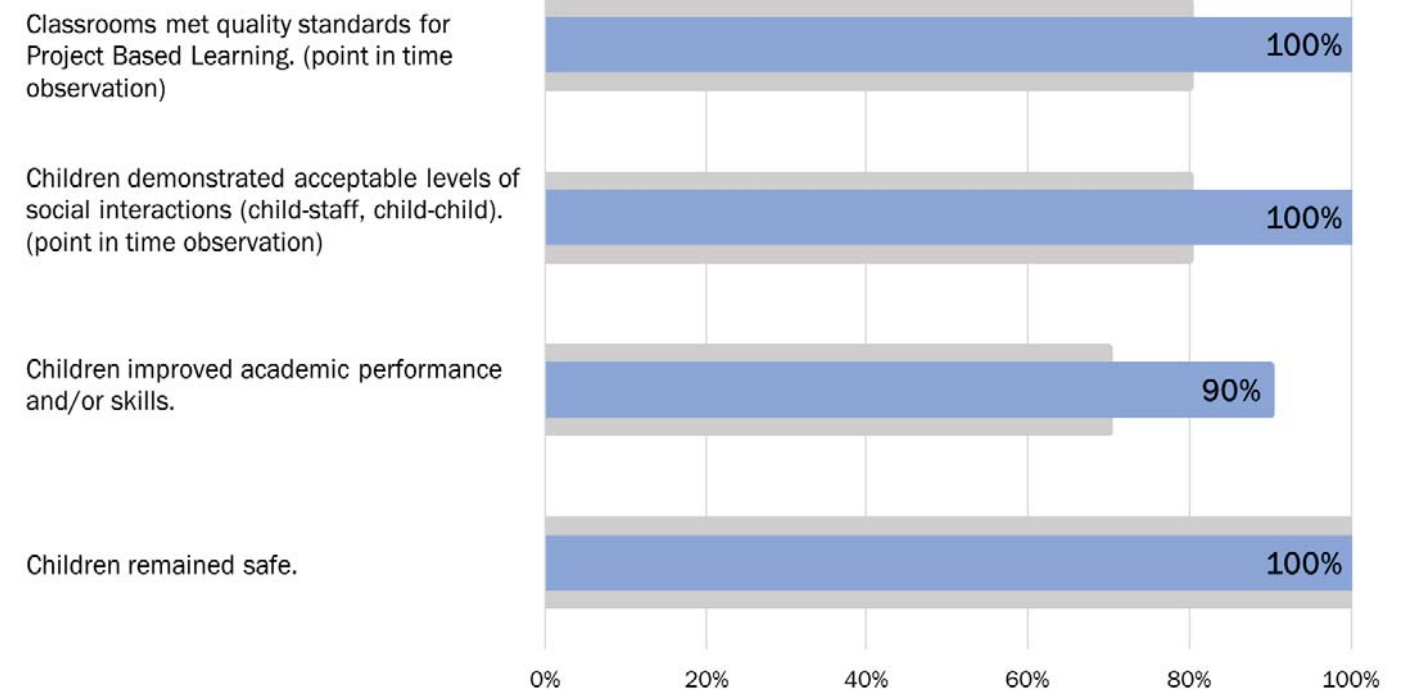
Provider **met** expectation for Data Integrity and Participants Fully Measured.



Is Anybody Better Off?

Provider **met** all Council goals for performance measurements.

■ Goal ■ Measure



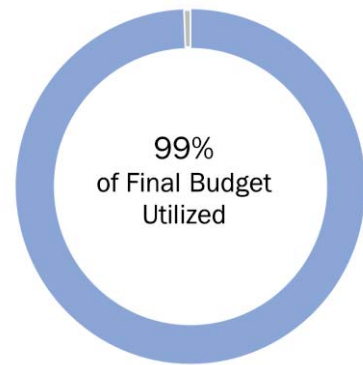


Special Needs - Out-of-School Time FY 18/19

JAFCO Children's Ability Center (Summer Only)

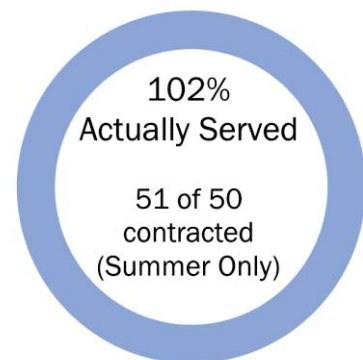
How Much Did We Do?

Utilization



Final Budget:
\$329,783

Actual Expenditure:
\$327,826



How Well Did We Do It?



Financial & Administrative Monitoring
No findings.



Programmatic Performance
Program is performing well.

The JAFCO Children's Ability Center's MOST program completed its second year of operation under the MOST 2017 RFP. The program provides services at one (1) site during the summer.

Program monitoring reflected that staff members had effective behavior management techniques to address the unique needs of each child and to ensure the environment was safe and nurturing. The program's low ratios reinforced social and emotional learning and individual relationships. Client satisfaction surveys reflected high levels of satisfaction with program services.

Provider **met** expectation for Data Integrity and Participants Fully Measured.

Data Integrity



Participants Fully Measured (≥ 80%)



Is Anybody Better Off?

Provider **met** all Council goals for performance measurements.

■ Goal ■ Measure

Classrooms met quality standards for Project Based Learning. (point in time observation)

100%

Children demonstrated acceptable levels of social interactions (child-staff, child-child). (point in time observation)

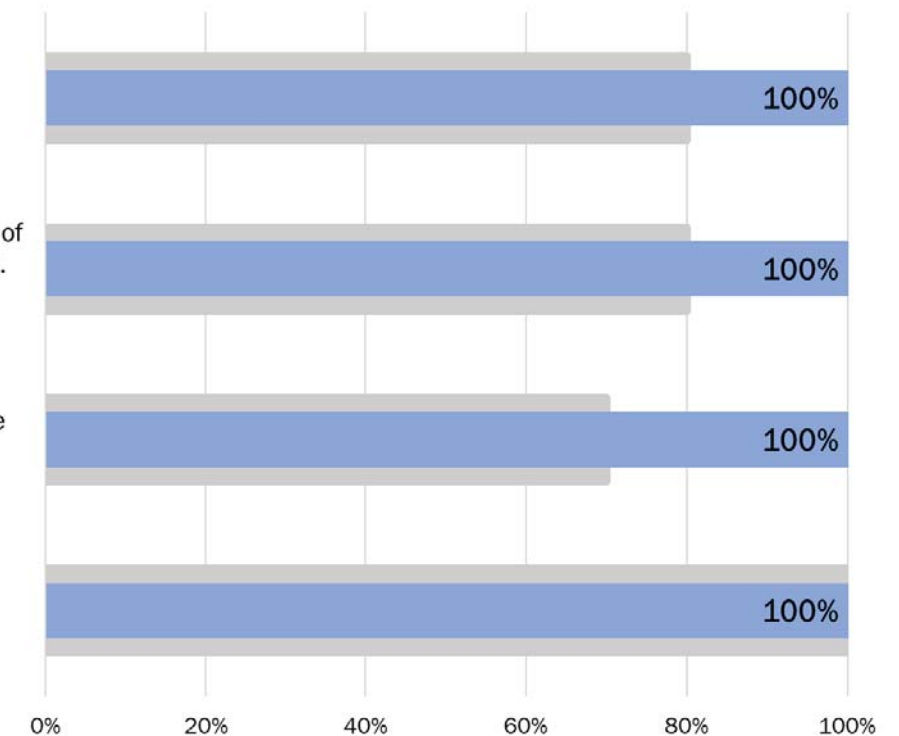
100%

Children improved academic performance and/or skills.

100%

Children remained safe.

100%





Service Goal:	<p>3.1 Reduce risk factors associated with delinquency, teen pregnancy, substance abuse, school dropout, and other risky behaviors.</p> <p>4.1 Improve life outcomes for dependent, delinquent, crossover and LGBTQ youth transitioning to adulthood, with a special focus on youth in foster care and/or other non-traditional living arrangements.</p> <p>10.1 Strengthen the continuum of support services for children with special physical, developmental and behavioral health needs.</p>
Objective:	<p>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.</p> <p>4.1.1 Provide life skills training and independent living supports for dependent, delinquent, crossover and LGBTQ youth in collaboration with local partners to improve life outcomes and to successfully transition to adulthood.</p> <p>10.1.2 Provide transitional services to prepare youth with special needs for post-secondary education, training and gainful employment.</p>
Issue:	Increase in Minimum Wage
Action:	Approve SYEP, MODS EMPYRE and STEP Contract Adjustments Related to Minimum Wage Increase
Budget Impact:	<p>\$ 30,423 of \$539,691 Available in Goal 3.1.4 for FY 19/20.</p> <p>\$ 419 of \$509,259 Available in Goal 4.1.1 for FY 19/20.</p> <p>\$ 3,646 of \$508,840 Available in Goal 10.1.2 for FY 19/20.</p>

Background: The Florida Department of Economic Opportunity recently announced that our state's minimum wage will increase from the current \$8.46 per hour to \$8.56 per hour, which will affect the FY 19/20 budgets of 3 CSC-funded youth employment program areas: the Summer Youth Employment Program (SYEP) for high need high school students, the Museum of Discovery and Science (MODS) EMPYRE Internship Program for youth exiting the foster care system and the Supported Training & Employment Programs (STEP) for youth with special needs.

Current Status: During the 2020 summer break, CareerSource Broward through SYEP is contracted to provide a minimum of 617 youth with paid employability skills training and work experience, MODS is contracted to provide a minimum of 15 young adults with a year-long paid work experience and CSC's five (5) STEP providers are contracted to provide a total of 184 youth with supported work experience. In addition to covering the youths' minimum wage, each program is also required to pay basic benefits such as FICA and Workers Comp. In order to provide work experience to the same number of youth in 2020, the table below summarizes the budget impact for each affected program:

Provider/Program	Current Budget	Amount of Increase	New Contract Amount
ARC STEP	\$402,393	\$627	\$403,020
Center for Hearing & Communication STEP	\$256,310	\$398	\$256,708
Smith STEP	\$273,592	\$408	\$274,000
UCO STEP	\$495,585	\$944	\$496,529
YMCA STEP	\$583,141	\$1,269	\$584,410
MODS EMPYRE	\$99,307	\$419	\$99,726
CareerSource SYEP	\$1,868,519	\$30,423	\$1,898,942
TOTAL	\$3,978,847	\$34,488	\$4,013,335

Moving forward, Staff will build into the contract amount an estimated increase in minimum wage.

Recommended Action: Approve SYEP, MODS EMPYRE and STEP Contract Adjustments Related to Minimum Wage Increase



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:	Circle of Security (COS) Training Initiative.
Action:	Approve Circle of Security International to Provide Training.
Budget Impact:	\$41,000 of \$43,500 Available in Goal 2.1.1 for FY 19/20

Background: Broward County hosted two previous Circle of Security Trainings, the last training offered in February 2016. Circle of Security (COS) is a relationship-based early intervention model program designed to enhance bonding between parents and caregivers with children younger than six (6) years who demonstrate insecure attachment. COS is one of the Best Practice models offered in the array of CSC Family Support programs and also in the Mother's Overcoming Maternal Stress (MOMS) programs. FSU's Center for Prevention and Early Intervention Policy, as well as the Assistant Secretary for the Department of Children and Families, highly recommend this program.

Neuropsychiatrist Neil Boris, M.D., Chief of Behavioral Health at Nemours Children's Hospital in Orlando and one of only six internationally-recognized COS trainers, was the trainer for previous Broward trainings. The COS trainings were a huge success with over 50 participants from 22 organizations that included a diverse mix of CSC funded programs as well as non-CSC funded agencies. Participants reported high levels of satisfaction with the trainings.

Current Status: At the May 2019 Budget Retreat, the Council recommended additional COS training, and allocated training funds. Staff contacted COS International, who is the only organization approved to provide COS model training, and as a result of the excellent relationship between the Council and COS International, they chose Broward County as a national training site in 2020. In addition, Dr. Boris has agreed to be the trainer and is excited to bring this clinical skillset back to Broward County. COS staff, have been working in collaboration with CSC to organize said training which will be held on March 2-5th, at the Chateau Mar Golf Resort in Lauderhill.

CSC staff have carefully selected agencies and will sponsor 40 respective attendees based on expertise and a commitment to implement the model as well as 4 CSC key staff. Any additional participants will register and pay independently through the COS website.

Recommended Action: Approve Circle of Security International to Provide Training.



System 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:	Additional Time Needed for Florida Institute for Child Welfare Community Participatory Action (CPAR) Research Project to Reach Completion.
Action:	Approve CPAR Agreement No-Cost Term Extension.
Budget Impact:	N/A

Background: In March 2019, CSC was awarded the Florida Institute for Child Welfare Research grant for \$50,000 to use Community Participatory Action Research (CPAR) to improve the Broward Child Welfare System. The Council approved an additional \$12,000 to cover all of the costs of Public Science Project (PSP) Consultants that provide the CPAR training services and other training venue related expenditures.

Current Status: The two PSP CPAR workshops were completed in July 2019 and January 2020, resulting in the formation of CPAR project teams: (1) The Youth Leaders in Action Project (Y-LAP) seeking to implement a Youth System Organizing framework to improve system outcomes and accountability by building trust and collaboration among system professionals and system involved youth; and (2) The Very Important Parents Project (VIP) working to humanize the experience of parents involved in the child welfare system and preventing families from entering the system by better connecting families to support resources. The Y-LAP team includes five youth who have aged out of the child welfare system and system professionals from CSC, the FLITE Center, and The SelflessLove Foundation (a statewide organization working with youth in the foster care system). The VIP program includes two parents with lived experiences in the child welfare system and system professionals from ChildNet, the Broward Sheriff's Office Child Protection Investigation Section, Kids In Distress Homebuilders program, and CSC staff.

Based on the research collected since August 2019, the CPAR teams will now design, create and implement products to address their findings over the next seven months. The CPAR co-researchers have been invited to share their work at the Florida Children's Coalition conference in July 2020 after the grant is scheduled to sunset on June 30, 2020. The co-researchers will take the feedback and recommendations from this statewide group to further refine the final research recommendations and products through September 2020. Staff is recommending a no-cost extension of the FICW agreement and CSC funding until September 30, 2020 to allow for these projects to reach completion.

Recommended Action: Approve CPAR Agreement No-Cost Term Extension.



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:	Additional Budget Authority for Racial Equity Training
Action:	Approve Acceptance of United Way and Broward County Public Schools Revenue and Related Expenditures for Racial Equity Workshops.
Budget Impact:	\$ 68,896 Revenue & Related Expenditures for FY 19/20.

Background: In a collective effort to address racial inequalities within local systems and institutions, the Children's Services Council (CSC), Broward County Human Services Department (BCHSD), Florida Department of Health (DOH) in Broward, and the Broward County Public Schools (BCPS) have collectively funded 56 workshops and engaged over 2,213 partners and youth with either the People's Institute for Survival and Beyond or the Racial Equity Institute (REI). The agencies have an affirmed commitment to increasing awareness and supporting changes in both policy and practice within our local organizations.

During the summer of 2019, the CSC partnered with BCPS to host 3 youth focused Racial Equity sessions for students and faculty representing 18 public schools and 5 CSC funded summer youth programs. The workshops sessions engaged over 125 youth and adults resulting in the formation of a youth led, racial-equity focused subgroup of the Boyd Anderson High School's Student Government Association.

Current Status: The School Board of Broward has secured \$56,821.40 for 5 racial equity workshop sessions for both students and faculty. In total, over 120 youth and 80 staff members will be engaged through the efforts.

Additionally, racial equity focused outreach and education efforts have connected the United Way of Broward County to the partnership. As a result, the United Way has committed \$12,074.60 to host its first racial equity workshop session for staff, board and key stakeholders in 2020, coordinated by CSC staff.

Red Chair Catering & the Racial Equity Institute

Red Chair Catering (4 x \$1,775.80)	\$ 7,103
The Racial Equity Institute (6 x \$10,298.80)	\$61,793

Recommended Action: Approve Acceptance of United Way and School Board of Broward County Revenue and Related Expenditures for Racial Equity Workshops.



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: 2020 Back to School Extravaganza (BTSE)

Action: Approve Unison School Apparel & Moda West as Vendors for the 2020 BTSE

Budget Impact: \$ 65,000 of \$65,000 Available in Goal 7.1.2 for FY 19/20.
\$ 102,000 Anticipated from Cash Donations to CSC through CFB
 \$167,000 Total CSC Cost – backpacks, uniforms and misc.

Background: This will be the tenth year that the Council provides a challenge grant to fund back to school supplies and school uniforms, for Broward County students, identified by School Board's social workers and community partners as living in economically disadvantaged households. In 2019, the "Back to School Extravaganza" community partnership provided school supplies, backpacks, new uniforms and shoes to 8,000 students at four distribution events. 2019 Expenditures included in-kind donations of shoes and books which totaled \$390,483, as well as cash donations from Community partners which totaled \$110,188.

Current Status: At the BTSE post event evaluation meeting, it was agreed that we would serve the same number of students as we did in 2019. 8,000 students will be served at four venues, spread over two weekends. The dates chosen are July 25th and August 1st, 2020.

The following four schools have already confirmed their willingness as distribution venues.

Dillard High School & Miramar High School	July 25, 2020	10 AM – 2 PM
Blanche Ely High School & Hallandale High School	August 1, 2020	10 AM – 2 PM

Staff has solicited new bids for 3,700 complete uniforms and 8,000 filled backpacks. Unison School Apparel will provide uniforms at a cost, not to exceed, \$45,000 and Moda West will provide filled backpacks at a cost, not to exceed, \$112,000. Both companies will also provide services that best suit our needs. Staff included an additional \$10,000 for miscellaneous costs associated with these events to be used as needed and brought forward for Council approval, once identified. The City of Miramar, the YMCA, Crockett Foundation and BSO have already actively participated in planning meetings.

Recommended Action: Approve Budget & Unison School Apparel & Moda West as Vendors for the 2020 BTSE

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: Source Experts for the Capacity Building Mini-Grant Request for Application (RFA) FY 20/21

Action: Approve Source Experts for Capacity Building Mini-Grant RFA FY 20/21

Budget Impact: None

Background: CSC strengthens the business practices of local child and family serving nonprofit organizations by providing a wide array of trainings, technical assistance and consulting services at low to no cost. Included in these efforts since 2017 are the Capacity Building Mini Grants Request for Application (RFA), which are awarded throughout.

Current Status: On April 6, 2020, the Council will release the Capacity Building Mini-Grant RFA, targeting agencies with annual revenue ranging from \$50,000 to \$1,000,000. Proposals will be rated May 6 – May 26, 2020, with interviews on May 27 – 29, 2020. Consideration will be given to projects addressing Mission, Vision and Strategy; Board Governance; Leadership; Program Design and Evaluation; Internal Operations; and Organizational Sustainability. Award recommendations will be brought to the June Council Meeting. Mini-Grant projects start October 1, 2020 and end September 30, 2021. In accordance with Council policy, Council members may serve as raters, appoint designee raters to serve on their behalf, and approve community source experts to serve on evaluation committees, and has and final authority on all programs recommended for funding. Committee members will review, rate and recommend awards to the full Council. Staff is recommending the following individuals to serve as raters:

NAME	TITLE	ORGANIZATION
Rafael Cruz, MBA, CGB, EDFP	Executive Consultant	Small Business Development Center
George Gadson, MA	Consultant	Small Business Development Center
George Gremse	Consultant	SCORE Broward
Kathy Wint	Chief Programs Officer	HandsOn Broward
Krissy Webb	Executive Director	Student ACES (former recipient)
Frank Isaza	Chief Operating Officer	2-1-1 Broward
Rachel Ramjattan	Executive Director	NonProfit Plus
Regine Kanzki	Vice President of Operations	Crockett Foundation (former recipient)
Raquel Lopes	Executive Director	World AIDS Museum (former recipient)
Kim Praitano	Executive Director	Gilda's Club South Florida (former recipient)

Recommended Action: Approve Source Experts for Capacity Building Mini-Grant RFA FY 20/21.



For Council Meeting

February 20, 2020

System Goal:	SYS 2.1 Educate the public about the availability of community resources and advocacy efforts on behalf of children and families.
Objective:	SYS 2.1.2 Educate Broward's taxpayers about issues, resources and services available for Broward's children and families using the full spectrum of media and community outreach tools to improve community's awareness of available resources.
Issue:	Accept Early Learning Coalition (ELC) Contribution for the 2020/21 Family Resource Guide.
Action:	Approve Revenue from ELC and Related Expenditures to Kessler Creative for the 2020/21 Family Resource Guide.
Budget Impact:	\$25,000 Revenue and Related Expenditure for FY 19/20 in Goal SYS 2.1.2.

Background: Since CSC began, staff have endeavored to educate the community about the resources available to improve the lives of children and families in Broward County. One of the most effective tools shared in print at community events, as well as on-line on the CSC website, is the Broward County Family Resource Guide, a multi-lingual publication produced with CSC support since 2001. Over the years, CSC has been the primary funder of the publication with Kessler Creative being responsible for selling ad space to raise the balance of the funding needed. In FY 2018-19, ELC resumed partial funding as well as continued to provide relevant content for the publication. Other entities such as the School district and local source experts also provide content so that the comprehensive information remains helpful to our families.

Current Status: Production of the next issue of the Family Resource Guide has begun, with articles being submitted and layout and design being completed to meet a target distribution date of mid-July 2020. Over the past few years, the cost of translating articles, printing, and distributing 175,000 copies of the publication has risen by approximately 15%. Because it recognizes the value to its target audience, the Early Learning Coalition of Broward has agreed to continue to underwrite some of the cost by providing \$25,000 in FY 19/20 for the 2020/21 Guide. Staff recommends approving acceptance of ELC's revenue and amending the current contract with Kessler Creative from \$115,700 to \$140,700.

Recommended Action: Approve Revenue from ELC and Related Expenditures to Kessler Creative for the 2020/21 Family Resource Guide.



For Council Meeting

February 20, 2020

Issue:	Budget Amendments and Interim Financial Statements for Period Ending January 31, 2020
Action:	Approve Budget Amendments and Interim Financial Statements for Period Ending January 31, 2020
Budget Impact:	None

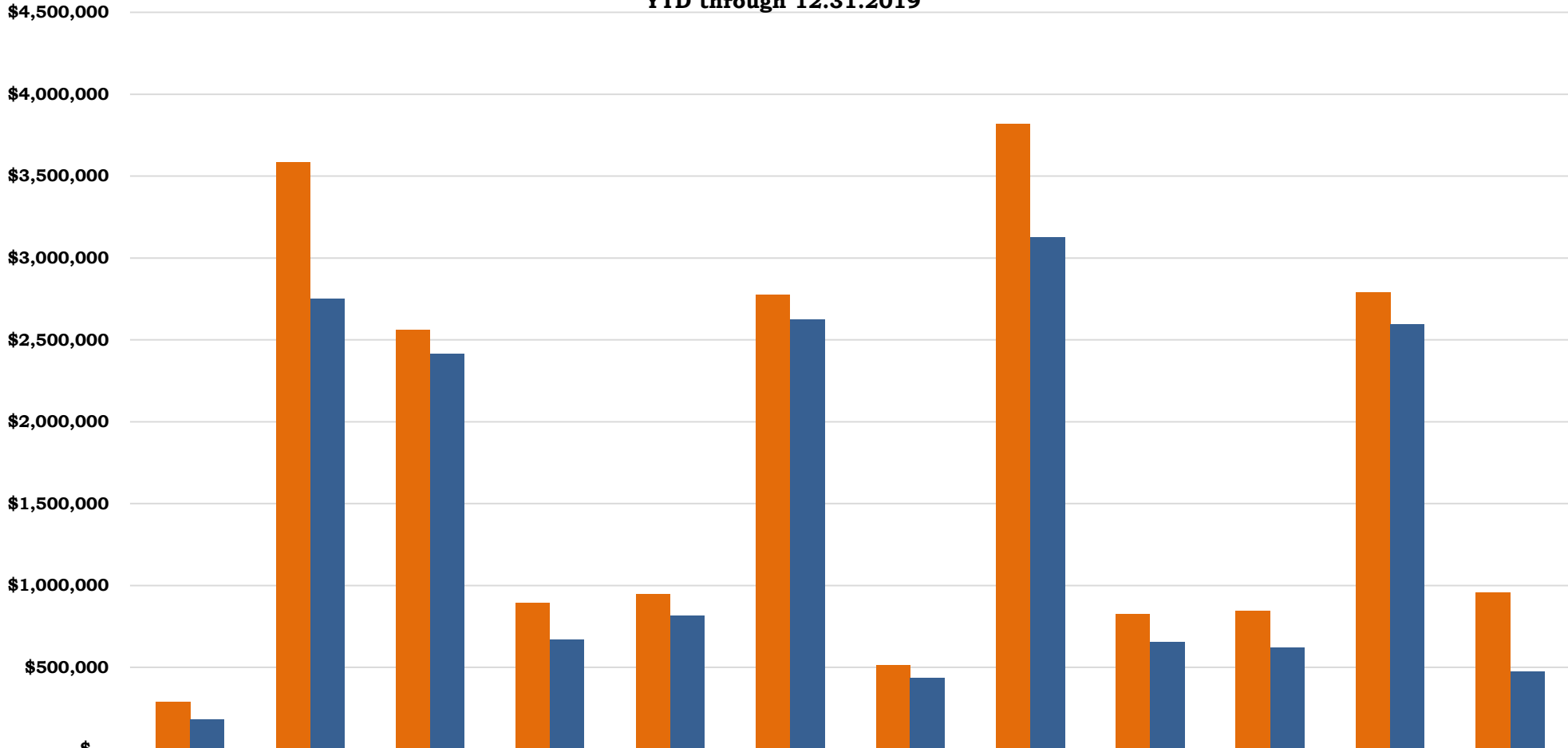
Background: The Budget Amendments and Interim Financial Statements through January 31, 2020 are attached for your review and approval. While the statements are through the period end, they only include expenditures for program services provided through December 2019 since programmatic billing runs a month behind. However, the administrative costs are presented through the end of January.

Current Status: A summary of the major financial highlights of the period includes:

- ◆ As of January 31, 2020, CSC has collected \$81.9M in tax revenue receipts, which is approximately 87.7% of the \$93.4M annual tax revenue budget and at a rate that is similar to this time last fiscal year. The majority of tax revenues are received in the month of December as many property owners take advantage of the 4% discount for paying their taxes promptly. Interest received from investments to date is \$278,666, which is 37% less than interest earned last year of \$384,017. This is primarily due to some longer-term investments that mature in August at which time the interest will be recognized.
- ◆ The Program Goals report, (starting on page 6) shows that utilization for most CSC-funded programs are marginally underutilized due to various issues. We have revised the ideal utilization percentages for certain school-based programs such as; MOST, Youth Force, Youth Development and STEP, to more accurately reflect utilization by unit type and the time of the year. Additionally, many school-based programs have most of their activities occurring within the summer months and that too is noted. Staff is working with individual providers and anticipate that most agencies will fully utilize by the end of the fiscal year. Any technical assistance or corrective action that may be required is indicated in the comments column.
- ◆ There are large variances in the Family Support and Out of School Time Year-To-Date Budget to Actual as highlighted on the graph on the following page. This is the first year of a new RFP for Family Support programs and there are several new providers and/or programs that had a slow start. It is anticipated that they will increase as the year progresses. For the Out-of-School Time programs, many are heavy in the summer months. Staff attempts to adjust the budgets to account for the higher activity in the summer months, but if enrollment is lower in the school year then they can easily make it up over summer.
- ◆ Last month the Council asked how much of our budget was addressing mental health since there is not a dedicated goal for these services. On the following page, staff prepared a chart to highlight those contracts that directly address Mental Health Treatment for FY 19/20.

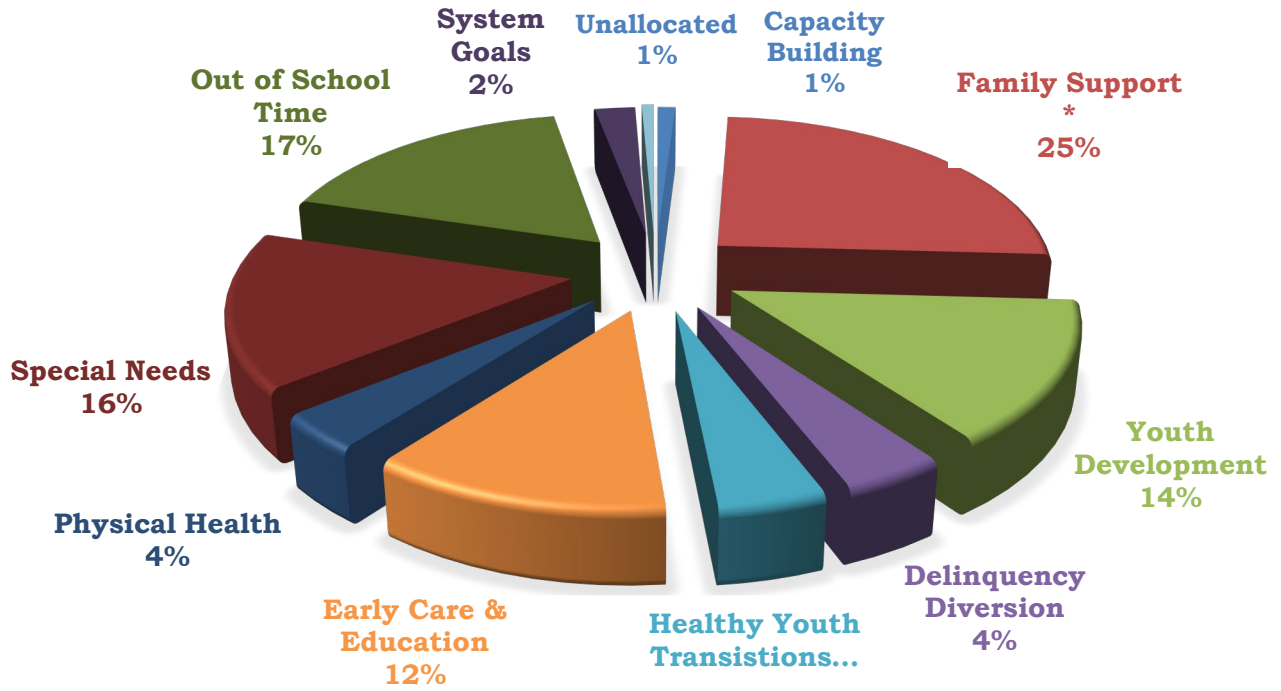
Recommended Action: Approve Budget Amendments and Financial Statements for Period Ending January 31, 2020

**Program Services Budget to Actual Expenditures
YTD through 12.31.2019**



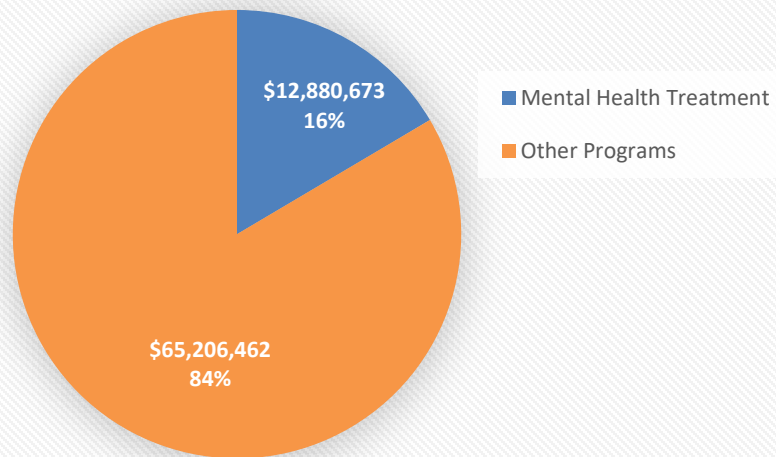
	Capacity Building - Goal 1	Family Support & Child Safety - Goals 2 & 11	Youth Development - Goal 3.1	Delinquency Diversion - Goal 3.2	Healthy Youth Transitions - Goal 4	Early Care & Education - Goal 5	Child Welfare System Support - Goal 6	Out of School Time - Goal 7	Physical Health - Goal 8	Maternal & Child Health - Goal 9	Special Needs - Goal 10	System Goals
FY 2020 YTD Budget	\$290,024	\$3,585,612	\$2,562,215	\$894,174	\$946,494	\$2,776,155	\$517,040	\$3,821,352	\$829,005	\$847,542	\$2,791,916	\$958,882
FY 2020 YTD Actual	\$182,939	\$2,753,005	\$2,417,367	\$669,214	\$817,518	\$2,624,144	\$436,091	\$3,128,438	\$654,212	\$621,004	\$2,597,195	\$477,514

PROGRAM BUDGET BY GOAL FY 19-20



* Family Support includes; Family Strengthening, Maternal Child Health, Child Welfare & Child Safety.

Mental Health Treatment FY 19/20



	Mental Treatment	Other Programs	Total
Programs	26	106	132
Budgeted	\$12,880,673	\$65,206,462	\$78,087,135



**BUDGET AMENDMENTS
For The Four Month Period Ended
January 31, 2020**

Submitted to Council Meeting February 20, 2020



Children's Services Council of Broward County
Budget Amendments
For October 2019 through January 2020

	Beginning Budget Annualized	Total Amendments	Ending Budget Annualized	Comments
Budget Amendments reflected in the financial statements:				
Revenues:				
Comm Collaboration	133,000.00	72,100.00	205,100.00	Revenue commitment for REI from FL Department of Health. - CA 1/16/2020.
System Goals:				
Public Awareness - Educate Taxpayers, Goal 1.2.2	690,700.00	9,500.00	700,200.00	Translation Consultant approved in monthly purchases. - CA 1/16/2020.
Unallocated	596,191.00	(9,500.00)	586,691.00	Reallocate to goal above. - CA 1/16/2020.



**INTERIM FINANCIAL STATEMENTS
For The Four Month Period Ended
January 31, 2020**

Submitted to Council Meeting February 20, 2020



Children's Services Council of Broward County
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January 31, 2020

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Children's Services Council of Broward County
Balance Sheet
January 31, 2020

	General Fund	Prior Year
	January 31, 2020	General Fund
	January 31, 2020	January 31, 2019
ASSETS		
Current Assets:		
Cash	\$ 3,207,029.59	\$ 856,225.19
Investments (Note 3)	81,465,900.89	74,937,128.88
Accounts & Interest Receivable	26,025.00	53,082.65
Due from Other Governments	-	13,333.14
Prepaid Expenses	134,303.01	143,759.73
Total Current Assets	\$ 84,833,258.49	\$ 76,003,529.59
LIABILITIES and FUND EQUITY		
Liabilities:		
Accounts Payable	131,501.14	281,534.40
Salaries & Wages Payable	316,320.18	339,868.96
Total Liabilities	447,821.32	621,403.36
Fund Equity:		
Assigned for Encumbrances and Contracts FY 20 (Note #4)	70,551,437.22	4,749,255.77
Assigned for Administration FY 20 (Note #5)	6,784,378.29	5,720,209.43
Unassigned Fund Balance: Minimum Fund Balance	10,125,617.70	8,942,060.90
Unassigned Fund Balance (Note #9)	(3,075,996.04)	(7,026,844.42)
Total Fund Equity	84,385,437.17	75,382,126.23
Total Liabilities and Fund Equity	\$ 84,833,258.49	\$ 76,003,529.59

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 2019 through January 2020**

	General Fund		
	January 2020 Actual	FY 2020 YTD Actual	FY 2019 Prior YTD Actual (GF)
Revenues:			
Local Sources:			
Ad Valorem Taxes	\$ 2,072,935.28	\$ 81,976,651.06	\$ 77,419,650.54
Interest on Investments	92,990.21	278,666.18	384,017.87
Federal through State	-	-	56,626.54
Local Foundation(s)/Grant	15,725.00	828,688.29	812,544.80
Local Collab. Events & Resources	19,063.00	74,830.64	72,454.73
Training	3,100.00	6,540.00	4,700.00
Total Revenue	<u>2,203,813.49</u>	<u>83,165,376.17</u>	<u>78,749,994.48</u>
Expenditures:			
Total Program Services/Support	610,380.77	19,420,456.96	17,378,324.97
Total General Administration	271,519.21	1,141,363.33	1,081,978.18
Total Non-Operating	-	3,210,656.85	3,263,413.25
Total Capital Outlay	-	82,848.18	74,573.56
Total Expenditures	<u>881,899.98</u>	<u>23,855,325.32</u>	<u>21,798,289.96</u>
Excess of Revenues over Expenditures	<u>\$ 1,321,913.51</u>	59,310,050.85	56,951,704.52
Beginning Fund Balance		<u>25,075,386.32</u>	<u>18,430,421.71</u>
Ending Fund Balance		<u>\$ 84,385,437.17</u>	<u>\$ 75,382,126.23</u>

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



Children's Services Council of Broward County
Budget to Actual (Budgetary Basis)
Annualized - Fiscal Year Ended September 30, 2020

	FY 2020 Annual Budget	FY 2020 YTD Actual	FY 2020 Encumbrances	Annualized Encumbrances & Actual Exp.	Budget to Actual Variance	% of Actual Exp. of Budget
Revenues:						
Local Sources:						
Ad Valorem Taxes	\$ 93,454,682.00	\$ 81,976,651.06	\$ -	\$ 81,976,651.06	\$ (11,478,030.94)	87.72%
Interest on Investments	200,000.00	278,666.18		278,666.18	78,666.18	139.33%
Federal Through State	156,000.00	-		-	(156,000.00)	0.00%
Local Foundation(s)/Grant(s)	886,391.00	828,688.29		828,688.29	(57,702.71)	93.49%
Local Collab. Events & Resources	214,915.00	74,830.64		74,830.64	(140,084.36)	34.82%
Training	10,000.00	6,540.00		6,540.00	(3,460.00)	65.40%
Fund Balance	7,792,662.00	-		-	-	0.00%
Total Revenue	102,714,650.00	83,165,376.17	-	83,165,376.17	(11,756,611.83)	80.97%
Expenditures:						
Program Services:						
Direct Programs	87,071,766.00	17,378,639.25	63,805,566.08	81,184,205.33	5,887,560.67	93.24%
Monitoring	68,000.00	26,945.50	-	26,945.50	41,054.50	39.63%
Outcome Materials	20,000.00	11,375.00	12.00	11,387.00	8,613.00	56.94%
Total Program Services	87,159,766.00	17,416,959.75	63,805,578.08	81,222,537.83	5,937,228.17	93.19%
Program Support:						
Employee Salaries (Note #10)	4,718,574.00	1,444,607.57	-	1,444,607.57	3,273,966.43	30.62%
Employee Benefits (Note #10)	1,918,191.00	503,325.94	-	503,325.94	1,414,865.06	26.24%
Consulting	10,000.00	9,148.96	-	9,148.96	851.04	91.49%
Travel (Note #10)	50,015.00	5,496.59	-	5,496.59	44,518.41	10.99%
Software Maintenance	41,800.00	21,532.00	5,565.00	27,097.00	14,703.00	64.83%
Telephone	25,000.00	4,120.29	3,179.71	7,300.00	17,700.00	29.20%
Postage	3,000.00	1,618.05	992.40	2,610.45	389.55	87.02%
Advertising/Printing/Other	64,499.00	11,858.56	41,051.49	52,910.05	11,588.95	82.03%
Material and Supplies	7,770.00	-	750.00	750.00	7,020.00	9.65%
Dues and Fees	40,880.00	1,789.25	400.00	2,189.25	38,690.75	5.36%
Total Program Support	6,879,729.00	2,003,497.21	51,938.60	2,055,435.81	4,824,293.19	29.88%
Total Program Services/Support	94,039,495.00	19,420,456.96	63,857,516.68	83,277,973.64	10,761,521.36	88.56%

	FY 2020 Annual Budget	FY 2020 YTD Actual	FY 2020 Encumbrances	Annualized Encumbrances & Actual Exp.	Budget to Actual Variance	% of Actual Exp. of Budget
General Administration:						
Employee Salaries	2,224,702.00	634,790.52	-	634,790.52	1,589,911.48	28.53%
Employee Benefits	951,100.00	232,526.69	-	232,526.69	718,573.31	24.45%
Legal Fees	40,000.00	7,770.00	32,230.00	40,000.00	-	100.00%
Auditors	35,000.00	34,400.00	600.00	35,000.00	-	100.00%
Other Consultants	66,900.00	13,550.00	24,220.00	37,770.00	29,130.00	56.46%
Insurance	57,298.00	21,648.08	-	21,648.08	35,649.92	37.78%
Telecommunications	37,585.00	7,904.20	18,984.69	26,888.89	10,696.11	71.54%
Internet	25,415.00	10,245.09	13,491.80	23,736.89	1,678.11	93.40%
Rental - Equipment	43,474.00	6,379.60	13,444.40	19,824.00	23,650.00	45.60%
Building Operations (Note # 7)						
Facilities Management	183,677.00	38,665.63	136,643.55	175,309.18	8,367.82	95.44%
Utilities	74,675.00	18,409.59	52,311.72	70,721.31	3,953.69	94.71%
Other	190,872.00	2,513.53	7,706.47	10,220.00	180,652.00	5.35%
Software/Repair Maint	156,904.00	46,291.32	14,417.98	60,709.30	96,194.70	38.69%
Equipment Repairs & Maintenance	50,972.00	13,456.47	10,679.97	24,136.44	26,835.56	47.35%
Travel	35,000.00	3,410.25	-	3,410.25	31,589.75	9.74%
Postage	8,000.00	1,152.21	5,237.34	6,389.55	1,610.45	79.87%
Advertising	10,670.00	-	7,500.00	7,500.00	3,170.00	70.29%
Printing	12,000.00	-	3,000.00	3,000.00	9,000.00	25.00%
Other Purchased Svc	113,953.00	33,589.62	79,199.53	112,789.15	1,163.85	98.98%
Materials and Supplies	51,945.00	9,199.53	24,424.35	33,623.88	18,321.12	64.73%
Dues and Fees	42,735.00	5,461.00	2,015.00	7,476.00	35,259.00	17.49%
Total General Administration	4,412,877.00	1,141,363.33	446,106.80	1,587,470.13	2,825,406.87	35.97%
Non-Operating						
Comm. Redevelop Agency (Note #11)	3,273,777.00	2,904,369.01	-	2,904,369.01	369,407.99	88.72%
Property Appraiser Fees	618,290.00	306,287.84	312,002.16	618,290.00	-	100.00%
Total Non-Operating	3,892,067.00	3,210,656.85	312,002.16	3,522,659.01	369,407.99	90.51%
Capital Outlay:						
Land Improvements.	1,514.00	1,514.00	-	1,514.00	-	100.00%
Computer Equip/Software	295,697.00	46,884.42	22,471.67	69,356.09	226,340.91	23.46%
Furniture/ Equipment	73,000.00	34,449.76	25,779.24	60,229.00	12,771.00	82.51%
Total Capital Outlay	370,211.00	82,848.18	48,250.91	131,099.09	239,111.91	35.41%
Total Expenditures	\$ 102,714,650.00	\$ 23,855,325.32	\$ 64,663,876.55	\$ 88,519,201.87	\$ 14,195,448.13	86.18%

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



Children's Services Council of Broward County
Program Expenditure By Goals
Budget to Actual (Budgetary Basis)
For the Three Month Period Ended January 31, 2020

	Program Invoice - Prior Month		Fiscal Year 2019-2020			% of Budget	Ideal @ Dec	Comments
	December Budget	December Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget			
Services Goals:								
1.1-1 Training/Tech Assistance								
Trainers	7,900.00	7,900.00	69,269.00	18,829.00	50,440.00	27.18%		
Unallocated	-	-	34,331.00	-	34,331.00	0.00%		
Total Training/Tech Assist	7,900.00	7,900.00	103,600.00	18,829.00	84,771.00	18.17%		
1.1-2 Support Organization/Program Quality								
Capacity	17,935.00	13,534.38	171,000.00	68,834.38	102,165.62	40.25%		
Leadership Initiatives	-	-	15,000.00	5,400.00	9,600.00	36.00%		
Unallocated	-	-	64,000.00	-	64,000.00	0.00%		
Total Support/Prog. Quality	17,935.00	13,534.38	250,000.00	74,234.38	175,765.62	29.69%		
1.1-3 Fiscal Support Fees								
Comm Based Connection FS Alex Rebb-Fam St	1,189.00	1,189.41	14,273.00	3,568.23	10,704.77	25.00%	25.00%	
Comm Based Connection FS Alex Rebb-LT	975.00	893.91	10,727.00	2,681.73	8,045.27	25.00%	25.00%	
Ctr for Hearing FS KIDS-Fam St	370.00	370.08	4,441.00	1,110.24	3,330.76	25.00%	25.00%	
Ctr for Hearing FS KIDS-Yth Force	594.00	653.60	6,536.00	1,960.80	4,575.20	30.00%	27.27%	
Ctr for Hearing FS KIDS-MOST SN	617.00	617.67	7,412.00	1,853.01	5,558.99	25.00%	25.00%	
Ctr for Hearing FS KIDS-STEP	601.00	661.10	6,611.00	1,983.30	4,627.70	30.00%	27.27%	
S FL Hunger Breakspot - FS Meals on Wheels	711.00	711.16	8,534.00	2,133.48	6,400.52	25.00%	25.00%	
S FL Hunger Pantry - FS Meals on Wheels	591.00	415.75	7,089.00	1,247.25	5,841.75	17.59%	25.00%	
Men2Boys FS FLITE -Learning Together	1,390.00	1,529.40	15,294.00	4,588.20	10,705.80	30.00%	30.00%	
HOMES - FS KIDS-HTY	594.00	593.92	7,127.00	1,781.76	5,345.24	25.00%	25.00%	
New Mirawood FS KIDS- MOST	1,609.00	1,609.67	19,316.00	4,829.01	14,486.99	25.00%	25.00%	
Unallocated	-	-	161,031.00	-	161,031.00	0.00%		To be used as needed
Total Fiscal Support Fees	9,241.00	9,245.67	268,391.00	27,737.01	240,653.99	10.33%		
1.1-4 Volunteers								
Volunteer Broward	20,524.00	17,857.57	246,297.00	62,138.19	184,158.81	25.23%	25.00%	
Total Volunteers	20,524.00	17,857.57	246,297.00	62,138.19	184,158.81	25.23%		
1 Total Agency Capacity Bldg.	55,600.00	48,537.62	868,288.00	182,938.58	685,349.42	21.07%		
2.1-1 Reduce Abuse & Neglect/Family Strengthening								
Advocacy Network on Disabilities	20,316.00	-	213,818.00	6,433.06	207,384.94	3.01%	25.00%	Pending December invoice.
ARC, INC - PAT	56,378.00	52,552.34	658,218.00	150,930.23	507,287.77	22.93%	25.00%	
Boys & Girls Club	-	-	446,077.00	-	446,077.00	0.00%	0.00%	Programming began in January.
Broward Behavioral Health Coalition (BYRC) grant match	3,333.00	4,658.44	40,000.00	5,948.44	34,051.56	14.87%	25.00%	Trainings pending. TA provided.
Broward Children's Center	12,493.00	-	149,930.00	11,853.65	138,076.35	7.91%	25.00%	Pending December invoice.
Center for Hear/FS KIDS	13,978.00	11,236.20	167,742.00	35,911.24	131,830.76	21.41%	25.00%	
Children's Harbor	47,841.00	52,010.97	550,121.00	151,799.83	398,321.17	27.59%	25.00%	
Comm Based Connections/ FS Alex Rebb	25,225.00	15,874.81	290,711.00	60,056.87	230,654.13	20.66%	25.00%	
Family Central - Nurturing	41,085.00	41,092.63	475,491.00	107,006.60	368,484.40	22.50%	25.00%	
Father Flanagan's Boys Town	28,924.00	15,909.19	347,099.00	60,233.87	286,865.13	17.35%	25.00%	
Gulf Coast CC	75,942.00	82,682.55	872,327.00	206,363.23	665,963.77	23.66%	25.00%	
Henderson - MST	33,037.00	47,405.03	596,462.00	159,341.00	437,121.00	26.71%	25.00%	
- ACHA			105,380.00		105,380.00	0.00%		
Henderson - HOMEBUILDERS	45,309.00	28,628.78	543,716.00	77,301.98	466,414.02	14.22%	25.00%	Low referrals. TA provided.
Henderson - PIP	-	-	93,673.00	-	93,673.00	0.00%	0.00%	Contract starts in Jan
Hispanic Unity	40,692.00	20,835.40	488,309.00	55,839.65	432,469.35	11.44%	25.00%	Slow start. Issues with service location

	December Budget	December Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Dec	Comments
Jack and Jill	14,588.00	11,604.63	172,073.00	15,967.86	156,105.14	9.28%	25.00%	New Provider. Slow start-up
JAFCO - MST	49,226.00	33,768.65	590,715.00	121,166.91	469,548.09	20.51%	25.00%	
Juliana Gerana & Associates.	28,622.00	28,095.53	334,656.00	80,042.36	254,613.64	23.92%	25.00%	
KIDS in Distress, HOMEBUILDERS	46,821.00	26,405.88	552,873.00	88,760.74	464,112.26	16.05%	25.00%	
KIDS - KID FIRST & SAFE	115,060.00	102,077.12	1,327,833.00	312,413.41	1,015,419.59	23.53%	25.00%	
Memorial Healthcare Sys - Ties	67,725.00	73,984.42	810,019.00	223,992.15	586,026.85	27.65%	25.00%	
Memorial Healthcare Sys - Teens	33,071.00	37,534.16	383,947.00	58,949.43	324,997.57	15.35%	25.00%	New program, slow start-up. TA provided.
PACE	22,045.00	4,368.37	255,765.00	17,246.59	238,518.41	6.74%	25.00%	New program, slow start-up. TA provided.
Smith Community MH - CBT Training	49,343.00	45,853.67	581,647.00	130,500.54	451,146.46	22.44%	25.00%	
	-	-	43,500.00	-	43,500.00	0.00%		Trainings scheduled for March.
Total Reduce Abuse & Neglect	871,054.00	736,578.77	11,092,102.00	2,138,059.64	8,954,042.36	19.28%		
2.1-2 Kinship/Non-Relative Care								
Kids in Distress	47,661.00	53,051.58	571,952.00	143,178.09	428,773.91	25.03%	25.00%	
Harmony	13,008.00	12,666.93	156,104.00	45,516.75	110,587.25	29.16%	25.00%	
Legal Aid of Broward County, Inc	25,460.00	20,201.75	305,530.00	85,092.00	220,438.00	27.85%	25.00%	
Mental Health Assoc	12,007.00	10,497.04	144,095.00	25,945.35	118,149.65	18.01%	25.00%	
Total Kinship/Non-Relative Care	98,136.00	96,417.30	1,177,681.00	299,732.19	877,948.81	25.45%		
2.1-3 Trauma Care								
Broward Behavioral Health	41,665.00	12,875.62	500,000.00	32,055.32	467,944.68	6.41%	25.00%	Payor of last resort.
JAFCO - Community Wellness Center	81,409.00	-	839,587.00	124,124.79	715,462.21	14.78%	25.00%	Dec. invoice pending.
JAFCO - Admin Expenses - CSC	6,666.00	-	80,000.00	12,330.44	67,669.56	15.41%	25.00%	Dec. invoice pending.
Children's Bereavement Center	-	-	66,114.00	-	66,114.00	0.00%		Contract approved in January.
Center for Mind Body CSC	-	-	112,806.00	-	112,806.00	0.00%		CMBM training to occur in Summer 2020.
Data Reporting Consultant	-	-	150,000.00	-	150,000.00	0.00%		Pending award of AEAP grant
Community Conversations	-	-	15,050.00	1,500.00	13,550.00	9.97%		
Unallocated	-	-	1,484,950.00	-	1,484,950.00	0.00%		
Total Kinship/Non-Relative Care	129,740.00	12,875.62	3,248,507.00	170,010.55	3,078,496.45	5.23%		
2.1 Total Service Goal 2.1	1,098,930.00	845,871.69	15,518,290.00	2,607,802.38	12,910,487.62	16.80%		
2.2-1 Prosperity								
EITC								
Hispanic Unity	26,727.00	11,687.31	320,727.00	67,608.75	253,118.25	21.08%	25.00%	
CCB	-	-	10,000.00	10,000.00	-	100.00%		
Urban League of Broward County, Inc.	2,306.00	-	27,673.00	-	27,673.00	0.00%	25.00%	Invoices pending. Delay in contract execution
Hunger								
Harvest Drive	-	-	20,000.00	20,000.00	-	100.00%	100.00%	
SOREF	-	-	54,608.00	-	54,608.00	0.00%	0.00%	Contract starts in January
So FL Hunger: Breakspot FS Meals on Wheels	10,160.00	5,097.20	121,917.00	15,465.55	106,451.45	12.69%		Primarily a summer program.
So FL Hunger: Pantry FS Meals on Wheels	8,439.00	7,591.50	101,273.00	20,975.50	80,297.50	20.71%		
Unallocated	-	-	11,174.00	-	11,174.00	0.00%		
Total Prosperity EITC/Hunger	47,632.00	24,376.01	667,372.00	134,049.80	533,322.20	20.09%		
2 Total Family Strengthening	1,146,562.00	870,247.70	16,185,662.00	2,741,852.18	13,443,809.82	16.94%		
3.1-1 Youth Force								
ASP, Inc	51,171.00	-	576,731.00	90,953.85	485,777.15	15.77%	26.00%	Pending corrections to December 2019 invoice
Ctr for Hearing FS KIDS	16,878.00	14,827.75	246,889.00	51,343.97	195,545.03	20.80%	26.00%	
Community Access Center, Inc	10,590.00	11,509.78	142,543.00	38,494.54	104,048.46	27.01%	26.00%	
Community Reconstruction Housing- North	17,990.00	13,434.13	194,418.00	65,378.74	129,039.26	33.63%	26.00%	
Community Reconstruction Housing- South	17,552.00	12,944.72	191,577.00	43,024.71	148,552.29	22.46%	26.00%	
Crockett Foundation, Inc	19,042.00	21,049.18	239,182.00	73,870.64	165,311.36	30.88%	26.00%	
HANDY	40,120.00	35,982.67	422,512.00	138,591.01	283,920.99	32.80%	26.00%	
Hanley Ctr Foundation	1,909.00	2,545.42	30,545.00	7,636.26	22,908.74	25.00%	26.00%	

	December Budget	December Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Dec	Comments
Harmony Development Center, Inc.	33,929.00	30,155.70	391,511.00	103,314.31	288,196.69	26.39%	26.00%	
Hispanic Unity	92,136.00	71,889.29	1,035,510.00	262,913.46	772,596.54	25.39%	26.00%	
Memorial Healthcare System	47,622.00	36,438.91	518,746.00	124,986.79	393,759.21	24.09%	26.00%	
Opportunities Ind Ctr (OIC)	26,430.00	22,084.56	284,845.00	81,917.04	202,927.96	28.76%	26.00%	
Smith Community MH Foundation	42,366.00	48,416.40	476,019.00	156,273.49	319,745.51	32.83%	26.00%	
Urban League of Broward County, Inc.	14,193.00	12,411.87	179,378.00	44,432.31	134,945.69	24.77%	26.00%	
West Park, City of	15,041.00	-	202,693.00	10,414.30	192,278.70	5.14%	26.00%	Invoices pending; TA provided.
Wyman TOP Training	-	-	15,000.00	-	15,000.00	0.00%		Provider bills annually in July
YMCA of S FL.	65,780.00	47,139.14	761,161.00	179,861.99	581,299.01	23.63%	26.00%	
Unallocated	-	-	744,513.00	-	744,513.00	0.00%		Reserved for RFP Aug/Sept.
Total Youth Force	512,749.00	380,829.52	6,653,773.00	1,473,407.41	5,180,365.59	22.14%		
3.1-3 LEAP High (Sustained High Schools)								
Hispanic Unity	37,412.00	21,641.67	457,154.00	115,580.87	341,573.13	25.28%	23.00%	
Hispanic Unity-LEVERAGE	11,438.00	6,974.51	116,964.00	30,701.18	86,262.82	26.25%	23.00%	
Motivational Edge	6,045.00	-	50,909.00	-	50,909.00	0.00%	0.00%	Site issues. Receiving TA
YMCA of S FL.	162,184.00	117,709.75	1,963,851.00	576,270.11	1,387,580.89	29.34%	23.00%	
Unallocated	-	-	318,839.00	-	318,839.00	0.00%		Reserved for RFP
Grand total LEAP	217,079.00	146,325.93	2,907,717.00	722,552.16	2,185,164.84	24.85%		
3.1-4 Summer Youth Employment								
CareerSource Broward	52,854.00	12,547.95	1,868,519.00	37,183.65	1,831,335.35	1.99%		Summer Program
Total Summer Yth Employment	52,854.00	12,547.95	1,868,519.00	37,183.65	1,831,335.35	1.99%		
3.1-5 Learning Together								
Crockett Foundation, Inc	21,848.00	20,321.21	218,486.00	64,319.91	154,166.09	29.44%	30.00%	
Community Based Connection FS Alex Rebb	21,848.00	19,370.57	218,486.00	61,114.31	157,371.69	27.97%	30.00%	
Men2Boys FS FLITE	21,848.00	17,523.80	218,486.00	58,358.83	160,127.17	26.71%	30.00%	
Unallocated	-	-	131,089.00	-	131,089.00	0.00%		
Total Learning Together	65,544.00	57,215.58	786,547.00	183,793.05	602,753.95	23.37%		
3.1-6 Youth Leadership Development								
Broward Youth Shine	568.00	-	6,822.00	400.00	6,422.00	5.86%	25.00%	Invoices pending.
Youth Leadership Consultant	33.00	30.50	3,633.00	30.50	3,602.50	0.84%		
Unallocated	-	-	46,570.00	-	46,570.00	0.00%		
Total Youth Leadership Development	601.00	30.50	57,025.00	430.50	56,594.50	0.75%		
3.1 Total Service Goal 3.1	848,827.00	596,949.48	12,273,581.00	2,417,366.77	9,856,214.23	19.70%		
3.2-1 Diversion Programs								
New Day								
Broward Sheriff's Office	66,436.00	61,475.00	797,236.00	170,262.50	626,973.50	21.36%	25.00%	
Camelot CC	28,895.00	20,150.35	346,735.00	65,053.33	281,681.67	18.76%	25.00%	
Harmony Development Ctr	18,996.00	10,259.35	227,964.00	35,148.37	192,815.63	15.42%	25.00%	Lower than expected referrals.
Henderson BH	30,581.00	17,242.88	366,986.00	54,969.76	312,016.24	14.98%	25.00%	Staffing issues. TA provided.
Julianna Gerena & Associates	30,854.00	28,269.37	370,248.00	93,133.13	277,114.87	25.15%	25.00%	
Memorial Healthcare Sys	49,626.00	47,118.73	595,509.00	104,511.41	490,997.59	17.55%	25.00%	
PACE Center for Girls	17,927.00	11,199.24	215,133.00	36,097.75	179,035.25	16.78%	25.00%	
Smith Mental Health Assoc	29,294.00	21,390.33	351,529.00	43,948.69	307,580.31	12.50%	25.00%	Lower than expected referrals.
Urban League of Broward	25,449.00	23,039.32	305,388.00	60,689.45	244,698.55	19.87%	25.00%	
Training	-	-	25,000.00	5,400.00	19,600.00	21.60%		Trainings scheduled for February 2020.
Total Diversion Programs	298,058.00	240,144.57	3,601,728.00	669,214.39	2,932,513.61	18.58%		
3.2 Total Service Goal 3.2	298,058.00	240,144.57	3,601,728.00	669,214.39	2,932,513.61	18.58%		
3 Total Delinquency Prev & Div.	1,146,885.00	837,094.05	15,875,309.00	3,086,581.16	12,788,727.84	19.44%		
4.1-1 Healthy Youth Transitions (HYT)								
Camelot CC	33,623.00	29,337.61	403,482.00	83,057.98	320,424.02	20.59%	25.00%	

	December Budget	December Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Dec	Comments
FLITE	15,031.00	13,525.01	180,381.00	42,329.65	138,051.35	23.47%	25.00%	
Gulf Coast	38,565.00	36,527.19	462,782.00	97,887.24	364,894.76	21.15%	25.00%	
HANDY	58,386.00	51,128.57	700,638.00	180,546.26	520,091.74	25.77%	25.00%	
Henderson BH-Wilson Gardens	19,408.00	11,423.55	232,899.00	34,335.05	198,563.95	14.74%	25.00%	Lower than expected referrals. TA provided.
Housing Opp Mort Assist (HOMES) FS KIDS	8,484.00	6,142.31	101,818.00	24,536.03	77,281.97	24.10%	25.00%	
Memorial Healthcare	54,504.00	47,901.34	654,060.00	119,883.68	534,176.32	18.33%	25.00%	
Museum of Discovery & Science	8,275.00	11,887.88	99,307.00	39,346.51	59,960.49	39.62%	25.00%	Higher than expected referrals.
PACE Ctr for Girls	22,117.00	12,598.46	265,413.00	57,144.48	208,268.52	21.53%	25.00%	
SunServe	32,314.00	30,073.70	387,787.00	98,229.84	289,557.16	25.33%	25.00%	
Urban League of Broward County	24,791.00	10,878.67	297,503.00	40,221.58	257,281.42	13.52%	25.00%	Staff vacancy.
Total Healthy Youth Transitions (HYT)	315,498.00	261,424.29	3,786,070.00	817,518.30	2,968,551.70	21.59%		
4 Total Healthy Youth Transitions	315,498.00	261,424.29	3,786,070.00	817,518.30	2,968,551.70	21.59%		
5.1-1 Subsidized Childcare								
Early Learning Coalition	366,070.00	371,387.82	4,592,850.00	1,146,085.82	3,446,764.18	24.95%	25.00%	
Early Learning Coalition-Vol Pop	334,820.00	295,879.77	4,017,850.00	986,125.74	3,031,724.26	24.54%	25.00%	
Total Subsidized Childcare	700,890.00	667,267.59	8,610,700.00	2,132,211.56	6,478,488.44	24.76%		
5.1-2 Preschool Training								
Family Central (PBS)	75,006.00	68,784.53	900,073.00	243,737.65	656,335.35	27.08%	25.00%	
Total Preschool Training	75,006.00	68,784.53	900,073.00	243,737.65	656,335.35	27.08%		
5.1-3 Grade Level Reading Campaign								
KidVision/WPBT and Word A Day	-	-	101,000.00	50,500.00	50,500.00	50.00%		
Broward Reads	-	-	31,556.00	10,000.00	21,556.00	31.69%		
Children Literacy Initiative	-	-	50,000.00	-	50,000.00	0.00%		
Broward Reads for the Record	-	-	202,815.00	142,815.00	60,000.00	70.42%		
Reading & Math	17,903.00	17,933.74	214,836.00	44,879.69	169,956.31	20.89%	25.00%	
Volunteer Broward	7,231.00	-	91,095.00	-	91,095.00	0.00%	25.00%	Invoices pending
Total Grade Level Reading Campaign	25,134.00	17,933.74	691,302.00	248,194.69	443,107.31	35.90%		
5.1-4 Child Care Accreditation								
Unallocated	-	-	276,296.00	-	276,296.00	0.00%		
Total Child Care Accreditation	-	-	276,296.00	-	276,296.00	0.00%		
5 Total Early Care & Education	801,030.00	753,985.86	10,478,371.00	2,624,143.90	7,854,227.10	25.04%		
6.1-1 Adoption Campaign/Foster Parent Recruitment								
Gialogic -Forever Families	15,020.00	15,020.83	180,250.00	45,062.49	135,187.51	25.00%	25.00%	
Heart Gallery	3,737.00	3,737.58	44,851.00	11,212.74	33,638.26	25.00%	25.00%	
Total Adoption Campaign/Foster Parent Recruitment	18,757.00	18,758.41	225,101.00	56,275.23	168,825.77	25.00%		
6.1-2 Legal Assistance/ Child Welfare / Recruitment								
Legal Aid of Broward County	148,483.00	134,276.47	1,781,818.00	366,079.31	1,415,738.69	20.55%	25.00%	
Total Legal Assistance/Child Welfare/ Recruitment	148,483.00	134,276.47	1,781,818.00	366,079.31	1,415,738.69	20.55%		
6.1-3 Early Child Court								
Henderson BH	5,090.00	3,679.35	61,091.00	13,736.24	47,354.76	22.48%	25.00%	
Total Child Court	5,090.00	3,679.35	61,091.00	13,736.24	47,354.76	22.48%		
6 Total Child Welfare System Support	172,330.00	156,714.23	2,068,010.00	436,090.78	1,631,919.22	21.09%		
7.1-1 Leadership/Quality for Out-of-School Programs								
FLCSC/Mott-Lev	-	-	15,000.00	15,000.00	-	100.00%	100.00%	
Total Leadership/Quality MOST	-	-	15,000.00	15,000.00	-	100.00%		
7.1-2 Maximizing Out of School Time: Elementary (MOST)								
Advocacy Network for Disabilities	5,826.00	10,701.13	104,873.00	25,366.41	79,506.59	24.19%	22.00%	
After School Programs	357,764.00	-	4,395,400.00	612,299.88	3,783,100.12	13.93%	22.00%	Invoice pending
Boys & Girls Clubs	57,637.00	44,253.43	1,262,482.00	151,955.69	1,110,526.31	12.04%	22.00%	Primarily a summer program. Robust summer.
City of Hallandale Beach	9,082.00	6,811.45	163,368.00	23,367.22	140,000.78	14.30%	22.00%	
City of Hollywood	22,710.00	19,336.69	582,977.00	52,292.70	530,684.30	8.97%	22.00%	Primarily a summer program. Robust summer.
Community After School	22,962.00	16,082.47	401,004.00	58,484.00	342,520.00	14.58%	22.00%	

	December Budget	December Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Dec	Comments
Community After School w/Margate CRA	21,455.00	16,918.16	371,198.00	63,347.06	307,850.94	17.07%	22.00%	
Hallandale - CRA	574,426.00	572,849.00	574,426.00	572,849.00	1,577.00	99.73%	100.00%	
Hollywood Beach - CRA	228,665.00	228,665.00	228,665.00	228,665.00	-	100.00%	100.00%	
Kids in Distress	13,433.00	9,766.38	196,112.00	33,421.22	162,690.78	17.04%	22.00%	
City of Miramar	8,150.00	7,574.22	142,111.00	21,353.72	120,757.28	15.03%	22.00%	
New Mirawood Academy w/ KIDS as FS	19,715.00	12,514.47	275,941.00	45,338.71	230,602.29	16.43%	22.00%	
Russell Life Skills	11,023.00	8,761.22	147,557.00	30,509.06	117,047.94	20.68%	22.00%	
Soref JCC	26,592.00	20,801.00	343,633.00	67,254.52	276,378.48	19.57%	22.00%	
Sunshine After School	111,961.00	80,485.36	1,530,400.00	289,732.78	1,240,667.22	18.93%	22.00%	
YMCA of S FL.	290,956.00	196,673.80	3,514,938.00	755,200.88	2,759,737.12	21.49%	22.00%	
YMCA of S FL.-with Deerfield CRA	15,921.00	15,941.48	242,704.00	60,675.10	182,028.90	25.00%	22.00%	
Back to School - Supplies	-	-	65,000.00	-	65,000.00	0.00%		
Training	2,700.00	2,700.00	68,600.00	11,400.00	57,200.00	16.62%		
Lights on Afterschool - Broward County	-	-	12,000.00	9,924.64	2,075.36	82.71%		
Unallocated MOST	-	-	42,996.00	-	42,996.00	0.00%		
Sub-Total MOST: Elementary	1,800,978.00	1,270,835.26	14,666,385.00	3,113,437.59	11,552,947.41	21.23%		
7.1-3 Summer Only Programs: Elementary (MOST)								
Lauderdale Lakes	-	-	105,369.00	-	105,369.00	0.00%		Summer only program.
West Park	-	-	61,117.00	-	61,117.00	0.00%		Summer only program.
New Hope World Outreach	-	-	94,047.00	-	94,047.00	0.00%		Summer only program.
Urban League of Broward County	-	-	113,655.00	-	113,655.00	0.00%		Summer only program.
Total Summer Only Programs: Elementary (MOST)	-	-	374,188.00	-	374,188.00	0.00%		
7 Total Out of School Time	1,800,978.00	1,270,835.26	15,055,573.00	3,128,437.59	11,927,135.41	20.78%		
8.1-1 School Based Health Care								
Sierra w / Coral Springs CRA	9,690.00	8,550.00	87,210.00	30,780.00	56,430.00	35.29%	33.33%	
Sierra Lifecare, Inc.	145,350.00	128,250.00	1,308,150.00	461,700.00	846,450.00	35.29%	33.33%	
Unallocated	-	-	300,960.00	-	300,960.00	0.00%		Reserved for RFP Aug/Sept.
Total School Based Health Care	155,040.00	136,800.00	1,696,320.00	492,480.00	1,203,840.00	29.03%		
8.1-2 Water Safety								
Swim Central/Broward County	57,315.00	-	687,782.00	27,595.20	660,186.80	4.01%	25.00%	Late submission due to subcontracting with pools
Brow Health-Prevent Drowning	22,717.00	15,587.59	272,608.00	38,709.69	233,898.31	14.20%	25.00%	Staff vacancy.
Total Water Safety	80,032.00	15,587.59	960,390.00	66,304.89	894,085.11	6.90%		
8.1-3 Kid Care Insurance Outreach								
Kid Care Outreach/BC Health Dept.	41,263.00	29,301.02	495,157.00	95,426.79	399,730.21	19.27%	25.00%	
Total Kid Care Insurance	41,263.00	29,301.02	495,157.00	95,426.79	399,730.21	19.27%		
8 Total Physical Health	276,335.00	181,688.61	3,151,867.00	654,211.68	2,497,655.32	20.76%		
9.1-1 Home Visiting								
BRHPC-Healthy Families	174,749.00	141,653.43	2,097,003.00	380,639.01	1,716,363.99	18.15%	25.00%	
Total Home Visiting	174,749.00	141,653.43	2,097,003.00	380,639.01	1,716,363.99	18.15%		
9.1-2 Support Maternal Child Health								
Healthy Mothers/HB	47,691.00	32,288.08	564,073.00	103,253.22	460,819.78	18.30%	25.00%	
Memorial Healthcare System	42,832.00	38,037.86	511,263.00	105,337.48	405,925.52	20.60%	25.00%	
Total Maternal Child Health	90,523.00	70,325.94	1,075,336.00	208,590.70	866,745.30	19.40%		
9.1-3 SAFE SLEEP								
Broward Healthy Start Coalition	17,218.00	15,093.23	203,636.00	31,774.36	171,861.64	15.60%	25.00%	
Total SAFE SLEEP	17,218.00	15,093.23	203,636.00	31,774.36	171,861.64	15.60%		
9 Total Maternal & Child Health	282,490.00	227,072.60	3,375,975.00	621,004.07	2,754,970.93	18.39%	25.00%	
10.1-1 Physical Development- MOST SN After School								
After School Programs/Quest	40,743.00	-	554,259.00	80,714.80	473,544.20	14.56%	21.00%	
Ann Storck Center	21,031.00	18,987.76	288,209.00	67,258.05	220,950.95	23.34%	21.00%	
ARC	103,163.00	83,031.94	1,631,894.00	316,581.47	1,315,312.53	19.40%	21.00%	

	December Budget	December Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Dec	Comments
Broward Children's Center	34,543.00	29,028.34	647,291.00	106,354.02	540,936.98	16.43%	21.00%	
Ctr for Hearing/FS KIDS	11,923.00	10,653.40	279,982.00	37,789.61	242,192.39	13.50%	21.00%	
Smith Community MH (BH)	60,690.00	46,005.02	913,402.00	169,752.83	743,649.17	18.58%	21.00%	
United Cerebral Palsy	53,487.00	37,660.12	729,686.00	144,247.45	585,438.55	19.77%	21.00%	
YMCA of S FL	350,604.00	251,456.29	4,702,230.00	964,146.74	3,738,083.26	20.50%	21.00%	
Total SN After School Programs	676,184.00	476,822.87	9,746,953.00	1,886,844.97	7,860,108.03	19.36%		
10.1-1 Summer Only Programs SN - MOST RFP								
City of Pembroke Pines (Summer Only)	-	-	104,251.00	-	104,251.00	0.00%		Summer only program.
JAFCO	-	-	335,779.00	-	335,779.00	0.00%		Summer only program.
Total SN Summer Programs	-	-	440,030.00	-	440,030.00	0.00%		
Total SN MOST Programs	676,184.00	476,822.87	10,186,983.00	1,886,844.97	8,300,138.03	18.52%		
10.1-2 STEP SN								
Abilities	7,866.00	7,000.89	86,528.00	21,113.23	65,414.77	24.40%	21.00%	
ARC	30,707.00	34,059.65	402,393.00	95,191.38	307,201.62	23.66%	21.00%	
Ctr for Hearing/FS KIDS	16,850.00	11,337.79	249,699.00	47,769.23	201,929.77	19.13%	21.00%	
Junior Achievement	-	-	7,000.00	-	7,000.00	0.00%	0.00%	Services to be provided June 2020.
Smith Community Mental Health	20,772.00	16,490.29	273,592.00	47,935.46	225,656.54	17.52%	21.00%	
United Cerebral Palsy	32,430.00	41,767.31	495,585.00	96,036.71	399,548.29	19.38%	21.00%	
YMCA of S FL	40,877.00	23,280.15	583,141.00	123,868.25	459,272.75	21.24%	21.00%	
Unallocated	-	-	77,044.00	-	77,044.00	0.00%		Reserved for RFP Aug/Sept.
Sub-Total STEP SN	149,502.00	133,936.08	2,174,982.00	431,914.26	1,743,067.74	19.86%		
10.1-3 Information/Referral Network SN								
First Call for Help - SN	55,691.00	52,402.65	668,293.00	146,173.37	522,119.63	21.87%	25.00%	
First Call for Help - BN	30,273.00	29,010.07	363,275.00	83,242.43	280,032.57	22.91%	25.00%	
Total Inform/Referral Network SN	85,964.00	81,412.72	1,031,568.00	229,415.80	802,152.20	22.24%		
10.1-4 Respite Services- BREAK								
Memorial Healthcare System(BH)	7,131.00	9,082.44	85,586.00	23,823.00	61,763.00	27.84%	25.00%	
Smith Community MH (BH)	7,334.00	8,114.64	88,005.00	21,881.50	66,123.50	24.86%	25.00%	
Total Respite Services-BREAK	14,465.00	17,197.08	173,591.00	45,704.50	127,886.50	26.33%		
10.1-5 SN Parent Training								
SN Interpreters	1,495.00	2,080.00	19,000.00	3,315.00	15,685.00	17.45%		To be used as needed
Unallocated	-	-	14,700.00	-	14,700.00	0.00%		
Total SN Parent Training	1,495.00	2,080.00	33,700.00	3,315.00	30,385.00	9.84%		
10.1 Total Service Goal 10.1	927,610.00	711,448.75	13,600,824.00	2,597,194.53	11,003,629.47	19.10%		
11.1-1 Safety/Anti-Bullying								
United Way- Choose Peace	3,731.00	3,717.66	44,775.00	11,152.98	33,622.02	24.91%	25.00%	
Total Safety/Anti-Bullying	3,731.00	3,717.66	44,775.00	11,152.98	33,622.02	24.91%		
11 Total Child Safety	3,731.00	3,717.66	44,775.00	11,152.98	33,622.02	24.91%		
Grand Total Service Goals	6,929,049.00	5,322,766.63	84,490,724.00	16,901,125.75	67,589,598.25	20.00%		
Systems Goals:								
1.1-2 Single Point of Entry								
First Call for Help	31,847.00	27,932.27	382,169.00	79,248.99	302,920.01	20.74%	25.00%	
Total Single Point of Entry	31,847.00	27,932.27	382,169.00	79,248.99	302,920.01	20.74%		
1.1 Total System Goal 1.1	31,847.00	27,932.27	382,169.00	79,248.99	302,920.01			
1.2-1 Leadership/Resources/Community Strategic Plan								
Consultants -Undoing Racism, FSFN,etc.	-	-	134,143.00	10,548.80	123,594.20	7.86%		
Consultants - OPS	-	-	26,658.00	2,225.09	24,432.91	8.35%		
Unallocated	-	-	44,299.00	-	44,299.00	0.00%		
Total Leadership/Resources/Community Strategic	-	-	205,100.00	12,773.89	192,326.11	6.23%		

	December Budget	December Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Dec	Comments
1.2-2 Improve Provider Reporting								
SAMIS Maintenance/Enhancement	78,823.00	78,823.00	84,291.00	78,823.00	5,468.00	93.51%		
ADA Site Compliance	-	-	30,000.00	18,375.00	11,625.00	61.25%		
Tableau	-	-	25,000.00	3,600.00	21,400.00	14.40%		
Taoti Creative	1,198.00	1,197.50	27,080.00	3,541.25	23,538.75	13.08%		
Webauthor Hosting	5,000.00	5,000.00	57,200.00	16,120.00	41,080.00	28.18%		
Unallocated	-	-	127,400.00	518.00	126,882.00	0.41%		
Total Improve Provider Reporting	85,021.00	85,020.50	350,971.00	120,977.25	229,993.75	34.47%		
1.2-3 Promote Research Initiatives								
Collective Impact Forum FSG	-	-	20,000.00	-	20,000.00	0.00%		
Total Integrated Data Collaboration	-	-	20,000.00	-	20,000.00	0.00%		
1.2-4 Integrated Data Collaboration								
Consultant	-	-	50,000.00	-	50,000.00	0.00%		
FSU FICW - Grant	503.00	498.00	31,785.00	4,241.00	27,544.00	13.34%		
FSU FICW - CSC	-	-	2,500.00	1,000.00	1,500.00	40.00%		
Unallocated	-	-	45,000.00	-	45,000.00	0.00%		
Total Integrated Data Collaboration	503.00	498.00	129,285.00	5,241.00	124,044.00	4.05%		
1.2 Total System Goal 1.2	85,524.00	85,518.50	705,356.00	138,992.14	566,363.86	19.71%		
101 Total Seamless System of Care	117,371.00	113,450.77	1,087,525.00	218,241.13	869,283.87	20.07%		
2.1-1 Public Awareness - Sponsorships								
Sponsorships	2,000.00	2,000.00	35,000.00	16,825.00	18,175.00	48.07%		
High Traffic Sponsorships	5,000.00	5,000.00	32,500.00	8,170.00	24,330.00	25.14%		
Nova SE University - Day for Children	-	-	7,500.00	-	7,500.00	0.00%		
Total Sponsorships	7,000.00	7,000.00	75,000.00	24,995.00	50,005.00	33.33%		
2.1-2 Public Awareness - Educate Taxpayers								
Marketing	22,036.00	9,785.39	421,100.00	99,048.30	322,051.70	23.52%		
Outreach Materials	-	-	23,800.00	9,120.00	14,680.00	38.32%		
Printing	-	-	3,000.00	1,625.00	1,375.00	54.17%		
Sponsorship-Resource Guides	-	-	115,700.00	-	115,700.00	0.00%		
BECON - Future First	-	-	31,600.00	200.00	31,400.00	0.63%		
M Network- Website Consulting	10,476.00	10,475.48	105,000.00	36,200.48	68,799.52	34.48%		
Total Educate Taxpayers	32,512.00	20,260.87	700,200.00	146,193.78	554,006.22	20.88%		
2.1-3 Public Awareness - Outreach								
Business Plan-FLCSC	-	-	80,000.00	80,000.00	-	100.00%		
Travel	1,434.00	1,433.42	21,551.00	8,008.59	13,542.41	37.16%		
Dues & Fees	-	-	75.00	75.00	-	100.00%		
Total Outreach	1,434.00	1,433.42	101,626.00	88,083.59	13,542.41	86.67%		
201 Total Public Awareness & Advocacy	40,946.00	28,694.29	876,826.00	259,272.37	617,553.63	29.57%		
3.1-1 Leveraging Resources								
Writing Consultant	-	-	24,950.00	-	24,950.00	0.00%		
Unallocated	-	-	5,050.00	-	5,050.00	0.00%		To be used as needed
Total Leveraging Resources	-	-	30,000.00	-	30,000.00	0.00%		
301 Total Leveraging Resources	-	-	30,000.00	-	30,000.00	0.00%		
Grand Total System Goals	158,317.00	142,145.06	1,994,351.00	477,513.50	1,516,837.50	23.94%		
Unallocated	-	-	586,691.00	-	586,691.00			
Program Goals Grand Total	\$ 7,087,366.00	\$ 5,464,911.69	\$ 87,071,766.00	\$ 17,378,639.25	\$ 69,693,126.75	19.96%		



Children's Services Council of Broward County
Notes to the Financial Statements
January 31, 2020

- (1) The Children's Services Council of Broward County ("CSC") budgets, as revenue, 95% of the property taxes levied, as allowed by state statute.
- (2) The modified accrual basis of accounting is utilized by CSC. Under the modified accrual basis, revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.
- (3) Funds invested in the SBA, Wells Fargo Advantage Funds, and Florida Education Investment Trust Fund accommodate pool participants with readily available cash. The pool follows GASB Statement No. 31 which outlines two options for accounting and reporting for money market investment pools as either "2a-7 like fund" or fluctuation of the net asset value ("NAV"). CSC accounts for investments funds using the first method.
- (4) Includes programmatic encumbrances and various pending contracts not yet encumbered such as new initiatives, Summer 2020, 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 2019/20
- (6) The Budget to Actual Expenditures report reflects the annual budget, year-to-date expenditures and annual encumbrances. The report calculates the annual variance and the percentage of actual to the budget. This report provides an annual perspective of how the CSC is expected to perform throughout the year.
- (7) The accumulating balance in the Building Operations Budget to Actual is aggregating a reserve for capital improvements to be used as necessary.
- (8) The expenditures on the Program 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 December. The report includes January 2020 administrative costs.
- (9) Unassigned fund balance changes as revenue is received and actual expenditures are incurred.
- (10) Salary, Fringe and Travel budget and expenditures are included for the SAMIS Director Position for when CSC serves as the Salary Agent. The revenue and related expenditures are considered Pass Through Funds and do not have an impact on CSC Broward's financial statements.
- (11) There was a 25 % reduction of TIF for the Hollywood CRA.



For Council Meeting

February 20, 2020

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 February, 2020. To facilitate reviewing the various purchases, staff has segregated the items into various categories. All purchases listed are with the budget approved by the Council at TRIM as amended from time to time.

Please note that items over \$10,000 have a specific Issue Paper or copy of the related back-up attached to further explain the expenditure. Additional information for **any** expenditure is available upon request.

Recommended Action: Approve CSC Monthly/Annual Purchases

Budget Impact: See attached Report



**List of Invoices, Travel, Purchase Orders, Sponsorships, etc.
Submitted to the Children's Services Council
February 20, 2020**

Vendor		Amount	Comment
Back-up documentation is available upon request.			
<u>Purchase Orders (less than \$10,000):</u>			
CDWG	Dell Optiplex desktop (8ea @\$981,14)	\$ 7,849.12	Lifecycle replacement
CDWG	Single tray printer for CCO	\$ 509.00	
CDWG	Surface Pro (2ea @ \$1,104)	\$ 2,208.00	
GFOA	CAFR Submission Fees	\$ 600.00	
Go Daddy	SSL Wildcard renewal - 2 yr	\$ 740.00	
My Asset Tag	Fixed Asset tags	\$ 500.00	
Pitney Bowes	Postage supplies	\$ 500.00	
Ring Central	Dedicated fax number for Facility Coordinator, HR Support and MIS Support Sp	\$ 350.00	
<u>Program Related Purchases:</u>			
Aytia Tarpley	Consultant - Youth and Parent Human Trafficking PSA	\$ 2,450.00	System Goal 1.2.1
Barnes and Noble	Books for Real Men Read	\$ 1,068.00	Service Goal 5.1.3
Red Chair	Catering for Implicit Bias for youth trainings, April 4th & 18th	\$ 844.10	Service Goal 3.1.6
Jordan Klohr and Sandra Remy	Co-researcher for CPAR -FICW grant	\$ 1,545.00	System Goal 1.2.4
Scholastic	Books for Countdown to Kindergarten	\$ 3,960.00	Service Goal 5.1.3- Rec'd \$2,500 from donations
Scholastic	Summer reading books for United Way - Reading Pals	\$ 6,442.55	Service Goal 5.1.3
TBD	Tables / Chair rental for Countdown to Kindergarten	\$ 1,500.00	Service Goal 5.1.3
Urban League of Broward County	Girls Symposium; Venue rental; March 13,2020	\$ 600.00	System Goal 1.2.1
Urban League of Broward County	Infant Mental Health Movie Screening; Venue rental; May 6, 2020	\$ 600.00	System Goal 1.2.1
<u>Facilities Operations:</u>			
Instatech Industries	6 Awnings for building	\$ 3,200.00	
Broward Backflow	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	
Global Industries	Garbage cans for outside	\$ 500.00	Additional request
Willow	Tree trimming before paint (\$3,150) and evaluation and repair of system zones (\$725)	\$ 3,875.00	
<u>Employee Travel and Training:</u>			
Megan Turetsky	Florida Legislature; 1/13-1/17/20; 1/21-1/24/20;1/27-1/31/20;2/3-2/7/20; 2/10-2/14/20; 2/17-2/21/20Tallahassee	\$ 5,864.60	
Keisha Grey	Nat'l Forum for Black Public Admin; 2/21/20; Sunrise	\$ 66.00	
Marlando Christie	PMP boot camp; 2/24-2/27/20; Ft Laud; Virtual Instructor led course	\$ 1,890.00	
Cindy Arenberg Seltzer, Sue Gallagher, Monti Larsen, Andrew Leone and other staff	Community Reinvestment Alliance Summit; 2/27/20; Davie	\$ 240.00	
Ronik Radlauer	Learning to Lead ; Travis Johnson	\$ 1,000.00	
Alexia Bridges	The Complete Adobe CC Training Bundle - On-line course	\$ 29.00	



**List of Invoices, Travel, Purchase Orders, Sponsorships, etc.
Submitted to the Children's Services Council
February 20, 2020**

Vendor		Amount	Comment
			Back-up documentation is available upon request.
<u>Trainers/Materials (Service Goal 1.1.X) (Provider names and courses may be subject to change):</u>			<i>Instructor Led Unless Otherwise Indicated</i>
Charlene Grecsek	Beyond Trauma Informed	\$ 750.00	
Dax	Presentation folders	\$ 2,500.00	
Dr Thelma Tennie Associates, LLC	Medical Errors	\$ 1,500.00	Previously approved 9/19/19; Vendor name change
Kmack	Young Professionals Leadership program Development	\$ 2,000.00	Leadership
Kmack	Frequency Matters books	\$ 432.00	Leadership
Ronik Radlauer	Learning to Lead training.	\$ 3,600.00	Leadership
<u>Sponsorship</u>			
BCEduventures, Inc/ Village Square	Sponsorship of 15 students to attend 3 Village Square debates	\$ 525.00	Engage in civil discussion on a topic so that our community, and especially our youth, can understand why each panelist believes what they do about the topic. Previously approved in Sept as Broward College Foundation
Broward County School Social Work Association	Caring for YOU- the Mental Health Responder; March 17, 2020; Margate	\$ 1,000.00	Annual conference for BCSSW, Family Counselors and Guidance Counselors. Speakers will discuss dealing w/ anxiety, school phobia and research based interventions.
Center for Strategic Philanthropy	10 Days of Connection; May 1-10, 2020;	\$ 2,500.00	Community led challenge to fight divisiveness by bringing together people from different backgrounds, experiences and perspectives to unite in our shared humanity. (High Traffic Sponsorship)
Community Based Connections	1st Annual Fatherhood challenge; March 14, 2020; Joseph Carter Park	\$ 1,000.00	Designed to increase the bond between fathers and families through engagement activities in promoting mental health conversations among fathers and their families.
Light of the World Clinic	13th Annual Community Health Expo; March 14, 2020; Ft Lauderdale	\$ 1,000.00	Provides free preventative medical care and screening to Broward families who are uninsured with little to no income.
Opportunity Knocks for Aspiring Youth Institute	6th Annual Girls Teen Summit; March 14, 2020; Lauderdale Lakes	\$ 1,000.00	Encourage and empower youth to excel academically, engage in real world experiences that will enable them to accomplish personal goals and equip them with the tools to envision and act on vast opportunities.
SEL Worldwide	Creating Caring Schools Conference 2020; May 5-6, 2020; Hollywood	\$ 2,500.00	Sharing information, innovations, skills and strategies in using the PATH curriculum for students and the CARE and CALM professional development models (High Traffic Sponsorship)
<u>Memberships:</u>			
Greater Fort Lauderdale Chamber	2020 Membership	\$ 625.00	
Lauderhill Chamber	2020 Membership	\$ 550.00	

Funder's Forum - Meeting Summary December 6, 2019

<p>Members Present: Angelika Schlanger, The Frederick A. Deluca Foundation; Elida Segrera, Broward Behavioral Health Coalition (BBHC); Lori Canning, Broward County School Board (BCSB); Margaret DeCambre (for Suzette Fleischmann), Department of Children and Families (DCF); Maria Hernandez, United Way; Maria Juarez Stouffer, Children's Services Council (CSC); Melanie Burgess, The Jim Moran Foundation (by phone); Pablo Cavalo, Early Learning Coalition (ELC); Renee Podolsky, Florida Department of Health (FDOH); Saemone Hollingsworth, Broward County Public Schools (BCPS); Silvia Beebe (for Darrell Cunningham), Broward County Community Partnership Division; Susan Eby, ChildNet; Travis Amos (for Dawn Liberta), DCF</p>	
<p>Guest's: Lorraine Breffni & Nutri Sheinberg, Mailman Human Center for Human Development and Nova Center for Human Development</p>	
Topic	Discussion
Welcome and Introductions	Maria J. welcomed members and guests, and introductions were made.
Approval of Minutes	Maria J. asked the committee to review the October 4, 2019 meeting minutes. The minutes were approved with no opposing votes.
Follow-up from October 4, 2019 Meeting	<p><u>UNITED WAY</u></p> <p><i>Community-Wide Suicide Prevention Plan:</i> Maria H. updated members on the Community-Wide Suicide Prevention Coalition. The coalition started meeting and have formed five sub-committees. The next meeting will be in January. The training to perform psychological autopsies will also be in January. If members are interested in attending the training they should notify Maria H. and she will include them on the invitation.</p> <p><i>Status of United Way's Director of Behavioral Health and Wellness:</i> Maria H. announced that Lois Beaulieu was hired as the Director of Behavioral and Suicide Prevention and Wellness. Lois B. is overseeing the Suicide Prevention Coalition meetings.</p> <p><i>Updated "Broward Wellness and Resiliency" Diagram:</i> During the October meeting Sue G. distributed a draft of a diagram titled "Broward Wellness and Resiliency Efforts" identifying various committees which are focused on behavioral health, wellness and recovery. The diagram has been updated based on feedback provided by the members that were present. All the committees' have chairs. In the future, after the Suicide Prevention Coalition is further along, Lois B. will be attending the Broward Wellness and Resiliency committees to gain an understanding of the work of each committee and how their work fits into to the broader behavioral health system. Members suggested that Lois B. attend Funders Forum periodically to report out on funding gaps and any coordination issues that members can help move forward and resolve. Members made minor updates to the diagram.</p> <p><i>Mission United:</i> Maria H. announced that the United Way has one federal grant for rapid rehousing to serve a little over 500 Veterans, but are having issues locating them. Maria H. distributed a flyer to share with providers in hopes this will reach those that are</p>

in need. She also mentioned that every Monday there is a volunteer fair at the Mission United building where Veterans can walk-in and can get linked to services. Maria H. will send the flyer to members to distribute.

DCF, Substance Abuse and Mental Health

Broward Managed Care Plans Participation in Funders Form:

Maria J. discussed how after the MSD tragedy, the MSD Commission recommended that the health insurance companies join in conversations with funders and a few attended Funders Forum, but have since stopped attending. Maria J. asked members if they knew of any subject matters that would interest insurance agencies to attend. Members suggested making sure that the time is spent well and having something beneficial topics for all parties involved.

Margaret D. expressed the importance of public-private partnerships in the community. She distributed a chart of the State-Wide Medicaid Managed Care (SMMC) Health Plans, SMMC Specialty Plans and SMMC Dental Plans for 2018 to 2023. She explained that there are four or five specialty plans for children that have serious and persistent mental illnesses, special needs and medical conditions. She conveyed that Suzette F. wanted members to know the names of the plans so she can invite them to find out what their interest are and to exchange information of additional services that are provided through insurance plans as well as the services that are provided with the County. Suzette F. will be the contact person to invite them to a future meeting.

Children's Services Council of Broward

Challenges That Impact Both Funders and Providers with The Goal of Improving Relationships and Practices:

During the October meeting Maria J. suggested inviting Sandra Veszi Einhorn, Executive Director, Coordinating Council of Broward and Nonprofit Executive Alliance of Broward to attend a Funders Forum meeting to gain a better understanding of the challenges between funders and providers. Maria J. had a meeting with Sandra V., and she plans to attend the February 7th Funders Forum meeting.

Members discussed the barriers of providers not having the proper infrastructure to generate multiple reports and also having to utilize multiple software programs that can sometimes require multiple data entries. This can be time consuming and take away from time spent serving people. Members suggested looking at agencies that can't afford a good data system and the possibility of helping providers invest in a system. It was also suggested to survey providers to get their feedback when agencies have system challenges.

Broward County School Board

Overview of The School District's Strategic Plan:

Lori C. distributed an overview of the *Broward County Public School's new Strategic Plan 2024* (attached). The new plan was built and designed by multiple focus groups and will be reviewed and evaluated each year to give the opportunity for feedback and changes.

This year's changes incorporate a core values section called STARS that stands for **S**tudent Focus, **T**eaching Excellence, **A**ccountability, **R**espect, **S**afety, Campaign and Initiatives to focus more towards middle school youth to include social

	<p>and emotional development, PBIS (Positive Behavior Interventions and Supports), PBL (Project Based Learning), and college and career readiness.</p> <p>Lori C. discussed the Prevention, Intervention and Assistance initiative under the “<i>Support Services for All</i>” section and the “<i>Student Experience Campaign</i>.” She asked members if anyone from their organizations would be interested in joining any of these campaigns and initiatives to send them her way.</p> <p>The workgroups meet once a month. Lori C. will notify members of when the next meetings will be.</p> <p>Lori C. asked members to please contact her if they had any feedback as it is a growing document that is open to change. Members can find a copy of the 50-page plan on line at www.browardschools.com/sim</p>
<p>Upcoming Procurements/ Partnerships/ Leverage Opportunities/ Common Funding Initiatives</p>	<p><u>United Way</u> Maria H. announced that the United Way will release its Health RFA in January. The focus will be the same as the previous year to provide health and wellness including medical and preventative services and health and wellness care coordination. The application closes on February 20, 2020.</p> <p><u>Children’s Services Council</u> Maria J. announced that the CSC will release procurements for Healthy Youth Transitions (HYT), Kinship and Kinship Law in January / February, 2020. The HYT procurement funds life coaches to work with youth ages 15 to 22 that are transitioning out of the child welfare system. The HYT procurement will also include LGBTQ and youth that have DJJ involvement, among other populations. The Kinship and Kinship Law procurement is to support informal kinship caregivers and children in their care. This program works with the caregiver to receive legal support, case management and parenting support.</p> <p>Maria also announced that starting January 1st CSC is beginning a leverage contract with the Children’s Bereavement Center to provide bereavement groups in northwest Broward county at Heron Heights Elementary School. They obtained match funding from Parkland Cares.</p> <p><u>Nova’s Plus Program</u> Lorraine Breffni, Director of the Early Childhood Institute and Nutri Sheinberg, Director of Research and Evaluation at Nova Southeastern University’s Mailman Segal Center for Human Development (MSC) provided a brief background about the institute and their programs and initiatives and then presented about Nova’s Plus Program and the importance of early intervention.</p> <p>Lorraine B. spoke to the statistics of children’s mental and behavioral wellbeing and how mental and behavioral disorders are increasing. The Plus Program is for children ages 3 to 5 that have a diagnosis of ADHD or oppositional defiance or exhibit severe externalizing behaviors such as aggression or defiance or that have been expelled from school through a history of repeated behavioral challenges. Children are screened for entry to the program and their behavior must reach a clinical or subclinical level on the screening tool to qualify for the intervention. The program cost between \$750 to \$1000</p>

	<p>a week per child. The full cost for families is \$10,200 for 16 weeks. Most parents cannot afford it so they provide scholarships but this is not sustainable. MSC is looking for ways they can leverage funding that will support scholarships for families so they can also implement the Teacher Child Interaction Training that will bring a train the trainer model to the community.</p> <p>Lorraine B. will send Maria J. the presentation, a flyer and her contact information to distribute to members to follow-up.</p>
Training Needs and News	<p><u>United Way</u> Maria H. distributed United Way's Community Trainings that list their Behavioral Health and Wellness Trainings to members (attached).</p>
Additional Updates	<p><u>Broward County</u> It was announced that Broward County was the recipient of the Robert Wood Johnson Foundation (RWJF) Culture of Health Prize. "The prize recognizes communities working together to transform neighborhoods, schools, businesses and more so that the opportunity for better health flourishes for all." It was a collaborative effort from all different community partners. This will bring the County the opportunity to utilize other resources around the community to also apply for additional RWJF grants.</p>
Next Steps, Tasks & Follow-up	<p>✓ Next Steps & Follow-up;</p> <ul style="list-style-type: none"> — Maria J. to confirm Sandra Veszi Einhorn will attend the February meeting. — Maria J. and Suzette F. will work together to invite Sunshine Health, Community Care Plan, Beacon Health, Well Care (Simply Health), Humana and Florida Community Care to attend Funders Forum meetings as needed and add the topic as a future agenda item. — Maria J. will make the changes to the Broward Wellness and Resiliency Efforts chart and send an updated copy to members. — Maria H. will send a flyer regarding services and housing opportunities for Veterans to members to distribute.
Adjourn	The meeting adjourned at 4:00 P.M.
	Next Meeting: <u>February 7, 2020</u> @ 2:00 P.M. @ United Way of Broward County, Mission United Building, 1300 South Andrews Ave., Fort Lauderdale, FL 33316



Broward County Logo

DRAFT

Broward County Board of County Commissioners
Children's Services Board
Regular Board Meeting Minutes November 15, 2019
Governmental Center Annex, Room A337
Fort Lauderdale, FL 33301

1. Call to Order

Ms. Evans, Vice Chair, called the meeting to order at 9:05 a.m.

2. Roll Call

Ms. Evans, Vice Chair, asked Pastor Nugent, Secretary, to call roll. A quorum was established with, Jarvis Brunson, Sandra Einhorn, Cassandra Evans, Dr. Antoine Hickman, Dr. Andrea Keener, Monica King, Parkland Vice Mayor Robert Mayersohn, Julia Musella, Pastor Andrew-Craig Nugent, Elida Segrera, Joel Smith, Paula Smith, and Allicia Walford. Lori Alhadeff, Vice Mayor Holness, Paige Patterson-Hughes, Daniel Schevis and Karen Swartzbaugh, participated via phone. Members absent: Kim Gorsuch.

Staff Members in attendance: Darrell Cunningham, Community Partnerships (CPD) Director, Silvia Beebe, CPD Assistant Division Director, Deborah Meidinger Hosey, Children's Services Administration (CSA), Tamika McBride, CSA, Deborah Scott, CSA, and Anna Gibbs, CSA.

Guests in attendance: Shawn Preston, ARC Broward, Dawn Liberta, Department of Children and Families, and Keisha Dunn-Pettis, Early Learning Coalition.

3. Approval of the October 18, 2019 Minutes

Motion: To approve the October 18, 2019 minutes as presented by staff.

First: Vice Mayor Robert Mayersohn

Second: Jarvis Brunson

Declaration of Conflict: None

Discussion: None.

Result: Passed

4. Chair Report

- a) **2020 Calendar:** Board members reviewed the proposed 2020 Calendar and considered leaving all meetings on the current schedule of the third Friday of the month with no meetings in the month of July and December. After reviewing Request For Proposal (RFP) and Utilization dates along with major Holidays, the Board agreed to add a Workshop in July and meet on the fourth Friday in September 2020.

Motion: To approve the 2020 CSB calendar of meeting dates as presented apart from adding a July Workshop and meeting on the fourth Friday in September.

First: Dr. Andrea Keener

Second: Joel Smith

Declaration of Conflict: None

Discussion: None.

Result: Passed

- b.) **2020 RFP Services:** Ms. Hosey presented a tool to be used to review future contract utilization based on program category of services. The CSA Program Category Services Chart was presented with data on contracts identifying program categories, providers, services, population of focus, Federal Poverty Level requirements, funding dollars, sunseting dates and the percentage of budget allocated for each category. Data on direct appropriations and Trust contracts were also included.

Also discussed was the Child Care/Child Supervision Category specific to the YWCA of Greater Miami Dade Inc. KidSpace Service. After much discussion, staff agreed to provide the Needs Assessment Committee additional information on the program at the January 8, 2020 scheduled meeting.

5. Section Report

Ms. Hosey followed up with data the Board requested at the October 2019 Board meeting relating to Special Projects reported in the Count On Us Community Partnerships 2018 Annual Report. Ms. Hosey clarified that the Special Projects section includes the children participating in the Junior Achievement and Boys and Girls Clubs programs.

Ms. Hosey introduced Dr. Hickman to provide an update on evaluations being conducted by Broward County Public Schools (BCPS). Dr. Hickman indicated the following:

- 556 evaluations are scheduled for children ages three to five years (Part B services) from November 18, 2019 through April 24, 2020.
- 212 evaluations are scheduled for children ages of birth to two years old (Part C services) from November 18, 2019 through January 30, 2020.
- Due to the high demand for bi-lingual evaluations, new appointments are not anticipated to be scheduled until April 2020.

Dr. Hickman also shared that Early Steps reported the number of evaluations for children ages birth to two has increased by 100 each year for the past five years. Currently, each evaluation team tests 125 children each year.

Motion: To write a letter of concern regarding extensive wait time for children scheduled for an evaluation and to be reviewed by the Needs Assessment Committee prior to being sent.

First: Monica King

Second: Vice Mayor Mayersohn

Declaration of Conflict: None

Discussion: None.

Result: Passed

6. Committee Chair's Reports

- a) **Ad hoc:** Mr. Smith shared that the Committee has been reviewing several community data resources to meet the needs of the community and encouraged Board members to participate at the meeting scheduled directly after this meeting.
- b) **Advocacy:** Ms. Einhorn shared that the Committee has not met since the last CSB and the next meeting is scheduled for January 14, 2020 at 9:00 a.m. in A337 and encouraged the Board members to attend.
- c) **Needs Assessment:** Vice Mayor Mayersohn reported that, Ms. Hosey reviewed the dashboard at the Needs Assessment Committee meeting and made changes as recommended. The next meeting is scheduled for December 4, 2019 in A337.

7. Liaisons Reports

- a) **Behavioral Health/SEDNET:** Mr. Smith shared that he was unable to attend the last meeting and that the next meeting is scheduled for the week of Thanksgiving.
- b) **Broward Suicide Prevention Coalition:** Mr. Smith shared that the Committee has broken down into subcommittees and encouraged the Board to join him at his assigned Data Committee meeting scheduled for this afternoon at 1:30 p.m.
- c) **Integrated System:** Ms. Evans shared that the Committee continues to work with legal to work through the legal issues of interagency data sharing and has another meeting scheduled for early December. The Committee is collaborating with community partners to create a dashboard of information to share with child advocates.
- d) **Juvenile Justice Circuit 17:** Ms. Evans updated the Board on the No Joke campaign and how the Committee has started working with other Boards and community partners to address the needs of the children while continuing to keep Broward County Schools safe.

The Board also discussed the Promise Campaign, which allows for alternatives to being arrested for misdemeanor charges and creating a Virtual Behavioral Intervention.

- e) **SNAC:** Commissioner Mayersohn shared that the full SNAC will meet on December 2, 2019 and subcommittees are working on their strategic plans.
- f) **Transitional Independent Living:** Mr. Smith shared that the December meeting was cancelled, and no January date has been set.

8. New Business

Ms. Evans introduced the newest Board member Elida Segrera, who is the Broward Behavioral Health Coalition representative.

Board members shared that several providers are experiencing frustration with the current reconciliation of payments associated with the Electronic Funds Source (EFS) system and the negative impact it could have on the smaller agencies. Also discussed, was the need to keep our children with disabilities safe from false allegations.

9. Old Business

Ms. Evans, Vice Chair, shared that Wrap Around and Census presentations are still being finalized.

10. Public Comments

No comments from the public.

11. Good of the Order

Vice Mayor thanked the Board for all the work they do for the children of Broward County and encouraged the Board members to attend the Board of County Commission meetings to stay informed.

Ms. Musella shared that Broward County was one of five national recipients for the Robert Wood Johnson Foundation of Health Award. Ms. Musella also shared data on the number of families that have been helped so far by Broward County Welcome Center that were displaced by Hurricane Dorian.

12. Adjournment

MOTION: To adjourn the meeting at 10:50 a.m.

First: Monica King

Second: Vice Mayor Mayersohn

Declaration of Conflict: None

Discussion: None

Result: Passed

The next Children's Services Board Meeting will be Friday, January 17, 2020.
These minutes were approved at the Children's Services Board Meeting dated November 15, 2019, as certified by:

Pastor Andrew-Craig Nugent _____
Children's Services Board Secretary

CSC In The News

How Broward Suicide Prevention Coalition is confronting local mental health crisis | Opinion

By KATHLEEN CANNON
SPECIAL TO THE SUN SENTINEL | JAN 29, 2020 | 6:00 AM

Stakeholders in Broward County have come together to confront, head on, the mental health crisis in our community.

The Broward Suicide Prevention Coalition was formed by United Way of Broward County with the support of Broward Behavioral Health Coalition, Children's Services Council of Broward, Broward County Public Schools and Broward Sheriff's Office along with more than 50 organizations and individual advocates.

The coalition has consulted with national experts from the American Association of Suicidology to identify and analyze county-wide data regarding suicide deaths and implement a strategic plan to eliminate suicides in our county.

The Broward Suicide Prevention Coalition is particularly focused on youth at risk of suicide, with a workgroup of volunteers devoted to suicide prevention in educational settings.

We know we can make a difference by providing suicide awareness and response training for all adults who work with youth. We will also make a difference by involving youth advocates in our work and in training peers.

As the [Sun-Sentinel so poignantly noted](#), many times a youth at risk of suicide is sharing this only with other youth. We have a responsibility in Florida to ensure youth and their trusted adults know what to do to help other youth at risk, online or in person.

We must prepare adults and youth to support people in a suicidal crisis, no matter when, where or how that is expressed. Even if a young person is not at risk of dying by suicide, suicidal pain is severe and can cause lifetime risk. Suicide is 100 percent preventable and we are committed to ensuring youth have a compassionate and trained community ready to help them.

The Broward Suicide Prevention Coalition also has a line of effort dedicated to better understanding and supporting the firearm-owning community and how they can play a role in suicide prevention.

Consultation with national experts has shown us that building partnerships with gun shop owners is one of the most effective ways to spread awareness and improve firearm safety awareness and suicide prevention practices. Our coalition has already started the hard work of building the collaborative relationships our community needs to change safety practices where we live.

Our Coalition intends to lead the nation in rapid-adoption of best suicide prevention practices, as well as participate in innovations to collect information about community suicide risk factors.

A review of the data in our county is clear and shows that suicide by firearm is the leading method of death by suicide. Suicide most often happens using firearms as a means, and firearm deaths are the most often suicides in our county and state. This is consistent with trends across the country, and the Broward Suicide Prevention Coalition intends to lead this change.

We have taken this on so that our community can respond to changes in suicide risks in the most timely and effective ways possible.

We know that suicide deaths are a national crisis. In Broward County, we have committed to radically tackling our own local crisis, and we welcome others in our community to join us.

Kathleen Cannon is the President/CEO of United Way of Broward County. For more information on how to get involved, please call United Way of Broward County at 954-462-4850.

Source: <https://www.sun-sentinel.com/opinion/commentary/fl-op-com-cannon-broward-suicide-prevention-crisis-20200129-fcdetiqdavgzjm7gwxdsoznzle-story.html>

Florida Is Aging. Broward Has A Plan To Help, But It Needs A Reluctant Legislature To Agree

By STEVE BOUSQUET • JAN 31, 2020

Within the next decade, 25% of Floridians will be over 60, and so will most new residents relocating to the state. As Florida grays, there's greater demands on healthcare and related services. State funding has fallen behind. Now Broward County thinks it has an idea to address the coming "Silver Tsunami" but it needs the legislature to help.

Broward has long been a popular destination for retirees, drawn by the sea, sunshine and shopping. The state's second-largest county projects to see a huge surge in over-60 residents in the coming years as the last of the baby boomers enter their 60s. It's being called a silver tsunami. This graying population will need programs and services that don't yet exist, and to pay for it all, Broward leaders want to collect property taxes through a new separate entity known as an independent taxing district called a senior services council.

"I think I'd be for that, because whether or not I'd be involved at my age, it would probably be for the future," says 95-year-old Pembroke Pines resident Sophie Boch. She likes the idea of a council that works on senior issues.

"The seniors, there are so many of us, we need additional protection. It's a dire need. So many of us, if something comes up, who do you go to?" she says.

Broward voters would have to approve the taxing district, but there's a catch: The idea needs the approval of the Legislature. A leading advocate of the idea is Broward Commissioner Nan Rich, a former Democratic legislator.

"The goal is to try and educate the legislature to the fact that they are not taxing anyone...you're not raising a tax. You're allowing the voters in Broward County to decide whether they want to tax themselves for a very important reason."

But convincing conservative Republicans to endorse a possible new tax will not be easy, especially in an election year session. One of the people Broward would have to convince is Rep. Jamie Grant, R-Tampa, who's very skeptical.

“It is a construct of state statute, there’s a reason they have to come to us...t’s not to pick on Broward or pick it’s not to pick on the issue, I’m just not a fan of ever-expanding number of special districts and increasing taxes,” he says.

Taxpayers in Broward have repeatedly taxed themselves to pay for all kinds of improvements, from school construction to attacking its chronic traffic congestion. Twenty years ago, voters approved the creation of a **Children's Services Council** that coordinates nearly a hundred programs for the county's youngest residents. Rich says she has no doubt that a special tax district for seniors would be well-received by voters in November.

Broward's Democrat-dominated legislative delegation is an island of liberalism in a conservative Capitol. The bill creating a special taxing district for senior services, House Bill 983, has not yet been scheduled for a hearing.

Source: <https://news.wfsu.org/post/florida-aging-broward-has-plan-help-it-needs-reluctant-legisalture-agree>

FOREVER FAMILY

South Florida Teen Finally Gets Her Forever Family After Years in Foster Care

Advocates and community leaders who had been looking forward to this day, rejoiced as they witnessed Kayla find a home before she turned 18.

By **Roxanne Vargas** • Published January 31, 2020 • Updated on January 31, 2020 at 12:34 pm

Children are in foster care through no fault of their own - that was Kayla's case for many years after losing her biological family when she was just a baby. Through the years, child advocates from all over South Florida made it their mission to find Kayla a Forever Family, including, having her featured on our segment.

As it turns out, it was worth the wait as a courtroom bursting with excitement as a beloved mom and daughter finalized their adoption.

Kayla was featured in our segment at Publix's Aprons cooking school and was also one of Judge Hope Bristol's first cases almost 15 years ago.

"I did a lot of fostering for many, many years through 4Kids of South Florida and that is how Kayla and I got connected," said Jennifer Allen, who had been Kayla's foster parent during the process.

Advocates and community leaders who had been looking forward to this day, rejoiced as they witnessed Kayla find a home before she turned 18.

"After so many years in foster care, Kayla is finally in her Forever Family, Jen is a Forever mom, and it's just the perfect ending to the story," said 4Kids South Florida's Tom Lukasik. "But it's not the ending, it's really just the beginning."

"I get to be part of her future and watch her grow, and she has so much potential," Allen said. "It's forever and I think that is what I love about it."

To learn more about how you too can make a difference for other children who are waiting in foster care, you can contact Forever Family in partnership with the **Children's Services Council of Broward County** by calling 1-888-365-FAMILY or logging onto ForeverFamily.org.

Source: <https://www.nbcmiami.com/news/local/south-florida-teen-finally-gets-her-forever-family-after-years-in-foster-care/2184460/>

FREE Tax Preparation Service Returns to Broward County as Broward Tax Pro

CISION PR Newswire January 21, 2020
PR Newswire

HOLLYWOOD, Fla., Jan. 21, 2020 /PRNewswire/ -- The Volunteer Income Tax Assistance (VITA) program will provide tax preparation at \$0 COST to individuals & families with an annual income of less than \$55,000 from January 21st through April 15, 2020. These services are provided by IRS-Certified Tax Professionals at 16 permanent tax sites located across Broward County, in local nonprofits, public libraries, plus more than 25 mobile tax sites where we assist and ensure accessibility to the community. To find the nearest VITA site, call 211 or visit www.VITATaxesFree.org.

This free tax preparation service is also available for person(s) with disabilities, veterans and the elderly. Services are available in English, Spanish, French, Haitian-Creole, Portuguese and American Sign-Language. Program participants will receive financial guidance on various ways to maximize their refund.

"During the 2019 tax season, \$6.3 million in taxes were refunded to Broward County working families and individuals and over 7,000 people were served across 16 site locations with \$1.5 million in savings on tax preparation fees," said Josie Bacallao, President/CEO of Hispanic Unity of Florida (HUF), the largest provider of these services in Broward County.

Broward Tax Pro – a community-wide initiative - is made possible by the Children's Services Council of Broward County (CSC), IRS, Hispanic Unity of Florida (HUF), United Way of Broward County, and Citi Community Development. Other key partners and funders include: Community Access Center (CAC), Bank of America, Third Federal Savings & Loan, 211 Broward, HandsOn Broward, Broward County, Broward College, and Broward County Libraries.

About Hispanic Unity of Florida (HUF):

Hispanic Unity of Florida (HUF) is a non-profit founded 37 years ago by community leaders to ease the acculturation transition for newcomers from other nations. Today, HUF provides assistance through 12 programs and 30+ services in four languages to South Florida's diverse community. HUF, and UnidosUS Affiliate, is one of South Florida's largest agencies dedicated to the immigrant population, providing them with the tools they need to build a new life. In 2019, the agency served more than 15,000 children and families. HUF offers assistance at four main office locations and provides extended services at 50+ outreach locations—including citizenship services at libraries, free tax preparation at mobile sites, and education services at public schools, among others.

Contact:

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View original content: <http://www.prnewswire.com/news-releases/free-tax-preparation-service-returns-to-broward-county-as-broward-tax-pro-300990341.html>

SOURCE Hispanic Unity of Florida (HUF)

Meals on Wheels SFL Receives Grant from Caesars Foundation

Much-Needed Funding Helps Connect Volunteers with Socially Isolated Seniors in South Florida

By [Meals on Wheels SFL, Neighbor](#)

Feb 7, 2020 8:43 am ET | Updated Feb 7, 2020 9:01 am ET

Plantation, Fla. – (February 6, 2020) – Meals on Wheels South Florida is proud to announce that it has received a \$5,000 grant from Meals on Wheels America and Caesars Foundation to help create a Friendly Visitor program for its Meals on Wheels clients. Funding will support Meals on Wheels South Florida in offering seniors an additional opportunity for socialization beyond regular meal delivery.

In total, Meals on Wheels America distributed \$100,000 in Friendly Visitor Programs grants this year thanks to support from Caesars Foundation. The grants will enable Meals on Wheels programs across the country to pursue volunteer recruitment, training and volunteer-client matching, among other things, to begin or expand a Friendly Visitor program.

"Today, one in five seniors reports feeling lonely, which has been shown to increase their risk of health complications and negatively impact their well-being," said Meals on Wheels America President and CEO Ellie Hollander. "For many Meals on Wheels recipients, the person delivering their meal is often the only person they will see that day, so Friendly Visitor programs serve as an invaluable way to keep them socially connected. We're thrilled to be able to contribute to Meals on Wheels South Florida's effort to do just that, thanks to ongoing support from Caesars Foundation."

About Meals on Wheels South Florida

Meals on Wheels South Florida is a private nonprofit organization providing hunger-relief services since 1984. With the dedication of nearly 600 volunteers, Meals on Wheels South Florida delivers nutritious meals, friendly visits and safety checks that enable South Florida seniors to live nourished lives with independence and dignity. Included in their comprehensive list of programs and services are home meal delivery, community-based dining, meals for companion pets, grocery shopping assistance, nutrition education and emergency meals. For more information, please call 954.731.8770 or visit www.mowsoflo.org.

About Caesars Foundation

Caesars Foundation is a private foundation funded by resorts owned or operated by the Caesars group. The Foundation is the entity through which Caesars Entertainment funds programs and projects of \$5,000 or more, as well as not-for-profit giving requirements imposed by certain operating jurisdictions. The Foundation's objective is to strengthen organizations and programs in the communities where our employees and their families live and work. Learn more at www.caesarsfoundation.org.

About Meals on Wheels America

Meals on Wheels America is the leadership organization supporting the more than 5,000 community-based programs across the country that are dedicated to addressing senior isolation and hunger. This network serves virtually every community in America and, along with more than two million staff and volunteers, delivers the nutritious meals, friendly visits and safety checks that enable America's seniors to live nourished lives with independence and dignity. By providing funding, leadership, education, research and advocacy support, Meals on Wheels America empowers its local member programs to strengthen their communities, one senior at a time. For more information, or to find a Meals on Wheels provider near you, visit www.mealsonwheelsamerica.org.

Meals on Wheels South Florida is funded by the Federal Older American's Act through the State of Florida's Department of Elder Affairs and the Aging and Disability Resource Center of Broward County and with local Fair Share matching dollars from local municipalities. Additional support from The Jim Moran Foundation, Jewish Federation of Broward, Children's Services Council of Broward, and The Salah Foundation and Private Donations works to further our mission: To end hunger across all ages with kindness, dignity and compassion.

Source: <https://patch.com/florida/aventura/meals-wheels-sfl-receives-grant-caesars-foundation>



FOREVER FAMILY

Medical Foster Parent Hopes History Repeats Itself in Finding Children Homes

In the world of foster families, a medical foster parent is a special type in that she cares for those with special types of medical needs

By **Roxanne Vargas** • Published February 7, 2020 • Updated on February 7, 2020 at 12:32 pm

In the world of foster families, a medical foster parent is a special type in that she cares for those with special types of medical needs. In the case of Margie Quilty, that job has been her most rewarding.

“We know from experience Forever Family is the best at finding awesome homes for the kids that need them,” Quilty said.

The last time we saw her she was hoping we could help find sweet Omar a special forever family – and that is when they got the call!

“A lady from Missouri called (and) the adoption specialist was able to refer her to the video and that really clinched it for her,” she said.

Now, Omar has a mom, dad, siblings - a forever family. Since then, Margie has taken in another child who has become available for adoption.

“Cordell, we call him Cordy, he just really is a delight. He is three and a half now,” she said. “He came to us when he was six months old. You know, my husband and I would like to keep all the kids but we know we can't.”

Cordy is also in desperate need of a permanent home, and Margie is hoping the story will repeat itself.

“He is just the sweetest little boy. He just has a lot of love to give,” she added. “We have another foster child, a little girl, who is younger than him, and he really looks out for her.”

“We just want him to have a family of his own. To love him, and for him to love, and just be his sweet self,” she said.

To learn more about adopting or helping children in foster care you can contact Forever Family in partnership with the Children's Services Council of Broward County by call 1-888-365-FAMILY or logging on to ForeverFamily.org.

Source: <https://www.nbcmiami.com/news/local/medical-foster-parent-hopes-history-repeats-itself-in-finding-children-homes/2187980/>



Public Awareness Campaign Aims To Keep Children Safe, Nurtured And Healthy With Series Of Community Events

January 10, 2020 at 7:50 pm Filed Under: Broward Aware, Children's Services Council of Broward County, CSC Broward, Sponsored

The Children's Services Council (CSC) of Broward County, in partnership with Guardian ad Litem, the YMCA of South Florida, dozens of other organizations and in conjunction with Children's Week 2020, presents a Fun Walk/Run Health and Wellness Resource Fair on Saturday, January 25 at the YMCA in Hallandale Beach located on 501 SE 1st Ave. from 9:00 a.m. to 12:00 p.m.

The event, which launches a 4-month-long Broward AWARE! Protecting OUR Children campaign, will feature entertainment from 103.5 The Beat Stichiz and DJ Ivory, dozens of vendors providing free resources and giveaways, a non-competitive fun Walk/Run and information on how to keep children safe from abuse and neglect. Free refreshments and giveaways will make this a great event for the entire family.

Other community events throughout the four-month campaign that will culminate in April, during Child Abuse Prevention Month include:

The Awesome Dads/Awesome Men (ADAM) Challenge in March, and the 12th Annual Family Fun & Resource Fair at the Rev. Samuel Delevoe Memorial Park on April 4th.

For more information on Broward AWARE! Protecting OUR Children visit: cscbroward.org/browardaware or call 954-377-1119.

About Broward AWARE

The Broward AWARE! Protecting OUR Children campaign, powered by the CSC, is an awareness campaign that uses the full spectrum of media to ensure that Broward County families, educators, media, law enforcement and all stakeholders use and share resources that make it possible for children to safely realize their full potential, hopes and dreams. The campaign is inspired by the work of the Ounce of Prevention Fund of Florida and Prevent Child Abuse/Pinwheels for Prevention Florida. Local partners include: 2-1-1 Broward, A Child Is Missing, ARC Broward, Broward Regional Health Planning Council & Human Services Innovations, Broward County Nancy J. Cotterman Center, Broward County Family Success Center, Broward County Parks & Recreation, Broward County Public Schools, Broward Sheriff's Office, ChildNet, Children's Services Council of Broward County, City of Fort Lauderdale, Department of Children and Families, Chrysalis Health, Feeding South Florida, Ft. Lauderdale Police Dept., Early Steps, Florida Dept. of Health in Broward County, Guardian ad Litem, HANDY, Jack & Jill Children's Center, Kid Inc., KidSafe Foundation, Mt. Bethel

Human Services, Ounce of Prevention Florida, the SoFIA, Swim Central, SWIMS Foundation, YMCA of South Florida, Young At Art and more....

About the Children's Services Council of Broward County

The Children's Services Council of Broward County is an independent taxing authority which was established by a public referendum on September 5, 2000, and was reauthorized on November 4, 2014, which, through Public Act, Chapter 2000-461 of the laws of Florida, authorized the Council to levy up to 0.5 mills of property taxes. The role of the Council is to provide the leadership, advocacy and resources necessary to enhance children's lives and empower them to become responsible, productive adults through collaborative planning and funding of a continuum of quality care. To learn more about programs and services the

Children's Services Council funds, please call (954) 377-1000 or go to

<https://www.cscbroward.org/>. Follow us on Twitter, Instagram, and Facebook.

Sponsored by the Children's Services Council of Broward County.

Source: <https://miami.cbslocal.com/2020/01/10/broward-aware-fun-walk-run-health-wellness-resource-fair/>

Day of healing and service events planned for Parkland school shooting anniversary

By AUSTEN ERBLAT
SOUTH FLORIDA SUN SENTINEL | FEB 06, 2020 | 2:55 PM

On the second anniversary of the shooting at [Marjory Stoneman Douglas High School](#), the city of [Parkland](#) and other organizations in and around Parkland will host events focused on healing and service.

The events will take place from 1 to 8 p.m. Friday, Feb. 14 at [Pine Trails Park, 10559 Trails End, Parkland, FL 33076](#).

Support services will be available at Pine Trails Park. There will be a service project at the [Parkland Recreation and Enrichment Center](#), therapy dogs on-site, art and music therapists, an art display intended to depict “resilience” and a brief commemoration ceremony honoring the victims and supporting the community.

Service project at the Parkland Recreation and Enrichment Center

The city of Parkland has partnered with Food For The Poor for a food-packing event that will run in two sessions, one from 1:30 to 3:30 p.m. and again from 5:30 to 7:30 p.m. To volunteer, contact [Food for the Poor](#) by calling 954-427-2222 or visiting [foodforthe poor.org](#).

Moment of silence

At Pine Trails Park and in the Parkland Recreation and Enrichment Center, a moment of silence will be observed precisely at 2:21 p.m. to remember the 17 victims.

ShineMSD at the Parkland Recreation and Enrichment Center

Clinical art therapist Alicia Ballestas will be on-site from 1 to 5 p.m. According to event organizers, Ballestas “helps people develop practical skills to meet their needs and express themselves through visual arts.”

Also on-site will be music therapist Bree Gordon. She is board-certified, trained and certified by the [Academy of Neurologic Music Therapy](#) at Colorado State University and a managing partner at the [Palm Beach Music Therapy Institute](#).

Commemoration ceremony at the amphitheater

A commemoration ceremony conducted by spiritual leaders to honor the 17 victims and the Marjory Stoneman Douglas community will take place at the Pine Trails Park amphitheater from 5 to 5:30 p.m.

The Big Picture: Resilience

The Big Picture: Resilience is a public art installation on display at Pine Trails Park from Feb. 14 to May this year. This photo-documentary project was developed by artist Carl Juste and collaborators for the [Power of Art](#) project. Immediately before the commemoration ceremony at 5 p.m., a brief video will play on the amphitheater stage.

Visit CityOfParkland.org/108/Parks-and-Recreation or call 954-757-4105.

Eagles' Haven

The [Eagles' Haven](#) community wellness center, [5655 Coral Ridge Drive](#), in [Coral Springs](#) serves the Marjory Stoneman Douglas community through programming and support services. On Feb. 14, the center will have a full day of programming from 9 a.m. to 8 p.m. The center is generally open weekdays from 9 a.m. to 7 p.m. and weekends from 10 a.m. to 4 p.m.

Sacred Art Tour at the Coral Springs Museum of Art

Monks from the Drepung Gomang Monastery in India will share ancient teachings and beliefs to discuss global peace, nonviolent conflict resolution, compassion and wisdom during the [Sacred Art Tour at the Coral Springs Museum of Art](#). Programming at the Coral Springs Museum of Art, [2855A Coral Springs Drive](#), begins Tuesday, Feb. 11 and runs through Sunday, Feb. 16 from 10 a.m. to 5:30 p.m.

Mary Help of Christians Catholic Church

Mary Help of Christians Catholic Church will host a holy hour for peace and healing at [5980 N. University Drive](#) in Parkland at noon. The public is invited to "share in a sacred time to quiet your thoughts and be comforted."

Peace and love

A 130 foot long by 30 foot high billboard art installation created by [R & R Studios](#) will open to visitors on Feb. 14 at 3 p.m. at the intersection of [Sample Road and Sportsplex Drive](#) in Coral Springs and will remain there until May.

"Its installation creates a place of awe and recollection and is a beacon of compassion and care for the Marjory Stoneman Douglas community," according to event organizers.

Resources have been established to help survivors and the broader community.

"If you or someone you know is suffering from post-traumatic stress disorder or other mental health illnesses, there are resources available in Broward County," organizers said. "For those seeking treatment, immediate attention or information 24/7, call 211."

Organizers have compiled a list of organizations and other resources and how to contact them:

Eagles Haven

Visit EaglesHaven.org, call 954-203-4249 or email eagleshaven@jafco.org

Free wellness support groups reservation: 754-321-1590

Broward Schools We Support

BrowardSchools.com/wesupport

Broward Schools Crisis Support

BrowardSchools.com/crisissupport

Twitter: [@browardschools](https://twitter.com/browardschools)

Broward 2-1-1

211-Broward.org

Twitter: [@211Broward](https://twitter.com/211Broward)

24/7 phone number: 211

Text your zip code to 898211

Children's Services Council of Broward County

CSCBroward.org

Twitter: [@CSCBroward](https://twitter.com/CSCBroward)

Suicide Prevention Lifeline

SuicidePreventionLifeline.org

800-273-8255

Children's Bereavement Center

ChildBereavement.org

Tips for responsible news media coverage

ReportingOnSuicide.org

Warning signs of youth suicide

YouthSuicideWarningSigns.org


The Columbia Lighthouse Project

CSSRS.Columbia.edu

The SaferWatch App - If you see something, say something.

SaferWatchApp.com/broward

Source: <https://www.sun-sentinel.com/community/the-forum/fl-cn-parkland-marjory-stoneman-douglas-high-shooting-anniversary-20200206-3pudcfuerbcwxedggivvj4vjre-story.html>



Advancing Equity and Outcome Goals through Agency-Provider Co-Creation

The Children's Services Council of Broward County (CSC Broward) has made an explicit commitment to addressing structural racism and eliminating racial disparities in program outcomes for the children and families they serve. CSC Broward has operationalized a series of initiatives to tackle disparities, including: program realignment to prioritize individuals and communities with the highest need, structured engagement with program participants and their families, investment in provider collaboration and sharing decision-making power between CSC Broward and its providers.

CSC Broward piloted improvements to their procurement practices intended to strengthen provider relationships, make data actionable and advance equity. These services seek to reduce the incidence of abuse and neglect and improve family functioning. Together they make up ~\$12 million of CSC Broward's annual budget.

CSC Broward now has replicable processes and organizational capacity for furthering its commitment to equitable relationships with providers.

CSC Broward is using their enhanced engagement and procurement model developed with their Family Strengthening program to learn from and scale to other programs.

"We completely revamped the Performance Measure language in our RFP to focus on outcomes... now it is about moving forward to implement learning outcomes in the spirit of partnership with providers."

— Laura Ganci, Director of Research & Evaluation, CSC Broward County

RESULTS

As co-creators and partners, CSC Broward-funded providers now have:

- 1** Increased access to service delivery data.
- 2** A better understanding of how to use that data to support program success.
- 3** Access to regular co-learning opportunities with CSC Broward to co-create program solutions that improve outcomes for children and their families.

ACTION

The process of building equitable relationships with Family Strengthening providers had three key components:

- **Qualitative Front-Line Data:** CSC Broward completed a survey of Family Strengthening provider frontline staff. The survey sought to learn how staff uses data in program delivery and how they measure the success of program participants.
- **Collaboration:** CSC Broward hosted a pre-RFP provider training that brought providers together to discuss data and systems barriers to program success.
- **Process Change:** CSC Broward updated the Family Strengthening RFP to include "learning outcomes." These include program-related data points which have been recognized as valuable to collect. This is a way to foster ongoing learning and to engage providers as partners in the data analysis process. For example, several providers recommended collecting data on fathers since intake information often only captured one parent or caregiver which was rarely not the father. This co-creation of learning outcomes is fostering more equitable and relationship-oriented conversations with providers.

"Attending the Empowering Families cohort convenings and meeting with other states opened our eyes...it made us look critically at our provider contracts, our processes, and where we had been struggling in our relationship with providers."

- Laura Ganci, Director of Research & Evaluation, CSC Broward



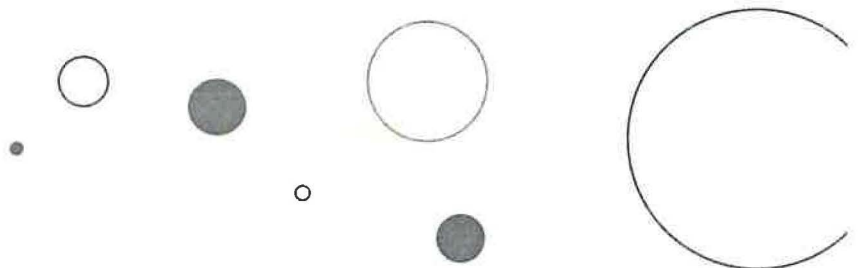
ABOUT

The Children's Services Council of Broward County is an independent taxing authority committed to enhancing the lives of the children of Broward County and to empower them to become responsible, productive adults through collaborative planning and funding of a continuum of services.

Empowering Families was a national cohort of government agencies that received technical assistance from Third Sector to support improved outcomes for children and families through the use of outcomes-oriented contracting. The initiative was funded by a Social Innovation Fund grant from the Corporation for National and Community Service.

Third Sector is a 501(c)3 nonprofit organization that is transforming the way communities connect people with human services. We partner with governments, providers, and their partners to generate positive, measurable outcomes for the people they serve.

To learn more, please visit thirdsectorcap.org or send an email to info@thirdsectorcap.org.



BCPS High School Federal Graduation Rate Rises to All Time High at 86%

By Katherine Koch
Chief Communication
Officer

Recently, the Florida Department of Education released graduation rates for the 2018/19 school year. Broward County Public Schools (BCPS) is proud to announce the District's Federal Graduation Rate (includes traditional high schools, centers and charter schools) rose to 86.2%, which is nearly 15 percentage points higher than in 2011/12. The graduation rate for traditional District high schools only (excludes centers and charter schools) maintained its highest level from 2017/18, at 95.1%.

Additional highlights:
• BCPS 2018/19 Federal Graduation Rate of 86.2% is the highest since the Federal Uniform Graduation Rate was adopted in 2010/11 and marks an increase of almost 2 percentage points from 2017/18 (84.3%). This is the biggest increase among the top five largest school districts in Florida.

• Graduation rates also increased among the follow-

ing: Black/African American students (81.6%, 2.2 percentage point increase from 2017/18), Hispanic students (86.9%, 1.4 percentage point increase from 2017/18) and white students (91.6%, 1.5 percentage point increase from 2017/18).

• Black/African American students earned the highest improvements in the graduation rate, narrowing the gap with white students by almost one percentage point to a 10-percentage point difference. This steady improvement reflects the narrow gap since 2011/12.

• 93 of 35 traditional District high schools achieved a graduation rate of 90% or higher; 17 of these schools reached a graduation rate at or above 95%.

• Atlantic Technical High School and College Academy at Broward College achieved graduation rates of 100% for the third consecutive year. Sheridan Technical High School achieved a graduation rate of 100% in 2018/19.

• South Broward High School achieved the largest graduation rate increase from the previous year, increasing



by 5 percentage points to 94.4%.

• The following high schools also made significant increases in their graduation rates from 2017/18 to 2018/19: Stranahan High School (92.6%, 4.1 percentage point increase), Cooper City High School (98.2%, 2.4 percentage point increase) and Nova High School (98%, 1.7 percentage point increase).

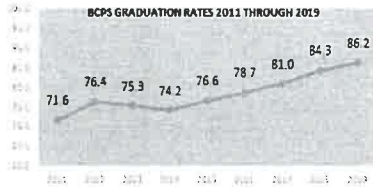
• The graduation rate for our students with disabilities increased by more than 30 percentage points from 2011/12 to 2018/19.

• These graduation rates are an outstanding accomplishment — the highest our District has ever achieved at 86.2%, said BCPS Superintendent Robert W. Runcie. "This reflects the hard work of our students, teachers, staff and administrators, as

well as the ongoing support from our families and community. It takes everyone working together to support our students through their

educational journey to ensure they complete high school and are college, career and life ready." For more information on

the state's graduation rates, visit <http://www.fdoe.org/core/files/parsc.php/75841/urll/GradRates1819.pdf>



Wrongly convicted man graduates from college after 5 years on Death Row

Source: BluchNews.com



DENTON, TX — Ryan Matthews from Texas was just 17-years old when he was accused of a crime he didn't commit. He later spent 5 years on death row, but was later exonerated and released. Now at 39-years old, he is celebrating being a college graduate.

Activists and his family fought for his freedom. DNA evidence eventually proved his innocence and the real killer finally confessed. After 5 years on death row, he was exonerated and released in 2004.

continued studying. "So I decided to go back and pursue my Ph.D. because hopefully, I'll be able to do some legislative work and get some of that wrongful conviction and reintegration legislation changed," said Monique Coleman, Matthews' sister.



In April 1997, Matthews was believed to be the culprit in fatally shooting a 43-year old businessman, who is white.

"All these years ago when I first came home, a reporter asked me what I wanted to do, and I told them I wanted to go to school," Matthews told WFLA.

Throughout the trial, he maintained his innocence and there was really no evidence linking him to the crime. But he was still found guilty by 11 white jurors and 1 black juror. He was sentenced to death at the age of 19.

And he did just that. He enrolled at TWU in Denton, Texas where he has recently graduated with a bachelor's degree in applied arts and science.

Inspired by his story, his sister and 71-year old mother followed suit and also

Pauline Matthews, their mother, is proud of what they've accomplished.

Moreover, Ryan plans to pursue graduate school to focus on business. But he admitted he still feels bitter about his past sometimes.

"I am because of what happened, but I can't because it would stop me from moving forward... I'm trying to be the best I can be," he said.



We help transform the lives of one in every three children in Broward County.



Partially Funded By
Children's Services Council
of Broward County
Our Focus is Our Children

As we celebrate the work and impact of Dr. Martin Luther King, Jr. we are reminded that dreams can generate the power to achieve.

The vision of the Children's Services Council is to ensure that the children of Broward County shall have the opportunity to realize their full potential, their hopes and their dreams, supported by a nurturing family and community. Let's keep working together to create the environments where all children can thrive.

The Children's Services Council of Broward County funds programs and services that impact Broward's children and families.

Find out more by visiting www.csbroward.org or call us at 954-377-1000.



A MESSAGE FROM THE PUBLISHER Continued from the Front Page

approach a watershed moment in our election history, let's remember one of our greatest heroes in our fight for equal access to the right for "Election Protection!" It is said that we should celebrate the life of a prophet by visiting the graves and drawing from their blood in the dirt and continuing their fight for the labors that their hands toiled for. I don't know about you, but I am ready to dig deep into the dirt until my fingernails have pulled away from my skin to get what I need to carry on the fight, because the struggle is real! *May God bless the soldiers that engage in the war for a moral struggle for peace.*



Children's Services Council de Broward (CSC) anuncia el lanzamiento de la RFP Healthy Youth Transitions 2020

El CSC y la Fundación Jim Moran esperan presupuestar aproximadamente \$ 3.8 millones en el año fiscal 20/21 para la Solicitud de Propuestas (RFP) Healthy Youth Transitions 2020. La intención de esta RFP es expandir la disponibilidad de programas de vida independiente centrados en el Modelo de Transición a la Independencia (TIP) que aborden las necesidades de desarrollo y transición de jóvenes dependientes, delincuentes, cruzados, LGBTQ y desconectados, con un enfoque especial en la juventud en hogares

Es la única oportunidad de recibir instrucciones verbales sobre los servicios que se contratarán, las poblaciones de clientes que se atenderán, las expectativas contractuales y otros servicios críticos.

de guarda y / o arreglos de vivienda no tradicionales.

La adquisición está disponible a través del Sistema de Contratos, Administración y Adquisiciones (CAPS) basado en la web de CSC y las respuestas a esta adquisición deben enviarse a través de CAPS. Las partes interesadas deben acceder a la RFP desde el sitio web de CSC <http://www.csc.broward.org/>. La capacitación sobre el uso de CAPS se llevará a cabo durante la Conferencia previa a la licitación.

Una conferencia previa a la licitación se llevará a cabo el 15 de enero de 2020 a la 1:30 p.m. en el Children's Services Council of Broward, 6000 W. Commercial Blvd., Lauderdale, FL 33319. Es la única oportunidad de recibir instrucciones verbales sobre los servicios que se contratarán, las poblaciones de clientes que se atenderán, las expectativas contractuales y otros servicios críticos. ¡Lo invitamos a asistir a la Conferencia previa a la licitación para obtener más información sobre nuestra forma de hacer negocios!

Las solicitudes completas deben enviarse a través de CAPS antes de las 4:00 pm del 18 de febrero de 2020.

La Cámara de Comercio de Pompano Beach/Margate/Lighthouse Point

Los invita a que conozcan sus eventos y actividades en la comunidad, y que se hagan miembros de esa agrupación.

Su pequeño negocio puede crecer más formando parte de sus intercambios de tarjetas de negocios, desayunos, y programas especiales para sus miembros.

Llame al **954-941-2940** visitenos en www.pompanobeachchamber.com



Para español

954-394-6230

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<http://issuu.com/enusanews/>



954-394-6230

Columnistas y Colaboradores:

Mercedes S. Moresco  mermoresco@gmail.com / mermoresco@educandoamerica.com

en **USA**
Spanish Language Newspaper
Gracias a sus anunciantes es **PRATIC**

More than 50 Broward adoptions finalized at ChildNet National Adoption Day

DOWNTOWN PHOTO



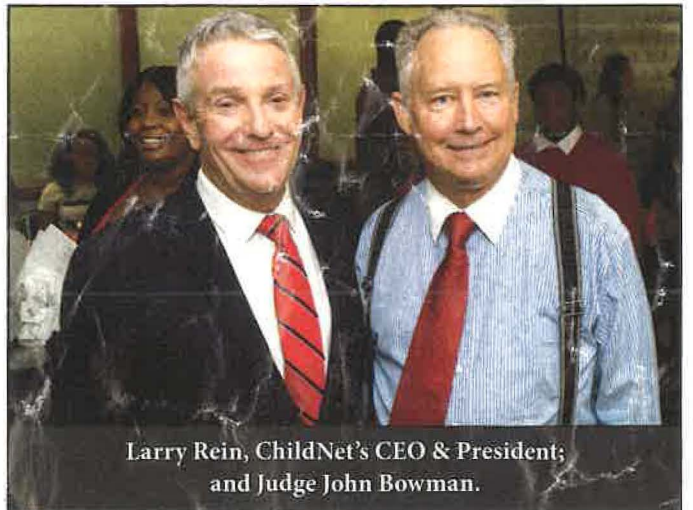
Judge Jeffrey Levenson, Onajhee and Terrence McGriff.



Melida Akiti, ChildNet Board member; and Cindy Arenberg Seltzer.



Judge Hope Bristol, Tia Stokes, Tanisha Stokes, Roderick Stokes and Quentin Stokes.



Larry Rein, ChildNet's CEO & President; and Judge John Bowman.



Howard Talenfeld, Larry Rein, ChildNet CEO & President; and Sigrid McCawley, ChildNet Board Chair.



The Johnson-Wells family and Judge Carol-Lisa Phillips.

CSC Correspondence

February 10, 2020

**CHILDREN'S
SERVICES COUNCIL MEMBERS:**

*Cathy Donnelly, Chair
Governor Appointee*

*Tom Powers, Vice Chair
Governor Appointee*

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

*Beam Furr, Immediate Past Chair
Broward County Commission*

*Robin Bartleman
Board Member
Broward County Public Schools*

*Emilio Benitez
Governor Appointee*

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

*Robert W. Runcie
Superintendent
Broward County Public Schools*

*Maria M. Schneider
Governor Appointee*

*Dr. Paula Thaqi
Director
Broward County Health Department*

*Ana M. Valladares
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

Dear VOCA Reviewer:

The Children's Services Council of Broward County (CSC) is pleased to fully support Legal Aid Service of Broward County (LAS) and Coast to Coast Legal Aid of South Florida (CCLA) in their proposal to use Victims of Crime Act (VOCA) funding to represent victims of **intimate and non-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 has been an active part of the countywide Children's Strategic Plan (CSP), of which CSC serves as the backbone organization; specifically CCLA is a member of 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** and non-intimate partner crimes in Broward County. These services are needed in our community. Under VOCA funding, LAS and CCLA provide Criminal/Civil Justice System Assistance, as well as Information and Referral services *regardless of the victim's economic status.*

Under VOCA, CCLA provides civil legal services for victims of intimate partner violence, whereas LAS will provide legal services to victims of non intimate partner crimes. The types of victims that both serve include: Adult Physical Assault (Includes Aggravated and Simple Assault); Adult Sexual Assault; Arson; Bullying; Child Physical Abuse or Neglect; Child Sexual Abuse/Assault; Domestic/Family Violence; Elder Abuse/Neglect; Hate Crimes; Human Trafficking (Labor/Sex); Identity Theft/Fraud/Financial Crime; Mass Violence (Domestic/International); Robbery; Stalking/Harassment; Burglary; Child Pornography; DWI/DUI Incidents; Kidnapping; Other Vehicular Victimization; Survivors of Homicide Victims; Teen Dating Victimization; and Terrorism (Domestic/International).

LAS and CCLA have been an effective part of helping break the cycle of abuse for victims of domestic violence and crime in Broward County. Your award of VOCA funding for LAS and CCLA would allow victims of **intimate partner** crime to receive holistic legal services.

Sincerely,


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

February 10, 2020

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STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

To Whom It May Concern:

The Children's Services Council of Broward County (CSC) fully supports Legal Aid Service of Broward County's (LAS) submission of "2020-2021 HOPE Court: Restorative Practices and the Child Welfare System," to the Florida Bar Foundation's 2020-21 Administration of Justice Grant.

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. Since 2003, CSC has funded delinquency diversion services that incorporate restorative justice principles. We have found that youth who engage in restorative justice conferences recidivate at lower rates than youth who do not participate in this program component. As such, we support restorative practices being implemented in the dependency court system.

We are proud to support the work of Legal Aid Service of Broward County, Inc., and their commitment to serve children in the dependency system through HOPE Court. This new and restorative approach to the dependency system is for youth who are about 17 years old and working on transitioning to independent living. HOPE Court, which is an enhancement to the current child welfare system for our older teens, seeks to make sure youth have a say in the court process and their transition plan, and that they have a support network and community of adults to help them successfully transition to adulthood.

The CSC has been a supportive partner in the implementation of HOPE Court. We have collaborated with the LAS Restorative Justice Project Director and have attended the HOPE Court training along with many other child welfare professionals. We are excited for the initiation of this project for our older teens in the care of the State. We stand behind these youth and behind this effort to bring restorative practices into the child welfare system. We look forward to continuing to work in partnership with Legal Aid in the coming 2020-2021 year; and beyond!

Sincerely,



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

Children's Services Council of Broward County Charitable Fund

Year to Date - July 1, 2019 to December 31, 2019

BEGINNING FUND BALANCE, 07/01/2019		\$ 53,301.41
ADDITIONS TO FUND: <i>(cumulative from July 1st)</i>		
Contributions <i>(see over)</i>	32,070.00	
Investment Income, Net <i>(cumulative from July 1st)</i>	<u>367.84</u>	
TOTAL ADDITIONS TO FUND		<u>32,437.84</u>
FUND BALANCE BEFORE GRANTS AND EXPENSES		85,739.25
GRANTS/FUND EXPENSES: <i>(cumulative from July 1st)</i>		
Grants Disbursed <i>(see over)</i>	61,251.00	
Administrative Fees <i>(cumulative from July 1st)</i>	0.00	
Other Expenses	<u>0.00</u>	
TOTAL GRANTS & FUND EXPENSES		<u>61,251.00</u>
ENDING FUND BALANCE, 12/31/2019		<u><u>\$ 24,488.25</u></u>

BALANCE AVAILABLE FOR GRANT MAKING \$24,488.25

Investment Update – December 31, 2019

Equity markets surged in 2019. Global equities gained over 26%, and fixed income gained over 8% on the year. Markets moved forward with their strongest returns since 2013. The endowment portfolio, a balanced mix of equities, fixed income, cash and alternatives earned nearly 20% for calendar year ending December 31, 2019. The Investment Committee continues to explore ways in which the Foundation can add value to the portfolio and enhance performance for your Funds. This includes investment strategy upgrades where appropriate and continual assessment of the portfolio's asset allocation to ensure it's appropriate for both continued market success but also capital preservation in the face of a market downturn. If you have any questions about your Fund Statement, please contact Carol Dorko, CFO/COO, at 954.761.9503 x107.

Children's Services Council of Broward County Charitable Fund

Below is a listing of gifts between July 1, 2019 and December 31, 2019:

Donor	Date	Amount
Crockett Foundation	07/01/2019	7,500.00
Community Care Plan	07/17/2019	2,500.00
PNC Financial Services Group	07/25/2019	12,500.00
Patricia Priester	08/06/2019	35.00
Zenia Mitchell	08/06/2019	35.00
Fidelity Charitable Gift Fund	08/19/2019	6,000.00
Broward County Bar Association	11/04/2019	1,000.00
BB&T - Accts Payable	11/12/2019	2,500.00
*** Total Gifts:		32,070.00

Below is a listing of grants between Jul 1, 2019 and December 31, 2019:

Grantee	Date	Amount	Descr
Children's Services Council of Broward County	08/20/2019	61,251.00	Back to School Extravaganza and Broward Reads
*** Total Grants:		61,251.00	

Fund Statement Explanation:

Contributions:	Gifts added to your fund.
Investment Income, net:	Interest, dividends, realized and unrealized gains & losses net of investment fees.
Grants Disbursed:	Grants paid from your fund.
Foundation Administrative Fees:	Fees paid to the Community Foundation of Broward.
Other Expenses:	(only if applicable)
Balance Available for Grant making:	Available to grant. This may be expended during the fiscal year. Balances will carry-forward from year to year.

All activity is based upon the Foundation's fiscal year which is July 1, 2019 through June 30, 2020.

CSCB

NAILED IT!

How Three Grantees Recognized Charitable Fund Support



HABITAT FOR HUMANITY OF BROWARD

77 new affordable homes in Pompano Beach

- Commemorated the gift from the **Mary N. Porter Legacy Fund** with a plaque and statue of Mary Porter as a child.
- Produced and shared high-resolution photos of the statue unveiling.
- Incorporated Community Builder logo in all materials.



HENDERSON BEHAVIORAL HEALTH

Building a crisis stabilization facility in Fort Lauderdale

- Invited the Fundholders who supported the project to the groundbreaking.
- Included speakers from the Community Foundation in the groundbreaking program.
- Featured Community Foundation representatives in the event video.



SOUTH FLORIDA SYMPHONY ORCHESTRA

Pop-up Community Performances

- Included the updated Community Foundation logo on promotional materials.
- At the event, acknowledged the Community Foundation Funds that made these performances possible.
- Produced and shared video about the event that credited the Community Foundation's role.

More tips and guidance at
www.cfbroward.link/BrandStandards

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 t 954.761.9503 | f 954.761.7102
cfbroward.org | info@cfbroward.org

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