

**CHILDREN'S
SERVICES COUNCIL MEMBERS:**

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

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

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

*Cathy Donnelly, Immediate Past Chair
Governor Appointee*

*Dr. Vickie L. Cartwright
Superintendent
Broward County Public Schools*

*Beam Furr
Broward County Commission*

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

*Tom Powers
Governor Appointee*

*Maria M. Schneider
Governor Appointee*

*Dr. Paula Thaqi
Director
Broward County Health Department*

*Jeffrey S. Wood
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

DATE: March 11, 2022

TO: Council Members

FROM: Cindy Arenberg Seltzer, President/CEO

SUBJECT: Information for March 17th Council Meeting

Enclosed is the information packet for the CSC monthly meeting on Thursday, March 17, at 9:30am. As a cost saving measure, packet tabs are 18-31 and W-X.

This meeting will again be held both in the CSC Board Room and virtually on Zoom Webinar, but we must have a minimum of six Members physically present in the Board Room to constitute a quorum so we are able to conduct our critical business. Amy and I will work with Members to ensure we have a quorum.

I would draw your attention to the Auditors' communication and Annual Comprehensive Financial Report (Tab 23) for very important information. If you receive a hard copy of the packet, please note that the actual report will be available in the electronic packet, as it was way too long to copy. I will also give a preliminary budget preview, similar to the one at the Finance Committee meeting earlier this week. You can review the Finance Committee minutes (Tab 22) for that discussion. You will also consider the HEAL Trauma Central RFP awards, as well as the raters for the Web Development RFP.

The Council Members' Roundtable this month will be an overview of the civil citation initiatives, building upon the discussion at last month's meeting.

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



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

March 17, 2022
9:30 a.m.

MEETING AGENDA

- I. Call to Order** Dawn Liberta, Chair
- II. Roll Call** Amy Jacques, Special Assistant
- III. Chair's Report** Dawn Liberta, Chair
 - a. Moment to Arrive
 - b. Moment of Silence for People of Ukraine
 - c. Approve February 2022 Council Minutes **(Tab 18)**
 - d. Approve Rescheduling of TRIM Hearing **(Tab 19)**
 - e. FYI – Government Finance Professionals **(Tab 20)**
Week
- IV. President's Report** Cindy Arenberg Seltzer, President/CEO
 - a. Approve Funding for the Harvard Kennedy **(Tab 21)**
School for the Child & Family Wellbeing
Accelerator Contingent Upon
Execution of MOU Between Florida Dept.
of Children & Families and the Harvard
Kennedy School
 - b. Good of the Order
 - c. FYI – Legislative Report
- V. Finance Committee Report** **(Tab 22)** Dr. Paula Thaqi, Committee Chair
 - a. Approve Draft Annual Comprehensive **(Tab 23)** Andrew Fierman, CPA
Financial Report *Caballero, Fierman, Llerena +
Garcia, LLP*
 - b. FYI – Preliminary Budget Preview Cindy Arenberg Seltzer, President/CEO
- VI. Chief Program Officer Report** Maria Juarez, CPO
 - Approve Central Broward HEAL Trauma RFP **(Tab 24)**
Rating Committee Recommendations
- VII. Chief Innovation Officer Report** Sue Gallagher, CIO
 - FYI – Asset Based Community Development **(Tab 25)**
Pilot Update

- | | |
|---|--|
| <p>VIII. Chief Equity & Community Engagement Officer</p> <p>a. Approve Soles4Souls MOU (Tab 26)</p> <p>b. Approve Revenue from ELC & Related Expenditures to Kessler Creative for 2022/23 Family Resource Guide Resource Guides (Tab 27)</p> | <p>Sharetta Remikie, CECEO</p> |
| <p>IX. Chief Operating Officer Report</p> <p>a. Approve Raters for Web Development RFP (Tab 28)</p> <p>b. Approve Budget Amendments & Interim Financial Statements for February 2022 (Tab 29)</p> <p>c. Approve Monthly/Annual Purchases (Tab 30)</p> | <p>Monti Larsen, COO</p> |
| <p>X. Agency Capacity Building Committee Report</p> | <p>(Tab 31) David H. Kenton & Jeffrey S. Wood
Committee Co-Chairs</p> |
| <p>XI. Funders Forum Report</p> | <p>(Tab W) Maria Juarez, CPO</p> |
| <p>XII. Public Comment</p> | <p>Dawn Liberta, Chair</p> |
| <p>XIII. Council Members' Roundtable
Civil Citation Overview</p> | <p>Dawn Liberta, Chair
Broward County Justice Services</p> |
| <p>XIV. For Your Information</p> <p>a. CSB Minutes</p> <p>b. CSC in the News</p> <p>c. Correspondence</p> <p>d. Attendance Report</p> | <p>(Tab X)</p> |

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

TAB 18

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

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

February 17, 2022

9:30 A.M.

Minutes

Members in Physical Attendance:

Broward County Commissioner Beam Furr; Governor Appointee Cathy Donnelly; Judge Kenneth L. Gillespie; Governor Appointee David H. Kenton; DCF Community Development Administrator Dawn Liberta (Chair); Governor Appointee Tom Powers; Governor Appointee Jeffrey S. Wood

Members in Virtual Attendance:

None

Council Members Absent:

School Superintendent Vickie L. Cartwright; School Board Member Donna P. Korn; Governor Appointee Maria Schneider; Health Department Director Paula Thaqi

Counsel Present:

Garry Johnson, Esq.

Staff in Attendance:

Cindy Arenberg Seltzer, President/CEO; Monti Larsen, COO; Maria Juarez, CPO; Sue Gallagher, CIO; Sharetta Remikie, CECEO; Marlando Christie; Amy Jacques; Laura Ganci; Dion Smith; Michelle Hamilton; Andrew Leone; Kathleen Campbell; Lisa Bayne; Adamma DuCille; Marissa Aquino; Jennifer Wennberg; Kyle Jones; Margaret Wallace; Erin Byrne; Angie Buchter; Keyonia Lawson; Danielle Bachelder; Clarice Horton; Latora Steel; Michelle E. Hagues; Jessica Rincon; Liza Khan; Camila Romero; Jennifer Fletcher; Jill Denis-Lay; Trisha Dowell; Brooke Sherman; Shaquoia Wilson; Megan Turetsky; Lynn Kalmes; Travis Johnson; Diego Alvarez; Tabitha Bush; Tracy Graham; Andria Dewson; Pooja Yajnik; Carl Dasse; Jocelin Eubanks; Florence Ukpai; Katrina Welch; Keisha Grey; Shira Fowlkes; Natalie Gomes; Marissa Greif-Hackett; S. Benaine; Yolanda Meadows; Jimmy Jean; Colleen Carpenter; Xeniamaria Rodriguez-Saltzman; Johannie Stanley; Betty Dominguez

Guests in Attendance:

See Attachment 1

Agenda:

I. Call to Order

Ms. Liberta called the meeting to order at 9:32 A.M.

II. Roll Call

The roll was called and a quorum was established.

III. Chair's Report

a) Moment to Arrive

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

Ms. Liberta congratulated Dr. Cartwright on being named the Superintendent for the Broward County Public Schools and noted that as the Superintendent, she will continue to serve as a CSC Member.

b) January 2022 Council Minutes

ACTION: Commissioner Furr made a motion to approve the Council meeting minutes from January 20, 2022, as presented. The motion was seconded by Judge Gillespie and passed with no opposing votes.

IV. President's Report

a) Good of the Order

Ms. Arenberg Seltzer congratulated Ms. Maria Juarez on her 20-year anniversary at CSC. She noted that Ms. Juarez started as a Programs Manager and had been promoted over the years to Assistant Director, Director, and her current position as Chief Program Officer.

Ms. Arenberg Seltzer announced that for the 20th consecutive year, CSC was awarded the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for Fiscal Year Ended September 30, 2020. She congratulated Ms. Monti Larsen, Chief Operating Officer, and her incredible team.

Ms. Arenberg Seltzer shared the news of two CSC staff being recognized and included in excellent leadership development opportunities. Mr. Dion Smith, Director of Program Services, was competitively selected for the Black Administrators in Child Welfare's National Inaugural Class: Sankofa Institute for African American Leaders. This is a national program to build a collective voice and an ongoing network of alumni that is informed and empathetic toward the families served in the child welfare system. She also congratulated Ms. Kathleen Campbell, CSC's Director of Finance, who was named to the 2022 Florida Government Finance Officers Association's Leadership Class V. This leadership program supports and enhances the capabilities of Florida Government Finance Officers. Ms. Arenberg Seltzer pointed out that this was a competitive process with a high number of applications for this year's class.

Ms. Arenberg Seltzer highlighted CSC's Agency Capacity Building Newsletter, which recently received positive feedback from The Frederick A. DeLuca Foundation.

Ms. Arenberg Seltzer shared that she recently spoke to the City of Coral Springs' Customer-Involved Government Committee, highlighting CSC's programs and resources.

Ms. Arenberg Seltzer noted that she and Chair Liberta participated in the Non-Profit Awards VIP announcements on February 10th in anticipation of the upcoming Non-Profit Awards Luncheon on March 3rd.

It was announced that the next event in the Youth Summit Series will be "Honoring Our Abilities Together." Co-developed by the Special Needs Advisory Coalition, it will be held at the Broward Center for the Performing Arts on March 5th, from 9:15am-12:30pm. Ms. Arenberg Seltzer gave a special thanks to Alison Bregman-Rodriguez (Executive Director, YMCA of South Florida), Shantigra "Shae" Williams (Autism Multicultural Initiative and Collective Project Leader from UM-NSU Card), and Ire Diaz (President & Chief Executive and Programs Officer, The Advocacy Network).

Ms. Arenberg Seltzer reflected upon this year's commemoration of the tragic events at Marjorie Stoneman Douglas High School on February 14, 2018, with events both during the day at Eagles' Haven and in the evening at Pine Trails Park.

Ms. Arenberg Seltzer highlighted the City of Fort Lauderdale's unveiling ceremony to rename a portion of Davie Boulevard "Rubin Stacy Memorial

Boulevard.” She shared the moving backstory and tributes that were part of the special activities she attended with Dr. Gallagher and Dr. Remikie.

b) Legislative Report

Ms. Megan Turetsky, Government Affairs Manager, gave an update on the state legislative session, noting that the House passed their budget last night and the Senate is expected to do so later today. She explained that conferencing of the two bills will then proceed with the result being a final budget for the upcoming fiscal year. The State’s budget is expected to be more than \$100 billion. She noted that while the Chambers are relatively close in their spending proposals, there are significant differences in how the money will be spent, which will be sorted out in Conference. She added that funding to JAFCO for Eagles’ Haven, with CSC as match, is currently in one of the Chamber’s budgets. Ms. Arenberg Seltzer further explained that the current federal funds for Eagles’ Haven is soon expiring and JAFCO is continuing to fundraise and look for opportunities to sustain it, as this resource will be needed for years.

Ms. Turetsky then updated the Council on key pieces of legislation that would be of interest to them, noting that the background screenings overhaul bill is on the agenda today in the House Health and Human Services Committee and will be moving to the Senate, that the Juvenile Diversion Program Expunction Bill has passed all of its committees and is on the floor in both Chambers, and that the bill addressing the mechanism of funding school readiness is in its last committee stop in the House and second stop in the Senate. She added that for the expunction bill that the Governor had vetoed last session, his concerns have been addressed in the bill this session. She concluded that the last day of session this year will be March 11th.

V. Chief Program Officer Report

Ms. Juarez highlighted the items under her Report.

a) MOST Summer-Only Renewals

ACTION: Mr. Powers made a motion to approve the MOST Summer-Only General Population and Special Needs Summer-Only Contract renewals, as presented. The motion was seconded by Commissioner Furr and passed with no opposing votes.

b) New DAY RFP Raters

Ms. Juarez asked if any Members would like to be a rater or designate someone. There were none. Mr. Powers inquired as to any recidivism data and any updates on civil citation referrals from city police (non-BSO). He pointed out that while the Chiefs of Police have made a commitment to civil citation, it's important to share the benefits with the officers on the ground to encourage them to issue the citations when appropriate. Ms. Arenberg Seltzer noted that the recidivism data was available in the recently released Annual Performance Report, as well as the power point from the past Roundtable on the New DAY RFP. She promised to follow-up and send the information to all Members. Commissioner Furr asked that information on which cities are issuing civil citations also be distributed.

ACTION: Ms. Donnelly made a motion to approve the source experts for the New DAY 2022 RFP Rating Committees, as presented. The motion was seconded by Commissioner Furr and passed with no opposing votes.

c) United Way Choose Peace/Stop Violence Contract Adjustment

ACTION: Commissioner Furr made a motion to approve the contract adjustment for United Way, as presented. The motion was seconded by Dr. Kenton and passed with no opposing votes and one abstention from Ms. Donnelly, who submitted the attached voting conflict form.

d) CareerSource SYEP Contract Adjustment

Ms. Juarez corrected the background information in the meeting packet where it indicated that this was the first year CareerSource did not exceed their contracted number to be served. She noted that it was their second year.

ACTION: Commissioner Furr made a motion to approve a reduction in the numbers to be served in CareerSource Broward's SYEP Contract to implement youth and staff hourly wage increases for summer 2022, as presented. The motion was seconded by Ms. Donnelly and passed with no opposing votes.

e) Help the Helpers Feedback

Ms. Juarez highlighted the feedback from the Broward non-profits and their staff related to the Help the Helpers initiative, noting that it was really appreciated and that many organizations were able to leverage additional funding to benefit their staff.

f) Report on Out of School Time Program Participants

At the January meeting, staff was asked to provide an update regarding the Out of School Time programs enrollment and attendance. Ms. Juarez explained the level of participation required for a child to be counted as “served,” and directed Members to the report in the meeting information packet. She pointed out a correction to Firewall Center’s percentage on the next to last page, which is due to Coconut Creek High School being added to the Contract with the expansion of CSC’s Positive Youth Development programming. The correct contracted number to be served for the year should be 105 (not 35) and they are 85% on track (not 163%).

VI. Chief Innovation Officer Report

Dr. Gallagher updated Members on the item they approved in January to participate in a care coordination pilot with Amazon Web Service (AWS), Velatura, and the Broward Data Collaborative (BDC). She announced that Velatura has been awarded the Amazon Health Equity Grant, which provides the AWS promotional grants to do the deep dive on the data platform and technology, as well as the legal agreements. She added that the grant runs through June 30th and will move us forward.

Dr. Gallagher also announced that CSC Broward has been invited to participate as a Mentor Site in Actionable Intelligence for Social Policy’s (AISP) Equity in Practice Learning Community and that she was selected to serve as one of four national Equity in Practice Fellows.

ACTION: Commissioner Furr made a motion to approve the AISP MOU as presented. The motion was seconded by Ms. Donnelly and passed with no opposing votes.

VII. Chief Equity & Community Engagement Officer (CECEO) Report

Dr. Remikie highlighted the items under her Report.

- a) Back-to-School Extravaganza (BTSE) Vendors and Additional Budget

Ms. Liberta noted that the motion should also include approval of additional budget as presented in the information packet.

ACTION: Ms. Donnelly made a motion to approve the vendors and additional budget for the 2022 BTSE, as presented. The motion was seconded by Commissioner Furr and passed with no opposing votes.

- b) Niche Media Vendors for Marketing & Recruitment Elements for Childcare Worker Recruitment Campaign

ACTION: Commissioner Furr made a motion to approve the niche media vendors as part of the marketing and recruitment elements for the Childcare Worker Recruitment Campaign, as presented. The motion was seconded by Judge Gillespie and passed with no opposing votes.

- c) VITA/EITC Contract Extension

ACTION: Ms. Donnelly made a motion to approve the contract amendment and extension of the VITA/EITC Contract term through FY 22/23, as presented. The motion was seconded by Commissioner Furr and passed with no opposing votes.

VIII. Chief Operating Officer Report

Ms. Larsen highlighted the items under her report.

- a) Data Breach Response Policy
- b) Budget Amendments and Interim Financial Statements for January 2022
- c) Purchases

ACTION: Judge Gillespie made a motion to approve the Data Breach Response Policy, approve the Budget Amendments and Interim Financial Statements for the Period Ending January 31, 2022, and approve the CSC monthly/annual purchases, all as presented.

The motion was seconded by Commissioner Furr and passed with no opposing votes.

IX. Broward Reads Coalition Report

Commissioner Furr highlighted the recent meeting of the Broward Reads Coalition and referred Members to the meeting minutes in the information packet.

X. Funders Forum Report

Ms. Juarez highlighted the recent Funders Forum meeting and referred Members to the meeting minutes and presentations in the information packet.

XI. Public Comment

There was none.

XII. Council Members' Roundtable

The Roundtable highlighted the Youth System Organizers of Broward (YSO), which is the result of the CSC-funded Community Participatory Action Research Project. As a member of the YSO Broward, Ms. Liberta explained that it is comprised of five young adults who have aged out of the foster care system and four supportive system professionals who serve as mentors to the five young adults. The mission is to improve Broward County's child welfare system for transitioning youth by building equitable relationships that incorporate youth voice, create policy and system change, and promote shared accountability. She introduced the youth participants as Selenia Bahamundi, Yasmin Bahamundi, Tiffany Csonka, Acoya Johnson, and Jamall Striggles. She introduced the other system professionals as Walter Honaman, Brittany Burnette, and Cara Malave.

The youth participants briefly shared the history of YSO and their current and future activities, as well as their current research findings and recommendations for improving the child welfare system. Ms. Yasmin Bahamundi and Ms. Acoya Johnson outlined the YSO research and training processes and shared lived experiences from the youth with whom they met.

Ms. Selenia Bahamundi joined by video to highlight the YSO social media campaign, including collaborating with the FLITE Center on a podcast.

Ms. Yasmin Bahamundi and Ms. Johnson talked about the continued outreach effort to youth to gain feedback and how YSO uses that feedback and research to shape their recommendations to the child welfare system professionals. They noted that due to similar experiences, the youth are more likely to share their

concerns about the system with them than with the child welfare system professionals. They then touched upon some of their research findings, including the value and use of trauma-informed therapeutic services instead of prescribed medications to treat mental and behavioral issues, as well as the requirement of a second clinical opinion before medication is prescribed.

Ms. Tiffany Csonka shared YSO's research findings in the area of support services, including the importance of repeated communication to ensure youth understand the services and treatments for which they are eligible, even when they return after temporarily leaving care. Findings also showed the importance of life coaches and the need for life coaches and child advocates to be on the same page, as well as asking youth what services they need or are seeking. Other findings pointed to the need of communication skills for the youth, especially when it comes to communicating with therapists.

Reflecting upon the importance of life coaches, Council members discussed the possibility of connecting life coaches and youth earlier in the process. Currently for CSC-funded programs, youth 15 years of age and older have access to a life coach. Staff were asked to explore the possibility of connecting youth 13 years of age and older with a life coach.

XIII. Adjournment

Ms. Liberta reminded Members of the next monthly meeting on March 17th.

ACTION: The meeting adjourned at 11:32 A.M. with a motion from Commissioner Furr.

Dr. David H. Kenton, Secretary

MEETING ATTENDEES (*denotes speaker)

Name	Organization
Brittany Burnette*	Youth System Organizers of Broward
Cara Malave*	Youth System Organizers of Broward
Acoya Johnson*	Youth System Organizers of Broward
Tiffany Csonka*	Youth System Organizers of Broward
Yasmin Bahamundi*	Youth System Organizers of Broward
Andy Fernandez	Firewall Centers
Alice-Lydia Bird	YMCA of South Florida
Alison Bregman-Rodriguez	YMCA of South Florida
Elisha Hendricks	Pembroke Pines Police Department
Carolina Bosco	HandsOn Broward
Idelma Quintana	Broward County
Lisa Clements	YMCA of South Florida
Walter Honaman*	Legal Aid Service of Broward County
Shawn Preston	Arc Broward

FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME Donnelly - Cathy	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE Children's Services Council of Broward County
MAILING ADDRESS 12270 SW 3rd St., Suite 200	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input checked="" type="checkbox"/> OTHER LOCAL AGENCY
CITY Plantation	COUNTY Broward
DATE ON WHICH VOTE OCCURRED 2/17/22	NAME OF POLITICAL SUBDIVISION: MY POSITION IS: <input type="checkbox"/> ELECTIVE <input checked="" type="checkbox"/> APPOINTIVE

WHO MUST FILE FORM 8B

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

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

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

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

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

* * * * *

ELECTED OFFICERS:

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

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

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

* * * * *

APPOINTED OFFICERS:

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

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

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

APPOINTED OFFICERS (continued)

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

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

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

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Cathy Donnelly, hereby disclose that on February 17, 20 22 :

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

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

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

I abstained from voting on Agenda Item V.c. "Approve Contract Adjustment for United Way's Choose Peace/Stop Violence, " as I serve on the Board of the United Way of Broward County.

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

2/17/22

Date Filed

Cathy Donnelly
Signature

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

For Council Meeting March 17, 2022

Issue: CSC's First TRUTH in Millage (TRIM) Hearing Date Conflicts with Broward County Commission TRIM Hearing Date, which is Prohibited by Statute.

Action: Approve Rescheduling First TRIM Hearing Date to September 7, 2022.

Budget Impact: N/A

Background: On October 21, 2021, the Council approved the 2022 meeting calendar, which included the two TRIM Hearing dates of September 8th for the first Hearing and September 22nd for the final Hearing, both at 5:01 P.M. As noted at the time, those dates were subject to change due to any statutorily prohibited conflicts with Broward County or School Board TRIM dates.

Current Status: Staff have been notified that Broward County's first TRIM Hearing is scheduled for September 8, 2022, conflicting with CSC's first Hearing. Staff reviewed other available dates, considering that the final TRIM Hearing/Council meeting date could remain September 22nd as previously approved, and that the State Statute requires the first hearing to fall between September 3, 2022, and September 18, 2022, and the final Hearing to be advertised within 15 days of the first Hearing and take place 2-5 days after being advertised. All Hearings must take place after 5:01pm. Staff also avoided the second hearings of the School Board (9/13) and Broward County Commission (9/20), as well as the September holidays of Labor Day (9/5) and Rosh Hashanah (9/26-27).

Recommended Action: Approve Rescheduling First TRIM Hearing Date to September 7, 2022.



Florida Government Finance Professionals Week

March 14-18, 2022

The Florida Government Finance Officers Association (FGFOA), a professional association founded in 1937 and serving more than 3,300 professionals from state, county and city governments, school districts, colleges and universities, special districts, and private firms.

On March 14-18, 2022, the FGFOA is sponsoring **Government Finance Professionals Week**, a weeklong series of activities aimed at recognizing government finance professionals and the vital services that they provide for local government and the community in which they serve. During this week, government finance professionals throughout the state will be recognized and acknowledged for their hard work, dedication, and leadership.

This week CSC Broward acknowledges our very own Finance Professionals who serve diligently behind the scenes, ensuring that:

- the funds entrusted to CSC are properly budgeted
- the funds are properly accounted for
- service providers, vendors and CSC staff are paid on time
- monthly and annual financial statements are provided to the Council and the constituents of Broward County
- service provider contracts are monitored to ensure proper use and accountability of the taxpayers' dollars.
- In addition to other duties.

Notable Year to Date Accomplishments/Projects:

- ✓ Certificate of Achievement in Excellent Financial Reporting - FY 2020
- ✓ Award for Outstanding Achievement in Popular Annual Financial Reporting FY 2020
- ✓ Implementation of New Financial Accounting System
- ✓ Enhancement of SAMIS 3.0 to better serve our provider agencies.
- ✓ Implementation of provider minimum wage increases and distribution of additional funds in response to COVID.
- ✓ Successful FY21 audit – Clean audit opinion.

The Operations Team- working together to implement our new Financial Accounting system



The Finance Team- From L-R; Mina Razavi- Sr. Compliance Accounting Manager, Judy Jones- Sr. Purchasing/Facilities Specialist, Diego Alvarez - Sr. Accounting Manager, Clarice Horton - Accounts Payable Specialist, Valencia McConnico-Bell - Accounting Clerk, Alicia Williams Asst. Director of Finance, Kathleen Campbell-Director Finance, Anne-Alexandra Lemoine- Sr. Accounts Payable Specialist, Ileana Blanco-Sr. Compliance Accounting Manager, Maxine Goldson - Compliance Accounting Manager, Johannie Stanley -Sr. Compliance Accounting Manager.

For Council Meeting March 17, 2022

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:	Increase Broward Kinship Care Placements for Children in the Child Welfare System.
Action:	Approve Funding for the Harvard Kennedy School Child & Family Wellbeing Accelerator Contingent Upon the Execution of an MOU Between the Florida Department of Children and Families and the Harvard Kennedy School.
Budget Impact:	Up to \$115,000 Of \$1,343,683 Available Unallocated for FY 21/22 and FY22/23 to be split among community partners.

Background: Placement of children entering out of home care in the child welfare system has historically leaned toward licensed foster homes or congregate care. However, in recent years, the US Department of Health and Human Services reports that children in out of home care do better when placed with extended family within their communities, improving placement stability, leading to higher levels of permanency, and decreasing behavioral and emotional problems. Additionally, children in kinship families are better able to maintain family connections and cultural traditions.

Unfortunately, Broward County has faced challenges with placing children into these formal kinship placements, including finding safe, stable and suitable placements, lack of time and resources dedicated to the searches, and challenges related to securing all of the resources and support the kinship families need to be successful. In fact, this is an ongoing performance challenge that the Broward child welfare system has been focused on improving but has struggled to meet the statewide performance goal.

ChildNet has a State of Florida performance measure goal of placing 65% of children into kinship placements. As of last week, 47.53% of children were being placed in kinship placements. Over the past year, between 45% and 49% of children were placed in kinship placements. ChildNet and Broward Sheriff's Office, Child Protective Investigations Section (BSO - CPIS), recently received some state resources to hire staff to work in this area and have the desire and motivation to do the work to tackle this systemic challenge.

CSC, in conjunction with the Department of Children and Families (DCF), ChildNet and BSO-CPIS applied for a Child & Family Wellbeing Accelerator Technical Assistance grant through the Government Performance Lab at the Harvard Kennedy School focused on increasing Broward's ability to successfully place children into kinship families.

Current Status: The application for the Child & Family Wellbeing Accelerator grant was awarded to CSC, in partnership with DCF, BSO and ChildNet. This project is intended to create system improvements to increase formal kinship family placements for children in the child welfare system.

Support from the Harvard Kennedy School will include, but not be limited to: Tailored support for staff leading implementation of key decisions, tools, and processes; access to template implementation materials and support adapting them to local context; exposure to relevant models from other jurisdictions and facilitated opportunities to workshop implementation efforts with jurisdictions addressing similar initiatives; and training modules to build agency staff capacity on core Harvard Kennedy School Government Performance Lab tools around data-driven performance management, designing service arrays and referral pathways, and/or procurements. Graduate students will be assigned to the agencies throughout the duration of the project. BSO and ChildNet, which will receive the assistance and must do the work to change the system, have agreed to provide dedicated staff to this project.

The next steps for Broward to receive this grant are: 1) Broward must demonstrate its commitment to provide the \$115,000 to cover the cost of the project by March 18 so they can proceed to hire staff; and 2) an MOU between DCF and Harvard must be executed. If approved by the Council, current funding partners would be CSC and ChildNet; but this opportunity was presented at Funders Forum and another private funder is considering joining CSC and ChildNet in this collaborative to support system improvement. Dawn Liberta is working within the DCF system to advance the MOU.

While many of the details are still being worked out, this issue paper is meant to provide the assurance that Broward is committed to moving forward. Another issue paper will be brought to the April meeting with the exact funding amount and contracting structure.

Recommended Action: Approve Funding for the Harvard Kennedy School for the Child & Family Wellbeing Accelerator Grant contingent upon the execution of an MOU between the Florida Department of Children and Families and the Harvard Kennedy School.

TAB 22

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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Finance Committee Meeting

Virtual Zoom Meeting

March 7, 2022 @ 9:30 a.m.

Minutes

CSC Members in Attendance:

Governor Appointee Cathy Donnelly; DCF Community Development Administrator Dawn Liberta; School Board Member Donna P. Korn; Governor Appointee Tom Powers; Health Department Director Paula Thaqi, M.D. (Committee Chair)

Staff in Attendance:

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

Guests in Attendance:

Andrew Fierman, CPA, Caballero, Fierman, Llerena & Garcia, LLP

Agenda:

I. Call to Order

Ms. Donnelly called the meeting to order at 9:31 a.m.

II. Finance Committee Minutes

ACTION: Ms. Liberta made a motion to approve the November 2021 Finance Committee meeting minutes as presented. The motion was seconded by Mr. Powers and passed with no opposing votes.

Dr. Thaqi arrived and resumed the Chair's position.

III. Auditor's Required Communications

Ms. Monti Larsen, Chief Operating Officer, introduced the partner in charge of this year's audit, Mr. Andrew Fierman, for the required auditor's communications. Mr. Fierman provided a high-level overview of the Annual Comprehensive Financial Report (ACFR) and pointed out that the Council once again was awarded the Certificate of Excellence in Financial Reporting for the prior year, and he had every expectation that this year's report would also be awarded a Certificate. He highlighted certain elements of the financial section and explained that it was Management's responsibility to prepare the financial statements. He pointed out the

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Auditor's responsibility and standards used in the audit and that this report included a clean or unmodified opinion. He noted that the process was smooth and that there were no adjusting entries. He encouraged the Finance Committee Members to at least read the MD&A section for a good review of the financial highlights over the past year. He thanked the Finance team and the Council.

Dr. Thaqi thanked him as well and also recognized Ms. Arenberg Seltzer, Ms. Larsen, Ms. Kathleen Campbell (CSC Director of Finance), and the fiscal team for making it easy for the Council and for being good stewards of taxpayer's money.

Ms. Larsen thanked Mr. Fierman and his team, as well as Ms. Campbell and the fiscal team for all of their efforts. She reminded the Finance Committee that this was the last year for these auditors and that an RFP will be released soon for the next 5-year period.

IV. FY 21 Annual Comprehensive Financial Report

ACTION: Mr. Powers made a motion to recommend to the full Council acceptance of the Auditor's Report for FY Ending September 30, 2021, and to recommend approval of the Draft ACFR for FY Ending September 30, 2021, as presented. The motion was seconded by Ms. Korn and passed with no opposing votes.

V. Managed Fund Update

Ms. Larsen updated the Finance Committee on the management fund, noting that it took longer than anticipated to set up the Custodial Bank and to get everything in order. She stated that it should be set up by the end of March. Once it is all set, the Council will begin seeing the reports at the Council meetings.

VI. Preliminary Budget Discussion

Ms. Arenberg Seltzer began a preliminary conversation of the upcoming Budget Retreat and some of the conversations and issues that were bubbling up. She noted that provider staffing continues to be an issue and provider salary rates need to be increased to retain and attract staff. She gauged the Committee's thoughts of whether to use fund balance to increase provider contract allocations for salary increases or leave the contracts level and reduce the required numbers of children served. The Committee discussed the higher-than-normal underutilization, and the possibility of using unrestricted fund balance to address this issue. While fund balance is not normally used for continuing operations, Ms. Arenberg Seltzer stated she felt comfortable making this recommendation in the current environment as multiple options will be available when that time comes, i.e., adjusting the millage

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rate or the increase in property values. The Committee agreed that fund balance should be used now and to not reduce numbers served or impose a tax increase.

Previously, Ms. Korn had mentioned using the minimum wage allocations as a “bonus” to staff if providers were unable to immediately increase staff salaries. Ms. Larsen informed her that her recommendation was used for several agencies in that situation.

Ms. Donnelly mentioned that she was hearing about food insecurity and rent increases as being major issues in the community. She noted that with the high cost of living in Broward County, many people are struggling and are having to move elsewhere. Ms. Arenberg Seltzer explained that more CSC funds can go toward food assistance, and that staff is continuing to work collaboratively to fill in gaps.

Increasing housing costs coupled with an acute shortage of affordable housing continue to be a huge problem, and the federal funds have so many barriers that it is difficult to be able to access assistance. Ms. Arenberg Seltzer made the Committee aware that she is constantly talking with agency heads to see where CSC may be able to help; although all acknowledged that these were larger issues than CSC could resolve. She also stated that she will arrange a meeting with the new County administrator over the Family Success Centers to see where we can best collaborate, as well as work closely with 211 to ensure they know where to send people who need housing assistance.

VII. Public & Members’ Comments

Ms. Korn inquired about the \$3 million reserve for office space. Discussion ensued about current office capacity and efficiencies gained or lost through staff working remotely. There was general consensus that as the Council continues to expand the depth and breadth of its commitments to supporting Broward’s children and families, more staff is needed to meet those demands and space may be an issue. Mr. Powers expressed his concern about any further growth in staff. It was agreed that staff will bring this issue back to the Finance Committee in June after the Budget Retreat.

VIII. Adjourn

ACTION: Mr. Powers made a motion to adjourn the meeting at 10:35 a.m. The motion was seconded by Ms. Korn and passed with no opposing votes.

TAB 23

**As Recommended by the
Finance Committee Meeting
March 7, 2022**

For Council Meeting March 17, 2022

Issue:	Annual Comprehensive Financial Report (“ACFR”) for Fiscal Year Ending September 30, 2021
Action:	Approve Draft ACFR for FY Ending September 30, 2021
Budget Impact:	Not Applicable

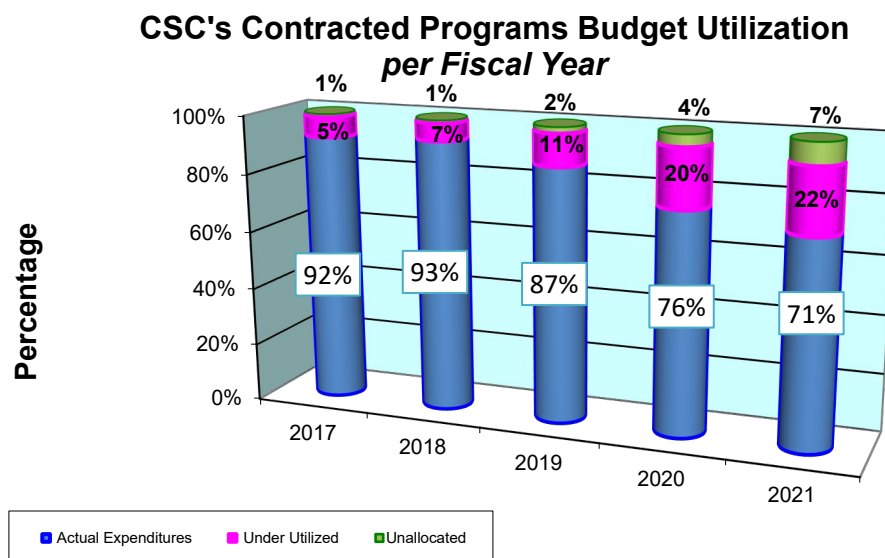
Background: The fiscal year-end 2020/21 Preliminary Financial Statements were reviewed and approved at the November 18th Council meeting. These statements are the basis for the Annual Comprehensive Financial Statements (“ACFR”) (formerly known as the Comprehensive Annual Financial Statements “CAFR”) for fiscal year ending September 30, 2021. The ACFR presents two perspectives of accounting as required by the Government Accounting Standards Board (“GASB”) to reflect the government’s financial position. One perspective is the Government-Wide Financial Statements which converts the information to an accounting method used by most private-sector companies (see page 12 for a fuller description). The other perspective presents Fund Accounting which is how we operate during the year (see page 13 for more information).

Current Status: Since the FY 20/21 Draft ACFR is just under 120 pages and the meeting is being held virtually, it is separately attached as a pdf for your review; however, if you prefer a hard copy, we can provide one. The Finance Committee met March 7th with the Auditors to receive their required communications and reviewed the draft report and recommended it be submitted to the full Council for approval in March. The final printed and bound ACFR will be distributed at the Council’s April meeting. The ACFR 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:

- The total taxes levied through TRIM for fiscal year 20/21 totaled \$98.3 million, which was a notable increase of \$5.1 million or 5.5% from the prior year. The total tax revenue actually received was under budget by \$73,970; however, this is usually due to timing and may be fully collected in subsequent years.
- During this second year of the ongoing pandemic, total expenditures for Program Services/Support were level from the prior year, decreasing slightly by \$309,000 or 0.4%. However, the corresponding budget was \$5.6 million or 5.4% higher in anticipation of the greater needs brought on by the pandemic. While the need for services was high, the Providers continued to grapple with the changing environment that the ongoing pandemic caused. School-based programs suffered the greatest underutilization with the delayed start of in-person school and other uncertainties with masks, vaccines, social distancing, etc. Additionally, other program initiatives experienced higher than normal underutilization because of issues brought on by the ongoing pandemic and in the case of the HEAL Trauma RFP, services began in the new year. Thus, overall program utilization was lower than budgeted which contributed to Fund Balance.

Final program utilization for FY 20/21 was 71%, which is 5% less than last fiscal year, with 22% due to Provider underutilization and 7% due to unallocated.

Below is a chart that highlights utilization trends over the past five years.



- General Administration, factoring out the Non-Operating Expenditures of CRA and Tax Collector fees, came in under budget with the total actual administrative rate under 5%. Philosophically, while budgeted amounts need to be set slightly higher to allow for unforeseen events during the year, it is a testament to prudent financial management when the actual expenditures repeatedly come in under budget.

- CSC ended the year with a \$61.5 million total Fund Balance, an increase of \$20.1 from the prior year. As noted throughout the ACFR, this increase of Fund Balance is due primarily to the ongoing pandemic and the providers unable to deliver services in the normal course of business. Other contributing factors include \$7 million from various unallocated budgets of which \$4.3 million is earmarked for Trauma and other related initiatives, \$500,000 for Homeless programs, nearly \$1 million in Unallocated, etc. Due to the higher Fund Balance, the Council carried forward a total of \$19.4 million for programs to begin FY 21/22, an increase of \$9.4 million from the prior year. Additionally, the Council took advantage of the additional fund balance and set the millage rate for FY 21/22 at the rollback rate to ease the burden on taxpayers.

During the Finance Committee, the auditors summarized the report providing points of interest that are included in the Auditor's Required Communications. This is the fifth and final 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 ACFR will include the Independent Auditors' Report in which the Council received an "unmodified" opinion. Additional ACFR related Audit Reports include their reports on internal controls and compliance reporting related to the grants that the Council receives. The Finance Committee recommended approval of the ACFR for fiscal year ended September 30, 2021 to the full Council.

Recommended Action: Approve Draft ACFR for FY Ending September 30, 2021

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

A YEAR OF CARING AND CONNECTION



Annual Comprehensive Financial Report

FISCAL YEAR ENDING SEPTEMBER 30, 2021

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Dawn Liberta
Chair



**Honorable
Kenneth L. Gillespie**
Vice-Chair



Dr. David H. Kenton
Secretary

COUNCIL MEMBERS



Cathy Donnelly
Immediate
Past Chair



Children's Services Council
of Broward County
Our Focus is Our Children.



Dr. Paula Thaqi
Broward County
Health Dept. Director



Vickie L. Cartwright
Interim Superintendent
Broward County Public
School



Donna P. Korn
Board Member
Broward County
Public School



Maria M. Schneider
Governor Appointee



Beam Furr
Broward County
Commission



Jeffrey S. Wood
Governor Appointee



Tom Powers
Governor Appointee

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**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

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

for the

Fiscal Year Ended September 30, 2021

Issued By:

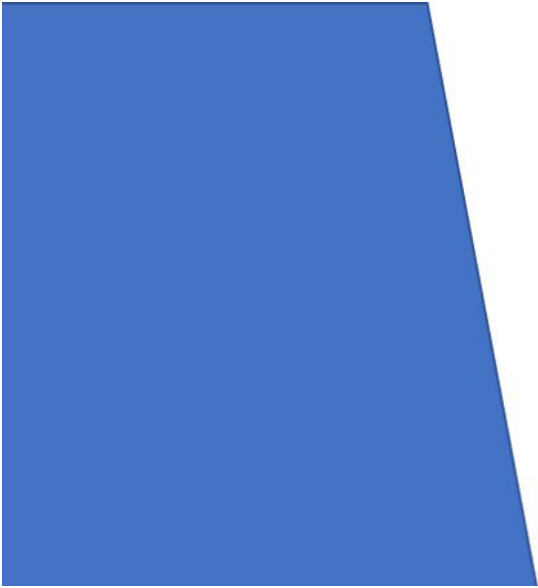
Cindy J. Arenberg Seltzer, President/CEO

Prepared By:

Financial Management:

Monti Larsen, Chief Operating Officer

Kathleen Campbell, Director of Finance



A Year of
Caring
and
Connection

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Annual Comprehensive Financial Report For the Fiscal Year Ended September 30, 2021

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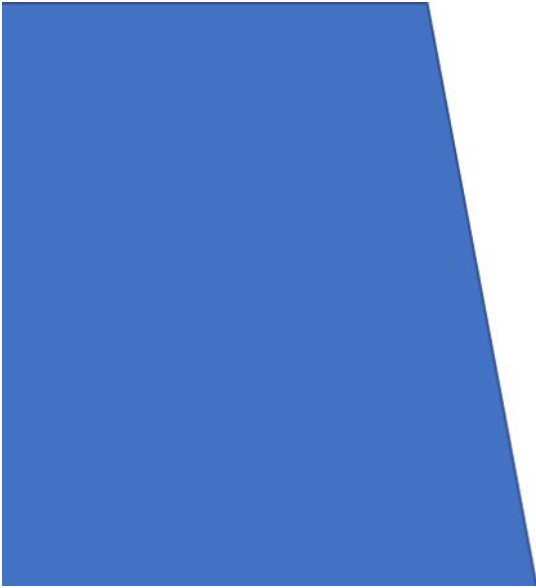
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INTRODUCTORY SECTION



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March 17, 2022

**CHILDREN'S
SERVICES COUNCIL MEMBERS:**

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

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

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

*Cathy Donnelly, Immediate Past Chair
Governor Appointee*

*Dr. Vickie L. Cartwright
Superintendent
Broward County Public Schools*

*Beam Furr
Broward County Commission*

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

*Tom Powers
Governor Appointee*

*Maria M. Schneider
Governor Appointee*

*Dr. Paula Thaqi
Director
Broward County Health Department*

*Jeffrey S. Wood
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

*John Milledge
Garry Johnson*

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 Annual Comprehensive Financial Report ("ACFR") of the Children's Services Council of Broward County ("the Council") or ("CSC") for the fiscal year that ended September 30, 2021. 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 statement's 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.

During this fiscal year, the ongoing effect of COVID-19 continued to have an impact on the Council's operations. The administrative functions were able to maintain a high level of productivity primarily in a virtual environment; however, overall program utilization, and especially out-of-school programs, continued to feel the impact resulting in higher-than-normal budget variances. You will see throughout this report the effects that COVID-19 had on the Council's funded programs.

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 strategies 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 fifth and final 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, 2021, 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, 2021, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the Council's basic financial statements includes part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. This federal requirement is the result of receiving federal grants as listed on the Schedule of Expenditures of Federal Awards. The standards governing Single Audit engagements require the independent auditors to report not only on the fair presentation of the financial statements, but also on the Council's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. The Council had two federal grants for fiscal year ended September 30, 2021, one from the Antiterrorism and Emergency Assistance Program Grant ("AEAP") through the Florida Attorney General's Office and the second one from the Federal Title IV E for Adoption and Foster Care Assistance through the Florida Department Children and Families. The related reports are presented in the Compliance Section of this report.

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

CSC Profile

The Children's Services Council of Broward County was approved by the voters of Broward County Florida by special referendum on September 5, 2000. Consequently, the Council was established as an Independent Special Taxing District by State Statute (Ch 2000-461 Laws of Florida) on January 2, 2001 and amended July 2004. Further, the Florida Legislature required reauthorization by the voters and in November 2014 the voters overwhelmingly and enthusiastically endorsed the work and worth of the CSC. The Council's mission is to provide the leadership, advocacy, and resources necessary to enhance children's lives and empower them to become responsible, productive adults through collaborative planning of a continuum of quality care. To accomplish this task, the statute allows for the Council to levy taxes up to .5 mills of the assessed property tax value.

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

The Council is not a component unit of any other governmental unit nor does it meet the criteria to include any governmental organization as a component unit. The jurisdiction of the Council is contiguous with Broward County, the second most populated county in the state and one of the most diverse counties in Florida. Interesting facts from the US Census Bureau include Broward County is a minority-majority county with 37.2% White Non-Hispanic, 27.5% Black Non-Hispanic, 29.1% Hispanic or Latino and 3.5% Asian and other. There are an estimated 1.96 million people living in Broward County, of which 398,337 or 20.50% are children under 18 years old (source: Census 2020).

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 including parents and youth who now meet both virtually and in-person throughout the year, with the support of Council staff, to fill gaps and to find more efficient ways to provide needed services.

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

The Council continually enhances its technology to improve tracking and analysis of various data elements including performance-based outcomes and community impact data which is used to assess the performance of funded programs. A web-enabled database maintains provider and client data and accounts for the reimbursement of expenditures both on a cost reimbursement basis, as well as by units of service. Additionally, the Council collaborates with state and local agencies on data sharing initiatives using an integrated data system to enable compilation and analysis of aggregate outcome data. This comprehensive approach allows the Council to evaluate programs to ensure effectiveness.

Budget and Fiscal Policy

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

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

Accountability to the taxpayer, as well as to the children and families that are served, remains a high priority of the Council. All funded programs are monitored using a tri-fold approach: PhD researchers analyze outcome measures, program experts including staff with advanced degrees and off-duty teachers and doctoral students, review the quality of the

services delivered including client satisfaction; and accountants monitor the administrative/financial functions. This tri-fold methodology has been very successful; ensuring accountability while providing useful information that is used to improve program design, as well as to inform the training and technical assistance needs of funded providers.

Long term Financial Planning

Long-term financial planning for a government usually includes those aspects involved with capital budget, revenue, and expenditure forecasts. The Council is limited regarding capital expenditures, as statute precludes incurring debt in any form. October 2009, the Council moved into its 31,500-square foot Silver LEED (Leadership in Energy and Environmental Design) headquarters building which was completely paid for through Reserves. The building is a central place for community meetings and trainings; however, once COVID-19 restrictions were enacted, the various training sessions and community meetings were held virtually rather than in the building. Due to the growth in demand for CSC leadership and funded services, prior to the pandemic the Council began exploring future space needs and established a Building Fund with \$3 million as an initial reserve. Since the building is near capacity, the Office Space committee will need to review future office space needs balanced by the successful transition to a largely virtual work environment during the pandemic. There are no specific capital related expenditures planned at this time.

Economic Conditions and Outlook

South Florida is a wonderful place to live, work and raise a family. Broward County is the second most populous county in Florida and the 17th most populous county in the US. It offers 23 miles of beaches coupled with tropical climate, as well as a flourishing melting pot of cultural and multi-ethnic diversity (more than 33% of the County's population are foreign born compared to an average of about 13% nationwide) adds to the richness of the area.

While the initial effects of the COVID-19 pandemic negatively affected the local economy and the pandemic continues to wreak havoc in the public health sector, there are indicators of a robust economic recovery underway. With the mild south Florida climate and companies transitioning to a remote working environment, there was an infusion of young professionals relocating to the area. Additionally, there were 14 targeted industry companies that relocated or expanded to the area, resulting in the creation of 2,482 high value jobs.

Even during the pandemic, housing costs continued to 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 continues to be one of the highest in the nation.

While the economy was strong in some sectors, it was quite uneven within others as noted above; consequently, there remains a high demand for social service needs throughout the community. Thus, it was welcome news that the Council was able to grow its overall programs budget for fiscal year 20/21 by 6.08% because increased property values brought in additional revenue along with a judicious use of fund balance.

Broward County was spared the direct impact of a hurricane these past few of years. The last storm that impacted Broward specifically was September 2017 and before that, it had

been twelve years without a major storm. Each storm brings its own set of difficulties and there are usually pockets of the community that suffer with the loss of housing and other basic needs. The County and various local agencies, including CSC, continue to work together to maintain a sense of preparedness and to provide vital community services as necessary to help affected families.

The 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 decreased this past year with the provider agencies drawing down 71.08 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 over 2,500 full time equivalent positions in the social services area. The chart below illustrates budget for Program Services for the fiscal year.



Major Initiatives

The ongoing COVID-19 pandemic continues to cause difficulties providing social services for children, especially for school-based programs. The uncertainties and ever-changing nature

of the pandemic continued to create obstacles and problems for children and families such as a delayed start to the school year, food insecurity, academic and social/emotional loss during the virtual learning time, confusing messages and mandates concerning mask wearing, delayed vaccinations for school-aged children, etc. To address some of the immediate concerns, the Council worked with other funders in the community and funded learning pods for children when they started back to school, funded supplementary drive-through food pick-up and other food delivery programs, and expanded summer youth programs to address learning loss. Additionally, the Council supported the current Providers by providing flexibility in billing which included allowing Providers to switch to cost reimbursement billing.

Ninety-three percent of the annual \$102 million budget is allocated for children's services and programs and the related support to serve approximately 100,000 children a year. Throughout this Annual Comprehensive Financial Report ("ACFR"), there are financial highlights with explanations and analysis for the various programs. For instance, on page 107 is a ten-year trend of programmatic expenditures by goal area and beginning on page 3 in the Management's Discussion and Analysis section there are specific programmatic highlights for some of the larger goal areas.

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

- ◆ For the past eleven years, the Council, together with the School District, local businesses, other organizations, and residents supported a Back-to-School Community Extravaganza to provide students with backpacks stuffed with age-appropriate school supplies, uniforms, and shoes. Participants also have the opportunity to get their school physical, vision screenings and sign up for other social services. While in the past, the event would draw large numbers of children and families, the distribution was managed differently this year to comply with social distancing requirements. The Council and Partners distributed 10,000 backpacks, 2,000 pairs of shoes, and 3,000 uniforms through funded providers and school social workers. The recipients of the backpacks are students identified by School District Social Workers as being economically disadvantaged and often housing insecure. The new backpacks are filled with all types of grade appropriate school supplies and gently used books. The CSC cost of the event was \$95,700 with \$94,400 donated from the community.
- ◆ The Council provides backbone support and co-chairs along with other community partners a 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. Broward has been recognized multiple times in the past few years as a Pacesetter Community by the National Campaign for Grade Level Reading. One of the signature events of the campaign is Broward Reads for the Record which is a national event created by JumpStart. This year's event took place October 28, 2020, with 527 volunteers reading virtually to four- and five-year-old children who also received a copy of the book. The Council, along with other partners, expended \$124,200 along with \$8,900 in donations and purchased 40,000 books that were

provided to children so that they could begin their own library collection. Feedback from volunteer readers and the schools was overwhelmingly positive.

- ◆ Recognizing the hunger needs throughout the community, the Council works closely with various community partners to prevent childhood hunger and funds an array of hunger related programs. Since the ongoing pandemic created distribution challenges, creative ways were used to get the food to the families in need, such as drive-through events, home delivery, socially distanced mobile pantries, etc. Expenditures for the various food programs totaled \$488,600.
- ◆ The Council continued its efforts to create a seamless system of care for families with children with physical and developmental disabilities. The Special Needs Advisory Coalition (“SNAC”) continues to create coalitions and workgroups to improve communication and access to services as one of the most active committees of the Broward County Children’s Strategic Plan. The SNAC is essential to advocate for the Special Needs population to ensure that needed services are recognized both at the State level as well as in Broward County. The SNAC recently reorganized to focus on the following areas: (1) meeting the racial/ethnic needs of the special needs population; (2) strengthening parent advocacy; and (3) developing a birth to age twenty-two Transition Roadmap service delivery continuum model and aligned its subcommittees by functional area to address policies related to the well-being of children and youth with special needs.
- ◆ The Council has taken a leading role in addressing racial equity, implicit bias, and gender identity issues. These subjects can be uncomfortable to talk about with young people and yet they are front and center in the national dialog. The Council, in collaboration with other community partners, has continued to bring a series of racial equity and implicit bias workshops to staff, local social services not-for-profit agencies, and community leaders. This past year, the two-day workshops pivoted to a virtual setting with 469 social service professionals attending. Additionally, the Council and other partners hosted a 5 part CEO Learning Series that connected over 20 local non-profit leaders to engage in honest and open dialog on racial equity issues which resulted in a toolkit to help agencies to implement many of the best practices learned in the workshops.
- ◆ Recognizing it is necessary for the non-profit community to be strong in order to provide quality programming to our children and families, the Council leads an Agency Capacity Building Committee. 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. There are 1,200 members representing 615 organizations were connected to workshops, panel discussions, training, and special events.

The Council’s budget for fiscal year 2020-2021 was \$111.3 million, which included \$6.6 million budget carry forward from the prior fiscal year and \$3.5 million of fund balance. Using \$10 million of existing funds coupled with the increase in property values, the Council was able to increase the 2020-21 fiscal year budget for what was anticipated to be much

needed programs and services without raising the millage rate. The Council continues to be very cognizant of limited resources and works diligently to serve the children and families in the most efficient and effective manner and together with the Community to get through this ongoing COVID-19 crisis.

Certificate of Achievement for Excellence on Financial Reporting

The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Children’s Services Council of Broward for its annual comprehensive financial report for the fiscal year ended September 30, 2020. This was the nineteenth 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 annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

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

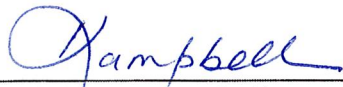
Respectfully Submitted,



Cindy J. Arenberg Seltzer
President/CEO



Monti Larsen
Chief Operating Officer

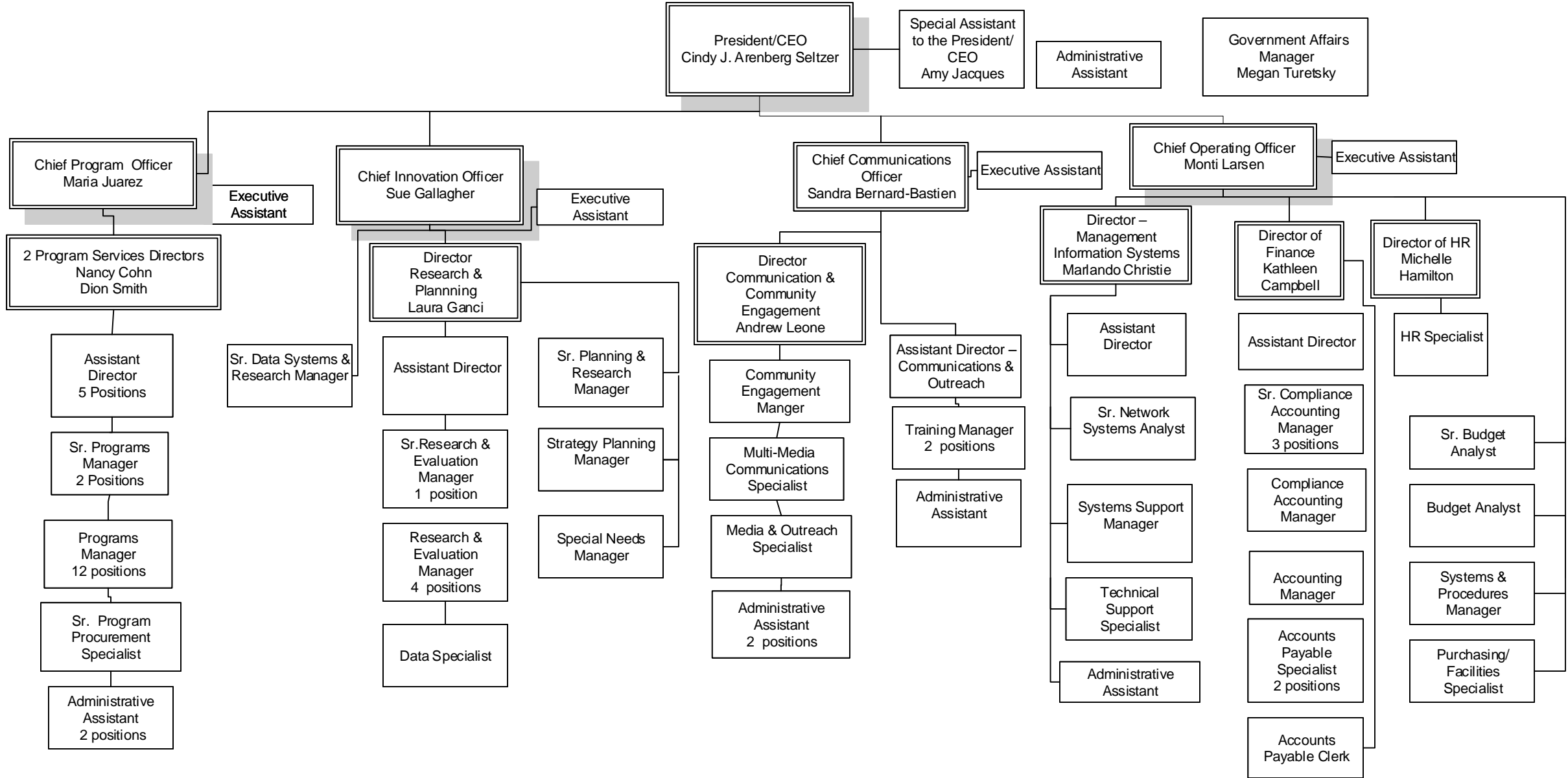


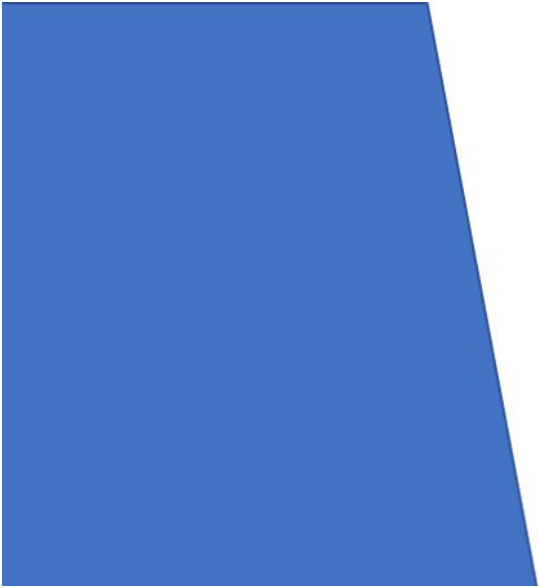
Kathleen Campbell
Director of Finance

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Children's Services Council of Broward County

Organizational Chart Fiscal Year 2020-2021





A Year of
Caring
and
Connection



Government Finance Officers Association

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

Presented to

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

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

Christopher P. Morill

Executive Director/CEO

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FINANCIAL SECTION



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CABALLERO FIERMAN
LLERENA + GARCIA LLP
accountants | advisors

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 the major fund of the Children's Services Council of Broward County (the "Council") as of and for the fiscal year ended September 30, 2021, 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 the major fund of the Council, as of September 30, 2021, 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, the Budgetary Comparison Schedule, the Schedules of the Council's Proportionate Share of Net Pension Liabilities and Contributions, and the Schedule of Changes in the Council's Total OPEB Liability and Related Ratios on pages 3–14 and 70–80 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The introductory and statistical sections, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **March XX, 2022**, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

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Caballero Fierman Llerena & Garcia, LLP
Miramar, Florida
March XX, 2022

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

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, 2021. Please read it in conjunction with the transmittal letter on page i and the Council's financial statements, which begin on page 26.

FINANCIAL HIGHLIGHTS

Fiscal year ending September 30, 2021, marks a milestone as it concludes the Council's twentieth year of funding services to 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 150 programs are delivered by about 80 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 2020/21 by \$61.4 million (total net position). Of this amount, \$51.7 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 \$5.4 million from last fiscal year for a total of \$20,128,076. Revenues increased 3 percent due to slightly higher property values which resulted in additional ad valorem tax revenue. Expenses for program services decreased for the second consecutive year by 1.6 percent or \$1.2 million for FY 20/21, after a sizeable prior year decrease of \$3.2 million or 4.1 percent in FY 19/20. Both fiscal years were significantly impacted by the ongoing COVID-19 pandemic and providers not being able to fully utilize their contracts. The results of how this ongoing pandemic has affected the funded programs is highlighted throughout this report.
- ◆ At the close of the fiscal year, the Council's governmental funds reported a fund balance of \$61.6 million, an increase of 48.5% or \$20,111,528 from the prior year. The notable increase is due to additional tax revenues and substantial under-utilization from the

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

provider contracts due to the ongoing COVID-19 pandemic in which many programs were unable to provide services in the ordinary course of business. Of this \$61.6 million fund balance, \$39 million is available for spending at the Council's discretion (*unassigned fund balance*). However, this Unassigned Fund Balance includes \$10.5 million that is maintained as minimum fund balance following best practice policy per the GFOA. Last fiscal year, the Council approved committing \$3 million towards the establishment of a Building Fund to prepare for future growth. The *assigned fund balance* increased by \$9.1 million from the prior year which will be used for budget priorities in FY 21/22.

- ◆ Levied tax revenue generated through the TRIM process totaled \$98.3 million, which was a notable increase of \$5.1 million or 5.5% from the prior year. This increase was attributable to higher property values throughout the County; as the millage rate remained unchanged. The Council continues to be cautious with rising property values and is careful to budget accordingly. The favorable economic conditions that led to increased tax revenues help provide additional community resources for those areas that struggle economically.
- ◆ Comparing the Operating Budget between Fiscal Year 19/20 and Fiscal Year 20/21, there was a \$5.6 million or 5.4% increase. This budgetary increase was primarily due to the increased tax revenues, as noted above, and the use of fund balance to maintain and grow necessary programs.
- ◆ The Council appropriated \$10 million of fund balance and budget carry-forward in Fiscal Year 20/21 to help offset tax increases while maintaining or expanding much-needed programmatic services. The Council has historically used a portion of fund balance for this purpose. With this budget increase, many programmatic goal areas were increased based on specific needs identified with input from the county-wide Children's Strategic Plan Committees. Moreover, all programs funded by the Council remain evidenced-informed and generally demonstrate strong performance outcomes. However, this fiscal year began amid the ongoing COVID challenges, as programs continued to look for safe, effective ways to deliver these much-needed services for children and their families. Program service delivery and related performance outcomes continue to be challenging as the community and providers navigate the hybrid in-person and virtual environments.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

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

- Literacy and early education services include various literacy initiatives, subsidized childcare for under-served "working poor" and for the immediate placement for children deemed especially vulnerable, and finally, Positive Behavioral Interventions and Supports (PBIS) to improve the quality of child care as well as support childcare staff to manage challenging child behaviors. Expenditures for all these programs noted above totaled \$7.6 million, a significant decrease of 21% or \$2 million from the prior year, which was primarily due to an increase in available federal funding for subsidized childcare. The Council is a payor of last resort and federal dollars are used first; thus, this substantial infusion of federal dollars resulted in a reduction of expenditures for the Council. This year's underutilization of \$2.4 million for subsidized childcare will be budgeted into the next fiscal year for these services.

Outcomes for Subsidized Childcare demonstrate 92% of parents were satisfied with services, and 85% of clients report a better understanding of childcare options and choosing a quality childcare provider.

- Out of school programs for economically disadvantaged elementary age children, continues to be one of the larger program areas representing 15% or \$14.5 million of the overall program budget. These out-of-school and summer programs serve low income, typically developing children attending priority Title 1 schools with 86% or higher free or reduced lunch. Since the programs are primarily school-based, these after-school programs continue to be the most adversely affected by the ongoing pandemic these past two years. Expenditures decreased again this fiscal year 4% or \$379,000, preceded by a substantial decrease of 30% or \$4 million from the prior year. In August, school began in a virtual environment and many providers offered in-person services through learning "pods" at non-school locations throughout the community. These learning pod environments lasted about six weeks until the schools opened in mid-October. Even once the schools opened for the school day,

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

they were not always available for the after-school programs and enrollment remained a challenge due to parental health concerns, lower ratio requirements and staffing shortages. The Council and out-of-school providers continue to remain flexible trying to find creative ways to engage children remotely in these unusual times.

Usually the out-of-school programs are supported by impressive performance outcomes; however, for the second year the ongoing challenges of the COVID-19 pandemic has interrupted service delivery models and created barriers for collecting the necessary data in which to measure progress. Thus, the numbers served, and program utilization were impacted and do not reflect a typical year. Some performance measures were unavailable since schools did not administer the state tests or end of year course exams and other measures were modified to accommodate the limited data.

Additionally, the Council provides out-of-school time programs for children with Special Needs which includes those children and youth with special physical, developmental, and behavioral conditions. Typically, the programs offer a safe, positive environment afterschool and during the summer, enhance academic achievement, support social, developmental, and physical activities and provide educational field trips and cultural arts opportunities, but these programs also suffered the same issues from the ongoing pandemic and resulting shutdown as described above. The Special Needs programs provide flexible and individualized staff-to-child ratios promote effective interaction with each child. Expenditures for these programs for this fiscal year totaled \$7.1 million, a 13% or \$1.1 million decrease from the prior year. Performance Outcomes were not available as noted.

- The Council funds various youth development programs which were procured through the Positive Youth Development ("PYD") RFP and encompassed multiple initiatives focusing on after-school programs for youth in middle and high school, along with specialized programs for those hard-to-reach middle school youth and, finally, youth employment and independent living

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

skills for youth with special needs. This goal area also includes Summer Youth Employment that are delivered by the local workforce development agency as a sole source.

The ongoing COVID-19 pandemic also greatly affected school-based programs for these older youth; however, the employment focused programs for the special needs independent training programs, as well as the summer youth employment program had comparatively robust summer programs. These PYD programs were procured last fiscal year wherein the overall budget substantially increased 28% or \$2.5 million for a total of \$11.2 million this fiscal year.

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

- ◆ Middle school programs for youth expanded under the PYD procurement to reach those youth transitioning from middle school to high school that are in jeopardy of dropping out. The expansion included adding a success coach for every 35 students enrolled in the program. Services in this goal area target high risk middle school students, including youth with behavioral health and other special needs. This is a challenging age group to keep engaged and these middle school programs do an excellent job of creating environments where youth can learn to make positive choices and develop skills that will serve them for life. These typical year-round programs are located at the highest need middle schools as identified by the School District based on factors such as poverty, school grades, disciplinary actions, delinquency referral rates and unexcused absenteeism.
- ◆ The high-school after-school programs known as LEAP High provide services at low performing high schools and include success coaches; structured academic support services that empower students to meet or exceed state standards and graduation rates; opportunities for comprehensive educational outreach; cultural, recreational and enrichment activities to increase attendance, reduce drug/alcohol abuse, and teen violence.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

- ◆ Innovative programs that form a continuum of care for high school teens with physical and developmental disabilities known as Supported Training and Employment Program ("STEP"), provide year-round support for youth to learn independence, social skills, daily living skills and provide the chance to explore career opportunities through hands-on learning experiences. Once skills are mastered, youth are given the opportunity to demonstrate those new skills in various work environments. 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 number of youth who attended STEP programs this fiscal year exceeded pre-pandemic levels due to the availability of both virtual and in person options.
- ◆ The Summer Youth Employment Program ("SYEP"), typically provides young people 16-18 years old who participate in CSC High School programming, are economically disadvantaged or aging out of foster care the opportunity to improve their workplace skills with real job experience, earning minimum wage. It is often difficult for youth to find meaningful summer employment opportunities regardless of economic conditions. Last fiscal year, these programs were not able to operate at all; however, this year 667 youth were served, and expenditures totaled \$1.7 million. In typical years, the program components 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. 96% of youth were satisfied with their work experience, and 90% employers indicated high satisfaction with the program.
- The Council funds two additional significant youth programs: 1) to divert young offenders with law violations from the juvenile justice system and learn a "life lesson" rather than be stigmatized by the delinquency system—a mark which carries into adulthood; and 2) to help youth aging out of foster care, LGBTQ teens, and

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

youth with delinquency involvement to successfully transition into adulthood. These Juvenile Diversion programs, known as New DAY, as well as the Healthy Youth Transition ("HYT") programs funded at \$7.7 million represent 8% of the overall programmatic budget. In this second year of the ongoing pandemic, many of the providers in the HYT service arenas were able maintain hybrid program service delivery and 87% of young people met the Council goals for performance. Expenditures for HYT slightly increased from the prior year by 1% or \$26,000 from the prior year for total expenditures of \$3.5 million. While the New DAY providers were able to offer quality virtual and hybrid services, a reduction of referrals from all the referring entities led to lower numbers served and \$367,500 or 11% less expenditures from the prior fiscal year. Total expenditures for New DAY were \$2.9 million. On average, 95% of youth had no new law violations during program participation.

- The Council's steadfast commitment for Family Support programs is demonstrated by their long-term funding commitment to this goal. The budget for the multiple Family Support programs had a notable 8% increase of \$1.8 million to address the complex trauma needs of the community. This goal comprises 27.5% of the program budget for a total of \$26.3 million annually.

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

Another important area supported in this goal includes Trauma Care which provides services for a resiliency center known as Eagles' Haven, which offered both in-person and virtual services for the Parkland community which suffered a traumatic mass shooting at the local high school in February 2018. Most of these expenditures were reimbursed by the Federal Antiterrorism and

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

Emergency Assistance Program for Victims Compensation and Assistance ("AEAP") non-competitive grant. Recognizing the harmful effect of persistent trauma in other regions throughout the County, the Council budgeted and procured \$2.5 million of services to replicate resiliency programs best suited for the individual communities. These programs will begin offering services at the beginning of the new fiscal year.

The Council works closely with a network of community partners involved in the child welfare system to support programs that recruit adoptive families, coordinate resources for young children in the Early Childhood Court, provide legal advocacy and support for children in the dependency and delinquency system. These legal and adoption services were eligible for Federal Title IV-E reimbursement and received \$422,300 for the fiscal year.

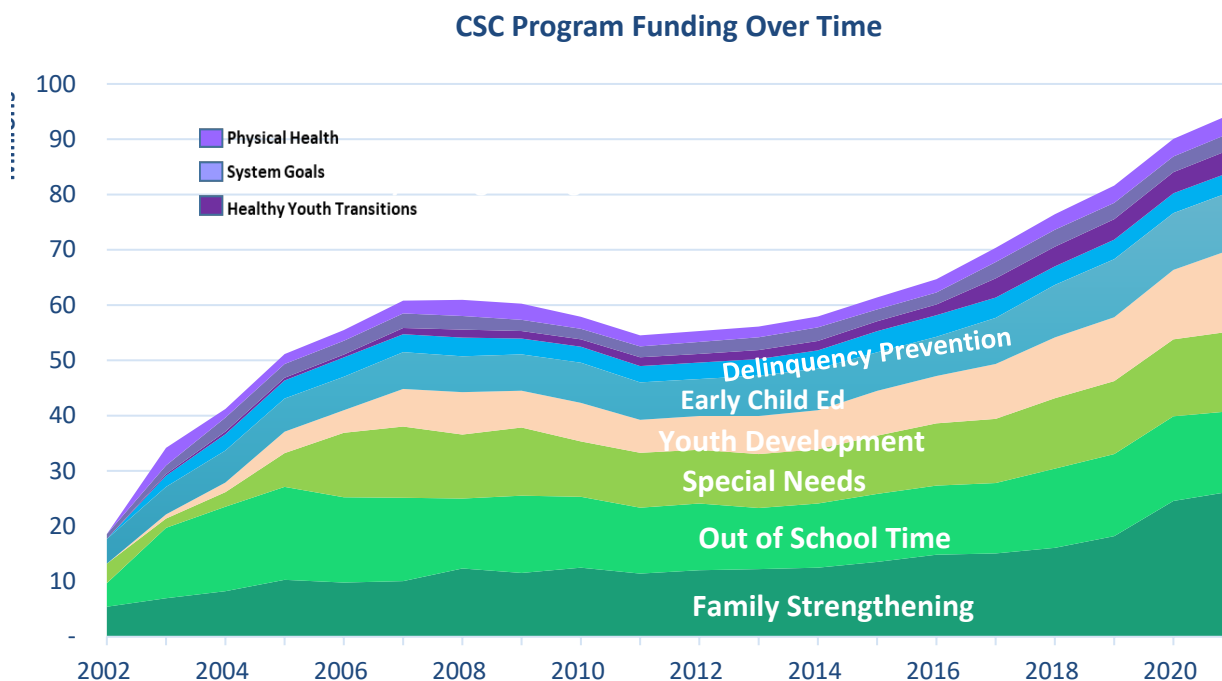
These Family Support programs continued to adapt and were able to provide quality services virtually and in a hybrid environment. Data for many of the performance measures were collected and analyzed. A sampling of Performance measures for these programs continue to demonstrate strong results: 87.2% of families participated in all program requirements and 87.5% of families improved family functioning; 95% of mothers reported fewer symptoms of depression and 95% of mothers demonstrated improvement or acceptable levels of attachment and bonding with their infant.

- The Council released six program related procurement documents this past fiscal year including Request for Proposals ("RFP") and Request for Qualifications ("RFQ") to continue programmatic services. New procurements provide opportunities for new elements or evidence-based practices identified through "lessons learned" approach to continuous quality improvement. The procurements included: the Positive Youth Development RFP which encompassed Youth FORCE, LEAP High Schools, PEACE Programs and STEP; Respite and HEAL Trauma. Public Affairs procurements include the Capacity Building Mini-Grant Applications, Equity and Social Justice Cadre, Trainer Cadre application. Non-programmatic procurements included Copier services and a Financial Management System.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

The chart below depicts the Program Budget by goal since inception in 2001.



USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position (on pages 26 and 27) and the Statement of Activities (on page 29) provide information about the activities of the Council as a whole and present a long-term view of the Council's finances. Fund financial statements begin on page 30. For governmental activities, these statements depict how services were financed in the short term and what remains for future spending. Fund financial statements also report operations in more detail by providing information about the Council's expenditures. The notes to the financial statements (on pages 35 – 70) 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, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-wide Financial Statements

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

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

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

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

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 since a Special Revenue Fund is not needed as defined by the Governmental Accounting Standards Board ("GASB"). All governments are required to present consistent fund balance information which will improve financial reporting. More information on fund balance categories and the respective amounts can be found in the Notes to the Financial Statements on page 69.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

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 35 - 70 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 82 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve, over time, as a useful indicator of a government's financial position. In the case of the Council's twentieth year of generating tax revenue, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$61.4 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, 2021

CSC's Summary Net Position As of September 30,

	<u>FY 2021</u>	<u>FY 2020</u>	<u>Variance</u>
Current Assets	\$ 70,150,858	\$ 51,578,936	\$ 18,571,922
Capital Assets	6,665,223	7,004,338	(339,115)
Total Assets	<u>76,816,081</u>	<u>58,583,274</u>	<u>18,232,807</u>
Deferred Outflows of Resources	<u>2,587,456</u>	<u>2,919,467</u>	<u>(332,011)</u>
Current Liabilities	8,688,567	10,228,669	(1,540,102)
Noncurrent Liabilities	4,638,569	9,838,531	(5,199,962)
Total Liabilities	<u>13,327,136</u>	<u>20,067,200</u>	<u>(6,740,064)</u>
Deferred Inflows of Resources	<u>4,713,146</u>	<u>200,362</u>	<u>4,512,784</u>
Net Position:			
Investment in Capital Assets	6,665,223	7,004,338	(339,115)
Restricted for Building	3,000,000	3,000,000	-
Unrestricted	51,698,032	31,230,841	20,467,191
Total Net Position	<u>\$ 61,363,255</u>	<u>\$ 41,235,179</u>	<u>\$ 20,128,076</u>

- ◆ The overall net position of the Council increased for fiscal year 2021 by 49%. The net increase of \$20,128,076, is attributable to primarily to the unprecedented underutilization of the programs due to the ongoing pandemic and the net effect of higher cash and investments from increased property values resulting in more tax revenues.
- ◆ The change in current assets from Fiscal Year 2020 to Fiscal Year 2021 totaled \$18,571,922. This increase is due to higher cash and investments.
- ◆ Investment in Capital Assets decreased 4.8% from the prior year in the amount of \$339,115 and is the result of minimal capital purchases for the year. Depreciation of various capital assets is also included in this category. Once it is determined that the capital assets are no longer useful, they are donated to a local organization that recycles/refurbishes electronic equipment to help address the digital divide.

Total depreciation/amortization expense was \$415,135, of which \$218,470 was building related, \$78,642 was for Intangible software enhancements, and \$118,023 was for computer hardware/software and furniture and equipment.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

- ◆ 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. The FRS actuarial valuation report on July 1, 2020, revised the retirement rate tables to show the probabilities of an active participant retiring based on their age, gender and years of service. This significantly affected the deferred outflows and inflows of the pension and Other Post-Employment Benefits (“OPEB”) plans reflected throughout this report. 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 \$1,540,102 and is chiefly due to the timing of provider invoices for September services. The noncurrent liabilities category reflects a decrease of \$5,199,962 which is primarily due to recognizing the proportionate share of the Florida Retirement System liability, the net OPEB liability for eligible retirees for health insurance “implicit subsidy” premiums that may be paid in the future, as well as compensated absences. As noted above, the OPEB liability substantially decreased based on the new FRS actuarial report valuations
- ◆ 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. The FRS actuarial valuation report on July 1, 2020 revised the retirement rate tables to show the probabilities of an active participant retiring based on their age, gender and years of service. This significantly affected the deferred outflows and inflows of the pension and OPEB plans reflected throughout this report. At fiscal year end, the Council recognizes its allocated share of the state’s deferred inflows of resources related to applicable pensions, as determined by the Florida Department of Financial Services, Statewide Financial Reporting Section.
- ◆ The \$3 million categorized as Restricted for Building included a Council approved action to set-aside funds for the exploration of a future building. Because the Council is prohibited from incurring debt of any type, this resolution was the first step in setting aside one-time funds for future growth.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

- ◆ Unrestricted net position increased by \$20,467,191 from the prior year primarily because of the underutilization of the provider budgets due to the ongoing pandemic and continued adjusting of the service delivery models and recruiting children primarily to the school-based programs. Additionally, the increased assets as described above, i.e., higher tax revenues due to increased property values resulted in additional cash and investments, also played a role in this 51% increase of unrestricted net position.
- ◆ With respect to debt, the Council is prohibited, per Florida State Statute, from issuing any type of debt instrument including the issuance of bonds of any nature.

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

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

	<u>FY 2021</u>	<u>FY 2020</u>	<u>Variance</u>
Revenues:			
Property Taxes	\$ 98,310,585	\$ 93,181,490	\$ 5,129,095
Investment Earnings	116,029	955,209	(839,180)
Other	2,920,721	4,026,730	(1,106,009)
Total Revenues	<u>101,347,335</u>	<u>98,163,429</u>	<u>3,183,906</u>
Expenses:			
Program Services & Support	74,325,805	75,536,930	(1,211,125)
General Administration	3,652,156	4,365,032	(712,876)
Community Redevelopment and Tax Collector Fees	<u>3,241,298</u>	<u>3,518,995</u>	<u>(277,697)</u>
Total Expenses	<u>81,219,259</u>	<u>83,420,957</u>	<u>(2,201,698)</u>
Increase (Decrease) Net Position	20,128,076	14,742,472	5,385,604
Net Position - Beginning Balance	41,235,179	26,492,570	14,742,609
Restatement of Net Position for FRS Pension	<u>-</u>	<u>137</u>	<u>(137)</u>
Net Position - End of Year	<u>\$ 61,363,255</u>	<u>\$ 41,235,179</u>	<u>\$ 20,128,076</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

- ◆ **Property taxes** are the Council's primary source of revenue. For fiscal year 2021, property tax revenue significantly increased by \$5.1 million from the prior year attributable to increased property values. While the millage rate remained unchanged from the prior year's 0.4882 mills, additional tax revenue was generated due to a 4.7% increase in property values. While home prices remain high for the consumer, because of various legislative measures affecting taxing entities, property values in South Florida have been trending downward over the past three years and it is anticipated that this will continue for the next couple of years. Although the Council is authorized to levy up to .5 mills, the Council Members remain quite concerned about millage rate increases and its effect on taxpayers. The Council continues to utilize fund balance to not reduce services that meet the identified needs for Broward County's children and families.
- ◆ **Investment earnings** totaled \$116,029, a decrease of \$839,180 in Fiscal Year 2021, which is a notable 88% decrease from the prior year. The decrease is due to lower interest rates that were earned on investments.
- ◆ **Other revenue** includes grants, local foundations, training registration and miscellaneous revenue and for the current year equals \$2,920,721, which reflects a significant decrease from the prior year. The decrease of \$1.1 million is due to the timing of the Federal Antiterrorism and Emergency Assistance Program for Victims Compensation and Assistance ("AEAP") non-competitive grant funds. Grant proceeds from fiscal year 2020 included reimbursement of expenditures dating back to FY 2018 stemming from the Parkland school shooting tragedy.

Within this classification includes \$422,279 from Federal Title IV-E Foster Care, Legal Representation, and other Adoption Programs through an agreement with State of Florida Department of Children and Families. This reflected a slight 1.3% increase of \$5,443 from the prior year.

Local Foundations and Grants generated revenue of \$1,446,953, a 55% increase of \$518,079 from the prior year. This notable increase reflected a new partnership with the DeLuca Foundation funding a portion of the Youth FORCE middle school programs.

Additionally, local collaborative events such as the Back-to-School Extravaganza, the Racial Equity-Undoing Racism Initiative and Broward Reads program collected revenue of \$143,433, a considerable decrease of \$151,048 or 51.3% from the prior year. With the ongoing pandemic, many of

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

these events continued using a virtual or hybrid environment and the donations and related expenditures were not as robust as in-person events.

Training revenues decreased by \$2,160 or 23.5% for a total of \$7,020 for this fiscal year. With the ongoing pandemic, the Council continued offering trainings utilizing a virtual platform with reduced fees to encourage participation.

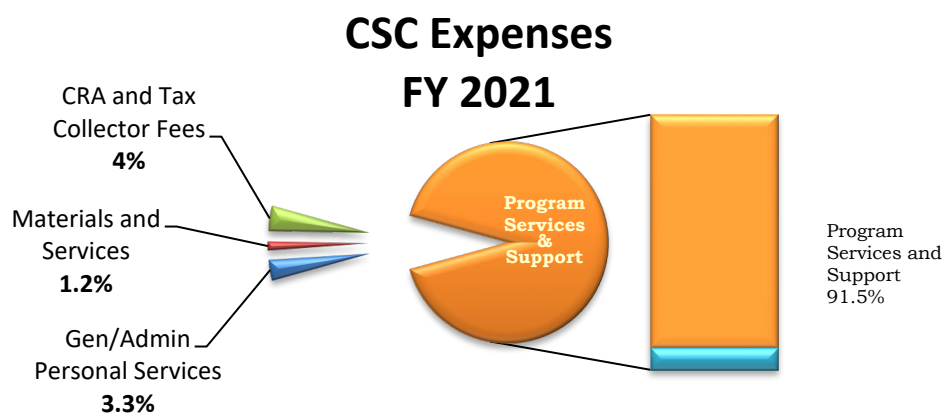
- ◆ **Expenses for Program Services and Support**, which includes program related administration, totaled \$74.3 million in fiscal year 2021; a decrease of \$1.2 million or 1.6%. While this annual amount is not significant, it was the second consecutive year of programmatic expense decreases totaling \$4.4 million since the pandemic began two years ago. With the social services need so great during these extraordinary times, the budget for program services increased \$5.5 million or 6.2%; however, as noted, the expenses were considerably less as the funded agencies significantly underutilized (contract utilization is described on page 21) due to the pandemic disrupting normal service delivery. The graph on the following page illustrates that, 91.5% of total expenses support various programs and support services for children and families of Broward County.
- ◆ **Expenses for General Administration** totaled \$3.7 million in fiscal year 2021, a decrease of \$712,876 or 16.3% from fiscal year 2020. This significant decrease is the result of the FRS actuarial valuation as recognized from the proportional share of the Florida Retirement System plan (see note 7), which resulted in a considerable decrease of the pension and OPEB expenses. Additionally, while salaries and benefits slightly increased, most of all the other general administrative expenses such as materials and supplies, building expenses, travel, etc. overall declined. General administrative costs represent 4.5% 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.
- ◆ **Community Redevelopment and Tax Collector fees** for fiscal year 2021 decreased by 9% or \$277,697 for a total of \$3.2 million. The Community Redevelopment (CRA) fees were reduced by \$282,452 due to one particularly large CRA sunsetting; however, in other areas of the County, the 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 slightly increased \$4,755 or .8% from the prior year.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

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, \$1,335,602 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.

The illustration below depicts the total CSC expenses, by percentage, for fiscal year ended September 30, 2021.



Analysis below separately considers the operations of governmental activities.

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUND

As the Council completed its twentieth year of operations, the governmental funds (as presented in the balance sheet on page 30) reported a total fund balance of \$61.6 million. The fund balance categories are fully described in the Notes to the Financial Statements on page 42.

- ◆ **Fund balance** significantly increased a total of \$20,111,528 or 48.5% from the prior year. As noted throughout this report, the primary reason for this increase stemmed from the ongoing pandemic and the high underutilization of the provider contracts, coupled with additional appropriations for programs predominantly in family support, youth development, special needs programs, school nurse, and capacity building goal areas, which in turn

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

contributed to an increase in fund balance. Additionally, fund balance included \$247,417 of Non-Spendable funds for prepaid items in fiscal year 2021.

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, the Council appropriated \$19.4 million of fund balance and budget carry-forward for next fiscal year 21/22. Within Unassigned Fund Balance, the Council voted to maintain a minimum balance of 8% - 10% of budgeted operating expenditures or \$10,453,745 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 \$28,714,056.

- ◆ **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 \$30 million below the final budget amounts.
- ◆ **Budget variances** - The most significant positive variance (\$27.6 million) occurred in Program Services reflected in the Council's General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual found on pages 74-75. This variance is due to several factors related to programs and services as highlighted below:
 - A once in a century pandemic is lasting much longer than many thought it would, has disrupted service delivery for the providers. Many providers adapted to the “new normal” with some program models being better suited for virtual or hybrid service delivery than others. Generally, the school-based programs took the hardest hit as school sites opened late, the children were the last group to be eligible for vaccinations, and many families remain concerned about sending their children to group settings. Most of the Council's contracts require that the provider's invoice be based on “units of service”, not reimbursement of expenses. Consequently, if a provider does not provide all the services that were anticipated, the contract is under-utilized. This method of invoicing allows the Council to only pay for services provided. However, because of the changes in service delivery and the fact that many providers were unable to draw down units,

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

the Council switched over to a cost-reimbursement method of payment. This helped to ensure that the providers could maintain their staff and serve the community as the new "normal" continues. 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 71.08% down 5.17% from last year's 76.25% as compared with an average of 85% over the past three years. The total budget variance affected by unallocated and underutilization of the contracts is 29% or \$28,013,879.

- The budget for Fiscal Year 2021 included \$7,030,570 that was not allocated to any specific program but could 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 \$477,781, of which 68% was salary/benefit lapse. General Administration budget variances totaled \$1,490,910 of which \$693,873 or 46.6% was related to the fee reduction for one of the larger Community Redevelopment Agency (CRA) sunsetting. Budget variances for facilities management add to building maintenance reserves. Additionally, \$422,389 of budget variance for Capital Outlay was due to computer purchases not finalized by fiscal year-end.

Alternatively, resources available for appropriation (revenues) were \$142,422 over the final budgeted amount. This positive variance is primarily the result of recognized revenue from the AEAP grant.

OTHER ASSETS and OTHER OBLIGATIONS

At the end of Fiscal Year 2021 the Council had \$6.7 million invested in capital assets including land, building and related infrastructure, as well as computer hardware and software. More detailed information about the Council's policies concerning capital assets is presented in Notes 1 and 5 of the Notes to the Financial Statements.

As presented in Note 8 of the Notes to the Financial Statements, the Council purchases commercial insurance for property and casualty claims. Other obligations include accrued vacation pay and sick leave, proportionate share of pension costs and the net OPEB liability. More detailed information about the Council's long-term liabilities is presented in Notes 6, 7 and 10 of the Notes to the Financial Statements.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

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 2021 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 ongoing pandemic continues to create challenges for the local economy, the hospitality and cruise related sectors, which were nearly shut down in mid-2020, were able to rebound and gained 8,900 or 11.4% jobs by November 2021. Including hospitality, other non-agricultural employment gained jobs in Broward County from November 2020 to November 2021 for a total of 34,900 or 4.3% new jobs. Broward County unemployment rate was 4.4% in September 2021, down from 7.8% in September 2020.

Even with the lower unemployment rates, many families continue to exist in a state of persistent financial insecurity and are one financial emergency away from poverty, cited a recent study conducted by the Corporation for Enterprise Development. Broward continues to have a high percentage of households, 59.3%, that are considered "cost-burdened" (paying in excess of 30% of their incomes on housing costs) due to the high cost of living, low paying jobs, income stagnation, etc. With the effects of the ongoing pandemic, the inequities are still present for these families as many do not have the ability to work remotely, have savings to fall back on, can take sick time if needed, etc.

Home values continued to trend upwards with a notable 11.5% increase over the last year. The median price for a single-family home in Broward County was nearly \$400,000, bring the housing market back to 2004/5 levels before the housing crash in 2009. The number of foreclosures substantially decreased from 1,847 in 2019 to 490 in 2020, a steep 73% decline in foreclosure activity; especially since foreclosures in this area were some of the highest in the nation for several years from 2009-2014. There was no data for 2021 foreclosures due to the moratorium on evictions during the ongoing pandemic. While the moratorium is welcome news for some homeowners, many working families are feeling pressure as the gap for affordable housing has not kept pace with the

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

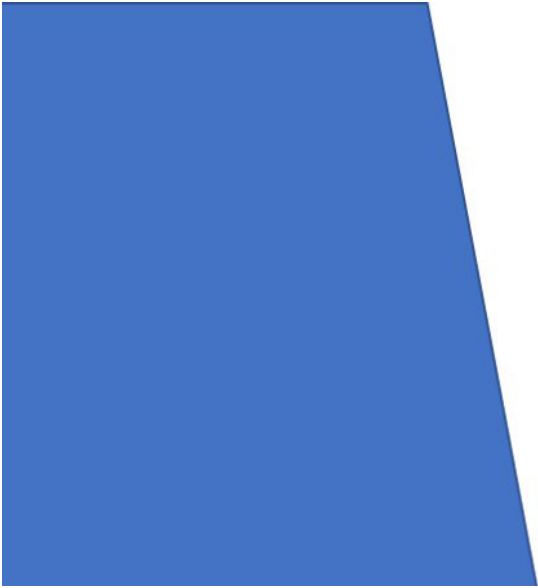
Management's Discussion and Analysis Fiscal Year Ended September 30, 2021

demands and once this is lifted it is unknown what the effect could be. Broward County continues to be one of the least affordable places to live in the country.

At present, Council goals and objectives are shaped using the County-wide Children's Strategic Plan, input from the community and staff. The budget is then developed around those identified service and system needs. For the upcoming 2021-2022 fiscal year, local property values had increased; however, because of the significant increase of fund balance this year, the Council reduced the millage rate by 3.75% to 0.4699 mills from 0.4882 mills last year. This reduction is estimated to generate the same amount of tax revenue as the current fiscal year. Additionally, the Council members voted to appropriate a total of \$19.4 million of fund balance and budget carry forward to grow 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.



A Year of
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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Statement of Net Position
September 30, 2021

	Governmental Activities
ASSETS	
Current Assets:	
Cash	\$ 4,178,163
Investments	65,229,832
Accounts and Interest Receivable	44,535
Due From Other Governments	450,911
Prepaid Items	247,417
Total Current Assets	<u>70,150,858</u>
Other Assets:	
Capital Assets, Not Being Depreciated:	
Land	2,500,000
Intangibles - Work In Progress	92,419
Capital Assets, Net of Accumulated Depreciation:	
Building and Related Infrastructure	3,865,092
Intangible Assets	136,162
Computer Hardware/Software	47,719
Furniture and Equipment	23,831
Total Capital Assets	<u>6,665,223</u>
Total Assets	<u>76,816,081</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension Plans:	
Florida Retirement System	2,048,307
Health Insurance Subsidy	537,123
Other Post Employment Benefits (OPEB)	<u>2,026</u>
Total Deferred Outflows of Resources	<u>2,587,456</u>

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Statement of Net Position, (Continued)****September 30, 2021****LIABILITIES**

Current Liabilities:

Accounts Payable and Accrued Liabilites	8,568,745
Unearned Revenue	275
Expected to be paid within one year:	
Compensated Absences	119,547
Total Current Liabilities	<u>8,688,567</u>

Noncurrent Liabilities:

Expected to be paid after one year:

Compensated Absences	1,075,927
OPEB Liability	46,369
Net Pension Liability:	
Florida Retirement System	1,286,226
Health Insurance Subsidy	2,230,047
Total Noncurrent Liabilities	<u>4,638,569</u>
Total Liabilities	<u>13,327,136</u>

DEFERRED INFLOWS OF RESOURCES

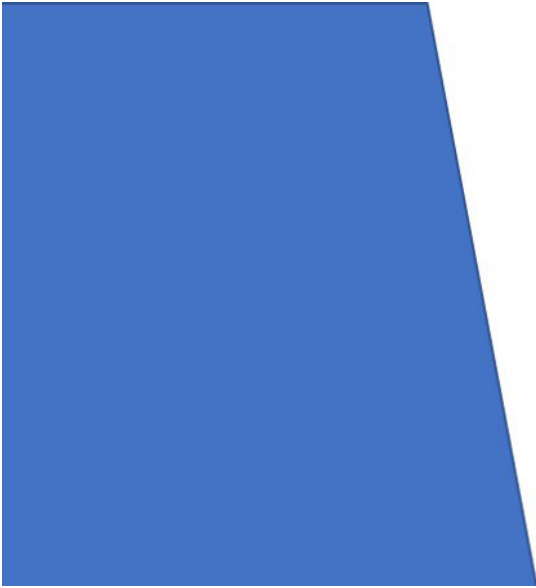
Pension Plans:

Florida Retirement System	4,487,750
Health Insurance Subsidy	92,818
Other Post Employment Benefits (OPEB)	132,578
Total Deferred Inflows of Resources	<u>4,713,146</u>

NET POSITION

Investment in Capital Assets	6,665,223
Restricted for Building Acquisition	3,000,000
Unrestricted	51,698,032
Total Net Position	<u>\$ 61,363,255</u>

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



A Year of
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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Statement of Activities
Fiscal Year Ended September 30, 2021

	Governmental Activities
Expenses:	
Program Services:	
Program Services	\$ 67,915,030
Program Support	6,410,775
Total Program Services	<u>74,325,805</u>
General Administration:	
Personal Services	2,667,846
Materials and Services	984,310
Community Redevelopment and Tax Collector Fees	3,241,298
Total General Administration	<u>6,893,454</u>
Total Expenses	<u>81,219,259</u>
General Revenues:	
Property Taxes	98,310,585
Investment Earnings	116,029
Grant Funding, Unrestricted	1,323,315
Miscellaneous Local	1,597,406
Total General Revenues	<u>101,347,335</u>
Change in Net Position	20,128,076
Net Position - Beginning	<u>41,235,179</u>
Net Position - End of the Year	<u>\$ 61,363,255</u>

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, 2021

	<u>General Fund</u>
ASSETS	
Current Assets:	
Cash	\$ 4,178,163
Investments	65,229,832
Accounts and Interest Receivable	44,535
Due From Other Governments	450,911
Prepaid Items	247,417
Total Assets	<u>\$ 70,150,858</u>
LIABILITIES and FUND BALANCE	
Liabilities:	
Accounts Payable and Accrued Liabilities	\$ 8,568,745
Unearned Revenue	275
Total Liabilities	<u>8,569,020</u>
Fund Balance:	
Nonspendable	247,417
Committed	3,000,000
Assigned	19,414,037
Unassigned	38,920,384
Total Fund Balance	<u>61,581,838</u>
Total Liabilities and Fund Balance	<u>\$ 70,150,858</u>

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Reconciliation of the Governmental Funds Balance Sheet to
The Government-Wide Statement of Net Position
September 30, 2021

Fund Balance - Total Governmental Funds (page 30) \$ 61,581,838

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	\$ 10,654,239	
Less accumulated depreciation	<u>(3,989,016)</u>	6,665,223

Deferred outflows of resources related to Pensions and OPEB are recorded in the Statement of Net Position 2,587,456

Deferred inflows of resources related to Pensions and OPEB are recorded in the Statement of Net Position (4,713,146)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

Compensated Absences	(1,195,474)
OPEB Liability	(46,369)
Net Pension Liability:	
Florida Retirement System	(1,286,226)
Health Insurance Subsidy	<u>(2,230,047)</u>

Net Position of Governmental Activities (page 27) \$ 61,363,255

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, 2021

	<u>General Fund</u>
Revenues:	
Ad Valorem Taxes	\$ 98,310,585
Grant Funding	1,323,315
Investment Earnings	116,029
Miscellaneous Local	1,597,406
Total Revenues	<u>101,347,335</u>
Expenditures:	
Program Services & Support:	
Program Services	67,846,660
Monitoring/Outcome Materials	68,370
Employee Salaries and Benefits	6,428,654
Other Consultants	4,272
Material and Supplies	60
Printing and Advertising	4,393
Software Maintenance	59,578
Travel and Other Expenditures	56,627
Total Program Services & Support	<u>74,468,614</u>
General Administration:	
Employee Salaries and Benefits	2,782,919
Legal Fees	28,065
Auditors and Other Consultants	48,737
Materials and Supplies	19,760
Printing and Advertising	3,091
Other General Administration	385,297
Telecommunications	48,549
Travel and Other Expenditures	85,641
Tax Collection Fees	619,381
Community Redevelopment Area Fees	2,621,917
Total General Administration	<u>6,643,357</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, 2021, (Continued)

	<u>General Fund</u>
Capital Outlay:	
Computer Hardware/Software	90,170
Furniture/ Equipment	5,688
Remodeling/Renovations	4,750
Improvements other than Building	23,228
Total Capital Outlay	<u>123,836</u>
Total Expenditures	<u>81,235,807</u>
Net Change in Fund Balance	20,111,528
Beginning Fund Balance	<u>41,470,310</u>
Ending Fund Balance	<u><u>\$ 61,581,838</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, 2021

Net Change in Fund Balance
Total Governmental Funds (page 33) \$ 20,111,528

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	\$ 76,020	
Less current year depreciation	<u>(415,135)</u>	(339,115)

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	4,958	
Change in OPEB Liability and related pension items	16,994	
Change in Net Pension Liability and related pension items:		
Florida Retirement System	469,907	
Health Insurance Subsidy	<u>(136,196)</u>	
Change in Net Position of Governmental Activities (page 29)		<u>\$ 20,128,076</u>

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, 2021

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

While the Council provides funding for various agencies, each agency is financially independent. The Council has no authority to appoint or hire management of the agencies nor does it have responsibility for routine operations of the agencies.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

A. Reporting Entity, (Continued)

Based upon application of these factors, the Council has concluded that it has no financial accountability for the various agencies and therefore, their financial statements are excluded from the reporting entity. The Council has not identified any component units and is not a participant in any joint ventures.

B. Basis of Presentation

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

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

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

C. Measurement Focus and Basis of Accounting

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

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

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

D. Budgets and Budgetary Accounting

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

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

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

Cash and Investments - The Council utilizes pooled cash accounting whereby excess monies are aggregated for investment purposes. Florida Statutes authorize a variety of investment mechanisms and the Council follows this best practice by diversifying its investments among the Local Government Surplus Funds Trust Fund, and the Florida Public Assets for Liquidity Management (formerly the Florida Education Investment Trust Fund). The Local Government Surplus Funds Trust Fund is a State pool managed by the Florida State Board of Administration ("SBA"), which provides regulatory oversight. To accommodate pool participants with readily available cash, a substantial portion of the portfolio is placed in short-term securities ("Florida PRIME"). The Local Government Surplus Funds Trust Fund is governed by the rules of Chapter 19-7 of the Florida Administration code. These rules provide guidance and establish the general operating procedures for the administration of the Local Government Surplus Funds Trust Fund.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

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

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

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

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

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

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

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

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

The Florida PRIME and FL PALM are not included in the fair value hierarchy as they are reported at amortized cost. Accordingly, the Council does not maintain any investments subject to fair value measurement as of September 30, 2021.

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

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

Maintenance, repairs, and minor renovations are not capitalized. Expenditures that significantly increase values or extend useful lives are capitalized.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

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

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

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

Depreciation/amortization expense is reflected in the financial statements in accordance with GASB Statement No. 34 requirements for capital assets greater than \$5,000 and an estimated economic life greater than one year. Thus, program related expenditures include depreciation expense in Program Support. For the General Administration category, depreciation expense is included in Materials and Services. Per Florida State Statutes as well as for internal control purposes, assets with a historical cost greater than \$1,500 are tagged and tracked in the capital assets system.

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

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

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, 2021

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

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the Council considers restricted funds to have been spent first. When expenditures are incurred for which committed, assigned or unassigned fund balances are available, the Council considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the Council Members or its delegated official or body has provided otherwise in its commitment or assignment actions.

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

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

F. Revenues and Expenditures/Expenses

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

G. New Accounting Pronouncements

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. 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 June 30, 2021. The Council is currently evaluating the implementation requirements of this Statement.

GASB Statement No. 89 - In June 2018, the GASB issued Statement No. 89 *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. The requirements of this Statement will improve financial reporting and will enhance the comparability of information about capital assets and the cost of borrowing for a reporting period for both governmental activities and business-type activities. The requirements of this Statement are effective for reporting periods beginning after December 31, 2020. 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

G. New Accounting Pronouncements, (Continued)

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 31, 2021. There is no impact to the Council as the Council is prohibited from issuing debt.

GASB Statement No. 92 - In January 2020, the GASB issued Statement No. 92- *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. More comparable reporting will improve the usefulness of information for users of state and local government financial statements. The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. The requirements for all other provisions of this Statement are effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged. The Council is currently evaluating the implementation requirements of this Statement.

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

G. New Accounting Pronouncements, (Continued)

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

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

GASB Statement No. 97 - In June 2020, the GASB issued Statement No. 97-*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

G. New Accounting Pronouncements (Continued)

defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements in paragraph 4 and paragraph 5 of this Statement are effective immediately. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The Council is currently evaluating the implementation requirements of this Statement.

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, 2021, the carrying amount of the Council's deposits was \$4,178,163 with a bank balance of \$6,328,673. 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, 2021

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, 2021 are composed of the following:

	Reported Amount	Weighted Average Maturity	Fair Value
Cash Deposits	\$ 4,178,163	-	\$ 4,178,163
Investments with the SBA:			
Florida PRIME	30,218,213	49 days	30,218,213
Investments with FL PALM:			
FL PALM Portfolio	35,011,619	53 days	35,011,619
Total Investments	<u>65,229,832</u>		<u>65,229,832</u>
Total Cash and Investments	<u>\$ 69,407,995</u>		<u>\$ 69,407,995</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 2021, were invested with the SBA, and the Florida Public Assets for Liquidity Management (FL PALM).

The SBA Florida PRIME investment pool, and the FL PALM are AAAM rated by Standard and Poor's. This rating is the highest creditworthiness rate given by the national agency.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Council's investment policy limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The dollar weighted average days to maturity (WAM) for the Florida PRIME was 49 days, and 53 days for the FL PALM on September 30, 2021. 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, 2021

2. CASH AND INVESTMENTS (Continued)

The weighted average life (WAL) of Florida PRIME, and FL PALM on September 30, 2021 are 64 days, and 80 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, 2021, 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, 2021

3. RECEIVABLES AND PAYABLES

Accounts and Interest Receivable as of September 30, 2021 consists of the following:

	<u>General Fund</u>
Taxes Receivable	\$ 43,266
Interest Receivable	495
Other	774
Total Accounts Receivable	<u>\$ 44,535</u>

Accounts Payable, Salaries and Wages Payable, and Accrued Liabilities as of September 30, 2021 consists of the following:

	<u>General Fund</u>
Funded Providers	\$ 7,929,983
Administrative	167,538
Professional Services & Other	42,026
Salaries & Wages Payable	428,940
Employee Reimbursements	258
Total Accounts Payable and Accrued Liabilities	<u>\$ 8,568,745</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 2021 was 0.4882 mills, leaving the millage rate level from the prior fiscal year. However, due to increased property values the tax revenue increased 5.5%. Property taxes are levied each November 1 on the assessed value listed as of the prior January 1 for real and personal property located within Broward County. The adjusted assessed value on July 1, 2020 upon which the fiscal year 2021 levy was based, was approximately \$212.1 billion. The property taxes receivable from the tax collector was \$43,266 on September 30, 2021.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements****September 30, 2021****5. CAPITAL ASSETS ACTIVITY**

The following is a summary of capital asset activity for the fiscal year ended September 30, 2021:

	Balance at Oct. 1, 2020	Additions	Deletions	Balance at Sept. 30, 2021
Capital Assets:				
Capital Assets Not Depreciated:				
Land	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Intangibles-Work in Progress	87,669	4,750	-	92,419
Capital Assets Depreciated:				
Building	6,105,002	23,228	-	6,128,230
Building Infrastructure	351,312	-	-	351,312
Computer Hardware/Software	852,441	48,042	(26,772)	873,711
Intangible Assets	256,217	-	-	256,217
Furniture and Equipment	452,350	-	-	452,350
Total Capital Assets	<u>10,604,991</u>	<u>76,020</u>	<u>(26,772)</u>	<u>10,654,239</u>
Less Accumulated Depreciation:				
Building	2,258,121	202,813	-	2,460,934
Building Infrastructure	137,859	15,657	-	153,516
Computer Hardware/Software	735,168	90,824	-	825,992
Intangible Assets	41,413	78,642	-	120,055
Furniture and Equipment	428,092	27,199	(26,772)	428,519
Total Accumulated Depreciation	<u>3,600,653</u>	<u>415,135</u>	<u>(26,772)</u>	<u>3,989,016</u>
Capital Assets	<u>\$ 7,004,338</u>	<u>\$ (339,115)</u>	<u>\$ -</u>	<u>\$ 6,665,223</u>

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

Program Administration	\$ 102,531
General Administration	<u>312,604</u>
Total Depreciation Expense	<u>\$ 415,135</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

6. RETIREMENT PLANS

Florida Retirement System

General Information - All the Council's employees participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple employers defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan ("Pension Plan") and the Retiree Health Insurance Subsidy ("HIS Plan"). Under Section 121.4501, Florida Statutes, the FRS also provides a defined contribution plan ("Investment Plan") alternative to the FRS Pension Plan, which is administered by the State Board of Administration ("SBA").

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

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

Generally, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county agency, district school board or state university or college within the State of Florida. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes and amendments to the law can be made only by an act of the Florida State Legislature.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

6. RETIREMENT PLANS-Florida Retirement System (Continued)

The aggregate net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense as of September 30, 2021, for the FRS Pension and HIS Plans are listed below:

	FRS	HIS	Total
Net Pension Liability	\$ 1,286,226	\$ 2,230,047	\$ 3,516,273
Deferred Outflows of Resources	\$ 2,048,307	\$ 537,123	\$ 2,585,430
Deferred Inflows of Resources	\$ 4,487,750	\$ 92,818	\$ 4,580,568
Pension Expense	\$ (469,907)	\$ 136,196	\$ (333,711)

The Pension Plan

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

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

6. RETIREMENT PLANS-Florida Retirement System (Continued)

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is three percent per year.

If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

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

The Investment Plan Option: As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. Council employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Senior Management, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2020-21 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30% and Senior Management Service class 7.67%.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

6. RETIREMENT PLANS-Florida Retirement System (Continued)

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2021, the information related to the number of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the Council.

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

Contributions – Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to contribute to the FRS based on statewide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2020 through June 30, 2021 and from July 1, 2021 through September 30, 2021, respectively, were as follows: Regular—10% and 10.82%; Senior Management Service—27.29% and 29.01%; and DROP participants—16.98% and 18.34%. These employer contribution rates include 1.66% HIS Plan subsidy for the periods October 1, 2020 through June 30, 2021 and from July 1, 2021 through September 30, 2021, respectively. The Council's contributions, including employee contributions to the Pension Plan, totaled \$1,057,949 for the fiscal year ended September 30, 2021.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2021**

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, 2021, the Council reported a liability of \$1,286,226 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The Council's proportionate share of the net pension liability was based on the Council's 2020-21 fiscal year contributions relative to the 2019-20 fiscal year contributions of all participating members. At June 30, 2021, the Council's proportionate share was .017027395 percent, which was an increase of .001887833 percent from its proportionate share measured as of June 30, 2020.

For the fiscal year ended September 30, 2021, the Council recognized a decrease in pension expense of \$469,907. In addition, the Council reported deferred outflows of resources and deferred inflows of resources related to the Pension Plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 220,461	-
Change of assumptions	880,100	-
Net difference between projected and actual earnings on Pension Plan investments	-	4,487,320
Changes in proportion and differences between Council Pension Plan contributions and proportionate share of contributions	755,476	430
Council Pension Plan contributions subsequent to measurement date	192,270	-
Total	<u>\$ 2,048,307</u>	<u>4,487,750</u>

The deferred outflows of resources related to the Pension Plan, totaling \$192,270 resulting from Council contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

6. RETIREMENT PLANS-Florida Retirement System (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30:	Amount
2022	\$ (191,636)
2023	(507,776)
2024	(768,816)
2025	(1,050,993)
2026	79,778
Thereafter	-
Total	<u>\$ (2,439,443)</u>

Actuarial Assumptions – The total pension liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

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

Mortality assumptions for the FRS Pension Plan were based on the PUB-2010 base table, projected generationally with Scale MP-2018. Actuarial assumptions used in the July 1, 2021 valuation, were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

Long-Term Expected Rate of Return - The long-term expected rate of return assumption of 6.8 percent consists of two building block components: 1) a real (in excess of inflation) return of 4.30 percent, consistent with capital market outlook model developed during 2021 by the outside investment consultant to the Florida State Board of Administration; and 2) a long-term average annual inflation assumption of 2.40 percent as adopted in October 2021 by the FRS Actuarial Assumption Conference for funding policy purposes, as allowable under governmental accounting standards.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements September 30, 2021

6. RETIREMENT PLANS-Florida Retirement System (Continued)

In the opinion of the FRS consulting actuary, Milliman, both components and the overall 6.80 percent return assumption were determined to be reasonable and appropriate per the Actuarial Standards of Practice. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The FRS allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	2.1%	2.1%	1.1%
Fixed Income	20.0%	3.8%	3.7%	3.3%
Global Equity	54.2%	8.2%	6.7%	17.8%
Real Estate (property)	10.3%	7.1%	6.2%	13.8%
Private Equity	10.8%	11.7%	8.5%	26.4%
Strategic Investments	3.7%	5.7%	5.4%	8.4%
Assumed Inflation – Mean			2.4%	1.2%

Discount Rate - The discount rate used to measure the total pension liability was 6.80%. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation of the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the Council's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the Council's proportionate share of the net pension liability calculated using the discount rate of 6.80%, as well as what the Council's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.80%) or one percentage point higher (7.80%) than the current rate:

	<u>1% Decrease (5.80%)</u>	<u>Current Discount Rate (6.80%)</u>	<u>1% Increase (7.80%)</u>
Council's proportionate share of the net pension liability	\$ 5,752,090	\$ 1,286,226	\$ (2,446,735)

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

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 Annual Comprehensive Financial Report.

Payables to the Pension Plan - At September 30, 2021, the Council reported a payable in the amount of \$104,617 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2021.

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, 2021, 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, 2021, the HIS contribution for the period October 1, 2020 through September 30, 2021 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 \$10,991 for the fiscal year ended September 30, 2021.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements September 30, 2021

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, 2021, the Council reported a liability of \$2,230,047 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The Council's proportionate share of the net pension liability was based on the Council's 2020-21 fiscal year contributions relative to the 2019-20 fiscal year contributions of all participating members. At June 30, 2021, the Council's proportionate share was .018179970 percent, which was an increase of .001173201 percent from its proportionate share measured as of June 30, 2020. For the fiscal year ended September 30, 2021, the Council recognized HIS pension expense of \$136,196. 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	\$ 74,623	\$ 934
Change of assumptions	175,232	91,884
Net difference between projected and actual earnings on HIS Plan investments	2,325	-
Changes in proportion and differences between Council HIS Plan contributions and proportionate share of contributions	257,247	-
Council HIS Plan contributions subsequent to the measurement date	<u>27,696</u>	<u>-</u>
Total	<u>\$ 537,123</u>	<u>\$ 92,818</u>

The deferred outflows of resources related to the HIS Plan, totaling \$27,696 resulting from Council contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements September 30, 2021

6. RETIREMENT PLANS-Florida Retirement System (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30:	Amount
2022	\$ 147,103
2023	78,203
2024	75,894
2025	73,668
2026	54,801
Thereafter	14,636
Total	<u>\$ 444,305</u>

Actuarial Assumptions – The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 %
Salary increases	3.25%, average, including inflation.
Municipal bond rate	2.16%

Mortality rates were based on the PUB-2010 with Projection Scale BB tables. The discount rate used decreased from 3.50 percent to 2.21 percent as of June 30, 2020, reflecting the change during the fiscal year in the Bond Buyer General Obligation 20- Bond Municipal Bond Index. The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

Discount Rate - The discount rate used to measure the total pension liability was 2.16%. 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, 2021

6. RETIREMENT PLANS-Florida Retirement System (Continued)

Sensitivity of the Council's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the Council's proportionate share of the net pension liability calculated using the discount rate of 2.16%, as well as what the Council's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (1.16%) or one percentage point higher (3.16%) than the current rate:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
Council's proportionate share of the net pension liability	\$ 2,578,150	\$ 2,230,047	\$ 1,944,854

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 Annual Comprehensive Financial Report.

Payables to the Pension Plan - At September 30, 2021, the Council reported a payable in the amount of \$1,183 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2021.

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, 2021

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, 2021, there are no retirees participating in the group health program, and seventy-five (75) active employees with health insurance coverage. There are four (4) active employees without coverage who are assumed not to elect retiree health coverage and do not generate GASB Statement No.75 liabilities.

Total OPEB Liability

The Council's total OPEB liability of \$46,369 was measured as of September 30, 2021 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, 2021

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

Actuarial assumptions and other inputs: The total OPEB liability in the September 30, 2021 interim actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	2.15%
Inflation Rate:	2.40%
Healthcare Trend Rate	8.00%
Retiree's Cost Sharing	Borne by the retiree

The payroll growth assumption is based on the Florida Retirement Systems actuarial valuation as of July 1, 2020.

Mortality rates used for healthy retirees were based on Pub 2010 General Employee Mortality Table, Headcount weighted, Fully Generational using scale MP-2020, while rates for Surviving Spouses were based on Pub 2010 Contingent Survivor Mortality Table, Headcount weighted, Fully Generational using scale MP-2020.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance as at 9/30/2020	<u>\$ 119,934</u>
Changes for the fiscal year:	
Service Cost	16,638
Interest	3,240
Differences between expected and actual experience	(1,800)
Changes in assumptions for other inputs	(87,329)
Benefit payments	(4,314)
Net changes	<u>(73,565)</u>
Balance at 9/30/2021	<u>\$ 46,369</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

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 (1.15%), or one percentage higher (3.15%) than the current discount rate:

	1% Decrease (1.15%)	Discount Rate (2.15%)	1% Increase (3.15%)
Total OPEB Liability	\$48,737	\$46,369	\$43,866

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	\$40,255	\$46,369	\$53,600

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB-For the fiscal year ended September 30, 2021; the Council recognized a decrease in OPEB expense of \$12,680. 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	\$ -	\$ 29,095
Changes of assumptions or other inputs	2,026	103,483
Total	\$ 2,026	\$ 132,578

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2021

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

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

Fiscal Year Ending September 30:	<u>Amount</u>
2022	\$ 32,558
2023	32,558
2024	32,551
2025	18,031
2026	14,854
Thereafter	-
Total	<u>\$ 130,552</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, 2021

9. COMMITMENTS AND CONTINGENCIES

Operating Leases:

The Council is committed under various operating leases for office equipment and space through fiscal year 2021. Lease expenditures for office equipment and colocation space for the fiscal year ended September 30, 2021 amounted to \$45,429. Future minimum base lease payments for these leases are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Minimum Base Lease Payment</u>
2022	\$ 44,619
2023	38,808
2024	10,978
2025	9,917
2026	9,917
Thereafter	-
	<u>\$ 114,239</u>

Encumbrances:

Purchase orders are issued throughout the fiscal year to encumber budgets in the governmental funds. Significant encumbrances as of September 30, 2021 that will be re-appropriated in the subsequent year are as follows:

General Fund:	
Program Services	\$ 3,267,921
Program Support & General Administration	358,429
Facilities Reserves	258,638
Capital Outlay	<u>872,388</u>
Total Encumbrances	<u>\$ 4,757,376</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements September 30, 2021

10. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for fiscal year ended September 30, 2021:

	Beginning Balance		Ending Balance		Amount Due
	Oct 1, 2020	Increases	Decreases	Sept 30, 2021	Within One Year
Compensated Absences:					
Vacation Accrual	\$ 944,806	\$ 461,479	\$ (404,640)	1,001,645	\$ 100,164
Sick Leave Accrual	255,626	66,715	(128,512)	193,829	19,383
Net Pension Liability:					
Florida Retirement System	6,561,709	-	(5,275,483)	1,286,226	-
Health Insurance Subsidy	2,076,499	153,548	-	2,230,047	-
OPEB Liability	119,934	-	(73,565)	46,369	-
Total Long Term Liabilities	<u>\$ 9,958,574</u>	<u>\$ 681,742</u>	<u>\$ (5,882,200)</u>	<u>\$ 4,758,116</u>	<u>\$ 119,547</u>

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 \$247,417 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, 2021

11. FUND BALANCE, (Continued)

- *Committed Fund Balance* – amounts constrained to specific purposes by the formal action of the Council itself, using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the Council Members take the same highest-level action (i.e., Resolution or Issue Paper) to remove or change the constraint. The Council committed \$3,000,000 to Fund Balance for Building Fund to prepare for future growth.
- *Assigned Fund Balance* – amounts the Council intends to use for a specific purpose but are neither restricted nor committed. Intent can be expressed by the Council Members or by an official to which the Council Members delegates authority. The Council has a total of \$19,414,037 in Assigned Fund Balance, which can be further classified as follows: (1) Assigned for Outstanding Encumbrances, \$4,757,376, and (2) Assigned for Subsequent Year's Budget, \$14,656,661. This latter amount was assigned for programmatic purposes and appropriated in the subsequent year's budget to offset additional ad valorem taxes.
- *Unassigned Fund Balance* – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. The Council adopted a minimum fund balance policy to be used for unanticipated emergencies of approximately 8% to 10% of the budgeted expenditures. This minimum fund amount of Unassigned Fund Balance for the FY21 is \$10,453,745. The remaining Unassigned Fund Balance is \$28,466,639.

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, 2021, the Council reported \$1,323,314 of grant funding which includes \$422,278 of State matching funds from the State of Florida Department of Children and Families, as well as \$901,036 grant funding from the Antiterrorism and Emergency Assistance Program (AEAP). The State matching funds are not subject to Florida Single Audit. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.

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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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Ad Valorem Taxes	\$ 98,384,555	\$ 98,384,555	\$ 98,310,585	\$ (73,970)
Grant Funding	1,085,067	995,067	1,323,315	328,248
Investment Earnings	200,000	200,000	116,029	(83,971)
Miscellaneous Local	1,611,755	1,625,291	1,597,406	(27,885)
Total Revenues	<u>101,281,377</u>	<u>101,204,913</u>	<u>101,347,335</u>	<u>142,422</u>
Expenditures:				
Program Services and Support:				
Program Services	95,437,396	95,450,932	67,846,660	27,604,272
Monitoring/Outcome Materials	100,000	100,000	68,370	31,630
Employee Salaries and Benefits	6,753,277	6,753,277	6,428,654	324,623
Other Consultants	24,400	24,400	4,272	20,128
Material and Supplies	7,770	7,770	60	7,710
Printing and Advertising	7,000	7,000	4,393	2,607
Software Maintenance	43,088	92,255	59,578	32,677
Travel and Other Expenditures	195,830	146,663	56,627	90,036
Total Program Services and Support	<u>102,568,761</u>	<u>102,582,297</u>	<u>74,468,614</u>	<u>28,113,683</u>
General Administration:				
Employee Salaries and Benefits	2,964,392	2,964,392	2,782,919	181,473
Legal Fees	40,000	40,000	28,065	11,935
Auditors and Other Consultants	125,327	124,327	48,737	75,590
Materials and Supplies	64,379	64,379	19,760	44,619
Printing and Advertising	22,670	22,670	3,091	19,579
Other General Administration	695,681	750,056	385,297	364,759
Telecommunications	63,000	63,000	48,549	14,451
Travel and Other Expenditures	223,276	169,901	85,641	84,260
Tax Collection Fees	631,519	631,519	619,381	12,138
Community Redevelopment Area Fees	3,433,652	3,303,652	2,621,917	681,735
Total General Administration	<u>8,263,896</u>	<u>8,133,896</u>	<u>6,643,357</u>	<u>1,490,539</u>

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, 2021, (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Capital Outlay:				
Computer Hardware/Software	372,997	461,784	90,170	371,614
Furniture/ Equipment	20,000	16,213	5,688	10,525
Remodeling/Renovations	-	45,000	4,750	40,250
Improvements other than Building	23,228	23,228	23,228	-
Total Capital Outlay	<u>416,225</u>	<u>546,225</u>	<u>123,836</u>	<u>422,389</u>
Total Expenditures	<u>111,248,882</u>	<u>111,262,418</u>	<u>81,235,807</u>	<u>30,026,611</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (9,967,505)</u>	<u>\$ (10,057,505)</u>	<u>20,111,528</u>	<u>\$ 30,169,033</u>
Beginning Fund Balance			<u>41,470,310</u>	
Ending Fund Balance			<u>\$ 61,581,838</u>	

Notes to Schedule:

Note 1 : An annual appropriated budget is adopted for the General Fund on a basis consistent with accounting principles generally accepted in the United States (GAAP). The Council follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Program budget discussions are held by the Council in May. The total tentative budget is approved by the Council in June.
- b) The Council submits a tentative budget and millage rate to the Broward County Commission by July 1st.
- c) The Council holds two public hearings in September as required under the Truth in Millage (TRIM) Act to obtain taxpayers comments.
- d) Prior to October 1, usually at the last TRIM hearing held in September, a budget is legally enacted through the passage of a resolution.
- e) The Council, by approval of an Issue Paper, may make supplemental appropriations during the year.
- f) The level of control at which expenditures may not legally exceed the budget is at the function level. Transfer of appropriations between functions require Council approval.
- g) Appropriations in all budgeted funds lapse at fiscal year-end. Encumbered amounts are re-appropriated in the following year's budget. Encumbrances are commitments related to unperformed (executory) contracts or services.
- h) Budgeted amounts are as originally adopted or as amended.

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

	2021	2020	2019***
Children's Services Council of Broward County's proportion of the net pension liability	0.0170273950%	0.0151395620%	0.0146091890%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 1,286,226	\$ 6,561,709	\$ 5,031,064
Children's Services Council of Broward County's covered payroll	\$ 6,435,890	\$ 5,902,575	\$ 5,599,625
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	19.99%	111.17%	89.85%
Plan fiduciary net position as a percentage of the total pension liability	96.40%	78.85%	82.61%

Notes to Schedule:

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

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

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

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

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2018	2017**	2016	2015	2014
0.0141696770%	0.0130672500%	0.0113309120%	.011379789%	0.010583942%
\$ 4,267,980	\$ 3,866,532	\$ 2,861,064	\$ 1,469,852	\$ 645,776
\$ 5,261,889	\$ 4,911,095	\$ 4,331,964	\$ 4,008,874	\$ 3,599,507
81.11%	78.73%	66.05%	36.66%	17.94%
84.26%	83.89%	84.88%	92.00%	96.09%

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

	2021	2020	2019
Contractually required contribution	\$ 862,779	\$ 699,118	\$ 620,901
Contributions in relation to the contractually required contribution	<u>(862,779)</u>	<u>(699,118)</u>	<u>(620,901)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Children's Services Council of Broward County's covered payroll	\$ 6,605,554	\$ 6,009,485	\$ 5,651,279
Contribution as a percentage of covered payroll	13.06%	11.63%	10.99%

Notes to Schedule:

* 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.

	2018		2017		2016		2015		2014
\$	565,166	\$	509,611	\$	432,047	\$	383,964	\$	331,683
	(565,166)		(509,611)		(432,047)		(383,964)	\$	(331,683)
\$	-	\$	-	\$	-	\$	-	\$	-
\$	5,347,394	\$	5,047,763	\$	4,482,724	\$	4,060,069	\$	3,634,125
	10.57%		10.10%		9.64%		9.46%		9.13%

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

	2021	2020	2019
Children's Services Council of Broward County's proportion of the net pension liability	0.0181799700%	0.0170067690%	0.0167376030%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 2,230,047	\$ 2,076,499	\$ 1,872,770
Children's Services Council of Broward County's covered payroll	\$ 6,435,890	\$ 5,902,575	\$ 5,599,625
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	34.65%	35.18%	33.44%
Plan fiduciary net position as a percentage of the total pension liability	3.56%	3.00%	2.63%

Notes to Schedule:

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

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

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2018	2017	2016	2015	2014
0.0161103680%	0.0154074380%	0.0140325690%	0.0132139230%	0.012114771%
\$ 1,705,139	\$ 1,647,434	\$ 1,635,438	\$ 1,347,612	\$ 1,132,761
\$ 5,261,889	\$ 4,911,095	\$ 4,331,964	\$ 4,008,874	\$ 3,599,507
32.41%	33.55%	37.75%	33.62%	31.47%
2.15%	1.64%	0.97%	0.50%	0.99%

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

	2021	2020	2019	2018
Contractually required contribution	\$ 10,991	\$ 8,720	\$ 7,635	\$ 7,049
Contributions in relation to the contractually required contribution	(10,991)	(8,720)	(7,635)	(7,049)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Children's Services Council of Broward County's covered payroll	\$ 6,605,554	\$ 6,009,485	\$ 5,651,279	\$ 5,347,394
Contribution as a percentage of covered payroll	0.17%	0.15%	0.14%	0.13%

Notes to Schedule:

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

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

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Schedule of Changes in Total OPEB Liability and Related Ratios
Fiscal Year Ended September 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability:					
Service cost	\$ 16,638	\$ 15,691	\$ 13,883	\$ 14,183	\$ 28,867
Interest	3,240	3,255	4,654	3,887	5,505
Differences between expected and actual experience	(1,800)	(2,012)	(23,396)	(3,751)	(30,071)
Changes in assumptions	(87,329)	1,851	1,387	(1,980)	(79,636)
Benefit payments	(4,314)	(3,023)	-	(3,095)	(7,611)
Net Change in total OPEB liability	(73,565)	15,762	(3,472)	9,244	(82,946)
Total OPEB liability- beginning	119,934	104,172	107,644	98,400	181,346
Total OPEB liability- ending	<u>\$ 46,369</u>	<u>\$ 119,934</u>	<u>\$ 104,172</u>	<u>\$ 107,644</u>	<u>\$ 98,400</u>
Covered employee payroll	\$ 6,450,612	\$ 6,042,702	\$ 5,664,873	\$ 5,117,551	\$ 4,987,866
Total OPEB liability as a percentage of covered-employee payroll	0.72%	1.98%	1.84%	2.10%	1.97%

Notes to Schedule:

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

2021	2.15%
2020	2.41%
2019	2.75%
2018	3.83%
2017	3.50%

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

Note 2: There are no assets accumulated in a Trust to pay the related benefits for the OPEB plan. The Council recognizes an "implicit subsidy" arising because of the blended rate premium since retiree health care costs, on average, are higher than active employee healthcare costs. It is the Council's current policy to fund the plan on a "pay as you go" basis.

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STATISTICAL SECTION



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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Annual Comprehensive Financial Report For the Fiscal Year Ended September 30, 2021

STATISTICAL SECTION

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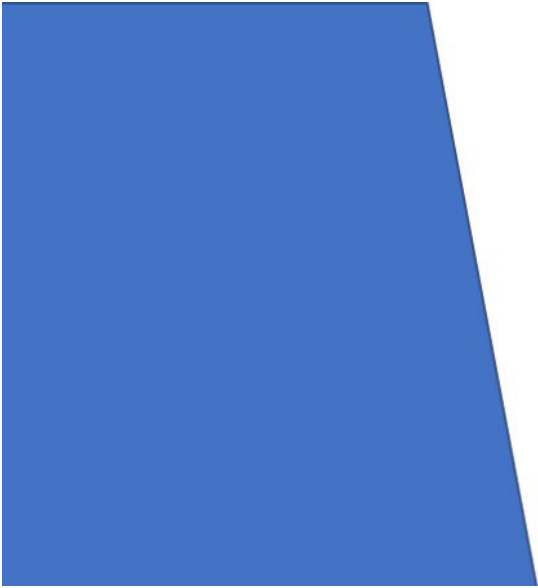
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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

Fiscal Year	<u>Governmental Activities</u>			Total primary government net position
	Investment in Capital Assets	Restricted	Unrestricted	
2012	8,504,223	-	12,438,335	20,942,558
2013	8,207,025	-	13,179,921	21,386,946
2014	7,998,742	-	12,582,381	20,581,123
2015	7,755,161	-	10,030,009	17,785,170
2016	7,420,106	-	10,527,935	17,948,041
2017	7,284,713	-	12,130,721	19,415,434
2018	7,510,054	-	13,648,440	21,158,494
2019	7,335,452	-	19,157,118	26,492,570
2020	7,004,338	3,000,000	31,230,841	41,235,179
2021	6,665,223	3,000,000	51,698,032	61,363,255



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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Changes in Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

	Year			
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenses				
Governmental activities:				
Program Services:				
Program Services	\$ 53,530,318	\$ 53,775,633	\$ 56,159,891	\$ 58,931,114
Program Administration	3,045,224	3,298,033	3,610,414	4,263,718
Total Program Services	<u>56,575,542</u>	<u>57,073,666</u>	<u>59,770,305</u>	<u>63,194,832</u>
General Administration:				
Personal Services	1,428,134	1,425,869	1,588,115	1,704,943
Materials and Services	897,537	974,491	1,042,529	945,109
Community Redevelopment and Tax Collector Fees	1,679,586	1,716,448	1,856,081	2,043,045
Total General Administration	<u>4,005,257</u>	<u>4,116,808</u>	<u>4,486,725</u>	<u>4,693,097</u>
Total primary government expenses	<u>\$ 60,580,799</u>	<u>\$ 61,190,474</u>	<u>\$ 64,257,030</u>	<u>\$ 67,887,929</u>
Program Revenues				
Governmental activities:				
Grant Funding, Restricted	\$ 883,762	\$ 824,043	\$ 710,891	\$ 1,084,831
Total primary government program revenue	<u>\$ 883,762</u>	<u>\$ 824,043</u>	<u>\$ 710,891</u>	<u>\$ 1,084,831</u>
Net (Expense)/Revenue				
Total primary government net expense	<u>\$ 59,697,037</u>	<u>\$ 60,366,431</u>	<u>\$ 63,546,139</u>	<u>\$ 66,803,098</u>
General Revenues & Other Changes in Net Position				
Governmental activities:				
Property Taxes	\$ 57,483,644	\$ 59,584,505	\$ 61,362,297	\$ 65,140,776
Investment Earnings	152,865	90,651	16,012	90,344
Grant Funding, Unrestricted	343,463	340,968	391,872	181,858
Miscellaneous	643,247	794,695	970,135	859,668
Total primary government	<u>\$ 58,623,219</u>	<u>\$ 60,810,819</u>	<u>\$ 62,740,316</u>	<u>\$ 66,272,646</u>
Changes in Net Position				
Total primary government	<u>\$ (1,073,818)</u>	<u>\$ 444,388</u>	<u>\$ (805,823)</u>	<u>\$ (530,452)</u>

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Year					
<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 61,201,151	\$ 65,126,956	\$ 71,309,031	\$ 72,311,772	\$ 68,686,479	\$ 67,915,030
6,178,792	6,460,890	6,378,356	6,451,480	6,850,451	6,410,775
<u>67,379,943</u>	<u>71,587,846</u>	<u>77,687,387</u>	<u>78,763,252</u>	<u>75,536,930</u>	<u>74,325,805</u>
2,004,709	2,341,237	2,547,538	2,873,911	3,252,753	2,667,846
937,488	928,985	948,319	1,077,493	1,112,279	984,310
2,393,301	2,782,040	3,016,175	2,875,492	3,518,995	3,241,298
5,335,498	6,052,262	6,512,032	6,826,896	7,884,027	6,893,454
<u>\$ 72,715,441</u>	<u>\$ 77,640,108</u>	<u>\$ 84,199,419</u>	<u>\$ 85,590,148</u>	<u>\$ 83,420,957</u>	<u>\$ 81,219,259</u>
\$ 1,362,375	\$ 1,209,290	\$ 1,112,377	\$ -	\$ -	\$ -
<u>\$ 1,362,375</u>	<u>\$ 1,209,290</u>	<u>\$ 1,112,377</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 71,353,066</u>	<u>\$ 76,430,818</u>	<u>\$ 83,087,042</u>	<u>\$ 85,590,148</u>	<u>\$ 83,420,957</u>	<u>\$ 81,219,259</u>
\$ 70,246,887	\$ 75,990,468	\$ 82,432,099	\$ 88,063,546	\$ 93,181,490	\$ 98,310,585
155,748	419,042	857,633	1,388,744	955,209	116,029
261,131	189,655	253,591	152,956	2,794,195	1,323,315
852,171	1,199,909	1,288,106	1,318,978	1,232,535	1,597,406
<u>\$ 71,515,937</u>	<u>\$ 77,799,074</u>	<u>\$ 84,831,429</u>	<u>\$ 90,924,224</u>	<u>\$ 98,163,429</u>	<u>\$ 101,347,335</u>
<u>\$ 162,871</u>	<u>\$ 1,368,256</u>	<u>\$ 1,744,387</u>	<u>\$ 5,334,076</u>	<u>\$ 14,742,472</u>	<u>\$ 20,128,076</u>

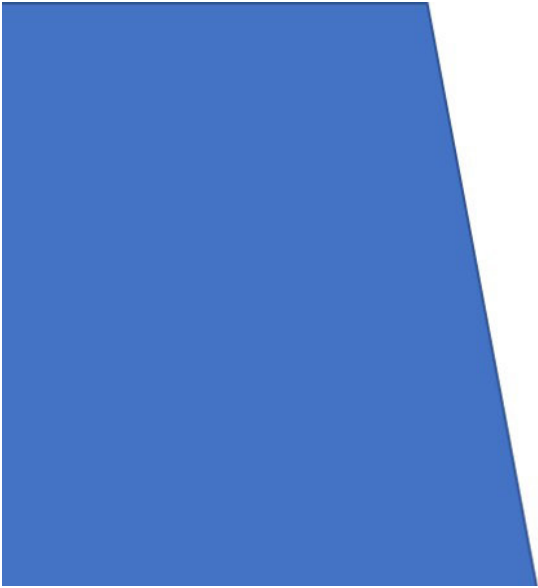
CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Fund Balance, Governmental Funds
Last Ten Fiscal Years

(modified accrual basis of accounting)

General Fund

<u>Fiscal Year</u>	<u>Nonspendable Fund Balance</u>	<u>Committed Fund Balance</u>	<u>Assigned Fund Balance</u>	<u>Unassigned Fund Balance</u>	<u>Total General Fund</u>
2012	98,174	-	3,247,891	9,758,362	13,104,427
2013	92,520	-	3,797,311	9,970,735	13,860,566
2014	76,899	-	4,291,669	8,957,185	13,325,753
2015	88,763	-	4,233,858	8,815,025	13,137,646
2016	86,691	-	5,507,406	8,506,123	14,100,220
2017	187,407	-	5,470,758	10,533,309	16,191,474
2018	225,777	-	6,815,653	11,388,991	18,430,421
2019	228,307	-	7,824,448	17,022,631	25,075,386
2020	185,322	3,000,000	10,293,454	27,991,534	41,470,310
2021	247,417	3,000,000	19,414,037	38,920,384	61,581,838

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		Year	
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Revenues				
Ad Valorem Taxes	\$ 57,483,644	\$ 59,584,505	\$ 61,362,297	\$ 65,140,776
Investment Earnings	152,865	1,165,011	1,102,763	1,266,689
Miscellaneous Local	643,246	90,651	16,012	90,344
Grant Funding	1,227,225	794,695	970,135	859,668
Total revenues	<u>59,506,980</u>	<u>61,634,862</u>	<u>63,451,207</u>	<u>67,357,477</u>
Expenditures				
Program Services and Support	56,557,169	57,002,621	59,683,292	63,077,687
General Administration	3,628,128	3,764,685	4,087,449	4,289,213
Capital Outlay	57,303	111,417	215,279	178,684
Total expenditures	<u>60,242,600</u>	<u>60,878,723</u>	<u>63,986,020</u>	<u>67,545,584</u>
Net change in fund balance	<u>\$ (735,620)</u>	<u>\$ 756,139</u>	<u>\$ (534,813)</u>	<u>\$ (188,107)</u>

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<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 70,246,887	\$ 75,990,468	\$ 82,432,099	\$ 88,063,546	\$ 88,063,546	\$ 93,181,490	\$ 98,310,585
1,623,506	1,398,945	1,365,968	152,956	152,956	955,209	116,029
155,748	419,042	857,633	1,388,744	1,388,744	1,232,535	1,597,406
852,171	1,199,909	1,288,106	1,318,978	1,318,978	2,794,195	1,323,315
<u>72,878,312</u>	<u>79,008,364</u>	<u>85,943,806</u>	<u>90,924,224</u>	<u>90,924,224</u>	<u>98,163,429</u>	<u>101,347,335</u>
67,032,175	71,271,782	77,678,631	78,030,206	78,030,206	74,777,670	74,468,614
4,759,810	5,426,467	5,859,409	5,951,181	5,951,181	6,848,621	6,643,357
123,753	218,861	166,819	297,872	297,872	142,214	123,836
<u>71,915,738</u>	<u>76,917,110</u>	<u>83,704,859</u>	<u>84,279,259</u>	<u>84,279,259</u>	<u>81,768,505</u>	<u>81,235,807</u>
<u>\$ 962,574</u>	<u>\$ 2,091,254</u>	<u>\$ 2,238,947</u>	<u>\$ 6,644,965</u>	<u>\$ 6,644,965</u>	<u>\$ 16,394,924</u>	<u>\$ 20,111,528</u>

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

(In thousands of dollars)

<u>Fiscal Year Ended September 30,</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>Other (1)</u>
2012	114,542,886	26,163,726	8,662,382	21,167,178
2013	114,660,766	25,878,787	8,542,371	21,246,559
2014	122,019,311	26,028,235	8,669,350	21,273,472
2015	140,193,523	26,740,443	9,285,153	21,699,215
2016	156,152,081	28,616,976	9,397,569	21,820,864
2017	183,297,977	34,796,819	11,300,024	22,649,372
2018	196,493,535	36,132,281	12,280,938	23,053,273
2019	208,284,424	38,272,374	13,500,718	23,484,703
2020	215,913,345	39,947,198	13,968,801	24,108,135
2021	229,202,878	40,197,491	15,094,569	24,927,904

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.

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<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Council Tax Rate (2)</u>
38,094,078	132,442,094	0.4789
37,637,272	132,691,211	0.4902
37,747,627	140,242,741	0.4882
38,053,693	159,864,641	0.4882
38,455,766	177,531,724	0.4882
40,062,909	211,981,283	0.4882
41,013,989	226,946,038	0.4882
41,925,149	241,617,070	0.4882
43,090,367	250,847,112	0.4882
44,471,526	264,951,316	0.4699

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

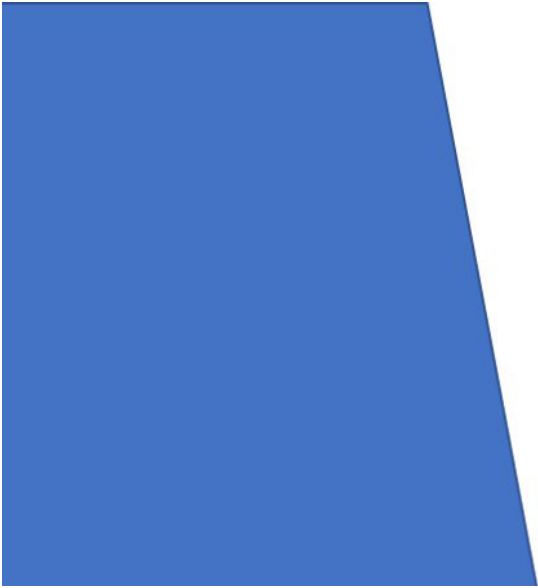
(rate per \$1,000 of assessed value)

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
2012	0.4789	-	0.4789	5.5530	7.4180	0.4363
2013	0.4902	-	0.4902	5.5530	7.4560	0.4289
2014	0.4882	-	0.4882	5.7230	7.4800	0.4110
2015	0.4882	-	0.4882	5.7230	7.4380	0.3842
2016	0.4882	-	0.4882	5.7230	7.2740	0.3551
2017	0.4882	-	0.4882	5.6690	6.5394	0.3100
2018	0.4882	-	0.4882	5.6690	6.4029	0.2936
2019	0.4882	-	0.4882	5.6690	6.7393	0.2795
2020	0.4882	-	0.4882	5.6690	6.5052	0.2675
2021	0.4699	-	0.4699	5.6690	6.4621	0.2572

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)

	2012		
Taxpayer	Taxes Levied	Rank	Percent to Aggregate Taxes Levied
Sunrise Mills Ltd	\$ -	-	0.00%
Publix Supermarkets, Inc.	-	-	0.00%
Florida Power & Light Company	35,472	1	1.18%
Diplomat Properties Ltd.	9,040	2	0.30%
Pembroke Lakes Mall Ltd.	8,061	3	0.27%
City National Bank of Florida	6,930	4	0.23%
Palm Vacation Group	5,474	5	0.18%
Bellsouth Telecommunications Inc.	3,449	6	0.12%
HC Miramar Properties, LLC	2,962	7	0.10%
Harbor Beach Property LLC	2,901	8	0.10%
Orange Bowl Eastern III LLC	2,687	9	0.09%
Diplomat Hotel Owner LLC.	2,536	10	0.08%
Wal-Mart Stores East	-	-	0.00%
NXRT Pembroke LLC.	-	-	0.00%
City of Fort Lauderdale	-	-	0.00%
TAF GG Las Olas LP	-	-	0.00%
Camden Summit Partnership LP	-	-	0.00%
Total principal taxpayers	<u>\$ 79,512</u>		<u>2.65%</u>

Source: Broward County Revenue Collector

2021

Taxes Levied	Rank	Percent to Aggregate Taxes Levied
15,139	2	0.31%
7,657	4	0.16%
74,638	1	1.55%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
5,141	7	0.11%
-	-	0.00%
7,386	5	0.18%
7,947	3	0.16%
5,960	6	0.15%
4,206	8	0.10%
3,839	9	0.08%
3,685	10	0.09%
<u>\$ 135,598</u>		<u>2.90%</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	
2012	60,801,037	57,457,936	94.5%	(74,719)
2013	62,564,907	59,460,641	95.0%	(187,589)
2014	64,738,551	61,482,355	95.0%	(152,205)
2015	69,070,390	65,274,088	94.5%	68,489
2016	73,794,596	70,095,209	95.0%	79,904
2017	79,787,967	75,867,788	95.1%	49,003
2018	86,905,516	82,347,473	94.8%	58,584
2019	92,864,670	87,982,591	94.7%	25,759
2020	98,373,350	93,116,487	94.7%	142,613
2021	104,706,427	98,131,640	93.7%	-

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

Total Collections to Date

Amount	Percentage of Levy
57,383,217	94.4%
59,273,052	94.7%
61,330,150	94.7%
65,342,577	94.6%
70,175,113	95.1%
75,916,791	95.1%
82,406,057	94.8%
88,008,350	94.8%
93,259,100	94.8%
98,131,640	93.7%

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

Year	Population (1)	Personal Income (2)	Per Capita Personal Income (2)	Median Age (3)
2012	1,815,137	76,687,882	43,351	40.0
2013	1,838,844	80,525,783	43,792	39.9
2014	1,869,235	80,905,552	43,283	39.9
2015	1,896,425	85,167,498	44,909	40.0
2016	1,909,632	89,572,271	46,906	40.0
2017	1,935,878	94,239,376	48,680	40.1
2018	1,951,260	98,087,689	50,269	40.5
2019	1,952,778	102,145,579	52,308	40.4
2020	1,944,375	109,473,926	55,908	N/A
2021	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)
258,803	7.60%
260,564	5.60%
262,563	5.20%
265,401	4.70%
268,836	4.60%
271,105	3.30%
271,517	2.80%
270,550	2.80%
267,970	7.80%
260,715	4.40%

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

2012

Employer (1)	Employees	Rank	Percentage of Total County Employment
Broward School Board*	26,000	1	2.8%
Broward County Government*	11,055	2	1.2%
Memorial Healthcare System*	10,900	3	1.2%
Broward Health*	8,190	4	0.9%
Nova Southeastern	4,013	5	0.4%
American Express	3,000	6	0.3%
The Answer Group	2,800	7	0.3%
Kaplan Higher Education	2,500	8	0.3%
Interbond Corp. of America dba BrandsMart USA	2,000	9	0.2%
Alorica	2,000	10	0.2%
Total	72,458		7.8%

* 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

2021

Employer (1)	Employees (1)	Rank	Percentage of Total County Employment (2)
Broward School Board*	33,022	1	3.2%
Memorial Healthcare System*	14,000	2	1.4%
Broward County Government*	12,631	3	1.2%
Broward Health*	9,824	4	1.0%
Nova Southeastern	6,181	5	0.6%
FirstService Residential	5,400	6	0.5%
HEICO	4,532	7	0.4%
Broward College*	4,170	8	0.4%
Spirit Airlines	3,947	9	0.4%
American Express	3,500	10	0.3%
Total	<u>97,207</u>		<u>9.4%</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
2012	41	16	57
2013	42	16	58
2014	45	17	62
2015	48	15	63
2016	49	17	66
2017	51	18	69
2018	56	20	76
2019	55	20	75
2020	57	21	78
2021	57	22	79

Source: Children's Services Council, Finance Administration

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

Utilization

Contract/Program Services	Amount Under Contract (a)	Actual Expenditures (b)	Under- utilized (c)	Unallocated (d)
<u>Fiscal Year</u>	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>
2012	99%	95%	4%	1%
2013	99%	94%	5%	1%
2014	100%	96%	4%	0%
2015	99%	94%	5%	0%
2016	100%	94%	6%	0%
2017	99%	92%	7%	0%
2018	100%	93%	7%	0%
2019	98%	87%	11%	1%
2020	100%	76%	24%	0%
2021	100%	71%	29%	0%

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

General Fund Total Expenditures as a percentage of revenues

<u>Fiscal Year</u>	<u>Budget (e)</u>	<u>Actual (f)</u>
2012	107%	101%
2013	105%	99%
2014	106%	101%
2015	106%	100%
2016	106%	99%
2017	107%	97%
2018	106%	97%
2019	108%	90%
2020	108%	83%
2021	110%	80%

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

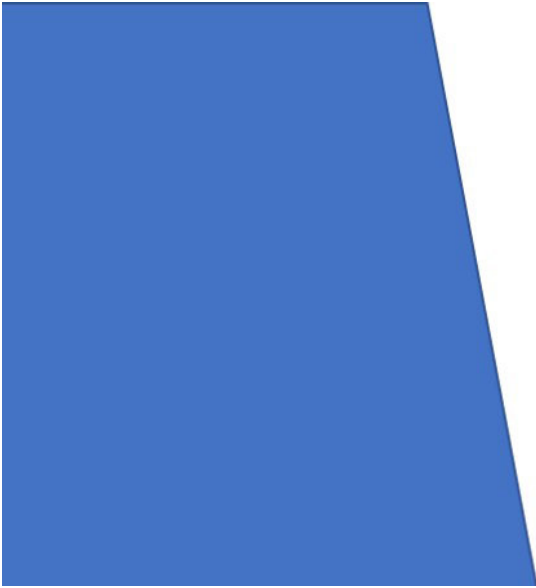
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	Budget	Budget	Budget	Budget
Family Strengthening	\$ 11,894,698	\$ 12,083,464	\$ 12,342,529	\$ 13,368,082
Child Welfare/Adoption Promotion	135,000	160,000	160,000	160,000
Youth Development	6,105,422	6,892,313	7,061,103	8,105,573
Delinquency Prevention	2,988,398	3,018,398	3,299,074	3,819,116
Independent Living	1,575,000	1,620,200	1,705,743	1,793,734
Special Needs	9,735,281	9,732,320	9,826,260	10,544,491
Out of School Time	12,060,942	11,057,680	11,595,555	12,305,000
Early Child Education	6,682,700	7,306,189	7,527,142	6,964,718
Physical Health	1,951,276	1,952,276	1,973,941	2,169,334
System Goals	2,161,593	2,298,712	2,444,562	2,147,989
Unallocated	60,629	8,154	63,074	78,262
TOTAL	\$ 55,350,939	\$ 56,129,706	\$ 57,998,983	\$ 61,456,299

Source: Children's Services Council, Finance Administration

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<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Budget	Budget	Budget	Budget	Budget	Budget
\$ 14,634,489	\$ 14,625,683	\$ 14,625,683	\$ 16,781,607	\$ 22,197,880	\$ 23,966,670
201,425	449,023	449,023	1,422,920	2,400,259	2,400,259
8,565,486	9,913,146	9,913,146	11,558,299	12,525,294	14,838,909
3,882,289	3,693,789	3,693,789	3,506,464	3,601,728	3,601,728
1,938,078	3,453,678	3,453,678	3,716,788	3,803,739	4,081,500
11,262,154	11,615,565	11,615,565	13,210,547	13,915,052	14,449,226
12,510,258	12,739,048	12,739,048	14,829,189	15,323,467	14,509,357
7,101,288	8,331,244	8,331,244	10,509,308	10,266,787	10,462,389
2,413,343	2,579,085	2,579,085	3,121,270	3,194,475	3,357,049
2,176,270	2,945,616	2,945,616	2,946,182	2,835,684	3,012,368
183,623	177,863	177,863	1,074,857	12,939	871,477
\$ 64,868,703	\$ 70,523,740	\$ 70,523,740	\$ 82,677,431	\$ 90,077,304	\$ 95,550,932

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**A Year of
Caring
and
Connection**

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COMPLIANCE SECTION



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Children's Services Council of Broward County (the "Council"), as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated **March XX, 2022**.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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
March XX, 2022



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

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

Report on Compliance for Each Major Federal Program

We have audited the Children's Services Council of Broward (the "Council") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Council's major federal program for the fiscal year ended September 30, 2021. The Council's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Its Federal Program

In our opinion, the Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the fiscal year ended September 30, 2021.

Report on Internal Control over Compliance

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

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

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

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

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Caballero Fierman Llerena & Garcia, LLP
Miramar, Florida
March XX, 2022

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Children's Services Council of Broward County
 Schedule of Expenditures of Federal Awards
 For the Year Ended September 30, 2021

<u>Federal Agency, Pass-through Entity, Federal Program</u>	<u>Federal Assistance Listing Number</u>	<u>Contract/Grant Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
Federal Agency Name: Department of Justice Victims of Crime Act-Antiterrorism Emergency Reserve Pass-through:				
Florida Department of Legal Affairs, Office of the Attorney General Antiterrorism And Emergency Assistance Program Grant	16.321	2020-V7-GX-0004/ #K04885	901,036	722,075
Total Department of Justice- Antiterrorism Emergency Reserve			901,036	722,075
Department of Health and Human Services - Pass-through: Florida Department of Children and Families -				
Foster Care - Title IV-E	93.658	# YLJ74	327,487	-
Adoption Assitance - Title IV-E	93.659	# YLJ74	94,791	-
Total Department of Health and Human Services -			422,278	-
Total Expenditures of Federal Awards			\$ 1,323,314	\$ 722,075

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of the Children's Services Council of Broward County (the Council) under programs of the federal government for the fiscal year ended September 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position or changes in net position of the Council.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – INDIRECT COST RATE

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

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

Unmodified Opinion

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

___ yes no

Significant deficiencies identified?

___ yes none reported

Non-compliance material to financial statements noted?

___ yes no

Federal Awards

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

___ yes no

Significant deficiencies identified?

___ yes none reported

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

Unmodified Opinion

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

Identification of major federal programs:

Federal Assistance Listing No.

Federal Awards Program

16.321 Department of Justice -Antiterrorism Emergency Reserve

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

\$750,000

Auditee qualified as low risk auditee?

___ yes no

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

SECTION II – CURRENT YEAR FINANCIAL STATEMENT FINDINGS

None.

SECTION III – CURRENT YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.



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

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

Report on the Financial Statements

We have audited the basic financial statements of the Children's Services Council of Broward County (the "Council"), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated **March XX, 2022**.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated **March XX, 2022**, 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 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. This information is disclosed in Note 1 to the notes financial statements.

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.

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

Financial Condition and Management (Continued)

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
March XX, 2022



INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415 FLORIDA STATUTES

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

We have examined Children's Services Council of Broward County's (the "Council") compliance with the requirements of Section 218.415 Florida Statutes during the period of October 1, 2020 to September 30, 2021. 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 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, 2020 to September 30, 2021.

This report is intended solely for the information and use of management of the Council, members of the Council, 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
March XX, 2022

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A Year of Caring and Connection

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

VISION

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



TAB 24

For Council Meeting March 17, 2022

Service Goal	2.1 Reduce the incidence of child abuse, neglect and trauma.
Objective:	2.1.3 Address the negative impacts of trauma and provide resources to allow those impacted to increase protective factors and build resiliency.
Issue:	Funding Recommendations for the Central Broward Healing and Empowering All Living with Trauma (HEAL Trauma) Request for Proposals (RFP).
Action:	Approve the Central Broward HEAL Trauma RFP Rating Committee Recommendations, as Presented.
Budget Impact:	\$ 379,700 Of \$ 650,000 Available in Goal 2.1.3 for FY 21/22.

Background: Approximately two years ago, CSC began conversations in three (3) communities that have experienced high levels of gun violence to see how CSC and our partners might better support those communities. The community feedback was that many residents are unaware of available mental health services, do not know how to access services, do not know how to advocate for themselves once linked to services, and in many situations, lack trust in the service providers. Other barriers such as stigma and cultural beliefs associated with needing mental health support also impact successful engagement. As such, the HEAL Trauma RFP was created based on the results of these conversations.

The HEAL Trauma programs propose to serve disenfranchised and underserved populations experiencing trauma in the Northeast, Central East, and Southeast regions of Broward County. The programs will utilize the Community Mental Health Worker (CMHW) model as a community engagement and empowerment strategy to increase access to and utilization of mental health services and help build upon existing community resiliency. Youth and families will be connected with a trusted and trained community member (CMHW) who will team up with the family to jointly identify family needs, including trauma services, and link the family to additional resources. The HEAL Trauma programs will continue to partner with families to gather information about system challenges in order to jointly create system changes.

The HEAL Trauma RFP was originally advertised on June 16, 2021, and closed on August 4, 2021, with a total allocation of \$2 million. Seven proposals were submitted: two for the Central East region, two for the Southeast region, and three for the Northeast region of Broward County. Three HEAL Trauma RFP Rating Committees comprised of seventeen source experts with deep knowledge of the communities rated the seven HEAL Trauma proposals and conducted applicant interviews. At the September 23, 2021 Council meeting, a total of 5 applicants were approved for funding, 2 applicants to serve Northeast Broward and 1 applicant to serve Southeast Broward for a total award of \$1,350,000. The rating committee for the Central Broward region recommended reissuing the HEAL Trauma RFP for this region.

Current Status: The HEAL Trauma RFP was re-issued for the Central Broward region on November 10, 2021, and closed on January 11, 2022, with a total allocation of \$650,000 for FY 21/22. Three proposals were submitted, and one HEAL Trauma RFP Rating Committee comprised of seven source experts with deep knowledge of the communities rated the three HEAL Trauma proposals and conducted applicant interviews.

Two agencies were recommended to be funded to serve Central Broward County, Smith Community Mental Health Associates and The Healing Arts Institute. These well-respected agencies proposed community embedded, community-owned, and community-driven services. Each of the recommended proposals included a team of CMHWs supervised by a master's level clinician who will provide services in different community locations familiar to community residents. The Smith Community Mental Health Associates (Smith) CMHWs will offer services to the Central Eastern Fort Lauderdale area. The Healing Arts Institute CMHWs will offer services to the Lauderhill/ Central Lauderdale area. Both agencies will be providing CMHW services in community-based locations not typically associated with mental health or trauma-based services, such as community-based churches. They will also offer community-wide engagement and enrichment activities.

There was one well-regarded agency not recommended for funding. Staff will offer to meet with the agency to review their proposal and share the rating committee's feedback.

HEAL Trauma Central East Region Rating Committee:

Rater	Title	Agency/Company
Brittany Odom	Program/Project Coordinator	Broward County
Heather Siskind	Chief Executive Officer	Jack and Jill Center
Feona Monroe	Supervisor	Broward Healthy Start Coalition
Marissa Kinney	Director of Student Support Services	Broward County Public Schools
Joaquin Arellano	Recreation & Aquatics Manager	City of Hollywood Parks and Recreation
Djenane Gourgue	Community Member	Haitian Chamber of Commerce
Tiffany Lawrence	Project Director	Broward Behavioral Health Coalition

The combined funding recommendations are detailed in the attached spreadsheet. It is anticipated that these HEAL Trauma programs will begin on May 1st of 2022. The funding recommendations are 5-month allocations. If recommended for renewal, the FY 22/23 annualized allocations will be \$900,000 and require a \$250,000 increase to this goal area.

Recommended Action: Approve the Central Broward HEAL Trauma Rating Committee Recommendations, as presented.

HEAL TRAUMA 2021 RFP-CENTRAL EAST RECOMMENDATIONS

AVERAGE SCORE	AGENCY	Requested Start-up Amount	Requested Annual Operating Amount w/o Start-up	Requested Total	Requested Total # to be served Annually	Requested Average Cost per Youth	Recommended Amount FY 22/23	Recommended # to be served FY 22/23	Annualized Cost per Family FY 22/23	Recommended FY 21/22 Start-up Amount	Prorated FY 21/22 Operating Amount w/o Start-up	Prorated FY 21/22 Total Amount	COMMENTS
RECOMMENDED TO BE FUNDED													
334.1	Smith Mental Health Associates, L.L.C.	\$20,879	\$477,027	\$497,906	285	\$1,674	\$490,000	500	\$980	\$14,000	\$204,200	\$218,200	Highest rated proposal. FY 21/22 amount is a 5-month amount based on anticipated program implementation date. Salaries increased to align with 3 currently funded HEAL programs. Cost per family higher due to rent for multiple community sites and community engagement events. Services focused on eastern Fort Lauderdale between Sunrise and Oakland Park Blvd.
313.4	Healing Arts Institute of South Florida	\$110,234	\$347,934	\$458,168	400	\$870	\$410,000	500	\$820	\$8,000	\$153,500	\$161,500	Well rated proposal. FY 21/22 amount is a 5-month amount based on anticipated program implementation date. Requested start-up included 3 months of salaries which was also included in the requested operating budget. Salaries increased to align with 3 currently funded HEAL programs. Funding includes rent for one community site. Services focused on Lauderdale Lakes and Lauderhill.
						TOTALS	\$900,000	1,000		\$22,000	\$357,700	\$379,700	
NOT RECOMMENDED FOR FUNDING													
269.6	NAMI of Broward County	\$6,900	\$418,113	\$425,013	500	\$836							

TAB 25

For Council Meeting March 17, 2022

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:	Asset Based Community Development (ABCD) Pilot Update.
Action:	For Your Information Only.
Budget Impact:	Not Applicable.

Background: In April 2021, the Council approved the Center for Social Change/FERN Collective to implement two Asset Based Community Development (ABCD) pilots with organizational staff and community residents of the City of Fort Lauderdale and the City of Lauderhill. These two sites were chosen as pilot sites based on their existing collective impact initiatives and their commitment to deepen community member's leadership development and community led work. ABCD is a framework to support community led and owned decision making by listening to neighbors and youth's gifts, hopes & dreams, and current concerns, identifying neighborhood's assets, and developing a small grant application for \$10,000 to be awarded by the ABCD Civic Design Team (CDT), comprised of Community Connectors. The combined training and pilots will inform and strengthen the ongoing work of the Children's Strategic Plan and other CSC-supported initiatives.

Current Status: Beginning in Summer 2021, introductory ABCD workshops were completed for CSC staff, local system partners, and community residents in Lauderhill and Fort Lauderdale. The Lauderhill Health and Prosperity Partnership (LHPP) is the anchor entity for the Lauderhill CDT which consists of five Community Connectors and one CSC staff. The Lauderhill CDT is working in the St. George/Broward Estates/West Larkdale neighborhoods. The Fort Lauderdale Education Advisory Board and Chief Academic Officer are anchors for the Fort Lauderdale CDT which has eight Community Connectors and one CSC staff. The Fort Lauderdale CDT is working in the Sistrunk neighborhood. The Center for Social Change/FERN Collective facilitators and CDTs are building relationships and a process to disperse small grants

to community residents to create their desired community outcomes. The process is strengthening resident relationships through listening sessions, creating community asset maps, and developing a procurement for the small grants. It is anticipated that small grants will be implemented in Summer 2022. Staff report that ABCD and participatory budgeting support passionate neighborhood leaders to activate networks of relationships, to build trust and community pride, and to implement community innovations/solutions to improve community conditions.

Recommended Action: For Your Information Only.

TAB 26

For Council Meeting March 17, 2022

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:	2022 Back to School Extravaganza (BTSE).
Action:	Approve Soles4Souls MOU.
Budget Impact:	None.

Background: This will be the twelfth year that the Council will provide a challenge grant to fund back to school supplies, shoes and school uniforms for Broward County students, identified by the School Board's social workers and community partners as living in economically disadvantaged households. In FY 20/21, the Council increased the number of students to be served due to the economic impact of the COVID-19 pandemic. In total, 10,000 filled backpacks, over 3,000 uniforms and 2,000 pairs of shoes were distributed by 37 agencies, including CSC funded providers and community partners. Any remaining supplies purchased last year will be distributed by the end of the current school year.

Current Status: At the February meeting, the Council approved a slate of vendors to support this year's campaign. One of the approved vendors, Soles4Souls (S4S), requires a Memorandum of Understanding (attached and CSC Counsel approved) to be completed to proceed. S4S has agreed not to charge the CSC for any shipping and handling of their shoes. Therefore, the \$1,500 approved by the Council for this purpose is now unencumbered. Staff will look to use these funds to purchase additional shoes to address the supply gap. Once identified, Staff will request the Council's approval once the other vendor is identified.

Recommended Action: Approve Soles4Souls MOU.

SOLES4SOULS

Turning shoes and clothing into opportunity

DISTRIBUTION AGREEMENT

THIS AGREEMENT is entered into between Soles4Souls, Inc. (hereinafter referred to as “S4S”), an Alabama 501(c)(3) corporation headquartered at 319 Martingale Dr., Old Hickory, TN 37138, and _____ (hereinafter referred to as “Recipient”) located at _____. This Agreement shall be effective as of _____, 20_____.

S4S has offered to provide, and Recipient has agreed to accept, new products (the “Products”), to Recipient in S4S’s sole discretion. In exchange for the Products, Recipient agrees to the following.

- 1. Distribution to End Users.** Consistent with Recipient’s charitable purpose and subject to any terms and conditions of S4S or the donors, Recipient shall distribute the Products to people in need (End Users). To determine whether distribution is consistent with the Product donors wishes, Recipient shall receive written approval from S4S about where the Products will be distributed including a description of End Users.
- 2. Written Reports.** Recipient shall provide S4S with the following.
 - a. A summary within 30 days of distribution including the location of distribution, potential impact on End Users, and photographs and/or video when available of the distribution.
 - b. A status report every 60 days regarding distribution of any Product not distributed to End User in initial distribution.
- 3. No Sale, Transfer or Barter.** Recipient shall not offer for sale, sell, transfer, or barter the Products. Recipient agrees that no fees of any kind will be paid by the End Users of the Products.
- 4. Warranties.** The original donor is the original source of the Products. S4S and the original donor of any Products specifically disclaim any warranties or representations, express or implied, as to fitness for use of any or all such Products. Recipient shall submit evidence of incorporation as requested by S4S.
 - a. If a U.S. recipient, Recipient warrants and represents that it is an active government agency in good standing with the Internal Revenue Service and the State in which it is incorporated.
 - b. If an international recipient, Recipient warrants and represents that it is a charitable organization in good standing within its country of origin or incorporation.
- 5. Communications**
 - a. Recipient shall not contact the original donor. Any communication by the Recipient with the original donor shall be made through S4S. Recipient expressly acknowledges that any breach of this Agreement or misuse of Products damages and interferes with the business and contractual relationships between S4S and the original donor.
 - b. Recipient and S4S will work in partnership on any communication to media sources concerning any of the Products that it receives from S4S. Approval must be sought before communicating with media.
 - c. In the event any of the Products received from S4S are in a defective condition from any cause whatsoever, Recipient shall contact S4S directly and shall not contact any other party.
- 6. Term & Termination**
 - a. Either party may terminate this Agreement for any reason by providing the other party with at least thirty (30) days written notice. Notwithstanding any termination of this Agreement, Recipient shall remain responsible for properly distributing any Products in its possession pursuant to this Agreement.

b. Recipient expressly acknowledges that all of S4S's offers of the Products are subject to withdrawal or cancellation without prior notice.

7. Hold Harmless & Indemnity. S4S and RECIPIENT (to the extent permitted by applicable law and subject to the limits of sovereign immunity) each agree to defend, indemnify and hold harmless the directors, officers and employees of the other party (including the original donor of the Products) from all actions in a court of law or equity, arising out of, or attributed to, any action or omission of S4S or RECIPIENT in connection with the distribution and/or use of the Products supplied by S4S to Recipient and/or its subcontractors.

8. Relationship of the Parties. Recipient is entering into this Agreement with S4S as an independent contractor. Nothing contained in this Agreement is intended or should be construed to create a partnership, joint venture, agency, or landlord tenant relationship between S4S and Recipient or its subcontractors or agents.

9. Governing Law. This Agreement shall be governed by the Laws of the State of Florida.

10. Arbitration. The parties agree to submit any disputes arising from this agreement to final and binding arbitration under the Commercial Rules of the American Arbitration Association, utilizing the Expedited Procedures. The arbitration hearing shall occur in Nashville, Tennessee and/or by video interface.

11. Entire Agreement. This Agreement contains the entire Agreement between the parties hereto With respect to transactions contemplated hereby, and supersedes all prior written or oral agreements or understandings between the parties hereto relating to the subject matter hereof.

Recipient

By: _____

Title: _____

Date: _____

Soles4Souls, Inc.

By: _____

Title: _____

Date: _____

TAB 27



For Council Meeting March 17, 2022

- 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 2022/24 Family Resource Guide.
- Budget Impact:** \$25,000 Revenue and Related Expenditure for FY 21/22 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 online on the CSC website, is the Broward County Family Resource Guide. This guide is 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. Since FY 2018-19, Early Learning Coalition (ELC) resumed partial funding as well as continuing 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 sourced and layout and design being completed to meet a target distribution date of mid-July 2022. Over the past few years, the cost of translating articles, printing, and distributing 175,000 copies of the publication has consistently risen. 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 21/22 for the 2022/23 Guide. Staff recommends approving acceptance of ELC's revenue to help offset the \$140,700 total cost of the publication.

Recommended Action: Approve revenue from ELC and Related Expenditures to Kessler Creative for the 2022/23 Family Resource Guide.

TAB 28

For Council Meeting March 17, 2022

Issue: Rating Committee for Web Development Request for Proposals (RFP).

Action: Approve Rating Committee for the Web Development RFP.

Budget Impact: None.

Background: The Council's current website is in need of an upgrade to improve the technical aspects and navigation, as well as to create a web application for the mobile phone. The RFP was released February 22, 2022 and closes March 16, 2022.

In accordance with Council policy, Council members may serve as raters, appoint designee raters to serve on their behalf, and approve source experts to serve on evaluation committees. The Rating Committee will review and score proposals and recommendations will be presented to the Council at the April 21, 2022, Council meeting. As always, the Council has full and final authority on all contracts recommended for services.

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

Proposed Raters	
Marlando Christie	Director of MIS, CSC Broward
Andrew Leone	Director of Communications & Community Engagement, CSC Broward
Betty Dominguez	Data Specialist, CSC Broward
Cornell Crews Jr.	Executive Director, CRAF
Robert Kurimski	Chief Technology Officer, CSC Palm Beach
Tim Lambrecht	VP Market Development, Lan Infotech LLC

Recommended Action: Approve Rating Committee for the Web Development RFP

TAB 29

For Council Meeting March 17, 2022

- Issue:** Budget Amendments and Interim Financial Statements for the Period Ending February 28, 2022.
- Action:** Approve Budget Amendments and Interim Financial Statements for Period Ending February 28, 2022.
- Budget Impact:** None.
-
-

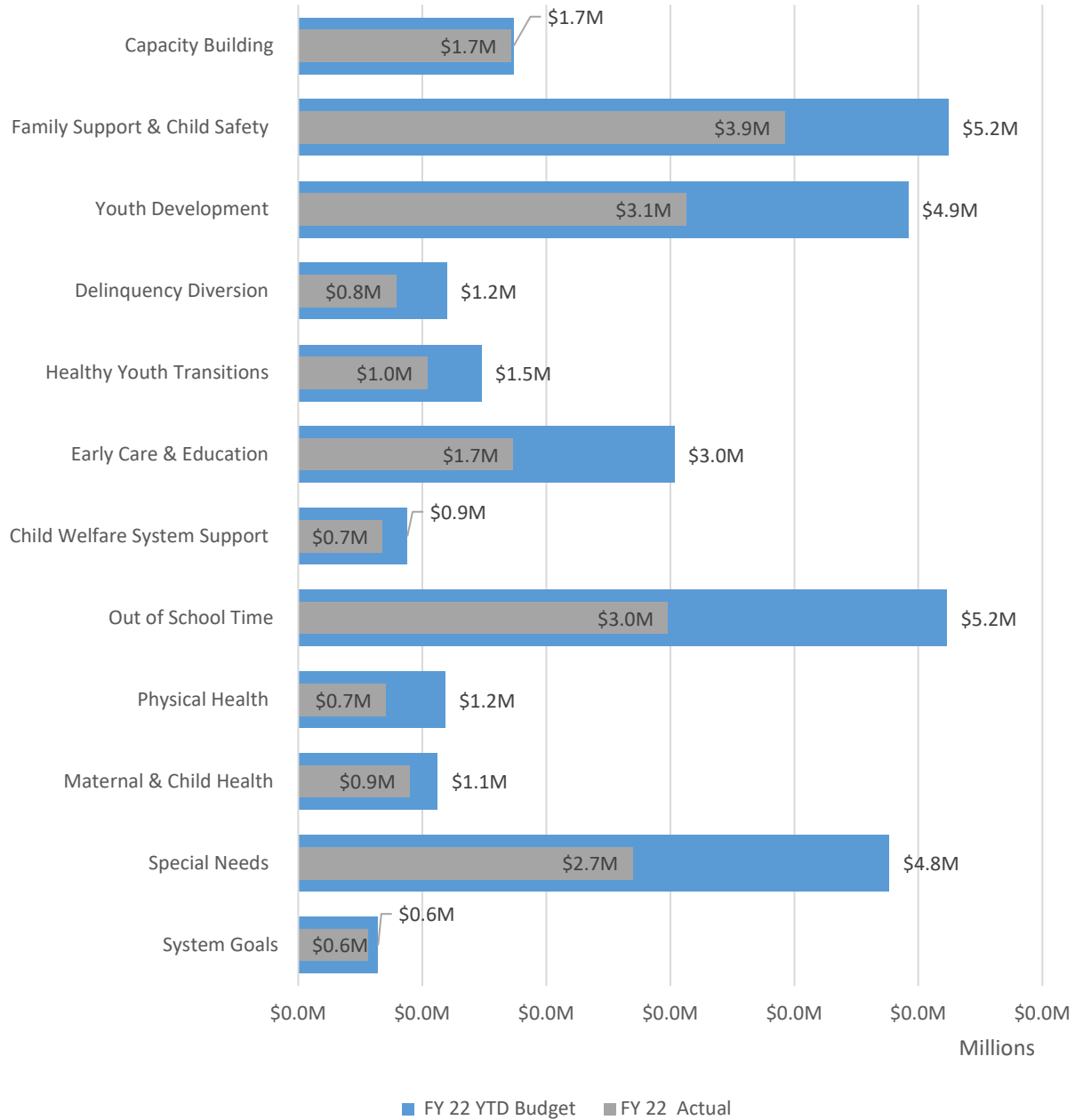
Background: The Budget Amendments and Interim Financial Statements are attached for review and approval. Programmatic billing runs a month behind; the administrative costs are presented through the end of February.

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

- ◆ **92% Of Revenue Collected:** As of February 28, 2022, CSC has collected \$91.7M in tax revenue, which is approximately 92.2% of the of the \$99.4M annual tax revenue budget. This rate is similar to this time last fiscal year. Most of the tax revenues are received in the month of December as many property owners take advantage of the 4% discount for paying their taxes promptly.
- ◆ **Program Services Expenditures holding steady:** The Program Goals report, (starting on page 6) shows that utilization for most CSC-funded program expenditures is higher than this time last year but lags behind the ideal percentages. January utilization seemed to be a bit slower than normal due to the ongoing pandemic which was at heightened levels due to the Omicron variant at that time. It is anticipated that Summer may be an opportunity to resume a more “normal” service delivery. For those programs that have large variances between Percent of Budget and Ideal, comments are noted outlining the individual circumstances for that program.

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

Program Services YTD Budget to Actual Expenditures at 01.31.2021



Recommended Action: Approve Budget Amendments and Financial Statements for Period Ending February 28, 2022.



BUDGET AMENDMENTS
For The Five Month Period Ended
February 28, 2022

Submitted to Council Meeting March 17, 2022



**Children's Services Council of Broward County
Budget Amendments
for Period Ended February 28, 2022.**

Description	Beginning Budget Annualized	Total Amendments	Ending Budget Annualized	Comments
<u>Service Goals:</u>				
Out-of-School, Goal 7.1.2	16,643,923	90,000	16,733,923	Back to School Extravaganza. CA 2.17.2022.
Eliminate Bullying and Choose, Goal 11.1.1	44,775	5,068	49,843	Broward AWARE Youth Summit. CA 2.17.2022.
Unallocated	1,438,751	(95,068)	1,343,683	Reallocated to various goals as noted above.



**INTERIM FINANCIAL STATEMENTS
For The Five Month Ended
February 28, 2022**

Submitted to Council Meeting March 17, 2022



Children's Services Council of Broward County
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February 28, 2022

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Children's Services Council of Broward County
Balance Sheet
February 28, 2022

ASSETS	General Fund	Prior Year
	February 28, 2022	General Fund
		February 28, 2021
Current Assets:		
Cash	\$ 2,650,955.19	\$ 2,900,675.13
Investments (Note #3)	125,775,151.21	103,149,483.06
Accounts & Interest Receivable	35,269.19	-
Due from Other Governments	121,137.84	2,483,422.70
Prepaid Expenses	307,977.18	150,124.30
Total Current Assets	<u>\$ 128,890,490.61</u>	<u>\$ 108,683,705.19</u>
 LIABILITIES and FUND EQUITY		
Liabilities:		
Accounts Payable	1,770,129.58	1,068,517.46
Salaries & Wages Payable	396,480.32	370,278.92
Unearned Revenue	534,589.35	561,529.05
Total Liabilities	<u>2,701,199.25</u>	<u>2,000,325.43</u>
Fund Equity:		
Assigned for contracts/expenditures effective FY 22 (Note #4)	16,155,605.90	10,549,190.29
Assigned for Administration FY 22 (Note #5)	6,788,565.75	5,933,472.84
Assigned for Encumbrances FY 22	68,596,804.67	67,316,247.04
Committed For Building Fund (Note #6)	3,000,000.00	3,000,000.00
Unassigned Fund Balance: Minimum Fund Balance	11,678,821.00	10,453,745.00
Unassigned Fund Balance (Note #7)	19,969,494.04	9,430,724.59
Total Fund Equity	<u>126,189,291.36</u>	<u>106,683,379.76</u>
Total Liabilities and Fund Equity	<u>\$ 128,890,490.61</u>	<u>\$ 108,683,705.19</u>

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



Children's Services Council of Broward County
Statement of Revenues, Expenditures and
Changes in Fund Balance
For October 2021 through September 2022

	General Fund		General Fund
	February 2021	FY 2022	FY 2021
	Actual	YTD Actual	TYD Actual (GF)
Revenues:			
Ad Valorem Taxes	\$ 2,726,960.27	\$ 91,696,582.43	\$ 89,681,041.97
Interest on Investments(Note#3)	8,899.44	52,301.45	31,205.77
Fed thru State - Title IV E Legal Supports	-	35,684.81	80,131.89
Fed Through State IV-E Adoption	-	8,996.53	25,931.38
Fed through State - AEAP	-	279,790.37	-
Local Foundation(s)/Grant	-	1,009,340.65	979,850.75
Local Collab. Events & Resources	-	2,550.96	26,820.32
Training	2,240.00	5,475.00	2,890.00
Total Revenue	\$ 2,738,099.71	\$ 93,090,722.20	\$ 90,827,872.08
Expenditures:			
Total Program Services/Support	641,524.84	23,680,593.22	21,188,443.50
Total General Administration	290,092.53	1,543,449.82	1,453,781.21
Total Non-Operating		2,957,631.56	2,925,395.55
Total Capital Outlay	30,328.20	301,593.89	47,181.94
Total Expenditures	961,945.57	28,483,268.49	25,614,802.20
Excess of Revenues over Expenditures	\$ 1,776,154.14	64,607,453.71	65,213,069.88
Beginning Fund Balance		61,581,837.65	41,470,309.88

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, 2022**

	FY 2022 Annual Budget	FY 2022 YTD Actual	FY 2022 Encumbrances	Annualized Encumbrances & Actual Exp.	Budget to Actual Variance	% of Actual Exp. Of Budget
Revenues:						
Local Sources:						
Ad Valorem Taxes	\$ 99,471,105.00	\$ 91,696,582.43	\$ -	\$ 91,696,582.43	\$ (7,774,522.57)	92.18%
Interest on Investments (Note #3)	100,000.00	52,301.45	-	52,301.45	(47,698.55)	52.30%
Fed thru State - Title IV E Legal Supports	332,249.00	35,684.81	-	35,684.81	(296,564.19)	10.74%
Fed Through State IV-E Adoption	80,000.00	8,996.53	-	8,996.53	(71,003.47)	11.25%
Fed through State - AEAP	596,818.00	279,790.37	-	279,790.37	(317,027.63)	46.88%
Local Foundation(s)/Grant(s)	1,543,930.00	1,009,340.65	-	1,009,340.65	(534,589.35)	65.37%
Local Collab. Events & Resources	25,000.00	2,550.96	-	2,550.96	(22,449.04)	10.20%
Training	10,000.00	5,475.00	-	5,475.00	(4,525.00)	54.75%
Fund Balance	19,414,037.00	-	-	-	-	0.00%
Total Revenues	121,573,139.00	93,090,722.20	-	93,090,722.20	(9,068,379.80)	76.57%
Expenditures:						
Program Services:						
Direct Programs	104,554,665.00	20,860,928.74	67,538,130.36	88,399,059.10	16,155,605.90	84.55%
Outcomes	32,000.00	4,976.58	-	4,976.58	27,023.42	15.55%
Program/Financial Monitors	120,000.00	52,261.75	-	52,261.75	67,738.25	43.55%
Total Program Services	104,706,665.00	20,918,167.07	67,538,130.36	88,456,297.43	16,250,367.57	84.48%
Program Support:						
Employee Salaries	5,146,971.00	1,966,218.46	-	1,966,218.46	3,180,752.54	38.20%
Employee Benefits	2,334,221.00	746,122.50	-	746,122.50	1,588,098.50	31.96%
Consulting	15,000.00	-	-	-	15,000.00	0.00%
Travel	50,000.00	707.36	-	707.36	49,292.64	1.41%
Software Maintenance	112,138.00	34,611.56	17,341.15	51,952.71	60,185.29	46.33%
Telephone	26,000.00	5,803.61	4,152.39	9,956.00	16,044.00	38.29%
Postage	3,000.00	66.60	1,933.40	2,000.00	1,000.00	66.67%
Advertising	3,000.00	1,978.75	1,021.25	3,000.00	-	100.00%
Printing	4,000.00	175.00	3,825.00	4,000.00	-	100.00%
Other Purchased Svc.	19,348.00	3,907.08	2,197.00	6,104.08	13,243.92	31.55%
Material and Supplies	6,750.00	-	450.00	450.00	6,300.00	6.67%
Dues and Fees	47,005.00	2,835.23	2,880.00	5,715.23	41,289.77	12.16%
Total Program Support	7,767,433.00	2,762,426.15	33,800.19	2,796,226.34	4,971,206.66	36.00%
Total Program Services/Support	112,474,098.00	23,680,593.22	67,571,930.55	91,252,523.77	21,221,574.23	81.13%



**Children's Services Council of Broward County
Budget to Actual (Budgetary Basis)
Annualized - Fiscal Year Ended September 30, 2022**

	FY 2022 Annual Budget	FY 2022 YTD Actual	FY 2022 Encumbrances	Annualized Encumbrances & Actual Exp.	Budget to Actual Variance	% of Actual Exp. Of Budget
General Administration:						
Employee Salaries	2,243,510.00	868,352.36		868,352.36	1,375,157.64	38.71%
Employee Benefits	1,005,581.00	358,332.85		358,332.85	647,248.15	35.63%
Legal Fees	40,000.00	6,956.00	33,044.00	40,000.00	-	100.00%
Auditors	37,000.00	36,000.00	1,000.00	37,000.00	-	100.00%
Other Consultants	76,900.00	8,950.00	16,200.00	25,150.00	51,750.00	32.70%
Insurance	82,834.00	33,975.87		33,975.87	48,858.13	41.02%
Telecommunications	62,400.00	19,952.39	34,186.57	54,138.96	8,261.04	86.76%
Rental - Equipment	31,420.00	4,750.73	19,505.24	24,255.97	7,164.03	77.20%
Building Operations (Note #8)						
Facilities Management	177,413.00	42,936.89	108,274.11	151,211.00	26,202.00	85.23%
Utilities	74,500.00	14,437.43	58,912.57	73,350.00	1,150.00	98.46%
Other Building Operations	271,097.00	2,327.07	10,892.93	13,220.00	257,877.00	4.88%
Software Maintenance / SaaS	316,695.00	100,003.63	26,947.96	126,951.59	189,743.41	40.09%
Equipment Repairs and Maintenance	47,500.00	7,602.30	22,500.00	30,102.30	17,397.70	63.37%
Travel	35,000.00	528.80		528.80	34,471.20	1.51%
Postage	8,000.00	616.70	5,652.33	6,269.03	1,730.97	78.36%
Advertising	10,000.00		7,500.00	7,500.00	2,500.00	75.00%
Printing	12,000.00		12,000.00	12,000.00	-	100.00%
Other Purchased Svc.	94,432.00	27,466.62	62,553.18	90,019.80	4,412.20	95.33%
Materials and Supplies	57,047.00	5,435.18	30,574.77	36,009.95	21,037.05	63.12%
Dues and Fees	40,640.00	4,825.00	1,698.00	6,523.00	34,117.00	16.05%
Total General Administration	4,723,969.00	1,543,449.82	451,441.66	1,994,891.48	2,729,077.52	42.23%
Non-Operating:						
Community Redevelopment Agency	3,001,161.00	2,652,143.84		2,652,143.84	349,017.16	88.37%
Prop Appraiser/Tax Coll Fees	630,523.00	305,487.72	325,035.28	630,523.00	-	100.00%
Total Non-Operating	3,631,684.00	2,957,631.56	325,035.28	3,282,666.84	349,017.16	90.39%
Capital Outlay:						
Computer, Equipment, Software	678,538.00	266,864.61	224,277.11	491,141.72	187,396.28	72.38%
Remodeling & Renovations	52,392.00	34,729.28	17,662.07	52,391.35	0.65	100.00%
Furniture	12,458.00	-	6,458.00	6,458.00	6,000.00	51.84%
Total Capital Outlay	743,388.00	301,593.89	248,397.18	549,991.07	193,396.93	73.98%
Total Expenditures	\$ 121,573,139.00	\$ 28,483,268.49	\$ 68,596,804.67	\$ 97,080,073.16	\$ 24,493,065.84	79.85%

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



Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the Five Month Period Ended February 28, 2022

	Program invoice - Prior Month		Fiscal Year 2021 - 2022			% of Budget	Ideal @ January	Comments
	January Budget	January Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget			
Services Goals:								
<i>Training/ Technical Assistance</i>								
Training	5,186.00	2,750.00	71,675.00	18,350.00	53,325.00	25.60%	33.33%	
Unallocated - Training			28,325.00		28,325.00	0.00%		
Total Training/ Technical Assistance	5,186.00	2,750.00	100,000.00	18,350.00	81,650.00	18.35%		
<i>Organization & Program Quality</i>								
Racial Equity Initiatives	11,124.00		162,034.00	3,923.80	158,110.20	2.42%		
Leadership Initiatives		12,600.00	48,000.00	21,400.00	26,600.00	44.58%		
Mini Grants		44,400.00	130,500.00	78,300.00	52,200.00	60.00%		
Training	18,712.00	550.00	64,706.00	3,850.00	60,856.00	5.95%		
One Time Admin Support for Providers		-	1,334,719.00	1,334,710.00	9.00	100.00%		
United Way -Help the Helper Initiative		150,000.00	150,000.00	150,000.00	-	100.00%		
Unallocated - Support Organizational Development			59,731.00		59,731.00	0.00%		
Total Organization & Program Quality	29,836.00	207,550.00	1,949,690.00	1,592,183.80	357,506.20	81.66%		
<i>Fiscal Support</i>								
Ctr for Hearing FS KIDS-Fam St	390.00	390.00	4,680.00	1,560.00	3,120.00	33.33%	33.33%	
Ctr for Hearing FS KIDS-MOST SN	638.00	638.33	7,660.00	2,553.32	5,106.68	33.33%	33.33%	
Ctr for Hearing FS KIDS-STEP	638.00	637.75	7,653.00	2,511.00	5,102.00	33.33%	33.33%	
Ctr for Hearing FS KIDS-Yth Force	417.00	417.25	5,007.00	1,669.00	3,338.00	33.33%	33.33%	
FLITE-FS KIDS HYT	1,052.00		12,627.00	2,104.50	10,522.50	16.67%	33.33%	Pending invoices.
FLITE-FS KIDS - HOPE COURT			4,971.00		4,971.00	0.00%	33.33%	Contract will begin in mid-March.
FLITE-FS KIDS CWSYOP	437.00		5,250.00	1,312.50	3,937.50	25.00%	33.33%	
So FL Hunger: FS Meals on Wheels- Breakspot	776.00	776.33	9,316.00	3,105.32	6,210.68	33.33%	33.33%	
So FL Hunger: FS Meals on Wheels-Mobile Pantry	591.00	736.58	8,839.00	2,553.58	6,285.42	28.89%	33.33%	
Unallocated-Fiscal Sponsor			101,977.00		101,977.00	0.00%		
Total Fiscal Support	4,939.00	3,596.24	167,980.00	17,409.22	150,570.78	10.36%		
<i>Volunteers</i>								
Volunteer Broward	24,025.00	22,756.95	288,297.00	88,651.29	199,645.71	30.75%	33.33%	
Total Volunteers	24,025.00	22,756.95	288,297.00	88,651.29	199,645.71	30.75%		
Total Agency Capacity	63,986.00	236,653.19	2,505,967.00	1,716,594.31	789,372.69	68.50%		
<i>Reduce Abuse & Neglect</i>								
Advocacy Network on Disabilities	17,708.00	9,682.92	212,504.00	53,135.05	159,368.95	25.00%	33.33%	
ARC, INC - PAT	54,341.00	40,863.06	654,544.00	187,033.76	467,510.24	28.57%	33.33%	
Boys & Girls Club	37,172.00		446,077.00	108,284.01	337,792.99	24.27%	33.33%	Pending Jan. invoice.
Boys Town South Florida	28,924.00	24,814.27	347,099.00	106,690.13	240,408.87	30.74%	33.33%	
Broward Children's Center	11,889.00	6,176.11	142,677.00	24,564.22	118,112.78	17.22%	33.33%	Fully staffed recently. Trending upward.
Childrens Harbor	45,176.00	35,524.94	542,121.00	152,609.36	389,511.64	28.15%	33.33%	
Community Based Connections	23,892.00	19,213.12	286,711.00	71,142.51	215,568.49	24.81%	33.33%	
Ctr for Hearing FS KIDS-Fam St	13,978.00	11,072.93	167,742.00	42,596.34	125,145.66	25.39%	33.33%	
Family Central w/KID-Nurturing	39,136.00	28,657.26	469,641.00	116,293.73	353,347.27	24.76%	33.33%	
Gulf Coast CC	71,610.00	56,377.99	859,327.00	231,823.26	627,503.74	26.98%	33.33%	
Henderson Beh Hlth-HOMEBUILDER	42,912.00		544,003.00	62,076.73	481,926.27	11.41%	33.33%	Pending Jan. invoice.
Henderson Beh Hlth-MST	58,580.00		702,692.00	178,035.91	524,656.09	25.34%	33.33%	Pending Jan. invoice.
Hispanic Unity	40,692.00		488,309.00	98,455.06	389,853.94	20.16%	33.33%	Pending Jan. invoice.
Jack and Jill Children's Cente	14,256.00	15,475.54	171,073.00	61,688.85	109,384.15	36.06%	33.33%	
JAFKO-MST	49,226.00	42,819.31	590,715.00	168,313.73	422,401.27	28.49%	33.33%	
Juliana Gerner & Assoc. Progr	27,642.00	27,156.88	331,716.00	102,034.95	229,681.05	30.76%	33.33%	
KIDS in Distress-HOMEBUILDERS	45,822.00		554,873.00	79,682.86	475,190.14	14.36%	33.33%	Pending Jan. invoice.
KIDS in Distress-KID First	109,183.00	100,293.20	1,310,702.00	395,766.72	914,935.28	30.20%	33.33%	
Memorial Healthcare Sys-Teens	31,635.00	28,374.68	379,638.00	108,929.18	270,708.82	28.69%	33.33%	



**Children's Services Council of Broward County
 Program Expenditures By Goals
 Budget to Actual (Budgetary Basis)
 For the Five Month Period Ended February 28, 2022**

	January Budget	January Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ January	Comments
Memorial Healthcare Sys-Ties	67,426.00	53,006.03	809,119.00	204,495.77	604,623.23	25.27%	33.33%	
PACE	21,070.00	28,053.15	252,840.00	72,595.31	180,244.69	28.71%	33.33%	
Smith Mental Health Assoc-CBT	48,178.00	49,860.98	578,147.00	194,340.77	383,806.23	33.61%	33.33%	
Unallocated - Reduce Abuse & Neglect			2,372.00		2,372.00	0.00%		
Total Reduce Abuse & Neglect	900,448.00	577,422.37	10,844,642.00	2,820,588.21	8,024,053.79	26.01%		
<i>Kinship Care/Non-Relative Care</i>								
Harmony Development Center	14,064.00	11,446.66	168,787.00	44,290.08	124,496.92	26.24%	33.33%	
KIDS in Distress-KISS	49,676.00		605,020.00	130,467.01	474,552.99	21.56%	33.33%	Pending Jan. invoice.
Legal Aid Service-KISS	25,999.00	27,485.62	322,500.00	102,138.84	220,361.16	31.67%	33.33%	
Mental Health America of So FL	12,368.00		148,418.00	35,907.87	112,510.13	24.19%	33.33%	Pending Jan. invoice.
Total Kinship Care/Non-Relative Care	102,107.00	38,932.28	1,244,725.00	312,803.80	931,921.20	25.13%		
<i>Negative Impact of Trauma</i>								
Broward Behavioral Health Ctr	41,667.00	28,815.15	500,000.00	114,635.55	385,364.45	22.93%	33.33%	Payor of last resort.
Center For Mind Body Medicine			142,750.00		142,750.00	0.00%	33.33%	Contract executed. Scheduling services through year-end.
Community Based Connections / HEAL			510,000.00		510,000.00	0.00%	33.33%	Delay in contract execution for new initiative.
JAFCO-Community Wellness Cntr	40,201.00	36,821.94	482,418.00	139,419.20	342,998.80	28.90%	33.33%	
JAFCO-Community Wellness Cntr	47,875.00	49,835.82	574,507.00	195,707.59	378,799.41	34.07%	33.33%	
Memorial Healthcare System / HEAL			467,000.00		467,000.00	0.00%	33.33%	Delay in contract execution for new initiative.
Mental Health America of SE FL / HEAL			373,000.00		373,000.00	0.00%	33.33%	Delay in contract execution for new initiative.
Unallocated-Central Broward HEAL RFP			650,000.00		650,000.00	0.00%		Placeholder - 2nd HEAL Trauma RFP
Unallocated - Community Response Cap. Bldg. RFA			500,000.00		500,000.00	0.00%		
Total Negative Impact of Trauma	129,743.00	115,472.91	4,199,675.00	449,762.34	3,749,912.66	10.71%		
<i>Hunger</i>								
Community Enhancement Collaboration	7,161.00	7,238.75	85,940.00	27,631.06	58,308.94	32.15%	33.33%	
DeliverLean Care			85,800.00	39,375.00	46,425.00	45.89%	33.33%	Only operates in December & March.
FLIPPANY	4,198.00	1,644.35	37,784.00	6,728.70	31,055.30	17.81%	33.33%	
Harvest Drive			45,000.00		45,000.00	0.00%	33.33%	Using other funding first then CSC funding.
So FL Hunger: Breakspot FS Meals on Wheels	11,091.00	5,061.92	143,032.00	19,926.22	123,105.78	13.93%	33.33%	Summer program.
So FL Hunger: Mobile School Pantry	11,216.00	11,053.28	126,273.00	39,961.60	86,311.40	31.65%	33.33%	
Unallocated Hunger			87,290.00		87,290.00	0.00%		
Total Hunger	33,666.00	24,998.30	611,119.00	133,622.58	477,496.42	21.87%		
<i>Financial Stability</i>								
Hispanic Unity	28,394.00		340,727.00	76,472.49	264,254.51	22.44%	33.33%	Pending Jan. invoice.
HOPE S FL	7,708.00	6,259.19	92,500.00	26,644.69	65,855.31	28.81%	33.33%	
United Way			344,325.00	90,052.29	254,272.71	26.15%	33.33%	
Unallocated - Fin Stability			513,000.00		513,000.00	0.00%		
Total Financial Stability	36,102.00	6,259.19	1,290,552.00	193,169.47	1,097,382.53	14.97%		
Total Family Strengthening	1,202,066.00	763,085.05	18,190,713.00	3,909,946.40	14,280,766.60	21.49%		
<i>Youth Development</i>								
Community Access Ctr, Inc	16,856.00	17,744.46	202,275.00	63,969.65	138,305.35	31.63%	33.33%	
Community Reconstruc Inc	37,917.00	37,000.71	455,000.00	136,534.05	318,465.95	30.01%	33.33%	
Crockett Foundation, Inc	48,620.00	47,771.21	585,440.00	187,163.97	398,276.03	31.97%	33.33%	
Crockett Foundation, Inc - DeLuca Foundation	24,310.00	20,760.01	291,720.00	77,661.24	214,058.76	26.62%	33.33%	
Ctr for Hearing FS KIDS-Yth Force	14,957.00	10,787.57	179,480.00	41,901.79	137,578.21	23.35%	33.33%	
Firewall Ctr	19,560.00	15,303.60	234,720.00	65,936.31	168,783.69	28.09%	33.33%	
Firewall Ctr - Expansion			79,332.00		79,332.00	0.00%	33.33%	Expansion to be funded as needed.
Firewall Ctr-DeLuca Foundation	19,560.00	18,553.70	234,720.00	78,157.13	156,562.87	33.30%	33.33%	
HANDY	40,594.00	31,812.99	488,695.00	140,147.64	348,547.36	28.68%	33.33%	
Hanley Ctr Foundation	2,545.00		30,545.00	7,636.26	22,908.74	25.00%	33.33%	Pending Jan. invoice.
Harmony Development Ctr, Inc	57,163.00	36,747.61	685,950.00	130,125.62	555,824.38	18.97%	33.33%	Low enrollment due to COVID-19.



Children's Services Council of Broward County
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Hispanic Unity	135,004.00	75,745.20	1,620,045.00	343,801.23	1,276,243.77	21.22%	33.33%	Low enrollment due to COVID-19.
Memorial Healthcare Sys	46,857.00	30,351.04	568,899.00	137,957.13	430,941.87	24.25%	33.33%	
Memorial Healthcare System - DeLuca Foundation	18,745.00	13,050.80	227,490.00	60,972.28	166,517.72	26.80%	33.33%	
Opportunities Ind Ctrs/OIC	53,535.00		641,250.00	123,445.11	517,804.89	19.25%	33.33%	Staff vacancy recently filled. Pending Jan. invoice.
Our Children Our Future	14,550.00	11,395.49	174,258.00	49,879.23	124,378.77	28.62%	33.33%	
Urban League of BC	37,006.00	22,914.21	444,045.00	94,639.03	349,405.97	21.31%	33.33%	Low enrollment due to COVID-19.
West Park, City of	20,166.00		254,350.00	34,590.64	219,759.36	13.60%	33.33%	Low enrollment & staff vacancy. Jan. invoice pending.
Wyman TOP Training			8,000.00		8,000.00	0.00%	33.33%	Provider bills annually in June 2022.
YMCA of S FL	70,314.00		841,150.00	123,514.94	717,635.06	14.68%	33.33%	Pending Jan. invoice. Low enrollment due to COVID-19.
Unallocated- Yth Force			100,686.00		100,686.00	0.00%		
Total Youth Development	678,259.00	389,938.60	8,348,050.00	1,898,033.25	6,450,016.75	22.74%		
LEAP High School								
Community Based Connections	13,208.00	11,536.02	158,500.00	44,378.16	114,121.84	28.00%	33.33%	
Firewall Ctr	32,650.00	24,462.44	391,756.00	93,235.84	298,520.16	23.80%	33.33%	
Hispanic Unity	79,558.00	47,634.11	954,633.00	204,401.01	750,231.99	21.41%	33.33%	Low enrollment due to COVID-19.
Motivational Edge	4,242.00	318.59	50,909.00	1,048.66	49,860.34	2.06%	33.33%	Low enrollment due to COVID-19.
Museum of Discovery/Science	6,250.00	4,782.06	75,000.00	17,924.68	57,075.32	23.90%	33.33%	
YMCA of S FL	215,569.00	94,334.06	2,586,780.00	412,594.18	2,174,185.82	15.95%	33.33%	Low enrollment due to COVID-19.
Unallocated LEAP High			67.00		67.00	0.00%		
Total LEAP High School	351,477.00	183,067.28	4,217,645.00	773,582.53	3,444,062.47	18.34%		
Youth Employment								
CareerSource Broward	72,080.00		2,772,408.00	49,778.87	2,722,629.13	1.80%	33.33%	Summer program.
Total Youth Employment	72,080.00	-	2,772,408.00	49,778.87	2,722,629.13	1.80%		
PEACE								
Community Based Connections	40,834.00	35,189.77	490,000.00	137,031.62	352,968.38	27.97%	33.33%	
Crockett Foundation, Inc	20,259.00	14,772.77	243,100.00	60,016.20	183,083.80	24.69%	33.33%	
Harmony Development Ctr, Inc	14,749.00	9,670.71	177,000.00	31,041.88	145,958.12	17.54%	33.33%	Site reopened after roof repair - Enrollment increasing
Smith Community MH	43,562.00	35,285.62	542,300.00	152,245.56	390,054.44	28.07%	33.33%	
Total PEACE	119,404.00	94,918.87	1,452,400.00	380,335.26	1,072,064.74	26.19%		
Youth Leadership Development								
First Call for Help	2,500.00	2,500.00	30,000.00	10,000.00	20,000.00	33.33%	33.33%	
FL Childrens 1st	568.00	1,400.00	6,822.00	2,800.00	4,022.00	41.04%	33.33%	
FLITE-FS KIDS CWSYOP	6,250.00		75,000.00	14,621.37	60,378.63	19.50%	33.33%	Pending Jan. invoice due to Fiscal Sponsor Amendment
Total Youth Leadership Development	9,318.00	3,900.00	111,822.00	27,421.37	84,400.63	24.52%		
Diversion Programs								
Broward Sheriff's Office	66,436.00	34,172.18	797,236.00	157,188.77	640,047.23	19.72%	33.33%	Staff vacancy.
Camelot CC	28,901.00	16,145.69	346,735.00	67,097.76	279,637.24	19.35%	33.33%	Low referrals and staff vacancy.
Harmony Development Ctr, Inc	18,997.00	10,594.39	227,964.00	43,014.75	184,949.25	18.87%	33.33%	
Henderson Behavioral Health	30,684.00	20,754.55	367,902.00	73,457.06	294,444.94	19.97%	33.33%	Low referrals and staff vacancy.
Juliana Gerena & Assoc. Program	30,853.00	23,691.97	370,248.00	93,341.80	276,906.20	25.21%	33.33%	
Memorial Healthcare Sys	49,626.00	36,919.97	595,509.00	147,081.14	448,427.86	24.70%	33.33%	Staff vacancy.
PACE Center for Girls	17,925.00	8,177.73	215,133.00	31,330.76	183,802.24	14.56%	33.33%	Staff vacancy.
Smith Mental Health Assoc	29,295.00	33,330.26	351,529.00	105,156.12	246,372.88	29.91%	33.33%	
Urban League of BC	25,450.00		305,388.00	67,470.23	237,917.77	22.09%	33.33%	Pending Jan. invoice; low referrals.
Training			25,000.00	4,483.33	20,516.67	17.93%	33.33%	Training scheduled for March.
Unallocated - New Day			2,034.00		2,034.00	0.00%		
Total Diversion Programs	298,167.00	183,786.74	3,604,678.00	789,621.72	2,815,056.28	21.91%		
Total Yth Development & Juvenile Div	1,528,705.00	855,611.49	20,507,003.00	3,918,773.00	16,588,230.00	19.11%		
Independent Living Program								
Camelot CC	34,957.00	29,341.66	418,936.00	130,011.57	288,924.43	31.03%	33.33%	



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FLITE-FS KIDS	15,031.00		180,381.00	33,319.50	147,061.50	18.47%	33.33%	Pending invoices.
FLITE-FS KIDS - HOPE COURT			71,018.00		71,018.00	0.00%	33.33%	Contract will begin in mid-March.
Gulf Coast CC	40,829.00		493,050.00	82,413.71	410,636.29	16.72%	33.33%	Pending invoices.
HANDY	67,221.00	57,433.47	806,650.00	249,502.38	557,147.62	30.93%	33.33%	
Harmony Development Ctr, Inc	33,857.00		406,286.00	88,233.95	318,052.05	21.72%	33.33%	Staff vacancy. Pending Jan. invoice.
Henderson Beh Hlth -Wilson Grd	25,542.00	11,235.60	240,505.00	29,989.13	210,515.87	12.47%	33.33%	Staff vacancy.
HOMES	8,485.00	5,218.54	101,818.00	35,166.37	66,651.63	34.54%	33.33%	
Memorial Healthcare Sys	75,503.00	44,824.19	683,810.00	175,949.90	507,860.10	25.73%	33.33%	
Museum of Discovery/Science	9,149.00	6,054.17	109,786.00	31,911.38	77,874.62	29.07%	33.33%	
PACE Center for Girls	22,777.00	31,739.85	273,375.00	87,560.55	185,814.45	32.03%	33.33%	
SunServe	33,285.00	24,849.25	399,421.00	96,372.25	303,048.75	24.13%	33.33%	
Consultant			25,000.00		25,000.00	0.00%	33.33%	Training scheduled.
Unallocated -HYT			2,332.00		2,332.00	0.00%		
<i>Total Independent Living Program</i>	366,636.00	210,696.73	4,212,368.00	1,040,430.69	3,171,937.31	24.70%		
Total Independent Living	366,636.00	210,696.73	4,212,368.00	1,040,430.69	3,171,937.31	24.70%		
<i>Subsidized Childcare</i>								
Early Learning Coalition	357,737.00		4,592,850.00	689,032.66	3,903,817.34	15.00%	33.33%	Payor of last resort. Pending Jan. invoice.
Early Learning Coalition - Vul Pop	265,289.00		2,434,171.00	532,199.08	1,901,971.92	21.86%	33.33%	Pending Jan. invoice
MNetwork	13,250.00	13,250.00	22,375.00	13,250.00	9,125.00	59.22%		
Marketing			42,000.00		42,000.00	0.00%		
Printing			625.00		625.00	0.00%		
Unallocated-Subsidized Childcare Marketing			203,689.00		203,689.00	0.00%		
Unallocated Vul Pop			4,017,850.00		4,017,850.00	0.00%		
<i>Total Subsidized Childcare</i>	636,276.00	13,250.00	11,313,560.00	1,234,481.74	10,079,078.26	10.91%		
<i>Training/ PBIS</i>								
Family Central w KID	75,006.00	68,979.44	900,073.00	291,883.94	608,189.06	32.43%	33.33%	
<i>Total Training/ PBIS</i>	75,006.00	68,979.44	900,073.00	291,883.94	608,189.06	32.43%		
<i>Grade Level Reading</i>								
Brow Reads for Record			130,000.00		130,000.00	0.00%		
Campaign for Grade Level Reading			81,556.00	5,000.00	76,556.00	6.13%		
Children's Literacy Initiative			102,350.00		102,350.00	0.00%		Event held in the summer.
Kidvision	25,250.00	25,250.00	121,000.00	50,500.00	70,500.00	41.74%		
Reading & Math	25,000.00	34,279.96	300,000.00	123,789.55	176,210.45	41.26%	33.33%	
Volunteer Broward	7,591.00	7,038.32	91,095.00	28,107.37	62,987.63	30.86%	33.33%	
<i>Total Grade Level Reading</i>	57,841.00	66,568.28	826,001.00	207,396.92	618,604.08	25.11%		
Total Literacy Early Education	769,123.00	148,797.72	13,039,634.00	1,733,762.60	11,305,871.40	13.30%		
<i>Adoptive/ Foster Parent Recruit</i>								
Forever Families/ Gialogic	15,021.00	15,020.83	180,250.00	60,083.32	120,166.68	33.33%	33.33%	
Heart Gallery of Broward	3,738.00	3,737.58	44,851.00	14,950.32	29,900.68	33.33%	33.33%	
<i>Total Adoptive/ Foster Parent Recruit</i>	18,759.00	18,758.41	225,101.00	75,033.64	150,067.36	33.33%		
<i>Legal Issues / Adoption</i>								
Legal Aid of Broward County	201,171.00	158,761.05	2,414,067.00	601,701.34	1,812,365.66	24.92%	33.33%	
<i>Total Legal Issues / Adoption</i>	201,171.00	158,761.05	2,414,067.00	601,701.34	1,812,365.66	24.92%		
Total Child Welfare System Support	219,930.00	177,519.46	2,639,168.00	676,734.98	1,962,433.02	25.64%		
<i>Leadership/ Quality in OOS Prog</i>								
FLCSC / MOTT			10,000.00	10,000.00	-	100.00%		One time payment.
<i>Total Leadership/ Quality in OOS Prog</i>	-	-	10,000.00	10,000.00	-	100.00%		
<i>Out-of-School</i>								
Advocacy Network on Disabilities	8,342.00	8,129.61	87,395.00	27,392.30	60,002.70	31.34%	33.33%	



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After School Program	327,145.00	136,719.73	3,427,228.00	574,610.40	2,852,617.60	16.77%	33.33%	Low enrollment due to COVID-19.
Back to School Supplies			155,000.00		155,000.00	0.00%		
Boys & Girls Club	97,939.00		1,026,032.00	100,204.80	925,827.20	9.77%	33.33%	Pending Jan. invoice. Low enrollment due to COVID-19.
Community After School	29,188.00	19,327.68	305,785.00	79,402.67	226,382.33	25.97%	33.33%	
FL International University			1,000,000.00		1,000,000.00	0.00%	33.33%	Delay in contract execution for new initiative.
Hallandale CRA			632,711.00	632,710.22	0.78	100.00%	100.00%	CRA one time payment.
Hallandale, City of	14,320.00	4,012.12	150,025.00	29,298.21	120,726.79	19.53%	33.33%	Robust summer.
Hollywood Beach CRA			228,665.00	228,665.00	-	100.00%	100.00%	CRA one time payment.
Hollywood, City of	52,936.00	14,800.13	554,571.00	61,651.65	492,919.35	11.12%	33.33%	Robust summer.
Kids In Distress	16,794.00	10,611.65	183,945.00	42,396.09	141,548.91	23.05%	33.33%	Low enrollment due to COVID-19.
Margate CRA/w Comm After Schoo	37,673.00	25,343.43	394,667.00	94,715.96	299,951.04	24.00%	33.33%	
Miramar, City of	10,532.00	7,427.37	110,333.00	21,904.89	88,428.11	19.85%	33.33%	Low enrollment due to COVID-19.
New Mirawood Academy	25,151.00	17,476.99	263,485.00	69,066.97	194,418.03	26.21%	33.33%	
Soref JCC	29,395.00	15,459.30	307,944.00	74,386.61	233,557.39	24.16%	33.33%	
Sunshine Aftercare Program	130,563.00	109,589.76	1,367,800.00	377,159.91	990,640.09	27.57%	33.33%	
YMCA /w Deerfield CRA	310,078.00	107,010.15	3,248,441.00	551,106.45	2,697,334.55	16.97%	33.33%	Low enrollment due to COVID-19.
Consultant			66,200.00	8,100.00	58,100.00	12.24%	33.33%	PBL training in spring/summer.
Unallocated MOST GP			1,559,852.00		1,559,852.00	0.00%		
Unallocated OCT SALARY ADJ			1,663,844.00		1,663,844.00	0.00%		
Total Out-of-School	1,090,056.00	475,907.92	16,733,923.00	2,972,772.13	13,761,150.87	17.76%		
Summer Program								
Total Summer Program	-	-	450,512.00	-	450,512.00	0.00%		Summer only programs.
Total Out-of-School Time	1,090,056.00	475,907.92	17,194,435.00	2,982,772.13	14,211,662.87	17.35%		
School Health								
Sierra/w Coral Springs CRA	26,880.00	33,656.02	268,800.00	121,491.65	147,308.35	45.20%	33.33%	Staff vacancy.
Miami Lighthouse for the Blind			23,202.00		23,202.00	0.00%	33.33%	Contract start date 3/1/22.
Sierra Lifecare	147,841.00	102,662.66	1,478,410.00	376,213.13	1,102,196.87	25.45%	33.33%	
Total School Health	174,721.00	136,318.68	1,770,412.00	497,704.78	1,272,707.22	28.11%		
Water Safety/Drowning Prevention								
Brow Health-Prevent Infant/Toddler Drowning	22,717.00	4,274.88	272,608.00	29,770.99	242,837.01	10.92%	33.33%	Staff vacancy.
Swim Central/Broward County	57,315.00		687,782.00	25,089.20	662,692.80	3.65%	33.33%	Pending Jan. invoice. Low enrollment.
Total Water Safety/Drowning Prevention	80,032.00	4,274.88	960,390.00	54,860.19	905,529.81	5.71%		
Kid Care Insurance Outreach								
Kid Care Outreach / BC Health	41,263.00	33,906.79	498,557.00	155,687.11	342,869.89	31.23%	33.33%	
Total Kid Care Insurance Outreach	41,263.00	33,906.79	498,557.00	155,687.11	342,869.89	31.23%		
Total Physical Health Services	296,016.00	174,500.35	3,229,359.00	708,252.08	2,521,106.92	21.93%		
Screening/Assessment/Support								
BRHPC-Healthy Families Broward	174,749.00	131,267.84	2,145,053.00	573,603.99	1,571,449.01	26.74%	33.33%	
Total Screening/Assessment/Support	174,749.00	131,267.84	2,145,053.00	573,603.99	1,571,449.01	26.74%		
Support Mothers w/ Maternal Dep								
Healthy Mothers / Babies	46,776.00		561,323.00	143,748.23	417,574.77	25.61%	33.33%	Pending Jan. invoice.
Memorial Healthcare System.	42,528.00		510,976.00	115,478.83	395,497.17	22.60%	33.33%	Pending Jan. invoice.
Unallocated - Maternal Depression			24.00		24.00	0.00%		
Total Support Mothers w/ Maternal Dep	89,304.00	-	1,072,323.00	259,227.06	813,095.94	24.17%		
Improve Fetal/Infant Mortality								
Broward Hlthy Start-SAFE SLEEP	16,886.00	15,646.40	202,636.00	68,483.36	134,152.64	33.80%	33.33%	
Total Improve Fetal/Infant Mortality	16,886.00	15,646.40	202,636.00	68,483.36	134,152.64	33.80%		
Total Maternal & Child Health	280,939.00	146,914.24	3,420,012.00	901,314.41	2,518,697.59	26.35%		
After School/Summer Program								



Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the Five Month Period Ended February 28, 2022

	January Budget	January Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ January	Comments
After School Programs/ Quest	41,212.00	14,731.05	431,745.00	73,196.86	358,548.14	16.95%	33.33%	Low enrollment due to COVID-19
Ann Storck Center	23,118.00	11,350.04	242,195.00	55,488.91	186,706.09	22.91%	33.33%	Staff vacancy.
ARC, INC	138,215.00	95,569.05	1,447,967.00	341,708.68	1,106,258.32	23.60%	33.33%	
Broward Children's Center	57,203.00	34,589.41	599,269.00	121,467.19	477,801.81	20.27%	33.33%	Low enrollment due to COVID-19
Ctr for Hearing FS KIDS-MOST SN	25,452.00	14,177.96	272,766.00	58,699.47	214,066.53	21.52%	33.33%	Low enrollment due to COVID-19
JAFCO - MOST			499,710.00		499,710.00	0.00%		Summer only programs.
Pembroke Pines, City of			118,431.00		118,431.00	0.00%		Summer only programs.
Smith Community MH	76,324.00	53,004.57	799,586.00	204,401.00	595,185.00	25.56%	33.33%	
United Cerebral Palsy	60,244.00		631,129.00	115,618.93	515,510.07	18.32%	33.33%	Pending Jan. invoice. Low enrollment due to COVID-19.
YMCA of S FL	391,496.00	176,296.64	4,101,393.00	833,700.97	3,267,692.03	20.33%	33.33%	Low enrollment due to COVID-19
Unallocated OCT SALARY ADJ			749,071.00		749,071.00	0.00%		
Unallocated After School/Summer Program			1,257,571.00		1,257,571.00	0.00%		
Total After School/Summer Program	813,264.00	399,718.72	11,150,833.00	1,804,282.01	9,346,550.99	16.18%		
STEP								
ARC, INC	37,393.00		448,210.00	76,040.72	372,169.28	16.97%	33.33%	Pending Jan. invoice.
Ctr for Hearing FS KIDS-STEP	22,858.00	20,619.19	274,298.00	74,098.00	200,200.00	27.01%	33.33%	
Smith Community MH	25,755.00	11,842.50	313,468.00	49,708.00	263,760.00	15.86%	33.33%	Low enrollment at center locations.
United Cerebral Palsy	70,789.00		849,296.00	95,618.88	753,677.12	11.26%	33.33%	Pending Jan. invoice. Delay in amendment exec.
YMCA of S FL	60,610.00		726,101.00	100,670.27	625,430.73	13.86%	33.33%	Pending Jan. invoice. Delay in amendment exec.
Unallocated STEP			3,799.00		3,799.00	0.00%		
Total STEP	217,405.00	32,461.69	2,615,172.00	396,135.87	2,219,036.13	15.15%		
Information/Referral Ntwk								
First Call for Help BH	52,771.00	45,272.69	632,756.00	189,295.68	443,460.32	29.92%	33.33%	
First Call for Help SN	79,657.00	69,564.76	955,893.00	225,447.85	730,445.15	23.59%	33.33%	
Unallocated- Info Referral			1,506.00		1,506.00	0.00%		
Total Information/Referral Ntwk	132,428.00	114,837.45	1,590,155.00	414,743.53	1,175,411.47	26.08%		
Respite Services-BREAK								
JAFCO	7,327.00	5,168.94	91,308.00	24,260.30	67,047.70	26.57%	33.33%	
Memorial Healthcare Sys (BH)	9,495.00	2,203.23	124,410.00	30,129.43	94,280.57	24.22%	33.33%	
Smith Community MH	8,085.00	6,692.97	100,388.00	27,767.99	72,620.01	27.66%	33.33%	
Unallocated - RESPITE Service-BREAK			311.00		311.00	0.00%		
Total Respite Services-BREAK	24,907.00	14,065.14	316,417.00	82,157.72	234,259.28	25.97%		
Total Physical/Developmental/BH Need	1,188,004.00	561,083.00	15,672,577.00	2,697,319.13	12,975,257.87	17.21%		
Eliminate Bullying and Choose								
United Way - Choose Peace	3,731.00	3,474.99	49,843.00	13,939.80	35,903.20	27.97%	33.33%	
Total Eliminate bullying and Choose	3,731.00	3,474.99	49,843.00	13,939.80	35,903.20	27.97%		
Total Child Safety	3,731.00	3,474.99	49,843.00	13,939.80	35,903.20	27.97%		
Grand Total Service Goals	7,009,192.00	3,754,244.14	100,661,079.00	20,299,839.53	80,361,239.47	20.17%		
System Goals:								
Single Point of Entry								
First Call for Help	40,433.00	39,308.97	485,204.00	149,223.38	335,980.62	30.75%		
Total Single Point of Entry	40,433.00	39,308.97	485,204.00	149,223.38	335,980.62	30.75%		
Leadership/Resources-Strategic								
CCB-SE FL Common Eligibility Unit			10,000.00	10,000.00	-	100.00%		
Youth Summit 2022	12,195.00	12,195.00	75,000.00	33,398.32	41,601.68	44.53%		
Consultant			4,900.00	2,400.00	2,500.00	48.98%		
Unallocated-Strategic Plan			47,200.00		47,200.00	0.00%		
Total Leadership/Resources-Strategic	12,195.00	12,195.00	137,100.00	45,798.32	91,301.68	33.41%		
Improve Provider Reporting								



**Children's Services Council of Broward County
 Program Expenditures By Goals
 Budget to Actual (Budgetary Basis)
 For the Five Month Period Ended February 28, 2022**

	January Budget	January Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ January	Comments
Taoti Creative Hosting & Enhancement	792.00	791.25	20,000.00	3,551.25	16,448.75	17.76%		
Webauthor Enhancement/OpenGov Implementation	5,000.00	5,000.00	52,952.00	15,000.00	37,952.00	28.33%		
New CSC Website			300,000.00		300,000.00	0.00%		
SAS-SAMIS Annual Fees			50,000.00	50,000.00	-	100.00%		
Software maintenance- Tableau			10,075.00	6,074.10	4,000.90	60.29%		
Webauthor hosting	5,175.00	5,175.00	61,575.00	25,350.00	36,225.00	41.17%		
Unallocated			62,121.00		62,121.00	0.00%		
Total Improve Provider Reporting	10,967.00	10,966.25	556,723.00	99,975.35	456,747.65	17.96%		
<i>Promote Research Initiatives</i>								
ABCD Consultant			85,000.00	13,250.00	71,750.00	15.59%		
Consultant Emancipatory			85,000.00		85,000.00	0.00%		
Unallocated- Improve Reporting			68,250.00		68,250.00	0.00%		
Total Promote Research Initiatives	-	-	238,250.00	13,250.00	225,000.00	5.56%		
<i>Integrated Data System</i>								
Unallocated - Integrated data system			20,000.00		20,000.00	0.00%		
Total Integrated Data System	-	-	20,000.00	-	20,000.00	0.00%		
Total Improve Coordination/Child Service	63,595.00	62,470.22	1,437,277.00	308,247.05	1,129,029.95	21.45%		
<i>Sponsorships</i>								
Nova/SE University			7,500.00		7,500.00	0.00%		
Sponsorship	2,917.00	1,000.00	35,000.00	17,325.00	17,675.00	49.50%		
Sponsorship-High Traffic	2,708.00	5,000.00	32,500.00	8,679.00	23,821.00	26.70%		
Total Sponsorships	5,625.00	6,000.00	75,000.00	26,004.00	48,996.00	34.67%		
<i>Educate Taxpayers</i>								
BECON			31,600.00		31,600.00	0.00%		
MNetwork	10,750.00	1,312.50	125,000.00	40,058.00	84,942.00	32.05%		
Marketing	37,333.00	6,425.00	450,300.00	75,707.63	374,592.37	16.81%		
Printing			4,000.00	855.00	3,145.00	21.38%		
Sponsorships			140,700.00		140,700.00	0.00%		
Outreach Materials	10,000.00	2,687.00	23,300.00	20,997.00	2,303.00	90.12%		
Unallocated - Educate Taxpayers			22,400.00		22,400.00	0.00%		
Total Educate Taxpayers	58,083.00	10,424.50	797,300.00	137,617.63	659,682.37	17.26%		
<i>Advocacy/Outreach</i>								
FLCSC Dues			80,000.00	80,000.00	-	100.00%		
Registration			199.00	199.00	-	100.00%		
Travel	1,369.00	3,078.78	16,427.00	6,621.53	9,805.47	40.31%		
Total Advocacy/Outreach	1,369.00	3,078.78	96,626.00	86,820.53	9,805.47	89.85%		
<i>Pub Communication w/ Sp Pop</i>								
ADA remediaton	8,000.00	2,400.00	80,000.00	2,400.00	77,600.00	3.00%		
Special Needs Interpreter	1,900.00		19,000.00		19,000.00	0.00%		
Unallocated - Public Comm w/ Special Population	1,470.00		14,700.00		14,700.00	0.00%		
Total Pub Communication w Sp Pop	11,370.00	2,400.00	113,700.00	2,400.00	111,300.00	2.11%		
Total Public Awareness & Advocacy	76,447.00	21,903.28	1,082,626.00	252,842.16	829,783.84	23.35%		
<i>Maximize Leveraged Funds</i>								
Consultant			30,000.00		30,000.00	0.00%		To be used as needed.
Total Maximize Leveraged Funds	-	-	30,000.00	-	30,000.00	0.00%		
Total Leveraging Resources	-	-	30,000.00	-	30,000.00	0.00%		
Grand Total System Goals	140,042.00	84,373.50	2,549,903.00	561,089.21	1,988,813.79	22.00%		
Unallocated General			1,343,683.00		1,343,683.00			
Program Goals Grand Total	\$ 7,149,234.00	\$ 3,838,617.64	\$ 104,554,665.00	\$ 20,860,928.74	\$ 83,693,736.26	19.95%		



Children's Services Council of Broward County
Notes to the Financial Statements
February 28, 2022

- (1) The Children's Services Council of Broward County ("CSC") budgets, as revenue, 95% of the property taxes levied, as allowed by state statute.
- (2) The modified accrual basis of accounting is utilized by CSC. Under the modified accrual basis, revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.
- (3) Funds invested in the SBA, and the Florida Palm (formerly the Florida Education Investment Trust Fund) accommodate pool participants with readily available cash. The pool follows GASB Statement No. 31 which outlines two options for accounting and reporting for money market investment pools as either "2a-7 like fund" or fluctuation of the net asset value ("NAV"). CSC accounts for investments funds using the first method.
- (4) Includes various pending contracts not yet encumbered such as new initiatives, Summer 2022, 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 2021/22
- (6) Fund Balance committed for Building Fund to prepare for future growth.
- (7) Unassigned fund balance represents the residual fund balance that has not been assigned to other funds, and is not restricted, committed or assigned for specific purposes within the General Fund. Unassigned fund balance changes as revenue is received and actual expenditures are incurred.
- (8) The accumulating balance in the Building Operations Budget to Actual is aggregating a reserve for capital improvements to be used as necessary.



For Council Meeting March 17, 2022

Issue: CSC Monthly Purchases for Administrative Operations.

Action: Approve CSC Monthly/Annual Purchases.

Budget Impact: See attached Report.

Background: The State Statute creating and governing the CSC, Chapter 2000-461, as amended, states:

Section 6: No funds of the council shall be expended except by check as aforesaid, except the expenditure of petty cash or the issuance of checks made payable for sums no greater than \$5,000, shall be expended without prior approval of the council, in addition to the budgeting thereof.

The Council's procurement policies and procedures stipulate that expenditures are approved by the Council prior to being expended. As such, the financial system requires a Council Approval (CA) date at multiple points throughout the system including all processed payments. Internal controls for tracking expenditures in accordance with the statute are validated by auditors every year and there have been no significant deviations since the inception of the Council.

Since 2004 at the Council's direction, staff was instructed to only provide back-up material for purchases when the item is over \$10,000. As always, back-up for purchases below \$10,000 are available upon request.

Current Status: In accordance with policy, please find attached the Invoices, Travel, Purchase Orders, Sponsorships, etc. for the month of March, 2022. To facilitate reviewing the various purchases, staff has segregated the items into various categories. All purchases listed are with the budget approved by the Council at TRIM as amended from time to time.

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

Recommended Action: Approve CSC Monthly/Annual Purchases.

Budget Impact: See attached Report.



**List of Invoices, Travel, Purchase orders, Sponsorships, etc.
Submitted to the Children's Services Council
March 17, 2022**

Vendor	Description	Amount	Comment (Back-up documentation is available upon request.)
Purchase Orders (greater than \$10,000):Backup documentation is attached:			
Signature Grand & Encore Global	Venue and Related costs for the culminaitng Youth Summit Event in Sept.	\$ 50,000.00	Youth Summit September; System Goal 1.2.1
Purchase Orders (less than \$10,000):			
EA Compensation Resources, LLC	Conduct salary analysis and review	\$ 4,950.00	
Innuvo	Council Room Dais microphone programming	\$ 990.00	
Various vendors	Books and Manuals	\$ 300.00	Blanket PO to be used as needed
Program Related Purchases:			
UPS	Shipping for CSC flyers to backpack fulfillment center in TX	\$ 500.00	Not to exceed amount; Service goal 7.1.2 Back to School event
Youth Summit Purchases:			
Amazon	Misc. supplies for Youth Summit series on April 9, 2022	\$ 2,200.00	Blanket PO; to be used as needed
DAX / Minute Man Press	Printing of flyer for April Youth summit	\$ 295.00	
Easel Art Supply Center	Rental of Easels for April Youth Summit	\$ 215.00	
Kids Fairyland	Classic Décor Package for April Youth Summit	\$ 325.00	
Mt Olive Development Corp	T shirts for Youth for April Youth Summit	\$ 2,500.00	
Facilities Operations:			
Broward Backflow / TBD	Annual drainage test, certify and permit	\$ 380.00	
Broward County	Annual Elevator renewal	\$ 200.00	
Broward Fire Equip - Pyrué Barker	Annual Fire extinguisher maintenance	\$ 200.00	
Tech3 Technologies	Run 3 Category6 Cables (network drops) for new offices	\$ 593.00	
Employee Travel and Training:			
Megan Turetsky	Florida Legislature; Tallahassee; 2/22-2/24/22 and 2/28-3/11/22	\$ 2,420.00	
Monti Larsen, Sue Gallagher	CRASF Summit 22; 2/24/22; Fort Lauderdale	\$ 125.00	
Trisha Dowell	The Behavioral Health Conference; 5/10-5/11/22; Davie	\$ 85.00	
Jennifer Fletcher	ADP Pro Summit; 6/22-6/23/22; Virtual	\$ 230.00	
Trainers/Materials (Service Goal 1.1.X) (Provider names and courses may be subject to change):Instructor Led Unless Otherwise Indicated			
Collectively – A Radlauer Venture	Learning to Lead training(s)	\$ 10,000.00	Previously approved 2/2022; Vendor name change
Collectively – A Radlauer Venture	Implicit Bias	\$ 3,300.00	Previously approved 2/2022; Vendor name change
Sponsorship			
Broward County School Social Work Association, Inc	Annual Conference - Back to Basics: Grassroots; March 18, 2022: Atlantic Technical College - Coconut Creek, FL	\$ 950.00	Aim is to teach all individuals ways to effectively Relate to self, others, and situations so they can live transformed lives in safer communities.
City of Miramar	Miramar Regional Skate Park	\$ 2,500.00	To fund Instructional skateboarding safety lessons and a Community event at the newly built skate park. (High Traffic Sponsorship)
Community Based Connections, Inc	The A.D.A.M. (Awesome Dads, Awesome Men Fatherhood Mentorship Program) Challenge; April 23, 2022; Pompano	\$ 1,000.00	To unite families by engaging fathers in the family and to be active in their children's lives
Southeast Climate and Energy Network	A Mindful Beach Clean-up for Environmental Justice and Action; April 10, 2022; Historic African American Beach, Dr. Von D. Mizell/Eula Johnson Clark State Beach	\$ 1,000.00	The event aims to elevate awareness of the history of racial segregation, environmental injustice and trauma, experienced by African Americans, First Nation indigenous communities, and immigrants of color and educate the public on how mindfulness can serve as a tool in this effort to restore our water ways, our minds and bodies and beginning the environmental healing, and experience our humanity as a member of our global ecosystems.
Memberships:			
Coral Springs Chamber of Commerce	2022 Membership	\$ 280.00	

For Council Meeting March 17, 2022

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:	Venue for Final Youth Summit Series (YSS) Event.
Action:	<ol style="list-style-type: none">1. Approve funding for YSS Final Event Venue – Signature Grand.2. Approve funding for YSS Final Event Set Up – Encore Global.
Budget Impact:	Up to \$50,000 of \$1,228,683 available in Unallocated for FY 21/22.

Background: At the May 2021 Budget Retreat, the Council approved a budget line of \$75,000 which was to be the CSC portion for a Youth Summit which would celebrate the progress made through the collective impact work done through the Children's Strategic Plan (for which CSC is the backbone organization), establish some goals for the next 5 years and celebrate CSC's 20th anniversary. When the Strategic Plan Committees started planning, they wanted to create a series of events rather than one big event to allow more youth participation and to allow committees to go deeper into the work with the youth. There would then be a culminating event in September 2022. The six Youth Summit Series events including two events that have occurred (the Father's, Men, and Boys Rise Up event in November 2021 and the Anti-Human Trafficking Youth Summit in January 2022) and the four upcoming events (Broward Aware on April 9, the Girl's Summit, *Our Time, Our Future*, on May 14, 2020, Special Needs Advisory Committee's *Honoring our Abilities* in the summer of 2022, and the Culminating Event on September 23, 2022).

Current Status: All of the budget set aside for this has now been depleted and the full balance of what is needed will be brought forward in April. However, planning is in full swing for the culminating event and sponsorships are being solicited but certain logistical aspects must be put in place now. After reviewing several venues, staff recommends the Signature Grand to host the culminating event and Encore Global to provide related set up and AV costs for the event scheduled for Friday September 23, 2022, from 9:00 am to 2 pm. The desired audience of 400 guests includes 75 youth, and 325 community and business leaders, and partners. Staff recommends the Council

approve (1) up to \$35,000 for the Signature Grand and their venue related costs (i.e., beverages, food, seating, linens and service charge) and (2) up to \$15,000 for the event set up costs provided by Encore Global (i.e., audio visual, scenic set-up, lighting, and connectivity). It is expected that the adult attendees will be charged to cover at least the cost of their lunch to attend.

Recommended Action: 1. Approve funding for YSS Final Event Venue – Signature Grand.
2. Approve funding for YSS Final Event Set Up – Encore Global.

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

Agency Capacity Building Committee Meeting Minutes
February 23, 2022
2:00PM – 4:00PM

Participants in Attendance: Jeffrey Wood, Jessica Taylor, Mary Palacios, Mehrdad Mike Fayyaz, Katherine Ospina and Jarvis Brunson.

Community Spotlight: Evan Goldman, Jewish Federation of Broward

Guest Speakers and Panel: Dilys Schoorman, Harleen Hutchinson, Patricia Morgan, Shantigra Williams and Stephen Ferrante

CSC Staff in Attendance: Adamma DuCille, Roxanne Smith, and Yolanda Meadows.

Agenda:

I. Welcome:

Ms. Adamma DuCille, Children's Services Council's Director of Equity and Organizational Development, called the meeting to order and welcomed everyone to the first Agency Capacity Building (ACB) meeting of the year. Ms. DuCille spoke briefly about the meeting's topic and the agenda. She advised that only one of the two council members that chair the ACB Committee would be in attendance.

Approval of the Minutes:

Mr. Jeffrey Wood motioned to approve the November 3, 2021 meeting minutes. The motion was seconded by Ms. Katharine Ospina and passed unanimously.

II. Introduction of the Community Resource:

Ms. DuCille introduced the guest speaker, Evan Goldman and gave a brief history of the CSC participation in the 10 Days of Connection initiative.

III. Community Resource:

Mr. Goldman spoke about how the "The 10 Days of Connection" initiative started in South Florida and the importance of getting people out of their comfort zones and connected in meaningful ways. He gave background information on why and how the initiative started and the benefits it has on local communities. Mr. Goldman shared that small grants were available through the Community Foundation of Broward, the CSC, the Jewish Federation, and other partners that

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

could be used to sponsor local events. The 2022 initiative will run from May 1 – May 10 and additional information can be found at www.10daysofconnection.org.

IV. CSC Trainings

Mrs. Smith spoke about The Fundraising School, which is taught by Rachel Ramjattan. She gave some background on the training and shared the link to register (<http://training.cscbroward.org/fs>).

V. Introduction of the Panel:

Ms. DuCille gave context and history related to the numerous racial equity-centered training opportunities, projects, programs, and resources CSC and key anchor partners have supported over the years. She talked about the significance of why the CSC spearhead this work and the various avenues in which the CSC supports the work. She welcomed the cadre members and gave a brief overview of their experience, skills, and core body of work.

VI. Racial Equity Cadre (Panel Discussion):

The cadre members gave insight into why they chose to do equity-centered work and how they got involved. They shared personal stories and testimonials from clients as well as the subjects they will cover through their training. Each spoke about the importance of building relationships and the best support methods needed to help people learn and adopt new skills. Members shared their philosophy on what makes trainers and coaches effective, and they continually strive to improve themselves and effectively motivate the diverse communities they serve. The panelist expressed how they like to engage with the participants and about the outcomes they aim to achieve. Discussion ensued on the various ways the members stay motivated and practice mindfulness activities that are restorative and help to keep them grounded. The importance of recognizing the impact of vicarious trauma and how self-care practices are essential in helping to maintain balance and good mental and emotional health was also discussed. Each member was given time to provide a brief overview of future training topics they will be facilitating for the CSC and child and family serving nonprofits.

Closing:

Ms. DuCille thanked the panelists and participants for being present.

The meeting was adjourned at 3:50 pm.

TAB W

Funders Forum Meeting Summary

March 4, 2022

Members Virtually Present:

Angelika Schlanger, The Frederick A. DeLuca Foundation; **Angelica Rosas**, Community Foundation of Broward; **Cassandra Evans**, Department of Juvenile Justice (DJJ); **Ceci Rivas-Gonzalez**, The Frederick A. DeLuca Foundation; **Dawn Liberta**, Department for Children and Families (DCF); **Dion Smith**, Children's Services Council (CSC); **Evan Goldman**, The Jewish Federation of Broward County; **Larry Rein**, ChildNet; **Latora Steel**, CSC; **Lisa Bayne**, CSC; **Lori Canning**, Broward County Public Schools (BCPS); **Maria Hernandez**, United Way; **Maria Juarez Stouffer**, CSC; **Melanie Burgess**, The Jim Moran Foundation; **Melissa Blum**, Humana; **Monica King**, Broward Healthy Start Coalition (BHSC); **Renee Jaffe**, Early Learning Coalition (ELC); **Sandra Veszi Einhorn**, Nonprofit Executive Alliance of Broward; **Silvia Beebe**, Broward County Community Partnership Division; **Silvia Quintana**, Broward Behavioral Health Coalition; **Suzette Fleischmann**, DCF; **Tara Gaudin**, Broward County Human Services Department

Welcome & Introductions:

Maria J. S. welcomed members and self-introductions were completed.

Approval of the February 4, 2022 Meeting Minutes:

Dawn L. made a motion to approve the minutes as presented. The motion was seconded by Lori C. and passed with no opposing votes.

Update on Statewide Children's System of Care Plan

Silva Q. announced that Senate Bill 1120: Children Welfare, passed legislation. The bill authorizes the Department of Children and Families, under certain circumstances, to place children in its custody in therapeutic group homes for residential mental health treatment without prior court approval; providing that the department, rather than the Agency for Health Care Administration, shall appoint qualified evaluators to conduct suitability assessments of certain children in the department's custody.

This bill will ensure that children are receiving the correct level of care. This was one of the issues that providers raised regarding challenges that needed to be addressed in the Children's System of Care.

Silvia Q. also announced that they have been meeting with the Assistant Secretary for DCF who wants to open additional short-term residential treatment facilities and are in the process of looking for providers that have facilities with capacity.

Funding was also approved to work with ChildNet and Citrus Health to develop overnight respite care for foster families and community families to help alleviate stress. Silvia B. mentioned that the county also funds respite programs, but they are not overnight. Silvia B. offered to collaborate with BBHC to help address this community need.

Silvia Q. and Larry R. plan to provide an update regarding Broward's Children's System of Care Plan and the next steps during the April meeting.

Nonprofit Staff Recruit and Retainment Challenges (Staff Salaries)

Maria J. S. and Dion S. provided a chart analysis (see attachment) of the salary data results that had been gathered thus far for bachelor's and master's degree positions for funded program providers. The funders who contributed to this analysis were CSC, UW, BBHC and Broward County (Children's Services Administration funded programs). The average starting salary for bachelor's degree staff across funders was \$36,000 - \$45,000) with the majority of funders at \$40,000 or above. The average starting salary for master's degree staff across funders was \$43,700 - \$50,000. Providers have shared that it has been challenging recruiting master's degree candidates who will accept the starting salary. In addition, providers shared that master's degree staff are able to provide telehealth services for insurance companies earning approximately \$60,000.

Members expressed challenges related to social work and clinical staff moving out of Broward County or changing professions due to the high cost of living in Broward and the low salaries. Other industries are offering double their current salary, with less demand and more flexibility. Many of these staff provide services in family homes in the evenings and weekends. This potential exodus of qualified staff impacts the nonprofit providers, vulnerable children and families in need of services and the Broward community. Concern was expressed that this could lead to shortages in direct service staff and a break in the safety net.

In addition to the low wages for the nonprofit staff, concern was expressed about the low salaries of state employees who are critical to the safety net for vulnerable children and families. Members are hoping to find ways to advocate at the state level for higher salaries. Also, additional compensation (incentives) for staff who work afterhours (evenings) and weekends need to be considered.

Sandra V. E. expressed that the Nonprofit Executive Alliance would like to meet with Funders Forum members to exchange ideas and strategize to find solutions. Maria J. S. and Sandra V. E. will find a date and time and will invite members.

Following the meeting, Cassandra E. shared the attached article where lawmakers reached an agreement to boost state worker pay by 5.4%, install a minimum wage of \$15 per hour for state employee, and increase pay on top of those raises for select group workers. The article can also be found at:

<https://floridapolitics.com/archives/505753-budget-conference-lawmakers-reach-agreement-to-boost-state-worker-pay/>

988 Hotline Update

Silvia Q. provided information to members about the state being awarded a grant that will appoint 2-1-1 Broward as the provider to implement the 9-8-8 behavioral health and suicide prevention hotline. They are in the early planning phase. They are anticipating an increase in call volume and will need to hire more staff. The program is due to launch in July 2022.

Members requested that Sheila Smith, CEO for 2-1-1 Broward be invited to the next meeting to provide an update.

Report out by Funders Forum Members:

ChildNet

Larry R. announced that the legislature is making decisions on funding and fears that Broward's child welfare funding could be cut. Commissioner Nan Rich is helping with advocacy. Maria H. suggested that Larry R. meet with their lobbying company. Larry R. will send Maria H. some materials and will schedule a meeting.

DCF

Dawn L. announced that CSC in partnership with DCF, BSO and ChildNet were approved for funding from the Harvard Kennedy School for their Child and Family Wellbeing Accelerator Grant to create system improvements to increase formal kinship family placements for children in the child welfare system.

BSO and ChildNet have agreed to provide dedicated staff to this project, which will provide 12-18 months of support to these agencies.

The State of Florida has recently passed legislation, with applicable funding, that would require more family finding efforts by BSO, ChildNet and DCF. With the resources to do the work, the child welfare system partners are seeking the tools to increase the number of children who are placed in kinship care versus licensed foster care settings. The cost for funding the Accelerator project is \$115,000. If members are interested in helping with funding this initiative to please contact Dawn L.

United Way

Maria H. reminded members that the 2022 Behavioral Health Conference will be held on May 10th and 11th. This year the focus will be on behavioral health conversations with the faith-based community. Invites and the flyer have been sent out. Maria H. thanked

members for their ongoing support for the past 7 years and asked members to promote the event. Keyonia L. will send out the flyers to members to distribute.

Maria H. congratulated Larry R. on receiving the Lifetime Achievement Award. Members thanked him for his work in the community.

Upcoming Procurements / Partnerships/ Leverage Opportunities/ Common Funding Initiatives:

Children's Services Council

The Maximizing Out of School Time (MOST) RFP interviews took place in February. Funding recommendations will be presented to the Council in April. The New Diversion Alternatives for Youth RFP (New DAY) interviews will take place in April.

Next Meeting

The next meeting will be on April 1, 2022 from 2:00 p.m. to 4:00 p.m. Members should contact Keyonia Lawson at klawson@cscbroward.org to include any additional agenda items.

The meeting adjourned at 3:20 p.m.

Next Steps, Tasks & Follow-up

➤ Next Steps:

- Silvia Q. and Larry R. to provide an update regarding Broward's Children's System of Care Plan and the next steps during the April meeting.
- A meeting with Funders Forum members and Broward's Nonprofit Executive Alliance members will be scheduled to discuss their challenges with staff recruitment and retention and staff salaries.
- Sheila Smith, CEO for 2-1-1 Broward will be invited to the next meeting to provide an update on the 9-8-8 Hotline.

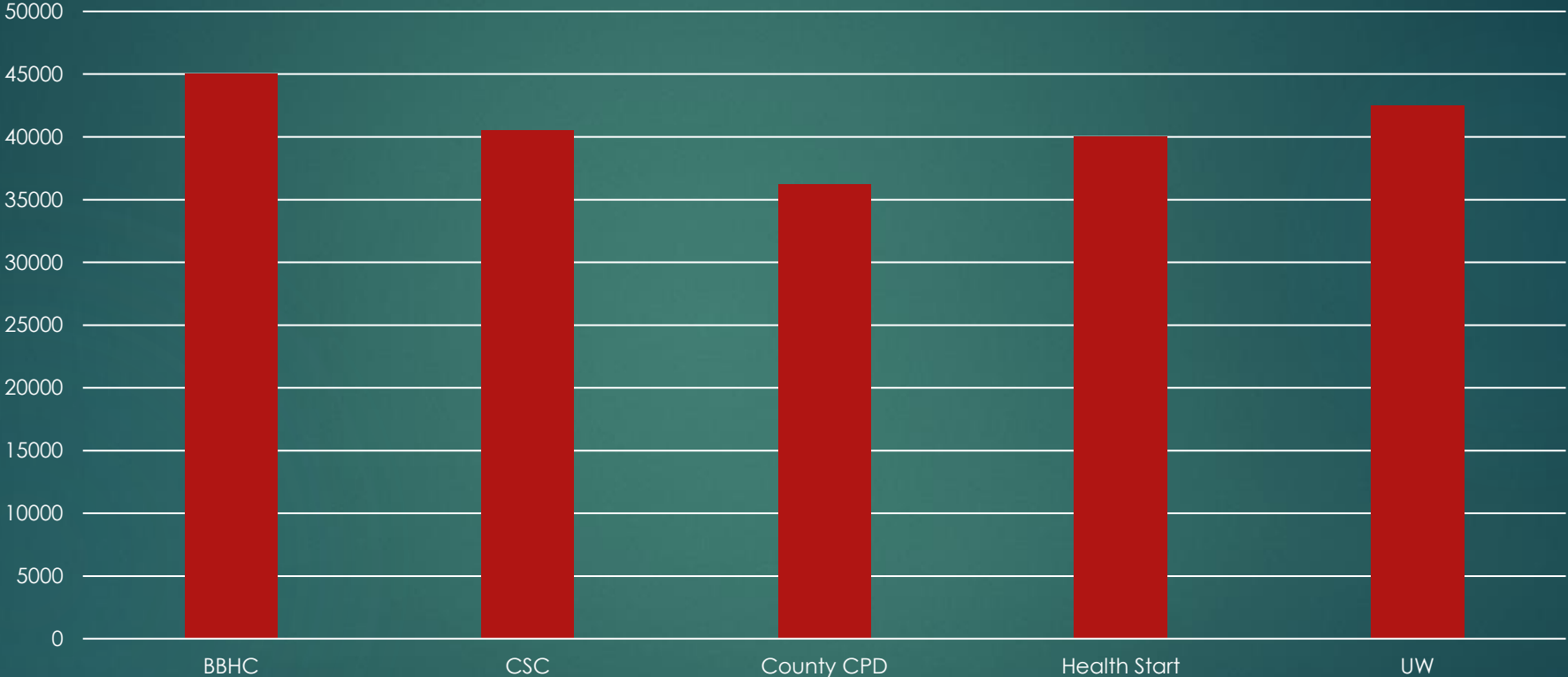
➤ Ongoing Tasks:

- Silvia Q. and Larry R. will schedule meetings and invite interested funders forum members to identify how they can support the needs of youth who require additional mental health services at therapeutic group homes.

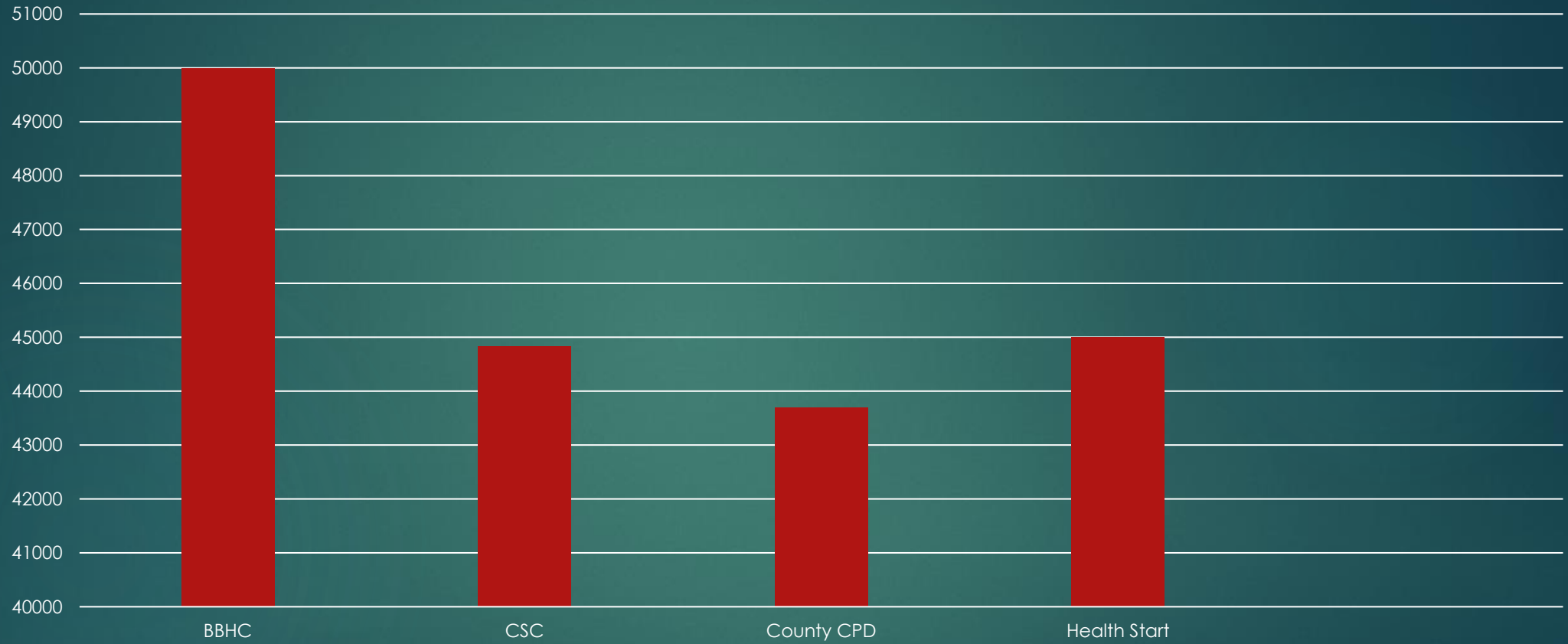


Funders Forum Salary Analysis

BA/BS Salary Min/Avg
(\$36,260 \$45K)

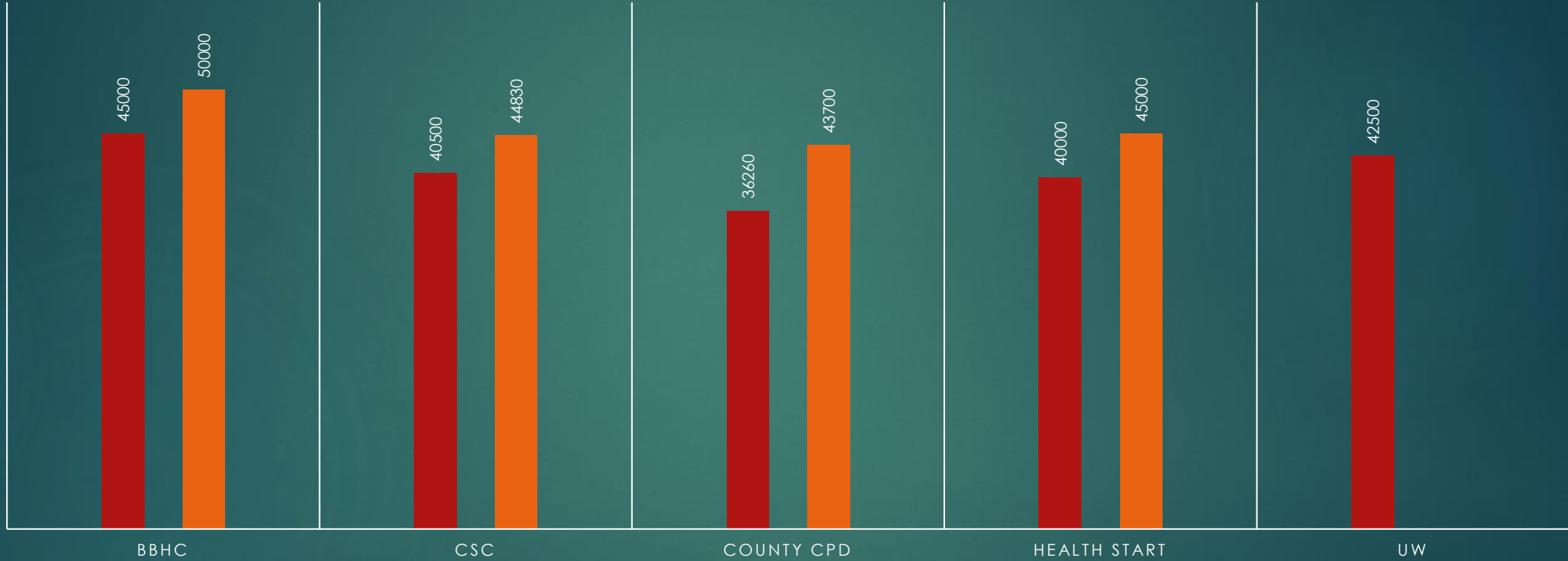


MA/MS Salary Min/Avg
(\$43,700 \$50K)



BACHELORS VS MASTERS SALARIES

■ BA/BS Salary Min ■ MA/MS Salary Min



Five reasons the 2022 budget was held up this Session

Budget conference: Lawmakers reach agreement to boost state worker pay

Florida state employees will see pay raises worth more than \$638 million starting July 1, the start of the next fiscal year.

Florida state workers will get a pay raise later this year, as **House and Senate budget negotiators agreed to hike pay** 5.4% across the board, install a minimum wage of \$15 per hour for state employees, and increase pay on top of those raises for select groups of workers.

The pay for state employees had been a major difference in the spending plans preferred by the House and Senate, with the House wanting a 5.4% increase across the board and the Senate pushing to increase the minimum wage to \$15 per hour and use more money to grant raises for those making between \$15 and \$25 per hour.

In all, salaries will increase more than \$638 million, with \$395 million funding the 5.4% across-the-board increase and \$72.6 million going to increase the pay of all employees earning less than \$15 per hour to get them to that level.

The increase in minimum pay comes a year after lawmakers raised the minimum wage for state employees to \$13 an hour. That increase was a priority for Senate President **Wilton Simpson**, who aimed to keep the state ahead of the prescribed minimum wage increases approved by Florida voters on the 2022 ballot. The current minimum wage in the state is \$11 an hour and it will rise by \$1 each year until it hits \$15 in 2026.

Some state workers in agencies beset with high turnover and trouble recruiting and retaining workers, such as Florida Highway Patrol, Department of Corrections and legal services, are

targeted for raises on top of the across-the-board pay hikes.



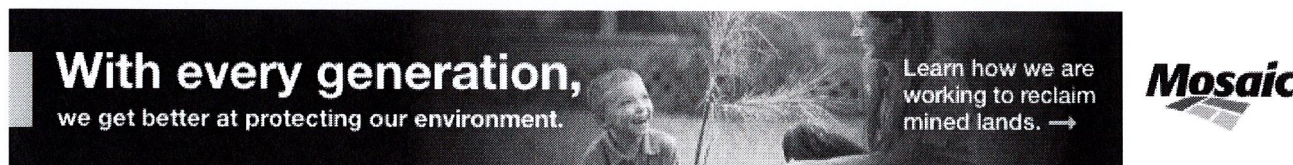
Nearly \$27.3 million is set aside for state law enforcement officials. There is \$4.6 million to boost firefighters' pay to a minimum of \$20 per hour, \$17 million to increase the pay of Department of Juvenile Justice detention and probation officers and \$15.8 million dedicated to padding prison guards' pay. Nurses in the Department of Veterans Affairs will receive raises costing \$5.6 million; Department of Revenue workers will get pay increases costing \$17.6 million; and Department of Transportation employees will see \$41.1 million worth of pay increases.

State attorneys, public defenders and regional conflict counsels will receive \$29.7 million worth of raises.

"We applaud the leadership of both the House and Senate for historic increases for the state workers who provide the vital, essential services our communities need," AFSCME Florida president **Vicki Hall** said. "State workers are in need of both living wages to lift families out of poverty and enhanced compensation for professionals whose pay has not kept pace with comparable private-sector counterparts.

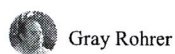
"I am constantly amazed by the professionalism and dedication our members demonstrate every day. These historic increases to starting pay and significant across-the-board pay raises are well deserved and much appreciated."

House and Senate leaders still have to iron out differences in the education and agriculture sections of the budget, as well as develop a plan to spend \$3.5 billion in federal COVID-19 stimulus funds before finalizing the spending plan.



A final budget must be in place 72 hours before lawmakers can vote on it, putting legislative leaders under the gun to finish by Tuesday to end the Legislative Session by Friday, the scheduled last day of the Legislative Session.

"We are obviously trying," Trumbull said. "I do believe it could be a later day on Friday night, but our goal is to be done."



March 8, 2022

5 min

TAB X



Human Services Department

COMMUNITY PARTNERSHIPS DIVISION / Children's Services Administration

115 S Andrews Avenue, Room A370 • Fort Lauderdale, Florida 33301 • 954-357-6202 • FAX 954-357-8204

DRAFT

Broward County Board of County Commissioners
Children's Services Board
Regular Meeting Minutes- January 21, 2022
Virtual Meeting via Microsoft Teams 9:00 am- 11:00 am

1. Call to Order

Karen Swartzbaugh-Ghezzi called the meeting to order at 9:03 am

2. Roll Call

Karen Swartzbaugh-Ghezzi, Chair, asked LaToya Davenport, to call roll. A quorum was established with Jarvis Brunson, Cassandra Evans, Parkland's Vice Mayor Robert Mayersohn, Joel Smith, Dr. Antoine Hickman, Daniel Schevis, Karen Swartzbaugh-Ghezzi, Monica King, Paige Patterson- Hughes, Elida Segrera, Sara Gillespie Cummings, Julia Musella.

Board Members absent: Sandra Einhorn, Debra Hixon, Kim Gorsuch, Dr. Andrea Keener.

Staff Members in attendance: Keith Bostick, Human Services (HSD) Deputy Director; Darrell Cunningham, Community Partnerships Director (CPD); LaToya Davenport, Children's Services Administration (CSA); Sean Morales, Children's Services Administration (CSA); and Tiffani Currie, (CSA).

3. Approval of CSB November 19, 2021, Minutes

Motion: To approve the meeting minutes as presented by staff with revisions.

First: Bob Mayersohn

Second: Monica King

Declaration of Conflict: None

Discussion: None

Result: Passed

4. Chair Report

- CSB Secretary position

Discussion was held about the board's attendance policy. Members were notified that Pastor Craig Andrew Nugent and Ally Waldman will no longer be serving on the Children's Services Board. Ms. Davenport was asked to resume forwarding the attendance report with meeting documents to assist board members in tracking their absences. Members were reminded anyone with three (3) consecutive unexcused absences, or four (4) properly noticed meetings in one (1) calendar year because of unexcused absences, will be removed from the board per the

Broward County Board of County Commissioners

Torey Alston • Mark D. Bogen • Lamar P. Fisher • Beam Furr • Steve Geller • Jared E. Moskowitz • Nan H. Rich • Tim Ryan • Michael Udine
www.broward.org

County advisory board policy. Members were informed that the faith-based and consumer positions will be appointed by the County Mayor once the process moves forward. Ms. Davenport will forward the Excused Absence policy to the board. The board made a motion to nominate Monica King as the new Secretary to replace Pastor Nugent and serve the rest of the term.

Motion: To nominate Monica King as Secretary of the CSB for the remainder of the term.

First: Bob Mayersohn

Second: Dan Schevis

Declaration of Conflict: None

Discussion: None

Result: Passed

5. Section Report

Ms. Davenport updated the board on the status of the FY22 contract execution. She mentioned that most of the contracts have been finalized however, a few are still going through the review process. She informed the board that to prevent a gap in service, all except 2 new providers, decided to begin providing services prior to the execution of the contracts. Mr. Cunningham mentioned that providers are still invoicing the Community Partnerships Division in anticipation of the contract execution to decrease the timelapse in payment.

Ms. Davenport informed the board that the CSA 1st quarter outcome data and utilization numbers will be presented at the end of the 2nd quarter as opposed to the first quarter, to the delay in contract execution and the startup of some services. She mentioned that CPD will combine first and second quarter data and present at the April meeting. The amendment for the additional mental health services funding will be on the Broward Board of County Commissioners agenda on January 25, 2022. Ms. Davenport was asked to follow-up at the next meeting regarding the County's policy for underinsured, and the qualifications for clients referred for services to County providers who have multiple funding sources.

Ms. Davenport provided follow-up to discussions had in the previous CSB meeting regarding the updates made to the FY22 outcomes and indicators.

6. Committee Chair Reports

- Needs Assessment

Needs Assessment Chair updated the board on the Broward County Public Schools (BCPS), Exceptional Student Education (ESE) and 2-1-1 presentations. Discussion was had amongst CSB members pertaining to ESE evaluations, and the referral process for children ages birth to prekindergarten. The committee's recommendation is to shift advocacy efforts to SNAC and other committees. 2-1-1 agreed to provide semiannual reports to the Needs Assessment committee. Revisions to the report will be adopted. 2-1-1 staff are currently working on outreach efforts to increase their referrals.

- Advocacy

None

7. Final System of Care Update

The Broward Behavioral Health Coalition (BBHC) representative reviewed the findings of the Systems of Care project, recommendations, and plans moving forward. She stated they will continue to address these issues, with the help of some work groups. Ms. Davenport will send the presentation out to all the board members.

8. Liaison Reports

- Behavioral Health/SEDNET

None

- Broward Suicide Prevention Coalition

None

- Transitional Independent Living

None

- SNAC

None

- Juvenile Justice Circuit 17
 - Young Offender Case Analysis

The Department of Juvenile Justice (DJJ) representative stated that DJJ is working on addressing different processes within the system to improve outcomes for young offenders, such as utilizing the Civil Citation Diversion program for lower-level offenders. There is a need to address the more complex and intense offenders, and how the board can better serve the needs of this population. Suggestion was made that the board conduct research about the indicators of children 12 years and younger such child welfare history and school performance. Mr. Cunningham stated he would need time to research the project to determine if one of our local universities are studying the needs of the young offenders or would be willing to conduct the research.

Motion: For the Children's Services Board to partner with the School Board and the Child Welfare System of Broward County to address young offenders and their emerging needs.

First: Cassandra Evans

Second: Sarah Cummings
Declaration of Conflict: None
Discussion: None
Result: Passed

Motion: To defer previous motion until the March meeting so staff can determine the feasibility of the motion.

First: Cassandra Evans
Second: Sarah Cummings
Declaration of Conflict: None
Discussion: None
Result: Passed

8. New Business

None

9. Old Business

None

10. Public Comment

None

11. Good of the Order

None

12. Adjournment

Motion: To adjourn CSB meeting at 10:45am
First: Monica King
Second: Cassandra Evans
Declaration of Conflict: None
Discussion: None
Result: Passed

The next Children's Services Board Meeting will be February 18, 2022. These minutes were approved at the Children's Services Board Meeting dated February 18, 2022, as certified by:

Monica King _____
Children's Services Board Secretary

CSC In The NEWS

South Florida 100: Prayers for Ukraine

SOUTH FLORIDA SUN SENTINEL | FEB 26, 2022 AT 7:00 AM



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

Last week: Thanks to new data released by Columbia University's Center on Poverty and Social Policy, the value of the Child Tax Credit is becoming even clearer. The American Rescue Plan passed in March 2021 allowed parents to take the Child Tax Credit in monthly increments of \$300, to a maximum of \$3,600 a year, which reduced child poverty by approximately 30%. Despite that, the U.S. Senate allowed those credits to expire. The result: 3.7 million more children have slid back in poverty, Black and Latino children making up the vast majority. Why are children always victims of Washington political haggling?

Source: [South Florida 100: Prayers for Ukraine - South Florida Sun Sentinel - South Florida Sun-Sentinel](#)

March/April 2022



Local Funders Launch “Help The Helpers” Initiative To Support Broward County Nonprofit Employees

United Way of Broward County is pleased to announce its funding collaboration with the Children’s Services Council of Broward County, Community Foundation of Broward, The Frederick A. DeLuca Foundation, Health Foundation of South Florida and The Jim Moran Foundation, to launch the “Help the Helpers” initiative, which serves to recognize the outstanding work of thousands of nonprofit staff across Broward County’s nonprofit organizations. The Help the Helpers grant is being awarded to more than 110 partnering agencies, representing more than 7,500 full and part-time staff in Broward County.

With growing caseloads and personal stress at an all-time high due to the pandemic, the emotional wellness of Broward County’s nonprofit staff members became a real concern to non-profit funders across the region. This includes Palm Beach County and Miami-Dade County, both implementing this one-of-a-kind grant initiative to support and thank nonprofit employees. Recognizing a similar need in Broward County, local leaders came together to acknowledge the nonprofit staff members for their continued commitment to helping the community during the current pandemic and beyond. The funding community responded by collectively committing \$655,000 to create the “Help the Helpers” initiative supporting nonprofit staffs working in Broward County. This important initiative recognizes and supports the well-being of



nonprofit employees for their dedication as essential employees in providing critical services to our community during the pandemic. The designated nonprofit organizations may use the funds to provide training opportunities focused on self-care and stress reduction, monetary contributions, gift cards, free tickets to area events, and/or for staff recognition events or celebrations. As a thank you to non-profit employees across the county for their dedication and commitment to serving others during a difficult time both professional and personally during the pandemic, funders will continue to explore how to support non-profit employee wellness programs.

CSC Correspondence



February 22, 2022

**CHILDREN'S
SERVICES COUNCIL MEMBERS:**

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

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

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

*Cathy Donnelly, Immediate Past Chair
Governor Appointee*

*Dr. Vickie L. Cartwright
Superintendent
Broward County Public Schools*

*Beam Furr
Broward County Commission*

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

*Tom Powers
Governor Appointee*

*Maria M. Schneider
Governor Appointee*

*Dr. Paula Thaqi
Director
Broward County Health Department*

*Jeffrey S. Wood
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

*John Milledge
Garry Johnson*

The Honorable Ron DeSantis
Plaza Level, Capitol
400 South Monroe Street
Tallahassee, Florida 32399

Dear Governor DeSantis:

The Children's Services Council of Broward County respectfully requests your support for the Voices for Florida: Open Doors Outreach Network which provides immediate and ongoing services to child and young adult victims of sex trafficking. Now in its 5th year of operation, the Open Doors Outreach Network has become a proven model. Collectively the network providers, who include Delores Barr Weaver Policy Center, FLITE Center, More Too Life, and Whole Child Leon, have served over 1,300 sex-trafficked children and young adults to date. With their 24/7/365 support, victims are taking significant steps to overcome their trauma and rebuild their lives.

The Florida Office of the Attorney General recently awarded Open Doors more than \$5 million in Victims of Crime Act (VOCA) funds, and with adequate general revenues, services could expand from 33 to 42 Florida counties for fiscal year 2022-23. This would allow Open Doors to reach 85.1% of the state's population and more than 2,100 victims.

Providers for the Open Doors Outreach Network employ Outreach Teams consisting of Survivor-Mentors, Clinicians, Regional Advocates, and Victim Services Coordinators that are available 24/7/365 to the sex-trafficking victims referred to them. The team members work together to develop close relationships with victims to provide crisis intervention and ongoing care. They also provide counseling, court advocacy, information, referrals, and more to meet the individual needs of victims.

The network approach to services makes the Open Doors Outreach Network unlike any other sex-trafficking services in Florida. The network provides care using standardized protocols to ensure that all victims receive high quality care no matter where they are located within their service regions. Victims often transfer from one region to another for many reasons (ex: safety, securing housing, moving in with a relative, accessing specialized services, etc.). Because of the network approach, victims are able to pick up right where they left off in their services. This prevents re-traumatization and delays in healing.

The Children's Services Council of Broward County is pleased to join The Delores Barr Weaver Policy Center, FLITE Center, More Too Life, Whole Child Leon, survivors, the Office of Attorney General, law enforcement, The Florida Departments of Children & Families, Juvenile Justice, and Health, the Statewide Human Trafficking Council, providers, faith communities, advocacy groups, and all stakeholders in their support of the Voices for Florida Open Doors Outreach Network.

Sincerely,

Cindy Arenberg Seltzer

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

cc: Senator Kelli Stargel, Appropriations Chair
Representative Jay Trumbull, Appropriations Chair
Senator Keith Perry, Chair, Appropriations Subcommittee on Criminal and Civil Justice
Representative Scott Plakon, Chair, Justice Appropriations Subcommittee
Representative Cord Byrd, 2022/2023 Open Doors Appropriations Sponsor
Senator Dennis Baxley, 2023/2023 Open Doors Appropriations Sponsor
Florida Attorney General Ashley Moody



Children's Services Council of Broward County
6600 West Commercial Boulevard
Lauderhill, FL 33319-2105

93 2 11/2014 8 03/14/14-050-0008

Dear Cindy,

Thank you for Children's Services Council (CSC) of Broward County's recent contractual payment of \$50,000 for Consulting Agreement 19-6510—CLI's delivery of pre-k curriculum and professional development for kindergarten readiness.

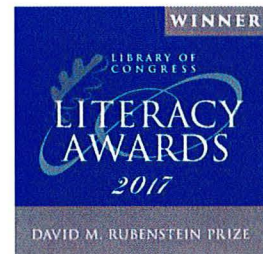
By supporting CLI's Education Innovation and Research (EIR) project as a match funder, CSC is making an investment in early childhood education and helping evaluate the impact of CLI's *Blueprint* and professional development on teachers, center directors and ultimately pre-kindergarten student learning. The evaluation project is fully underway in district and community-based prekindergarten classrooms across Broward County, and we look forward to continuing to share information about our activities and outcomes in the months ahead.

I am sincerely grateful for your support. We would not be able to do this without you. If you have any questions, please contact Simone Champagnie, CLI's Major Gifts and Gift Planning Officer, at schampagnie@cli.org. Thank you again for joining us in building a nation where every child possesses the power of literacy and the opportunity for a lifetime of success.

Warm regards,

A handwritten signature in black ink, appearing to read 'Joel Zarrow'.

Joel Zarrow, Ph. D.
Chief Executive Officer



Dear Cindy

What an exciting surprise! Returning from the holiday Break to find a check rewarding our staff for the amazing work through out this pandemic.

Thank you so much!

together we tried unique ways to work, which made us more efficient. we learned on each others knowhow, accepted that we didnt have all the answers but we would continue to innovate so the families we serve had the resources to help their children thrive. Our staff is excited to see the celebration we have in store for them. we invite you to join us in the HMHB parking lot on January 21, 2022 from 11-1pm.

we are having a drive through celebration filled with balloons, food music and a monetary gift for staff.

Thank you from the bottom of our hearts for being so supportive of the work nonprofits do in our community and for our well-being.

forever grateful

Linda and the HMHB Team.

Cindy -

What a gift to begin
2022 with the funds
to honor Broward
House's best asset,
our dedicated, skilled,
passionate staff.

As a leader it is
heart filling to have a
group of impactful
agencies to come together
& value our staff &
allow us to provide
them a physical
acknowledgment -
with care & trust

2022 will continue
to create
collaboration &
celebration

Stacy Hyde
President & CEO
954-522-7749 x1234
shyde@browardhouse.org

RE: Help the Helpers

Cindy,

We cannot thank you enough for
rewarding HUF's amazing team. Your
generosity will go a long way.

Abraros
Felipe

