



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

*Jeffrey S. Wood, Chair
Governor Appointee*

*Dr. Christine Thompson, Vice Chair
Governor Appointee*

*Senator Nan Rich, Secretary
Broward County Commission*

*Alyssa Foganholi
Governor Appointee*

*Dr. Howard Hepburn
Superintendent
Broward County Public Schools*

*Debra Hixon
Board Member
Broward County Public Schools*

*Julia Musella
Governor Appointee*

*Robert Shea
Child Protection Director,
Southeast & Southern Regions
Department of Children & Families*

*Dr. Paula Thaip
Director
Broward County Health Dept.*

*Honorable Francis Viamontes
Judicial Member*

*Vacant
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

DATE: March 14, 2025
TO: Council Members
FROM: Cindy Arenberg Seltzer, President/CEO
SUBJECT: Information for the March 20th Council Meeting

Enclosed is the information packet for the CSC monthly meeting on Thursday, March 20th, from 9:30am-Noon, at the CSC Office. If you usually receive a hard copy packet via courier, it should arrive Friday afternoon.

We have a substantive agenda for this meeting that includes reports and recommendations from the Program Planning Committee (PPC), Finance Committee, and Executive Committee. The Finance Committee information focuses on the auditor's report and the draft Annual Comprehensive Financial Report, while the Executive Committee information contains the evaluation results and recommended contract extension for the President/CEO.

I will use the Council Members' Roundtable this month to discuss recent statements by the Governor about local governments as well as a great deal of proposed legislation that could have an impact on the CSC, the non-profits, and Broward's children.

If you have any questions or concerns about any of the agenda items or packet information, please feel free to email (cseltzer@cscbroward.org) or call me (954-649-8420) prior to the meeting.

I look forward to seeing you on the 20th!

Children's Services Council of Broward County Monthly Meeting

6600 W. Commercial Blvd., Lauderhill, FL 33319 (with Zoom access)

Thursday, March 20, 2025

9:30 a.m.

MEETING AGENDA

- | | | |
|---------------------------------------------------|----------------|----------------------------------------------|
| I. Call to Order | | Jeffrey S. Wood, <i>Chair</i> |
| II. Roll Call | | Amy Jacques, <i>Special Assistant</i> |
| III. Chair's Report | | Jeffrey S. Wood, <i>Chair</i> |
| a. Moment to Arrive | | |
| b. Approve February 2025 Council Minutes | (Tab 1) | |
| IV. President's Report | | Cindy Arenberg Seltzer, <i>President/CEO</i> |
| Good of the Order | | |
| V. Executive Committee Meeting Report | (Tab 2) | Jeffrey S. Wood, <i>Chair</i> |
| Approve Retaining President/CEO and | (Tab 3) | |
| Extending the Current Employment | | |
| Contract through February 28, 2032 | | |
| VI. Finance Committee Meeting Report | (Tab 4) | Paula Thaqi, <i>Committee Chair</i> |
| a. Accept Auditor's Report & Approve Draft | (Tab 5) | Sardou Mertilus, C.P.A., |
| Annual Comprehensive Financial Report | | <i>Partner, Citrin Cooperman</i> |
| b. Accept the Managed Fund Quarterly | (Tab 6) | |
| Reports | | |
| VII. Program Planning Committee Mtg Report | (Tab 7) | Christine Thompson, <i>Committee Chair</i> |
| a. Approve the David Posnack JCC Leverage | (Tab 8) | |
| Funding Request for Summer Camp for | | |
| Children with Cancer and Their Siblings | | |
| b. Approve the 2-1-1 Broward Contract | (Tab 9) | |
| Adjustment to Allow for the Hiring of Five | | |
| 9-8-8 Crisis Helpline Counselors and | | |
| Update System Goal 1.1, Objective 912, | | |
| to add language to incorporate the 9-8-8 | | |
| Suicide and Crisis Line as a Fundamental | | |
| Element of this Goal | | |

- | | | | |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|-----------------------------------------|
| VIII. | Chief Program Officer Report
Approve Legal Supports Raters | (Tab 10) | Maria Juarez, <i>CPO</i> |
| IX. | Chief Innovation Officer Report
a. CSC Research Policies & Related Promise Neighborhood Agreements And Actions
i. Approve New Research Policies for CSC Human Research Protections, CSC Human Research Training, and CSC Serious and Adverse Event Reporting
ii. Approve Applying for Federal Wide Assurance (FWA)
iii. Approve Florida Atlantic University Institutional Authorization Agreement
b. Approve Urban League as A Little Help Never Hurt Fiscal Sponsor for the Community Foundation of Broward Passthrough Grant | (Tab 11)

(Tab 12) | Sue Gallagher, <i>CIO</i> |
| X. | Chief Public Affairs Officer Report
a. Approve Passthrough Revenue and Related Expenditures from ELC to Kessler Creative for 2025/2026 Family Resource Guide
b. Approve Ancillary Purchases for the Back-to-School Extravaganza 2025 | (Tab 13)

(Tab 14) | Sharetta Remikie, <i>CPAO</i> |
| XI. | Chief Operating Officer Report
a. Approve Revisions to the Purchasing/ Credit Card Policy
b. Approve Budget Amendments and Interim Financial Statements
c. Accept the Managed Fund Monthly Statements
d. Approve CSC Monthly Purchases | (Tab 15)

(Tab 18) | David H. Kenton, <i>COO</i> |
| XII. | Agency Capacity Building Committee Meeting Report | (Tab 19) | Jeffrey S. Wood, <i>Committee Chair</i> |
| XIII. | Funders Forum Meeting Report | (Tab 20) | Maria Juarez, <i>CPO</i> |

XIV. Public Comment

Jeffrey S. Wood, *Chair*

XV. Council Members' Roundtable
State Legislative Update

Cindy Arenberg Seltzer, *President/CEO*

XVI. For Your Information
a. Community Impact
b. Attendance Report

(Tab 21)

Please complete this form <https://bit.ly/3nbSwe9> for ASL interpreter requests. For all other requests for special accommodations, please reach out to Betty Dominguez at (954) 377-1665 or bdominguez@cscbroward.org at least one week in advance so that proper arrangements can be made.

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 20, 2025

9:30 A.M.

Minutes

Council Members in Physical Attendance:

Governor Appointee Alyssa Foganholi, Governor Appointee Julia Musella, Broward County Commissioner Nan Rich, DCF Child Protection Director Robert Shea, Health Department Director Paula Thaqi, Governor Appointee Christine Thompson, Governor Appointee Jeffrey S. Wood (*Chair*)

Council Members Absent:

School Superintendent Howard Hepburn, School Board Member Debra Hixon, Judge Francis Viamontes

Counsel Present:

Garry Johnson, Esq.

Staff in Attendance:

Cindy Arenberg Seltzer (President/CEO), David Kenton, Sharetta Remikie, Maria Juarez, Michelle Hamilton, Sue Gallagher, Dion Smith, Lisa Bayne, Marlando Christie, Ken King, Marissa Greif-Hackett, Kathleen Campbell, Carl Dasse, Kimberly Goulbourne, Amy Jacques, Angie Buchter, Marissa Aquino, Tracy Graham, Andria Dewson, Johnsingh Jeyasingh, Diego Alvarez, Jessica Rincon, Meg Wallace, Nelson Giraldo, Akil Edwards, Liza Khan, Julie Toscano, Camila Mathieson, Keyonia Lawson, Latora Steel, Radoika Pilarte, Zinajen De Oliveira, Michelle Hagues-Fullwood, Melissa Soza, Trisha Dowell, Carlos Campos, Erin Byrne, Jocelin Eubanks, , Yolanda Meadows, Fern Phillip, Cristina Castellanos, S. Lorenzo "Lolo" Benaine, Madeline Jones, Alexia Bridges, Gaby Carbonell, Cynthia Reynoso, Maya Berryhill-Porter, Priscilla Cole, Valencia McConnico-Bell, Nicolette Picardi, A. Brooks; Betty Dominguez; Alexandra Lemoine, Mina Razavi, Gabi Tabib, Kimberlee Reid, Shantigra "Shae" Williams, Amber Gross, Zoë Lewis, Jonathan Corado, Tabitha Bush, Jennifer Wennberg, Jill Denis-Lay, Travis Johnson, Ashley Cole, Felina Rosales-Furer, Kyle Jones, Silke Angulo, Pooja Yajnik, Shira Fowlkes, Ileana Blanco, Shawanda Spencer, Astrid Cantos, Jimmy Jean, Lynn Kalmes, Brooke Sherman, Roxanne Smith, Karen Franceschini, Leslie Saca, Maxine Goldson, Dianne Choi, Florence Ukpai, Frantz Millien, Jheanelle Henry, Nelson Giraldo; TaiQuay Bogle

Guests in Attendance:

See Attachment 1

Agenda:

I. Call to Order

Mr. Wood called the meeting to order at 9:33 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 their bodies and minds to settle and focus before considering the meeting agenda items.

Mr. Wood and Ms. Arenberg Seltzer presented CSC's newest Member, Senator Nan Rich, with a CSC pin.

b) January Council Minutes 2025

ACTION: Senator Rich made a motion to approve the Council meeting minutes from January 16, 2025, as presented. The motion was seconded by Ms. Musella and passed with no opposing votes.

c) Reschedule CSC's First TRIM Hearing

Mr. Wood pointed out that CSC's first TRIM Hearing scheduled for September 4, 2025, conflicts with the County's first TRIM Hearing and, therefore, needs to be rescheduled. While the proposed new date of September 3rd conflicts with the first day of the DCF Summit, a quorum was confirmed, and it was noted that Mr. Shea could join virtually. Members were asked to ensure it was on their calendar for 5:01pm at the CSC Office on September 3rd.

ACTION: Dr. Thompson made a motion to reschedule CSC's first TRIM Hearing date from 5:01 P.M. on September 4, 2025, to 5:01 P.M. on September 3, 2025, as presented. The motion was seconded by Senator Rich and passed with no opposing votes.

IV. President's Report

a) Good of the Order

Ms. Arenberg Seltzer highlighted the Broward AWARE! Protecting Our Children Campaign. She explained that this Campaign, spearheaded by the

CSC, is a comprehensive awareness initiative designed to promote child safety and wellbeing in Broward County. It encompasses a broad range of media to ensure that families, educators, law enforcement, and other stakeholders in Broward County have access to and share resources that enable children to safely achieve their full potential. She shared that a new addition to the Campaign this year is a commercial with Marlins player Xavier Edwards at their training camp. Members viewed the commercial. Members will receive an email with event information for Pinwheels for Prevention (4/9), the Family Fun and Resource Fair (4/12), the lighting of the Hard Rock Guitar blue (4/2-6 from 9pm-12am), and Wear Blue for Broward AWARE! (4/9). As part of the Campaign, there were also planned activities in February as part of Teen Dating Violence Awareness Month, including CSC staff wearing orange to support and stand united in raising awareness.

Ms. Arenberg Seltzer highlighted the Broward Human Trafficking Coalition's annual Anti-Human Trafficking Event, held on January 25th in Deerfield Beach, with the theme "I am Somebody's Somebody." Guest speakers were Natalie Wilson from the HBO Series, *Black & Missing*, and Kirsten Milhorn, a Fort Lauderdale resident whose 15-year-old niece went missing seven years ago and whose whereabouts remain unknown. The event included a community discussion highlighting the lack of response and media coverage regarding missing Black and Broward children in Broward County. Solutions to protect children and strategies for the community to be actively involved in search efforts were discussed. Ms. Arenberg Seltzer pointed out that the Broward Human Trafficking Coalition is a Broward Children's Strategic Plan Committee.

Ms. Arenberg Seltzer shared that CSC partnered with Subaru of Pembroke Pines' Subaru Loves to Help initiative to deliver 17 boxes of 204 shoes and socks to preschool children in need.

Ms. Arenberg Seltzer shared that CSC's Government Affairs Manager, Nicholas Hessing, was the guest speaker for the 2025 Public Health Workforce Development Series, which is a virtual series conducted by the Nova Southeastern University Dr. Kiran C. Patel College of Osteopathic Medicine Department of Public Health and the Broward Regional Health Planning Council. The topic was "From Data to Decisions: Forecasting Healthcare Demand with Predictive Models." Mr. Hessing began his career in the Florida Legislature, where he collaborated with policymakers to expand coverage eligibility under the Florida KidCare program.

Ms. Arenberg Seltzer shared that Dr. Sue Gallagher, CSC's Chief Innovation Officer, spoke recently at the California Cradle-to-Career Lunch & Learn. Dr. Gallagher shared how CSC's work on Community Participatory Action

Research (CPAR), Asset Based Community Development (ABCD), and the Echoes of Empathy display is making a difference.

Ms. Arenberg Seltzer spoke recently at the Jewish Federation's Leadership Agency meeting, where she was joined by Mr. Ken King, CSC's Director of Public Affairs and Organizational Development – Communications and Public Affairs, to share the work of the CSC. Many of CSC's funded agencies were in attendance.

Ms. Arenberg Seltzer announced that the CSC-sponsored Forever Family segments won two international Anthem Awards, which recognize organizations and individuals that spark global change through impactful work that inspires others to take action in their communities. She explained that Forever Family, one of the first things CSC funded in 2002, uses the power of broadcast media to help children and teens in foster care find permanent, loving homes by sharing their stories on television stations throughout Broward County and Florida. She noted that Forever Family focuses on those children who are harder to adopt, such as sibling groups, teenagers, and those with disabilities. She commended Ms. Gia Tutalo-Mote for doing an amazing job. She displayed the awards and Members viewed a video clip.

Ms. Arenberg Seltzer announced that Broward County Parks and Recreation presented CSC with an Intra-Agency Collaboration Award at the 38th annual meeting of the Broward County Parks and Recreation Division. She remarked that Broward County Parks and Rec are great partners with the CSC, with CSC having funded them to do Swim Central since CSC's first year. She displayed the award.

Ms. Arenberg Seltzer highlighted the recent leadership meeting of the Florida Alliance of Children's Councils and Trusts (FACCT), which is CSC's statewide organization of 13 CSCs. CSC Broward leadership took part in several Bright Spot presentations on the CSC vehicle, the HEAL Trauma program, and Echoes of Empathy.

Ms. Arenberg Seltzer drew Members' attention to the newest edition (2024/2025) of the CSC Broward Funded Program Directory at the dais. Members should let staff know if they would like additional copies or a box of directories.

b) President/CEO Eval Process

Ms. Arenberg Seltzer noted that Council Members will receive her self-evaluation and the evaluation tool by this Friday afternoon. She explained that while her eval was normally done in November, the Council had

previously agreed to push the evaluation period back to after Members had received the Annual Performance Report in January.

c) Legislative Update

Ms. Arenberg Seltzer deferred her update until the Roundtable at the end of the agenda. She did briefly touch upon legislation introduced by State Senator Gayle Harrell that has the potential to expand services for children with Autism.

V. Chief Program Officer Report

Ms. Juarez briefly highlighted the items under the CPO Report.

a) Raters for the 2025 HEAL Trauma RFP

Senator Rich suggested adding Susan Nyamora from the South Florida Wellness Network, and Mr. Shea suggested a Hope Florida representative. Dr. Thompson also requested to serve as a rater.

ACTION: Dr. Thompson made a motion to approve the HEAL Trauma 2025 RFP Rating Committee, as presented and with the above additions of Susan Nyamora (South Florida Wellness Network), a representative from Hope Florida, and Council Member Thompson. The motion was seconded by Senator Rich and passed with no opposing votes.

b) Adjustments to the Special Needs MOST Year-Round Contracts for the Ann Storck Center and Arc Broward

Ms. Shawn Preston, Arc Broward, thanked Ms. Arenberg Seltzer, CSC Program Manager Jessica Rincon, and the entire CSC team for supporting the needs of the children. She described CSC as an actual partner who she can call for support, guidance, and collaboration; and as true ambassadors for the children Arc serves. She stated it is a pleasure to work with CSC.

c) MOST Summer-Only Inclusion and Special Needs Contract Renewals

Ms. Juarez pointed out a requested adjustment from the Urban League that came in after the packet had been distributed to reduce their Summer 2025 allocation by \$26,946 to serve 40 children instead of 60. That would change the budget impact on the issue paper from \$1,089,018 in Goal 073 to \$1,062,072.

ACTION: Dr. Thaqi made a motion to approve a Special Needs MOST Year-Round budget increase for the Ann Storck Center and Arc Broward, and approve the MOST Summer-Only inclusion and Special

Needs Contract renewals, as presented and with the reduction of \$26,946 to Urban League's Summer-Only Inclusion Contract, changing the budget impact line for Goal 073 to \$1,062,072. The motion was seconded by Dr. Thompson and passed with no opposing votes.

d) Postponement of Respite RFP

ACTION: Dr. Thaqi made a motion to postpone the release of the Respite RFP until FY 25/26 and approve the extension of the current Respite Contract term through September 30, 2026, as presented. The motion was seconded by Dr. Thompson and passed with no opposing votes.

VI. Chief Innovation Officer Report

Partnership with the Greater Fort Lauderdale Alliance in a Robert Wood Johnson Foundation Grant.

Dr. Gallagher briefly explained the opportunity to partner with the Greater Fort Lauderdale Alliance in a Robert Wood Johnson Foundation Grant utilizing CPAR. Dr. Thompson requested to be updated on this grant partnership, as she would like to hear how it is going.

VII. Chief Public Affairs Officer Report

In Dr. Remikie's absence, Mr. Ken King briefly highlighted the items under the CPAO Report.

a) Books for the Countdown to Kindergarten Initiative

ACTION: Senator Rich made a motion to approve funding to purchase books for the Countdown to Kindergarten initiative for incoming Kindergarten students, as presented. The motion was seconded by Dr. Thaqi and passed with no opposing votes.

b) Extension of the Trainer Cadre through September 2025

ACTION: Senator Rich made a motion to approve the extension of the Trainer Cadre through September 2025, as presented. The motion was seconded by Dr. Thaqi and passed with no opposing votes.

c) Raters for the Trainer Cadre and Program Performance Consultants

Ms. Musella and Dr. Thompson requested to be added as raters.

ACTION: Ms. Musella made a motion to approve the raters for the Trainer Cadre and Program Performance Consultants RFQ, as presented and with the additions of herself and Dr. Thompson. The motion was seconded by Dr. Thompson and passed with no opposing votes.

d) Additional Media Vendors

ACTION: Dr. Thompson made a motion to approve additional media vendors for FY 24/25, as presented. The motion was seconded by Senator Rich and passed with no opposing votes.

e) Pledge of Support for the Be Healthy Broward Mental Health Literacy Campaign with the United Way of Broward County

ACTION: Ms. Musella made a motion to approve the Pledge of Support for the Be Healthy Broward Mental Health Literacy Campaign with the United Way of Broward County, as presented. The motion was seconded by Dr. Thompson and passed with no opposing votes.

f) Private Donation of Clear Lunch Bags

ACTION: Dr. Thaqi made a motion to approve the receipt and acceptance of a private donation of clear lunch bags to be used in support of CSC's outreach efforts, as presented. The motion was seconded by Senator Rich and passed with no opposing votes.

VIII. Chief Operating Officer Report

Dr. Kenton briefly highlighted the items under his Report. He pointed out that the NSU StoryFest Sponsorship request in Purchases should have stated that the funds are coming from Goal 53 – Broward Reads Collaborative.

a) Budget Amendments and Interim Financial Statements

ACTION: Ms. Musella made a motion to approve the Budget Amendments and Interim Financial Statements for the period ending January 31, 2025, as presented. The motion was seconded by Mr. Shea and passed with no opposing votes.

b) Managed Fund Monthly Statements

ACTION: Senator Rich made a motion to accept the monthly statement for the Managed Fund from PFM and US Bank for January 31, 2025, as presented. The motion was seconded by Dr. Thompson and passed with no opposing votes.

c) CSC Monthly Purchases

ACTION: Senator Rich made a motion to approve the CSC monthly Purchases for Administrative Operations, as presented and minus Kids in Distress' Broward AWARE! sponsorship. The motion was seconded by Dr. Thompson and passed with no opposing votes.

ACTION: Dr. Thaqi made a motion to approve the Kids in Distress' Broward AWARE! sponsorship, as presented. The motion was seconded by Dr. Thompson and passed with no opposing votes and an abstention from Senator Rich, who submitted the attached voting conflict form.

IX. Broward Reads Coalition Meeting Report

Senator Rich highlighted the recent meeting of the Broward Reads Coalition Report and referred Members to the meeting minutes in the information packet. The next meeting is scheduled for April 2nd.

X. Funders Forum Report

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

XI. Public Comment

Ms. Gia Tutola-Mote, Founder of Forever Family, thanked CSC for supporting her from the very beginning and believing in her vision. She thanked the Council for its hard work and dedication on behalf of Broward's children.

XII. Council Members' Roundtable

Ms. Arenberg Seltzer outlined staff's preparation and process in putting together the budget recommendations that will be presented to the Council in May at the Budget Retreat. She explained that staff look at community conditions, data, trends, and items that surface from the Children's Strategic Plan Committees, from Members at Council meetings, and from community committees. At the staff budget visioning meetings that are currently taking place, staff are looking at current funded programs and services to see whether they are helping or hurting, and asking the questions: are we doing the right things, is it helping children, is it advancing CSC's mission, do we need more, do we need less? She noted that while property values have steadily increased over the years, it is not an unlimited pot of money and decisions will have to be made along the way as to whether the millage rate should be increased or decreased and if any budget wish list items coming out of the Budget Retreat should be included in the proposed budget. She stated that staff will

look at any potential threats and seek guidance from Members as the budgeting process continues.

Ms. Arenberg Seltzer then briefly discussed recent federal actions that could possibly impact CSC's budget and work, such as the temporary pause of grants, loans and other financial assistance. She pointed out that while it has been blocked by a judge, the money still hasn't been unfrozen. For CSC, this could impact the IV-E funding reimbursement for attorneys for kids in care and the adoption promotion programs we fund. It could also impact the Promise Neighborhood Grant through the U.S. Department of Education (USDOE). The Executive Order on Immigration could also possibly have an impact on families allowing providers into their home and sending their children to programs. She also listed federal programs that are currently under review that may have an impact on CSC services, such as the Earned Income Tax Credit (EITC), the School Lunch Program, and the Child Care Development Block Grant.

She then briefly reviewed Unallocated funds, the Fund Balance, the millage rate, program funds, and other possible levers that CSC could turn to if needed to fill needs and gaps in services if the Council chose to utilize them.

Senator Rich raised the need for affordable housing in Broward County. She expressed a need to have a rainy-day fund for times like these. She did not support the Council going back to the Roll Back Millage Rate. She advised the Council to be extremely careful and cautious in how it moved forward, and to protect the vulnerable people in the community as CSC has done for 22 years.

Dr. Thaqi recommended proceeding slowly and carefully, not making any big commitments as things are still unfolding.

XIII. Adjournment

The meeting adjourned at 11:45 am.

Nan Rich, Secretary

ATTACHMENT 1

MEETING ATTENDEES (*denotes speaker)

Name	Organization
Sabrina Brant	Students for Change
Fallon Johnson	Urban League of Broward County
Alison Rodriguez	YMCA of South Florida
Donna Lavalley	Smith Community Mental Health
Gia Tutola-Mote*	Forever Family
Lisa Clements	YMCA of South Florida
Grace Ramos	The M Network
Monti Larsen-Theriot	Consultant
Harrison Grandwilliams	Broward County Commission
Traci Schweitzer	Department of Children and Families
Shawn Preston*	Arc Broward

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

LAST NAME—FIRST NAME—MIDDLE NAME Rich - Nan	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE Children's Services Council of Broward County
MAILING ADDRESS 115 S. Andrews Ave., #417	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 Fort Lauderdale	COUNTY Broward
DATE ON WHICH VOTE OCCURRED February 20, 2025	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, Nan Rich, hereby disclose that on February 20, 20 25 :

(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, _____ ;
- ☐ inured to the special gain or loss of my relative, _____ ;
- ☐ inured to the special gain or loss of KID, Inc., 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 the Sponsorship request from Kids in Distress (KID) for the 4/12/25 Broward AWARE! event that is included in Agenda Item VIII.c., "Approve CSC Monthly Purchases." I am an honorary lifetime board member of KID. I receive no compensation for my service on the KID Board, but abstained to avoid the appearance of any potential conflict.

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.

February 20, 2025

Date Filed

Nan H. Rich
Signature

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

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Executive Committee Meeting**

CSC Office (6600 W. Commercial Blvd., Lauderhill 33319)

March 6, 2025

10:00 A.M.

Minutes

Members in Attendance:

Governor Appointee Jeffrey S. Wood (*Chair*), Christine Thompson (*Vice Chair*)

Members Attending Virtually:

Broward County Commissioner Nan Rich (*Secretary*)

Staff in Attendance:

Cindy Arenberg Seltzer (*President/CEO*), David Kenton, Amy Jacques

Guests in Attendance:

None

Agenda:

I. Call to Order

Chair Jeffrey Wood called the meeting to order at 10:04 A.M.

II. Minutes

ACTION: Dr. Thompson made a motion to approve the Executive Committee minutes from November 8, 2023, as presented. The motion was seconded by Senator Rich and passed unanimously.

III. Annual President/CEO Evaluation

Committee Members reviewed Ms. Arenberg Seltzer's performance evaluation for FY 23/24. The evaluations were consistent with high scores and extremely positive comments. Committee members expressed high approval of the President/CEO's performance and a high level of trust in her and the staff.

Members thanked Ms. Arenberg Seltzer for everything she does and expressed a strong desire to retain her and maintain her rolling five-year contract. She shared her appreciation for the support and positive comments, as well as the fact that she is currently in the Florida Retirement System's (FRS) Deferred Retirement Option Program (DROP) until February 28, 2032, when the Council will select her successor. As such, Mr. Wood stated his preference to extend her contract end date through the

end of the FRS DROP period of February 28, 2032. He added that the Council would continue to annually review her performance and vote upon retainment and salary.

ACTION: Dr. Thompson made a motion to recommend to the full Council approval to retain the President/CEO and extend her contract term through the end of her FRS DROP period on February 28, 2032. The motion was seconded by Senator Rich and passed unanimously.

IV. Members & Public Comments

There were no additional comments from Members and no public comment.

V. Adjournment

The meeting adjourned at 10:27 A.M.

TAB 3

For Council Meeting March 20, 2025

**as Recommended by the Executive Committee
March 6, 2025**

Issue:	President/CEO Annual Performance Evaluation for FY 23/24
Action:	Approve Retaining the President/CEO and Extending the Current Employment Contract through February 28, 2032
Budget Impact:	None

Background: Each year, Council members evaluate the performance of the President/CEO for the former Fiscal Year. The Executive Committee reviews the results and gives recommendations to the full Council related to retention and the employment contract. This past September, the Council adjusted the evaluation time frame from October/November to January/February to allow for a more concise and effective process connected to the Annual Performance Report that the Council receives each January. In doing so, the Council also approved the President/CEO to receive the same Cost-of-Living Adjustment (COLA) that had previously been approved for staff, effective October 1, 2024.

Current Status: The results of the President/CEO annual performance evaluation for FY 23/24 submitted by Council members are attached. The Executive Committee met on March 6, 2025, and reviewed the evaluations. Based on the Council Members' consistently high scores and positive comments, the Committee recommended that Ms. Arenberg Seltzer be retained as the President/CEO and that her current contract be extended through the end of her participation in the Florida Retirement System's (FRS) Deferred Retirement Option Program (DROP), which would be February 28, 2032. The Council will continue to annually review the President/CEO's performance and vote upon retainment and any salary adjustments.

Recommended Action: Approve Retaining the President/CEO and Extending the Current Employment Contract through February 28, 2032.

Children's Services Council of Broward
 President/CEO Evaluation for Fiscal Year 2023-2024

I. PERFORMANCE COMPETENCIES	Cathy Donnelly	Alyssa Foganholi	Beam Furr	Howard Hepburn	Debra Hixon	Julia Musella	Robert Shea	Paula Thaqi	Christine Thompson	Francis Viamontes	Jeffrey Wood	Total	Ave Score
Communication	5.0	5.0	5.0	5.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	54.0	4.9
Fiscal Responsibility	5.0	5.0	5.0	5.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	54.0	4.9
Consensus & Team Building	5.0	4.0	5.0	5.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	53.0	4.8
Diversity Commitment	5.0	4.0	5.0	5.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	53.0	4.8
Job Knowledge	5.0	4.0	5.0	5.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	53.0	4.8
Leadership	5.0	5.0	5.0	5.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	54.0	4.9
Judgment	5.0	4.0	5.0	5.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	53.0	4.8
Planning & Organization	5.0	4.0	5.0	5.0	4.0	5.0	4.0	5.0	5.0	5.0	4.0	51.0	4.6
Business Ethics	5.0	4.0	5.0	5.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	53.0	4.8
Community Relations	5.0	4.0	5.0	5.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	53.0	4.8
Board Interaction	5.0	5.0	5.0	5.0	4.0	5.0	4.0	5.0	5.0	5.0	5.0	53.0	4.8
Total	55.0	48.0	55.0	55.0	44.0	55.0	53.0	55.0	55.0	55.0	54.0	584.0	4.8
Managing People (Pass/Fail)	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass		

COMMUNICATIONS	
Council Member	Council Member Comments
Cathy Donnelly	Cindy has a gift for listening, processing and taking appropriate action when required.
Alyssa Foganholi	Cindy has consistently demonstrated exceptional communication. From the very moment I was informed of my appointment, she took proactive steps to ensure I felt supported and informed. She has consistently gone above and beyond in addressing any questions or concerns I've had, providing clear and thorough explanations. Her responsiveness and willingness to offer guidance have been invaluable, and her ability to communicate complex information in a straightforward manner has greatly contributed to my understanding and confidence in my role. Cindy's dedication to fostering open communication creates a positive and collaborative work environment.
Howard Hepburn	Communicates effectively throughout the organization and with external stakeholders. This has helped to effectively communicate the mission, vision, and core services of CSC.
Julia Musella	Cindy is a very competent communicator. She listens attentively, patiently, makes strong eye contact, and chooses her words in a thoughtful manner. She always validates all parties in areas when there is a differing opinion in a calming voice, always ending with her lovely smile.
Robert Shea	Based on my observations, Cindy does a great job of communicating both internally and externally. Personally, I feel very informed of everything going on within CSC and have the ability to communicate with Cindy as needed.
Paula Thaqi	Explains issues well to the board.
Jeffrey S. Wood	Cindy continues to exceed expectations with her communication skills in all areas.

FISCAL RESPONSIBILITY

Council Member	Council Member Comments
Cathy Donnelly	Cindy continually monitors the current status of the environment we live in as it relates to our children and families. She is cautious, careful and thoughtful when it comes to leveraging each dollar to give priority to children in our county.
Alyssa Foganholi	Cindy has demonstrated strong fiscal responsibility and forward-thinking in her approach to managing financial matters. She consistently brings well-considered items to the Board, reflecting a deep understanding of both the immediate and long-term financial implications. Cindy's careful attention to how funds are allocated and spent showcases her commitment to maintaining fiscal integrity and ensuring resources are used efficiently. Moreover, Cindy has been proactive in staying ahead of changes coming down from Washington D.C. and Tallahassee, recognizing the potential impacts these changes may have on our financial landscape. Her ability to anticipate and plan for these shifts ensures that the organization remains adaptable and well-positioned to navigate external policy adjustments. This foresight, combined with her thoughtful financial stewardship, underscores her dedication to maintaining a sound fiscal foundation for the organization.
Howard Hepburn	Effectively leverages budget for effective ROI. Impact is palpable through Broward County.
Julia Musella	Cindy's leadership in this area was quite evident in the last meeting as she prepares for the unsettled times ahead in our country. She quickly let the board know she was making adjustments, pivoting from some of the items previously designated for other areas to be sure they are available for organizations who directly serve children and families without interruption.
Robert Shea	Based upon my observation and information provided during board meetings, Cindy (and team) do an amazing job of utilizing resources, keeping strategic reserves, and prioritizing recommendations.
Paula Thaqi	Annual Comprehensive Financial Report
Jeffrey S. Wood	Cindy continues to exhibit fiscal responsibility and preserve our resources. She sees potential issues with policy changes on the horizon and plans accordingly.

CONSENSUS AND TEAM BUILDING	
Council Member	Council Member Comments
Cathy Donnelly	Cindy has a remarkable staff, many of whom have been with her for many years. This speaks to her strengths in building strong, collaborative teams to support the work. Her ability to take on new Council members at various stages throughout the year and onboard them with quality, seamless care is a credit to Cindy and her team.
Alyssa Foganholi	Cindy excels in fostering consensus and building a collaborative team environment. One of the key ways she does this is by organizing roundtable discussions after every meeting. These sessions have proven invaluable in providing direct insight into the services we provide, giving programs and providers a platform to share both their successes and areas for improvement. By encouraging open dialogue, Cindy not only strengthens the communication between programs but also enhances understanding across the board. These roundtables allow council members to gain a deeper understanding of the programs, enabling them to offer valuable input and ask pertinent questions. This approach creates an atmosphere of mutual respect and collaboration, ensuring that all voices are heard and considered in decision-making processes.
Howard Hepburn	Collaboration and empowerment is obvious as demonstrated with team ownership of initiatives with expected execution of task.
Julia Musella	This is evident in the staff working at CSC, as well as the board members she curates. She has set a culture of caring and enthusiasm for the work being done while cultivating creative ideas.
Robert Shea	Based upon my interactions with Cindy and staff at CSC, there appears to be a high degree of unity within the team.
Paula Thaqi	Great leadership of new board.
Jeffrey S. Wood	Cindy shows true leadership is seeking consensus with the council and her team. She understands differing priorities among team members and advocates for common ground on all issues.

DIVERSITY COMMITMENT	
Council Member	Council Member Comments
Cathy Donnelly	This commitment is a high priority for Cindy.
Alyssa Foganholi	Cindy has shown an unwavering commitment to diversity, recognizing its vital role in ensuring that the Children's Services Council reflects and serves the diverse needs of one of the most diverse counties in the country. She fully understands the importance of having a diverse vision, ensuring that every community within our county feels seen, valued, and included in the services we provide. Under Cindy's leadership, the Council has stayed true to its mission by actively working to serve all communities, ensuring that children and families from all backgrounds have access to the resources and support they need. Her dedication to inclusivity has been instrumental in ensuring that no community is left behind, fostering an environment where all families can equally benefit from the programs and initiatives we offer. Cindy's approach ensures that diversity is not just a priority, but a foundational aspect of the Council's work.
Howard Hepburn	Commitment for this element is pervasive and is established by the leader which creates an environment of diverse perspectives and thoughts that contribute to a safe and effective culture.
Julia Musella	This is obvious by the scope of programming and the staff themselves. All interesting, talented people from a wide variety of our society that makes up the USA.
Robert Shea	Based upon my interactions with Cindy and staff at CSC, it is apparent that they care deeply about diversity and inclusion. In my experience, this starts at the top of organizations.
Jeffrey S. Wood	Diversity is obvious and apparent with the team Cindy has built. Building a diverse team with both talent and merit is a focus point of CSC and a privilege to be a part of.

JOB KNOWLEDGE	
Council Member	Council Member Comments
Cathy Donnelly	Cindy is one of the smartest minds I have encountered in my professional career. She can answer any question off the top of her head with clear, concise, up-to-the-minute knowledge on any topic that relates to our children and families in Broward County.
Alyssa Foganholi	Cindy's extensive experience and deep understanding of the needs of this county make her an invaluable asset to the organization. She brings a wealth of knowledge that has been shaped over the years through her work in building the CSC of Broward County. Her insight into the county's evolving needs and her ability to adapt to changes have played a significant role in the success and growth of the Council. Cindy's passion for her work and her dedication to bridging gaps within the community are evident in the outcomes we see today. Her vision and leadership have been instrumental in shaping the Council into what it is now, ensuring it is better equipped to meet the needs of children and families. Her experience is not just a reflection of her time spent in the role but also of her genuine desire to make a lasting, positive impact on the community.
Howard Hepburn	Effectively demonstrates knowledge of CSC and how it services the community at large and how services compliment other institutions' body of work.
Julia Musella	I am always amazed at the depth of her knowledge at hand, which speaks to a long history in the work and her ability to absorb and process changing environments. Her diplomacy skills are very high demonstrated by the amount of people she has to meet with who want to pitch a project that she sometimes cannot fund. Everyone walks away feeling they were listened to and understands why CSC may not be a fit for them.
Robert Shea	Cindy has exceptional knowledge of Broward County and the needs of the community. This has been cultivated over years of experience. She seems to know about everything going on in the community.
Paula Thaqi	Very knowledgeable.

LEADERSHIP	
Council Member	Council Member Comments
Cathy Donnelly	Her long, successful career with CSC speaks to her leadership abilities both in-house at CSC and in the community we serve. She is a sought-after adviser, and she empowers her team to leverage her abilities to reach the entire community.
Alyssa Foganholi	Cindy's leadership is exemplified in the passion and dedication demonstrated by every member of the CSC team. She has created an environment where employees are inspired and motivated, striking a healthy balance between passion and work ethic. This balance reflects her ability to lead by example, fostering a culture of enthusiasm, commitment, and accountability. Her leadership style encourages a strong sense of purpose, with each team member feeling valued and empowered to contribute to the Council's mission. The positive energy and drive seen across the organization are a direct result of Cindy's influence, demonstrating her exceptional ability to lead and inspire. She has cultivated an atmosphere where excellence is not only expected but actively nurtured, making her leadership both effective and impactful.
Howard Hepburn	Demonstrates servant leadership strategies and practices.
Julia Musella	CSC, known in the community as "the happy workplace," was committed to a culture at work where people felt appreciated, work hard, come from a variety of backgrounds with a common goal: ensuring that all children and families are being afforded the opportunities to succeed. This is established and nurtured by leadership.
Robert Shea	In my interactions with Cindy, she is a staunch advocate for improving the lives of all children in Broward County. Her leadership permeates down through the CSC and community. She is not afraid to take action when she believes in something.
Paula Thaqi	Great leader.
Jeffrey S. Wood	CSC stepping in to assist with a large federal grant takes courage and exemplary leadership.

JUDGMENT	
Council Member	Council Member Comments
Cathy Donnelly	Cindy is a thoughtful, calm, open-minded leader and has shown exemplary judgment throughout some very challenging times in my nine years at CSC.
Alyssa Foganholi	Cindy consistently demonstrates great judgment in her decision-making and approach to challenges. She has a keen ability to assess complex situations, consider multiple perspectives, and make informed decisions that align with the best interests of the organization and the community we serve. Her thoughtful and measured approach ensures that every decision is well-considered, reflecting both short-term needs and long-term goals. Cindy's judgment is further showcased in her ability to navigate difficult situations with clarity and confidence, always prioritizing the organization's mission and values. Her sound judgment has been pivotal in driving the Council's success and ensuring its continued effectiveness in serving children and families.
Howard Hepburn	Leadership has been decisive and effective.
Julia Musella	Cindy's ability to process information and then, without missing a beat, knows a resource that can help to move someone in the direction they are looking for is amazing. She clearly articulates, with quiet empathy, why she has made a decision if it is a no and always, always offers another road to explore to try to achieve what the ask was. She is super careful about justifying spending public dollars in the most effective way. Cultivating the proper staff in this arena, so her facts are always with data backup, so she can make an informed decision is impressive.
Robert Shea	Cindy presents as someone who does not shy away from making decisions after careful consideration of the facts. She has built a great team around her to help her in the process. She understands the need for urgency when appropriate.
Paula Thaqi	Data based decision making.
Jeffrey S. Wood	Cindy always provides sound rationale for recommendations on all decisions.

PLANNING & ORGANIZATION	
Council Member	Council Member Comments
Cathy Donnelly	Cindy is highly organized and uses her team well to support her and the Council as they navigate the many moving pieces of the CSC commitment to the community.
Alyssa Foganholi	Cindy excels in planning and organization, consistently reviewing and evaluating past work to inform and improve future activities. She effectively uses historical data and insights to guide her decisions, ensuring that every initiative is strategically aligned with the organization's goals. This thoughtful approach allows for continuous improvement and ensures that resources are utilized efficiently.
Howard Hepburn	As demonstrated in annual reports and work demonstrated in meetings. Planning and organization has been impactful and adds value.
Julia Musella	Frankly, I am not sure how the massive amount of work, with all the programming, does move so smoothly and succinctly. Her staff is amazing and speaks of her in the fondest of ways. This speaks to a leader who displays empathy along with knowledge and experience. Cindy has more. She loves new ideas.
Robert Shea	In my observations as a board member, Cindy is always prepared and organized. This is paramount as the CEO, to ensure that each fiscal year stays on track, appropriate planning and actions are coordinated throughout.
Paula Thaqi	Children's Strategic Plan.
Jeffrey S. Wood	Cindy excels in anticipating issues and planning and budgeting accordingly.

BUSINESS ETHICS	
Council Member	Council Member Comments
Cathy Donnelly	Cindy's reputation speaks to her strong business ethics and she not only inspires others but empowers them.
Alyssa Foganholi	Cindy consistently demonstrates a strong commitment to business ethics in every aspect of her work. Her ethical approach fosters an environment of trust and accountability, not only within the team but also with external stakeholders and the community. Cindy's commitment to ethical business practices is reflected in her ability to make tough decisions while maintaining transparency and fairness. She ensures the best interests of the organization and the communities we serve are always at the forefront. Her unwavering dedication to business ethics has played a key role in building and maintaining the credibility and reputation of the CSC.
Howard Hepburn	A commitment to ethical decision-making and practices are palpable.
Julia Musella	Cindy 's reputation for integrity, honesty, and above all discretion is well known in the community. Add to this she is quick to make a joke and laugh at just the right moment. Cindy listens to each person as they are the only person in the room saying the most interesting things. This is part of her secret sauce. :)
Robert Shea	Cindy's character is exceptional. She not only upholds the organizational values, she sets them.
Paula Thaqi	Very ethical and transparent.
Jeffrey S. Wood	Cindy makes a conscious effort to be ethical, and her integrity is embedded in all aspects of the organization.

COMMUNITY RELATIONS	
Council Member	Council Member Comments
Alyssa Foganholi	Cindy understands the importance of engaging with the community and ensuring that the services we offer are visible and accessible to those who need them most. Her efforts in strengthening our connections with the community are having a meaningful impact on raising awareness and building trust. To further enhance our community outreach, Cindy has recognized the potential for increased marketing through modern mediums such as social media platforms, videos, and commercials. This would provide a more dynamic and engaging way to reach a wider audience, showcasing the impact of our programs and services in a more personal and relatable manner. Expanding our use of digital media and advertising will help elevate the visibility of the Council's work and attract more community engagement, ensuring that we continue to effectively serve and connect with those in need.
Howard Hepburn	CSC is well-known in the community for its services.
Julia Musella	Now seeing from the inside, I see how CSC supports so many projects in the community and why her staff is present in so many projects. Cindy empowers her staff to explore, get the facts, discuss, and then measure the impact. CSC is known as a powerhouse in the community.
Robert Shea	Cindy appears to have extensive community relationships and is well respected in Broward and beyond. As a result, the CSC has great visibility in the community and has a strong reputation for the support it provides, in many different aspects.
Paula Thaqi	Very effective representation, many venues.
Jeffrey S. Wood	CSC is a well-known entity in the community because of Cindy's long-standing commitment to being engaged at every level.

BOARD INTERACTION	
Council Member	Council Member Comments
Cathy Donnelly	Cindy has done an outstanding job over the years not only managing some very challenging personalities but also always being open and inviting to the many new board members that have come through the system at various times throughout the years. She goes above and beyond to make sure they get integrated quickly and supports them as they get up to speed on the many aspects required of a Council member.
Alyssa Foganholi	Cindy demonstrates a strong commitment to transparent and effective communication. As mentioned in her communication skills, she has consistently gone above and beyond to ensure that Board members are well-informed, addressing any questions or concerns promptly and thoroughly. Through her proactive communication, Cindy has facilitated meaningful discussions that encourage input. This open dialogue strengthens the Board's involvement, enhances their understanding of the programs, and helps shape well-informed, collective decisions. Cindy's ability to maintain a positive and productive relationship with the Board is a testament to her leadership and commitment to organizational success.
Howard Hepburn	Board interactions are fruitful and informative.
Julia Musella	Cindy is always available to speak to everyone. I am not sure how she manages to juggle all the people she has to, but it is done with grace and patience. You never feel she is rushing you to get through with a conversation because she has something coming next. She has wonderful time management skills and she stewards the board meetings with an easy, friendly, collegial atmosphere. (Amy may be part of her secret weapon here, as she is quick to tell you).
Robert Shea	Cindy was very helpful in my transition to board member of the CSC last year.
Jeffrey S. Wood	Cindy keeps the board informed and engaged.

CHIEF EXECUTIVE OFFICER'S STRENGTHS/SPECIAL ACHIEVEMENTS**Council Member Council Member Comments**

Cathy Donnelly	I give Cindy full credit for her ability to embrace the change and challenges of receiving new Council members over the past year. She is extraordinary in her ability to integrate each one flawlessly so that the work of CSC is not interrupted.
Beam Furr	Excellent judgment and consensus builder.
Debra Hixon	Her strength is in building leadership capacity and making connections with other organizations that also focus on supporting children. I am very happy about the partnership with FAU for the Promise Neighborhood grant program.
Julia Musella	I have been very fortunate to work in the community with Cindy for many years and learn from watching her. She is the best example of leading with kindness, empathy and inclusiveness while doing a very tough and important job. Her consistency in this over so many years, through so many changing times is impressive.
Robert Shea	Cindy's leadership is evident!
Christine Thompson	She does a good job of explaining complicated concepts for those who aren't already familiar with how things like a milage rate work.
Jeffrey S. Wood	Taking responsibility for a large federal grant takes courage and faith in your team. Cindy has both.

ANNUAL PERFORMANCE GOALS/OBJECTIVES (Future Period):**Council Member Council Member Comments**

Cathy Donnelly	I encourage the ongoing work to secure a strong succession plan for Cindy and her team as many will be retiring after 25 years plus over the next few years!
Beam Furr	Continue to strengthen families and support early childhood education. Reengage with the cities to support Broward Reads.
Debra Hixon	An objective for the next evaluation period is to increase the vendor spending. It seems money is often carried over because vendors are not spending all of the money allotted to them. I would also like to see more assistance for aftercare providers.
Julia Musella	I am too new to the board to speak to this area.
Jeffrey S. Wood	Continue to lead with the same passion and fearlessness you always have.

CAREER DEVELOPMENT GOALS/STRATEGY:**Council Member Council Member Comments**

Beam Furr	Not sure that's possible. Cindy is a wealth of information :)
Debra Hixon	I feel the CEO does a great job of collaborating with other organizations. I would like to see her host more discussions with students of all ages to get a better idea of what they are feeling and what services they believe they are lacking.
Julia Musella	I think Cindy probably has a list that is longer and more effective in this matter than any of us can offer.

STRATEGY FOR PERFORMANCE IMPROVEMENT (If applicable):**Council Member Council Member Comments**

Beam Furr	Cindy is doing an excellent job. Keep up the good work!
Debra Hixon	I think she is doing a fantastic job!

OTHER GENERAL COMMENTS:	
Council Member	Council Member Comments
Cathy Donnelly	Cindy, it was my absolute pleasure to work with you, to learn from you and your team and to sit beside you over the past nine years as we made life for children and families in Broward better! Thank you for the work you continue to do each day to make Broward safer, stronger and embraced for the daily challenges our most vulnerable populations face. You bring hope and support to so many. On their behalf I say THANK YOU! Xo
Alyssa Foganholi	Cindy has consistently demonstrated exceptional leadership, communication, and fiscal responsibility throughout her tenure. Her proactive approach to addressing questions and concerns has strengthened communication within the team and with the Board, ensuring that everyone is well-informed and engaged. Her forward-thinking fiscal management and commitment to diversity have shaped the organization's success, particularly in serving the diverse needs of the community. Cindy's dedication to team building, community relations, and ethical practices further underscores her invaluable contributions. Her ability to foster consensus, make sound decisions, and maintain a collaborative work environment makes her an asset to the Children's Services Council. With her continued focus on improvement and growth, Cindy will undoubtedly continue to drive the Council's success and impact in the community.
Debra Hixon	I appreciate her collaborative approach to working with the board and other organizations to ensure children are being served. I like that she participates in many boards and has a variety of perspectives when she looks at ways to solve problems.
Francis Viamontes	Her passion for improving the lives of families in Broward County is matched by her incredible work ethic and talent.
Jeffrey S. Wood	We are blessed to have Cindy.

TAB 4

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Finance Committee Meeting**

**LOC: Broward Health Department (with Access via Zoom)
March 12, 2025 @ 9:00 A.M.**

Minutes

Committee Members in Attendance:

Health Department Director Paula Thaqi (*Committee Chair*), Governor Appointee Christine Thompson

Committee Members Attending Virtually:

Governor Appointee Alyssa Foganholi, School Board Member Debra Hixon

Staff in Attendance:

Cindy Arenberg Seltzer (*President/CEO*), David Kenton, Kathleen Campbell, Alicia Williams, Amy Jacques, Felina Rosales-Furer

Guests in Attendance:

Sardou Mertilus (*Citrin Cooperman*), Leslie Weaver (*PFM Asset Management*)

Agenda:

I. Call to Order

Dr. Thaqi (*Finance Committee Chair*) called the meeting to order at 9:09 A.M.

II. Roll Call

A roll call was conducted and a quorum was established.

III. Finance Committee Minutes

ACTION: Dr. Thompson made a motion to approve the Finance Committee minutes from August 26, 2024, as presented. The motion was seconded by Ms. Hixon and passed with no opposing votes.

IV. Auditor's Required Communications

Mr. Sardou Mertilus, a CPA and Partner with Citrin Cooperman, presented the Committee with the required auditor's communication. He stated there were no significant difficulties with management in completing the audit, no corrected misstatements, and no disagreements with management.

Ms. Arenberg Seltzer commended Ms. Kathleen Campbell, CSC's Director of Finance, for successfully taking up the mantle of the audit and the Annual Comprehensive Financial Report (ACFR) from retired COO Monti Larsen. Dr. David Kenton, CSC's COO, and Finance Committee Chair Paula Thaqi echoed those sentiments and thanked Ms. Campbell for her work.

Dr. Kenton also thanked the auditors for their service and noted that it was a pleasure working with them. Ms. Arenberg Seltzer pointed out that Ms. Larsen had previously instituted a mandatory five-year cycle for auditing firms and that the most recent winner of the procurement bid, Keefe McCullough & Co., LP, had been acquired by Citron and Cooperman last year.

V. Auditor's Report and Draft Annual Comprehensive Financial Report

Mr. Mertilus also highlighted the draft ACFR for the year ended September 30, 2024. CSC Broward received a clean report and an unmodified opinion, which he noted was the highest level. He added that there were no findings.

Dr. Kenton pointed out that general administration had been kept under 4%. Ms. Arenberg Seltzer shared that Founding Council Member Jack Moss had insisted from the start that general administration be kept below 5%, which it has to this day.

Dr. Thaqi commended staff for a clean opinion and low administration rate.

ACTION: Ms. Hixon made a motion to recommend to the full Council acceptance of the Auditor's Report for FY ending September 30, 2024, and approval of the draft ACFR for FY ending September 30, 2024. The motion was seconded by Dr. Thompson and passed with no opposing votes.

VI. Investment Quarterly Reports

Ms. Leslie Weaber, with PFM Asset Management, delivered an investment performance review for the Quarters Ending September 30 and December 31, 2024. She gave a brief market update, noting that the 4th Quarter exhibited the anticipated soft landing and expectations of keeping inflation in check and labor markets in line. She stated that strong economic growth prospects remained intact during the 4th Quarter and that the Federal Reserve started cutting interest rates, with two additional rate cuts expected in 2025. She shared that Treasury yields rose during the 4th quarter, but have slightly decreased recently due to economic uncertainty.

She pointed out that currently there is a lot of market volatility that is expected to impact the portfolio, with all the uncertainty driving spending habits. She explained that while there has been a slight decrease in Treasury yields, it is still toward the top end of the range. She anticipated that going forward, yields will bounce around with heightened volatility.

DRAFT

She gave a brief snapshot of the CSC portfolio, showing high credit quality and a good portion (59%) invested in the U.S. Treasury. During the 4th Quarter, she stated that the portfolio's performance during the 4th Quarter had a positive return and that the interest earned increased. She explained that the portfolio will stay diversified and ride the wave through all the uncertainty, adding that sticking to that strategy will serve the portfolio well.

Ms. Arenberg Seltzer clarified for the new Council Members that the original plan, when interest earnings were so low, was to invest \$50 million in the markets. As interest rates rose, the decision was made to stop with the first \$25 million which is approximately the same amount of money as the Minimum Fund Balance that has been established by the Council. Thus, it is not anticipated that this money should be needed for operations any time soon. So, CSC should be able to ride out the market volatility without it impacting grants or operations.

VII. Public & Members' Comments

There were no additional comments.

VIII. Adjourn

The meeting adjourned at 9:43 A.M. with a motion from Dr. Thaqi and a second from Ms. Hixon.

TAB 5

For Council Meeting
As Recommended by the
Finance Committee
March 12, 2025
March 20, 2025

Issue:	Review of the Annual Comprehensive Financial Report ("ACFR") for Fiscal Year Ending September 30, 2024 and presentation of the Auditor's Required Communications.
Action:	<ol style="list-style-type: none">1. Acceptance of the Auditor's Report for FY Ending September 30, 2024 as Recommended by the Finance Committee on March 12, 2024.2. Approve Draft ACFR for FY Ending September 30, 2024 as Recommended by the Finance Committee on March 12, 2024.
Budget Impact:	None.

Background: The Preliminary Financial Statements for the fiscal year-end September 30, 2024, were reviewed and approved at the November 21, 2024, Council meeting. These statements are the basis for the Annual Comprehensive Financial Statements ("ACFR") for the fiscal year ending September 30, 2024. 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 14 for a fuller description). The other perspective presents Fund Accounting which is how we operate during the year (see page 15 for more information).

Current Status: The Draft ACFR is attached as a PDF for your review. A hard copy of the Draft ACFR is available upon request. The draft report will be submitted to the full Council for approval at the March 20, 2025, Council Meeting. 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 31 for review for Excellence in Financial Reporting. Significant financial highlights for the year include:

- Levied tax revenue generated through the TRIM process totaled \$117.2 million, which was an increase of \$11.8 million or 11% from the prior year. This increase was attributable to higher property values throughout the County even though the Council maintained the millage rate from the prior year. Tax Revenue collected was \$121,798 more than budget; however, \$91,173 of this amount is for prior years' taxes.

- Interest earned on investments and deposits held with SBA, FL Palm, and Wells Fargo, as well as gain on the Managed Fund portfolio, totaled \$7.2 million, which represents a \$2.1 million, a 41% increase over the prior fiscal year.
- The total Program Services/Support budget was \$120.1 million, while the related expenditures were \$100.1 million, resulting in a budget variance (underutilization) of \$20 million. Many programs were underutilized due to issues such as difficulties in hiring staff, obtaining referrals, regular attendance, and lower enrollment.
- General Administration, factoring out the Non-Operating expenditure of CRA and Tax Collector Fees, came in under budget with a total actual administrative rate of 3.7%. 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 fiscal year with a fund balance of \$88,964,702 million, an increase of 12.2% or \$9,684,662 from the prior year. The notable increase is primarily due to the substantial amount of \$ 7.2 million in unbudgeted interest earnings and unrealized investment gains. With the uncertainty of interest rates, it has been CSC's practice not to fully budget interest earnings. A smaller contributing factor is that despite the growing demand for services, due to staffing issues many Providers were unable to fully draw down their contracts.

Of this \$89 million fund balance, \$25 million has been used for budget priorities in FY24-25. The Council has historically used a portion of the fund balance for this purpose to help offset tax increases while maintaining or expanding programmatic services. Additionally, the Council has committed \$10 million towards a building fund to prepare for future growth since they are prohibited from incurring any debt; \$24 million or 17%, approximately two months of the annual operating budget, is maintained as a minimum fund balance to be used for unanticipated emergencies. The remainder of \$30 million provides a cushion to address future declines in property values and is available as a Rainy Day Fund for spending at the Council's discretion. During this Finance Committee Meeting, the auditors from Citrin Cooperman will summarize the report providing points of interest included in the Auditor's Required Communications. In 2022, the Council Members competitively selected Keefe McCullough, CPAs LLP, as their audit firm. However, in 2024, Keefe McCullough was acquired by Citrin Cooperman, resulting in the acquisition of KMC's attest assets by Citrin Cooperman. This is the third year of a five-year term of the audit engagement since Council policy mandates a five-year audit firm rotation.

The audit proceeded smoothly. The Auditor presented the necessary communications and audit findings, highlighting that the financial statement disclosures are neutral, consistent, and clear. They encountered no significant difficulties in collaborating with management during the audit and identified no uncorrected errors. Following their presentation, the Finance Committee recommended the acceptance of the required communications and the audit to the full Council. The final ACFR will include the Independent Auditors' Report, which provides an "unmodified" opinion. Related ACFR Audit Reports will also be available that encompass their evaluations of internal controls and compliance reporting related to the grants received by the Council.

Recommended Action: 1. Acceptance of the Auditor's Report for FY Ending September 30, 2024 as Recommended by the Finance Committee on March 12, 2024.
2. Approve Draft ACFR for FY Ending September 30, 2024 as Recommended by the Finance Committee on March 12, 2024.



Citrin Cooperman & Company, LLP
 Certified Public Accountants

6550 N Federal Hwy, 4th Floor
 Fort Lauderdale, FL 33308
T 954.771.0896 **F** 954.938.9353
citrincooperman.com

[Date]

To the Members of the Council and
 Members of the Finance Committee
 Children's Services Council of Broward County

We have audited the financial statements of the governmental activities, and the major fund, of the Children's Service Council of Broward County (the "Council"), for the year ended September 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 10, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Council are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the Council during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Council's financial statements were:

Management's estimate of the Net OPEB obligation is based on an actuarial valuation performed in accordance with GASB Statement No. 75, which accounts for Florida's requirement that employers offer retirees health insurance at group rates. We evaluated the methods, assumptions, and data used to develop the Net OPEB Obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the Net pension liability related to the Florida Retirement System is based on the Council's proportionate share of the Florida Retirement System Pension Plan (FRS) defined benefit plan liability and the Retiree Health Insurance Subsidy Program (HIS) defined benefit plan liability, as determined by the State of Florida's Schedule of Employer Allocations and Schedule of Other Pension Amounts by Employer. We evaluated the methods, assumptions, and data used to develop the Net pension liability estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.



Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatement

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements noted during our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated [Date of Management Representation Letter].

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Council's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Council's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, the budgetary schedule - general fund, and the schedules related to pension (Florida Retirement System), including other post-employment benefits (OPEB), which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.



Citrin Cooperman & Company, LLP

We were engaged to report the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has 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 it.

Restriction on Use

This information is intended solely for the information and use of Council Members, Finance Committee Members, and management of the Council and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



DRAFT

**A Light For Families.
Resources For Hope.**



Annual Comprehensive Financial Report

Fiscal Year Ending September 30, 2024

6600 WEST COMMERCIAL BOULEVARD, LAUDERHILL, FL 33319 - 954 377-1000 - INFO@CSCBROWARD.ORG

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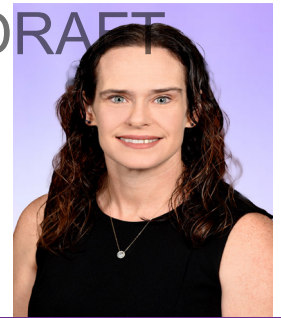
Jeffrey S. Wood
Chair
August 2024



Dr. David H. Kenton
Chair
Jan 2023 - Aug 2024



Beam Furr
Broward County
Commission - Vice Chair



Christine Thompson
Governor Appointee
Secretary



Dennis Miles
DCF
Served Through
March 2024



**Honorable
Michael Davis**



**Honorable
Francis Viamontes**



Dr. Paula Thaqi
Broward County Health
Dept. Director

Council Members



Howard Hepburn
Superintendent
Broward County
Public School



Robert Shae
DCF Child
Protection
Director



Dr. Peter B. Licata
Superintendent
Broward County
Public Schools



Debra Hixon
Board Member
Broward County
Public School



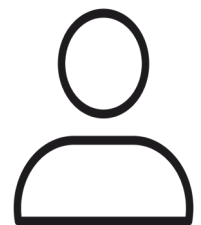
Julia Musella
Governor Appointee



Alyssa Foganholi
Governor Appointee



Cathy Donnelly
Governor Appoin-



Vacant
Governor Appointee

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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

for the

Fiscal Year Ended September 30, 2024

Issued By:

Cindy J. Arenberg Seltzer, President/CEO

Prepared By:

Financial Management:

David Kenton, Chief Operating Officer

Kathleen Campbell, Director of Finance



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2024****TABLE OF CONTENTS****INTRODUCTORY SECTION**

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INTRODUCTORY SECTION







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

*Jeffrey S. Wood, Chair
Governor Appointee*

*Dr. Christine Thompson, Vice Chair
Governor Appointee*

*Senator Nan Rich, Secretary
Broward County Commission*

*Alyssa Foganholi
Governor Appointee*

*Debra Hixon
Board Member
Broward County Public Schools*

*Dr. Howard Hepburn
Superintendent
Broward County Public Schools*

*Julia Musella
Governor Appointee*

*Robert Shea
Child Protection Director, Southeast &
Southern Regions
Department of Children & Families*

*Dr. Paula Thaqi
Director
Broward County Health Dept.*

*Honorable Francis Viamontes
Judicial Member*

*Vacant
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

*John Milledge
Garry Johnson*

March 20, 2025

Members of the Children's Services Council
and the Citizens of Broward County
6600 West Commercial Boulevard
Lauderhill, Florida 33319

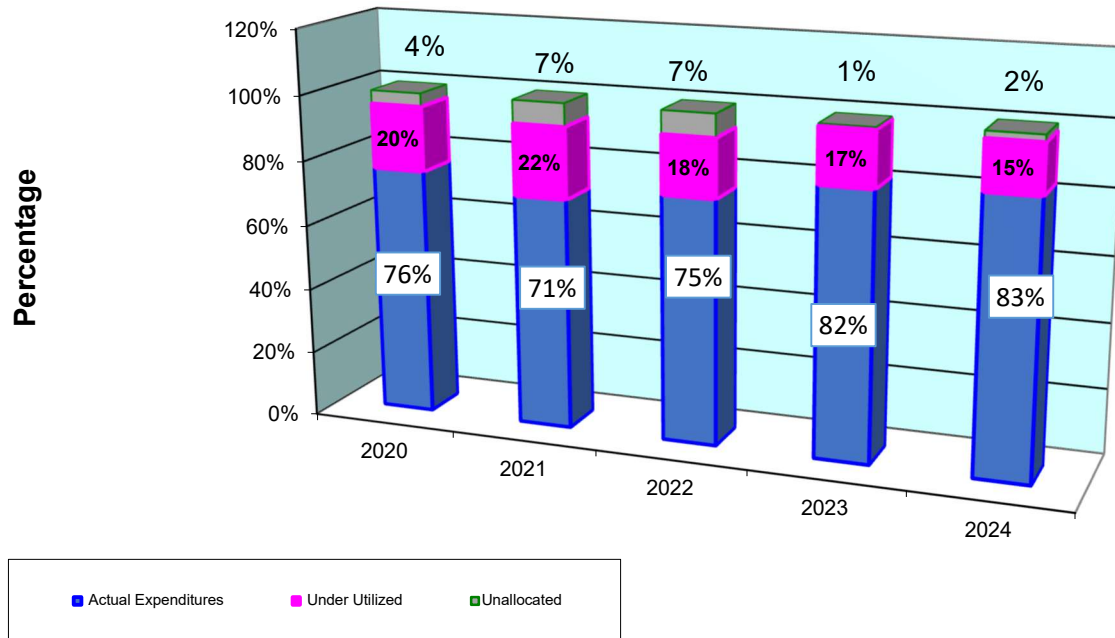
Dear Council Members and Citizens:

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, 2024. 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 the presentation of these financial statements rests with management. Prepared in conformity with United States Generally Accepted Accounting Principles ("GAAP") for governmental entities, the financial information is accurate in all material respects and is presented in a manner designed to fairly set forth the financial position and operating results for the Council, on a Government-wide and Fund basis. This report includes all disclosures necessary to enable the reader to gain an understanding of the financial affairs of the Council.

Program utilization continued an upward trend as depicted in the graph below, inching closer to pre-pandemic levels. The Council's administrative functions continue to maintain a high level of productivity while keeping our administrative expenses under 5%.

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



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 are audited by Citrin Cooperman, a firm of licensed certified public accountants. On June 16, 2022, the Council Members competitively selected Keefe McCullough, CPAs LLP as their audit firm. However, in 2024, Keefe McCullough was acquired by Citrin Cooperman, resulting in the acquisition of KMC's attest assets by Citrin Cooperman. This is the third year of a five-year term of the audit engagement since Council policy mandates a five-year audit firm rotation. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Council for the fiscal year ended September 30, 2024, 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, 2024, 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 three federal grants for fiscal year ended September 30, 2024, one from the Federal Title IV E for Adoption, a second Title IVE Foster Care Assistance through the Florida Department Children and Families; and the third grant is PROMISE which is federal funding previously awarded through Broward College (BC) but is now awarded through Florida Atlantic University (FAU). In May 2024, BC indicated they would no longer serve as the Lead Agency for the Broward Promise Neighborhood (PN) Grant, and the USDOE selected FAU to be the Lead Agency. 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. Currently, there is one vacant gubernatorial appointment bringing the total number of Council Members to ten.

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, touting a higher Diversity Index (83.9%) than both Florida (76.2%) and the United States (71.0%) (Esri Diversity Index, 2020). Interesting facts from the US Census Bureau include Broward County is a minority-majority county with 30.0% White Non-Hispanic, 27.0% Black Non-Hispanic, 33.0% Hispanic or Latino, and 5.5% Asian and other. There are an estimated 1.96 million people living in Broward County, of which 403,192, or 20.5% are children under 18 years old (source: American Community Survey, 2023).

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 30 different working committees and subcommittees comprised of representatives from all facets of the Broward child-serving community including parents and youth who meet both virtually and in-person throughout the year, with the support of Council staff, to fill gaps and lend their voice of lived experience to find more efficient ways to provide 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 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 units of service basis, as well as by cost reimbursement. Additionally, the Council collaborates with state and local agencies on integrated data sharing initiatives. 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 and or objectives based on community and program data (including indicators of need and Return on Investment) feedback from the on-going work of the various Committees from the County-wide Children's Strategic Plan and input from Council Members. 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 a placeholder or budget amount is determined. Staff then 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 establishes a tentative millage rate that will ensure 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 comments, the Council Members set the final tax rates and adopt a budget. The budget is organized by function, and any transfers of funds 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 three-part approach: doctoral and master level 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 three-part methodology has been very successful, ensuring accountability while providing useful information used to improve program design and to inform the training and technical assistance needs of funded providers.

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 Sponsor partnership opportunities help smaller and niche organizations succeed in receiving Council funding while maintaining high standards for financial and administrative accountability.

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 the 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 training, with many of these gatherings being back in-person. Staff growth has outpaced the available office space but was able to successfully transition to a hybrid work environment which has alleviated the immediate need for additional space. Since the building is past its capacity, the Office Space Committee continues to monitor future office space needs. The Council is cognizant that the statute does not allow any type of debt, and as such, a Building Commitment using Fund Balance has been established with a current balance of \$10 million. 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, the 17th most populous county in the US (World Population Review, 2024), and one of the most diverse in the country. It offers 24 miles of beaches coupled with tropical climate, as well as a flourishing melting pot of cultural and multi-ethnic diversity (37.8% of the County's population are foreign born compared to an average of about 14% nationwide) adds to the richness of the area.

Broward County was spared the direct impact of a hurricane these past few 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 from 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.

Five years after the COVID-19 pandemic, inflation remains higher than wage growth. The rapid increase in the cost of living, exacerbated by inflation and stagnant wages, highlights regional inequalities and contributes to Broward's (and South Florida's) complex economic environment (South Florida Regional Planning Council Annual Report, 2024). With a mild climate, access to world-class ports, and 200 corporate, regional, and international headquarters located in the region, many new businesses are relocating to South Florida. Furthermore, having no state income taxes (which has made Florida the 4th best state business tax climate in the nation) incentivizes migration to the area (Habitat for Humanity, 2017; Greater Fort Lauderdale Alliance, 2024).

Despite the appeal of South Florida living, economic conditions have proven to be challenging, especially after the pandemic. In Broward County, residents have been struggling to obtain affordable housing and childcare, with Broward reportedly having the most expensive childcare in the state (CareerSource's Broward County Economic and Labor Market Analysis, 2022) and having the largest cost of living increase among the nation's 14 biggest metropolitan areas (Miami Herald, 2024). Housing, transportation, and food are expenses that contribute to the cost of living; these three expenses alone account for 69% of household expenditures in South Florida, compared to 62.9% nationally (U.S. Bureau of Labor Statistics, 2024). Housing costs continue to remain high with studies showing that South Florida is one of the most expensive rental markets in the nation. Cost-burden refers to the gap between wages and housing where 30% of income is spent on housing, while severe cost-burden is where more than 50% of income is spent. According to a Harvard study, in 2022, 61.9% of Broward and Miami area renting households were cost-burdened and 34.7% were severely cost-burdened (Sun Sentinel, 2024). There remains a high demand for social service throughout the community to mitigate the high cost of living in Broward.

Expenditures for Program Services increased this past year with the provider agencies drawing down 83% of their budget. The Council's services for children and their families continue to provide great community benefits while also providing an economic gain to the local economy by funding over 3,500 full-time equivalent positions in the social services area.

The chart below illustrates the Program Services Budget.



The Council continues to be aware of limited resources while striving to maximize services for Broward's children and families and maintain a high level of accountability to the taxpayer. With those guiding principles, they carefully use a blend of fund balance and increased property values to maintain and grow needed programs. The millage rate remained flat from the prior year, and the Council was able to take advantage of increased property values to generate additional revenue. By using the increased revenues and judiciously utilizing the fund balance, the program budget increased by 10%.

Major Initiatives

This past year has been marked with change and hope by creating an environment where children can thrive, and families feel supported. The annual budget allocated solely for children's services and programs totaled \$119 million, 10% more than the prior fiscal year, and serves approximately 100,000 children. Throughout this Annual Comprehensive Financial Report ("ACFR"), there are financial highlights with explanations and analysis for the various programs. For instance, on page 110 is a ten-year trend of programmatic expenditures by goal area and beginning on page 4 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. Beginning in 2018, the Council has completed three community participatory action research projects to build connections between system professionals and youth and parents in a way that honors youth and parents' lived experience and informs policy and system improvements. Other significant community partnership and system-building highlights include the following:

- ◆ 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 iv, 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 24, 2024, with 1,300 volunteers reading to four- and five-year-old children who also received a copy of the book. The Council expended \$157,500 and, along with other partners, distributed over 43,300 English and Spanish 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.

- ◆ For the past fourteen years, the Council, together with the School District, local businesses, other organizations, and residents, supported a Back-to-School Community Extravaganza (BTSE) to provide students with backpacks stuffed with age-appropriate school supplies, uniforms, undergarments, and shoes. This year distributions were hosted at the following locations: Dillard 6-12 School in collaboration with the YMCA, Miramar High School along with Hispanic Unity, and Blanche Ely High School in partnership with the Crockett Foundation. During these events over 8,000 participants received backpacks and school supplies, 2800 pairs of shoes were distributed 16,000 school uniforms and other resources as well. In 2024, CSC launched new “Boutique” BTSE events to support specific student populations. The Deerfield Beach High School Freshman Orientation Boutique provided incoming freshmen with school supplies and resources tailored for high school students. Another event, in collaboration with the Broward County Public Schools New Family Welcome Center, offered a resource fair for families new to the country. With the help of HandsOn South Florida, over 600 volunteers contributed more than 3,500 hours during the Back-to-School Extravaganza. CSC remains committed to meeting the unique needs of Broward’s diverse community, highlighting the value of partnerships and volunteer efforts. The CSC cost of the event was \$379,000 plus \$40,200 cash donations and \$128,000 in-kind donated from the community.

- ◆ As a culminating activity to the Community Participatory Action Research (CPAR) with families with children who had experienced a Baker Act, the CSC collaborated with various organizations for the "Echoes of Empathy" interactive arts exhibition, which engaged hundreds of community members and system partners at the Hollywood Arts Park Gallery and online. What’s Your Elephant, LLC, organized several activities, including a gallery featuring works from local artists and youth with lived experiences of being Baker Acted, opening night performances, a wellness gallery walks with system leaders, a hybrid community conversation, and a closing art-making event. Around 200 people attended the opening, 20 participated in the Elected Officials/System Leaders activity, 50 engaged in the community conversation, and about 30 attended the closing event. The exhibition reached over 5,000 views on Facebook Reels and 22,000 impressions, sparking significant social media engagement. Participants—including youth, parents, and families—expressed that the experience reduced stigma around mental illness, alleviated feelings of isolation, and educated them on improving the experiences of those in mental health crises. The partnership with What’s Your Elephant demonstrated the value of the arts in communicating research, providing healing experiences, and enhancing opportunities for policy and system change.

- ◆ Recognizing the hunger needs throughout the community, the Council works closely with various community partners to mitigate childhood hunger and funds an array of hunger related programs procured through various ad hoc mechanisms. Last year the Council doubled their efforts in this area and procured hunger mitigation services for the next five

years. For the fiscal year 2023/24, expenditures totaled over \$1 million for various food insecurity programs.

- ◆ 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"), as one of the most active committees of the Children's Strategic Plan, works to improve communication and access to services, as well as advocates for the Special Needs population to ensure that needed services are recognized both at the State and local level. Additional areas of focus include, strengthening parent advocacy, and developing a birth to age twenty-two Transition Roadmap service delivery continuum model.
- ◆ Over the past few years, the Council funded Asset Based Community Development (ABCD) civic design teams in three cities in Broward County. This model provides training and coaching on the core authentic community engagement strategies required to implement an ABCD project; organizes and then competitively selects residents living within the most "at-promise" areas of the three cities to serve on neighborhood Civic Design Teams (CDT); coaches the CDT to implement community listening sessions; facilitates the CDT asset mapping exercise based upon their findings from the community listening campaign; and, guides the CDT funding for small community projects created by residents to build upon the assets in their neighborhoods. This past year, these small neighborhood grants funded various intergenerational activities, youth-led neighborhood clean-ups, anti-bullying campaigns, literacy events, and chess tournaments. Feedback from municipal elected officials and the Civic Design Teams are overwhelmingly positive and they all are making a difference in their communities.
- ◆ 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 over 130 organizations connected to workshops, panel discussions, training, and special events.

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, 2023. This was the twenty-second 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 annual comprehensive 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 provided countless hours of research in the preparation and production of this report and the day-to-day work of the CSC. Special thanks go to the Council Members for their vision, expertise, and dedicated service and support.

Respectfully Submitted,

Cindy J. Arenberg Seltzer
President/CEO

David H. Kenton
Chief Operating Officer

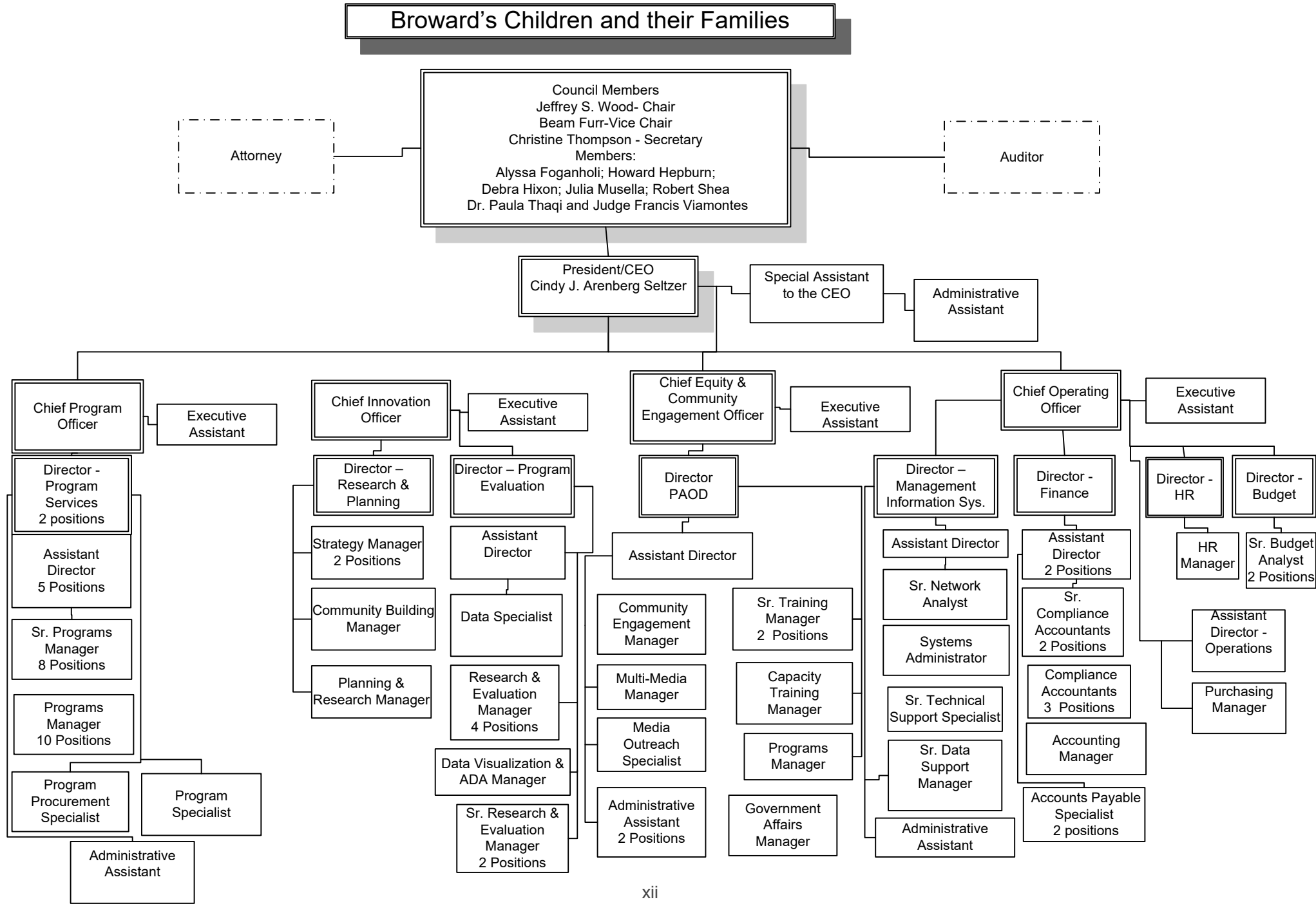
Kathleen Campbell
Director of Finance

Children's Services Council of Broward County

Organizational Chart and List of Principal Officials

Fiscal Year 2023-2024

DRAFT





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, 2023

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION







Citrin Cooperman & Company, LLP
Certified Public Accountants

6550 N Federal Hwy, 4th Floor
Fort Lauderdale, FL 33308
T 954.771.0896 F 954.938.9353
citrincooperman.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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 year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

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, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedule, Schedules of Proportionate Share of Net Pension Liabilities and Contributions, and the Schedule of Changes in Total OPEB Liability and Related Ratios on pages 4-26 and 74-85 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Supplementary 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 accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated [DATE], on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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.

Fort Lauderdale, Florida
[DATE]

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis****Fiscal Year Ended September 30, 2024**

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, 2024. Please read it in conjunction with the transmittal letter on page i and the Council's basic financial statements, which begin on page 28.

FINANCIAL HIGHLIGHTS

The fiscal year ending September 30, 2024, marks the Council's twenty-third 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 190 programs are delivered by about 96 community organizations that 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 the fiscal year 2023/24 by \$85.2 million (total net position). Of this amount, \$79.2 million represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and providers.
- ◆ The Council's net position increased by \$9,127,735, from last fiscal year. This increase is \$3.4 million more than the increase in the prior year but this is not perceived as either a negative or positive development. Property tax revenues increased by 11% percent, or \$11.8 million, as the Council took advantage of the higher property values while maintaining the millage rate. Expenses for program services increased by 10% or \$10.3 million more than what was spent in the prior year. These increased expenses demonstrate that Providers are "back to normal" and can deliver services at levels similar to before the pandemic. The pandemic and its aftermath made it difficult for Providers to see

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2024**

clients in person and children were not able to attend after-school programs. The results of how programmatic services have resumed delivering services are highlighted throughout this report.

- ◆ At the close of the fiscal year, the Council's governmental funds reported a fund balance of \$89 million, an increase of 12.2% or \$9,684,662 from the prior year. The notable increase is partially due to increasing the budget by five percent in anticipation of increased need for services; however, due to staffing issues many Providers were unable to fully draw down their contracts. Additionally, a substantial amount of \$ 7 million in unbudgeted interest earnings and unrealized investment gains significantly increased fund balance. With the uncertainty of interest rates, it has been CSC's practice not to fully budget interest earnings. Of this \$89 million fund balance, \$53.6 million is available for spending at the Council's discretion (*unassigned fund balance*). However, this Unassigned Fund Balance includes \$23.6 million that is maintained as minimum fund balance following best practice policy per the GFOA and represents two months of the annual operating budget. The Council committed \$10 million towards the Building Fund to prepare for future growth. The *assigned fund balance* is \$25.1 million, which will be used for budget priorities in FY 24/25.
- ◆ Levied tax revenue generated through the TRIM process totaled \$117.2 million, which was an increase of \$11.8 million or 11% from the prior year. This increase was attributable to higher property values throughout the County even though the Council maintained the millage rate from the prior year. The Council is mindful of 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.
- ◆ Operating Budget comparisons between Fiscal Year 22/23 and Fiscal Year 23/24, there was \$12.2 million or 9.6% increase. This budgetary increase was primarily due to the increase in tax revenues.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis****Fiscal Year Ended September 30, 2024**

- ◆ The Council appropriated \$20 million of fund balance and budget carry-forward in Fiscal Year 23/24 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. All programs funded by the Council remain evidence-informed and generally demonstrate strong performance outcomes. Program service delivery and related performance outcomes provide comprehensive and objective evidence for determining program effectiveness while providing data for comparison with local, state, and national indicators.

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

- 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 comprises 22% of the annual programmatic budget for a total of \$26.7 million. 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 MOMS (Mothers Overcoming Maternal Stress) programs designed to decrease pre/post-natal depression, promote maternal/child bonding, and other maternal/child education supports including safe sleep. Expenditures for Family Strengthening programs totaled \$11 million, Kinship was \$1.3 million, and MOMS expended \$2.3 million.

Another important area supported in this goal includes HEAL Trauma Programs which were co-created and implemented following extensive conversations with community members residing in historically underserved communities that have experienced high levels of gun violence. These

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2024**

programs use a Community Mental Health Worker model to develop trust and promote access to a wide array of services while helping to build upon existing community resiliency. HEAL Trauma is in its third year of implementation with \$3.1 million of expenditures.

The Council works closely with a network of community partners involved in the child welfare system to support programs that recruit adoptive families and 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 \$472,254 in reimbursement for the fiscal year.

- Literacy and early education services include various grade level reading literacy initiatives such as the Campaign for Grade Level Reading, Broward Reads for the Record, Countdown to Kindergarten among others. Literacy and early education also provide subsidized childcare for under-served “working poor” and for the immediate placement of children deemed especially vulnerable.

Expenditures for the grade level reading initiatives noted above totaled \$794,103, a decrease of (\$98,616) or 11% less than the prior year. This was primarily due to the timing of purchasing the books for the annual Broward Reads for the Record.

Expenditures for the subsidized childcare programs totaled \$7.8 million, which was an increase of \$1.3 million or 20% more than the prior year. The Council increased funding for this goal due to a decrease in available federal funding for subsidized childcare and more need for Council funding. Federal funding for childcare centers decreased due to the expiration of pandemic relief funds.

Outcomes for Subsidized Childcare for the vulnerable population demonstrate that 98% of parents and caregivers report benefits from receiving childcare services (e.g., respite, pursuing/maintaining employment opportunities, therapeutic treatment, etc.).

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis****Fiscal Year Ended September 30, 2024**

- The CSC funds Maximizing Out of School Time (MOST) programs throughout the county, where Elementary school children enjoy fun academically enriching, and engaging activities. These programs are at nearly all Elementary schools where over 86% of the students are on free or reduced lunch. Homework assistance, physical fitness, project-based, and social-emotional learning activities are at the core of these programs, which include children with special needs who can benefit from these programs, which run throughout the school year and summer. There are also specialized programs for children with special needs in settings most appropriate for their needs. This continues to be one of the larger program areas, representing 17.6% or \$21.1 million of the overall program budget. Although staff recruitment and retention have improved challenges such as inconsistent daily school attendance impacted utilization. Expenditures for these programs totaled \$ 18.1 million, representing an increase of \$2.6 million or 11% this fiscal year. Performance outcomes for these impressive out-of-school time programs are reflective of the quality of services. To illustrate, 95% of children improved reading and language development, and 94% of children improved homework completion.

Also, the Council provides out-of-school time programs for children with Special Needs including those with special physical, developmental, and behavioral conditions. Typically, the programs offer a safe, positive environment after school and during the summer designed to 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 pandemic, and now are also experiencing staff retention issues. The Special Needs programs provide flexible and individualized staff-to-child ratios and promote effective interaction with each child. Expenditures for these programs for FY24 totaled \$16.6 million, an 11.1% or \$1.7 million increase from the prior year. Performance Outcomes include 83% of children improved reading and language development, and 100% of children remained safe.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis****Fiscal Year Ended September 30, 2024**

- 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 skills for youth with special needs. School-based programs for older youth were also affected over the past few years; however, these programs were faster to rebound with higher enrollments and youth engagement.

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

- Middle school programs for youth known as Youth FORCE, expanded under the latest 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 year-round programs are located at the highest-need middle schools as identified by the School District based on factors such as poverty, school grades, disciplinary actions, delinquency referral rates, and unexcused absenteeism. Expenditures for this fiscal year totaled \$9.8 million, a 17.3 % increase or \$1.4 million from last fiscal year due to increased enrollment and retention of students. Outcomes reflect that 80% of youth demonstrated gains in Youth Development Competencies, including character and confidence, leadership, civic engagement, self-esteem, and self-worth.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2024**

- 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. Expenditures for this fiscal year totaled \$4.2 million, a 14.5% increase or \$.6 million from last fiscal year due to improved attendance and retention of students. Outcomes reflect that 83% of youth improved their reading grade, and 72% of youth improved day school attendance.
- The Supported Training and Employment Programs ("STEP") provide year-round support for youth with special needs to learn independence, social skills, and daily living skills and provide the chance to explore career opportunities through hands-on learning experiences. These innovative programs are an important component of a continuum of care for high school teens with physical and developmental disabilities. 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. Expenditures for this fiscal year totaled \$2.6 million, a 6.2% decrease of \$175,000 from last fiscal year. Outcomes reflect participating youth demonstrated improvement in employability skills and most youth were employed or pursuing post-secondary education six months post-program completion.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis****Fiscal Year Ended September 30, 2024**

- The Summer Youth Employment Program (“SYEP”) typically provides young people 16-18 years old who participate in CSC High School programming and are economically disadvantaged or aging out of foster care the opportunity to improve their workplace skills with real job experience, earning slightly higher than minimum wage. It is often difficult for youth to find meaningful summer employment opportunities regardless of economic conditions. This year, 1,065 youth were served in the program, which is 132 more than the prior year. Expenditures totaled \$4.2 million, a 16.8% increase or \$645,000 from last fiscal year due to a new leverage partner coming on board thereby building capacity to serve more students. 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. Ninety-eight percent of youth were satisfied with their work experience, 97% of employers indicated high satisfaction with the program, and 100% of youth demonstrated work readiness.
- The CSC funds programs for youth who face formidable challenges that can hamper their ability to successfully become independent adults. Among them, are youth who are aging out of foster care, who are living in kinship or other relative and non-relative care, and who are involved in the juvenile justice system.
 - The Healthy Youth Transitions Program (HYT) supports youth in protective supervision, in relative or non-relative care, involved in the juvenile justice system as they transfer to adulthood. These HYT programs provide quality service delivery, with 95% of youth having no new law violations during the program. Ninety-eight percent of youths ages 15-19 had no new pregnancies or caused a pregnancy during the program. Expenditures for HYT were \$4.1 million, which was similar to the prior year.

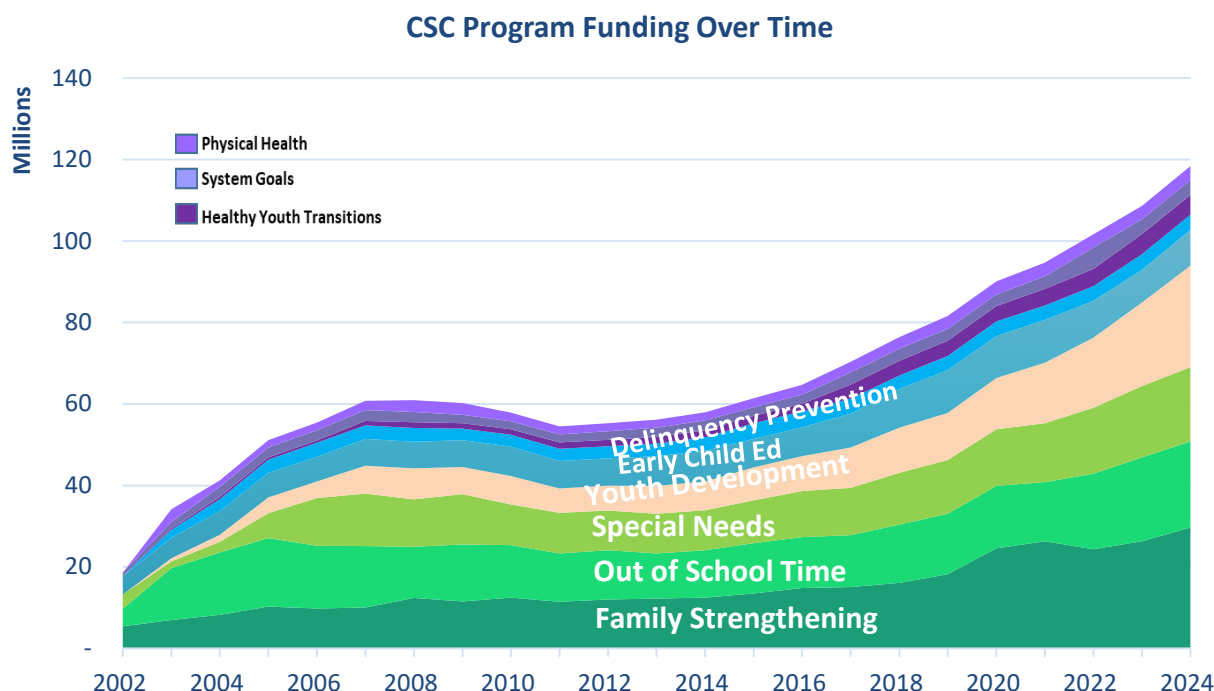
CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2024**

- For some young people, one poor decision can lead to incarceration and have negative, life-long consequences. To provide a second chance for many of these youths and positively impact recidivism rates, the CSC funds New Diversion Alternatives for Youth (New DAY). This program includes Restorative Justice Conferencing, which brings together the wrongdoer, the affected party, community representatives, and others impacted directly or indirectly by the offense. The goal is to foster healing and address the harm caused by the incident. Expenditures decreased \$220,400, or 6.7%, from the prior fiscal year due to decrease in youth committing divertible offences. Total expenditures for New DAY were \$3.1 million. Program outcomes show that 85 % of youth successfully completed the diversion program, while 87% increased their levels of protective factors and decreased risk factors. On average, 91% of youth had no re-offenses 12 months after program completion.
- The Council released several program related procurements 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: Positive Youth Development which includes Youth FORCE, LEAP High, STEP and inclusion supports and Healthy Youth Transitions. The Public Affairs procurements include Capacity Building Grant Applications for nonprofit organizations as well as Communications and Public Affairs Consulting Services. Non-programmatic procurements included Insurance Broker Services, Employee Benefits and Risk Management Services.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2024

The chart below depicts the Program Budget by goal since 2002.



USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position (on pages 28 and 29) and the Statement of Activities (on page 31) 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 32. 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 37 – 72) 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").

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis****Fiscal Year Ended September 30, 2024**

This report also contains required supplementary information other than management's discussion and analysis (this section) in addition to the basic financial statements starting on page 74. The Council remains current in its implementation of all GASB Statements.

OVERVIEW OF THE FINANCIAL STATEMENTS***Government-wide Financial Statements***

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

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

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

The *Statement of Activities* presents information showing how the Council'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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis****Fiscal Year Ended September 30, 2024**

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 includes 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 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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2024**

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 governmental fund financial statement.

While some funds are required to be established by State law, the Council only used a General Fund this fiscal year. 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 72.

The Council adopts an annual appropriated budget for all its funds. Budgetary comparison schedules are available starting on page 74 of the report.

Notes to the Financial Statements

The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 37- 72 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. The individual fund statements with budget to actual comparisons, as well as information on other postemployment benefits and pension plans can be found on pages 74 to 85 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 twenty-third year of generating tax revenue, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$85.2 million at the close of the fiscal year. As property

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2024**

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.

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

	FY 2024	FY 2023	Variance
Current Assets	\$ 103,264,521	\$ 88,623,212	\$ 14,641,309
Capital Assets	6,192,572	6,618,320	(425,748)
Total Assets	109,457,093	95,241,532	14,215,561
Deferred Outflows of Resources	2,431,172	2,561,506	(130,334)
Current Liabilities	14,557,600	9,585,969	4,971,631
Noncurrent Liabilities	10,964,296	11,703,252	(738,956)
Total Liabilities	25,521,896	21,289,221	4,232,675
Deferred Inflows of Resources	1,155,843	431,026	724,817
Net Position:			
Net Investment in Capital Assets	5,987,232	6,337,441	(350,209)
Unrestricted	79,223,294	69,745,350	9,477,944
Total Net Position	\$ 85,210,526	\$ 76,082,791	\$ 9,127,735

- ◆ The overall net position of the Council increased for fiscal year 2024 by 12%. The net increase of \$9,127,735, is attributable to primarily underutilization of the programs.
- ◆ The change in current assets from Fiscal Year 2023 to Fiscal Year 2024 totaled \$14,641,309. This increase is due to higher cash and investment balances.
- ◆ Net Investment in Capital Assets decreased 6% from the prior year in the amount of (\$350,209) and is the result of the depreciation and disposal of various capital assets and reduction in the GASB 87 and 96 liabilities 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 \$510,880, of which

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis****Fiscal Year Ended September 30, 2024**

\$219,614 was building-related, \$114,856 was for computer hardware/software and furniture and equipment, \$84,885 was for software subscription assets, \$72,950 was for Intangible software enhancements, and \$18,575 for leased equipment.

- ◆ Deferred outflows of resources represent a consumption of net assets that is applicable to a future period reporting the FRS and HIS pension liabilities and related components with other funds within the state. The net changes from this year and last could be attributable to additional staff and higher pension costs. At fiscal year end, the Council recognizes its allocated proportional share of the state's deferred outflows of resources related to applicable pensions, as determined by the Florida Department of Financial Services, Statewide Financial Reporting Section.
- ◆ The current liabilities category is comprised primarily of accounts payable, which increased by \$4,971,631 and is chiefly due to the timing of provider invoices for September services. The noncurrent liabilities category reflects a decrease of \$738,956 which is primarily due to recognizing the proportionate share of the Florida Retirement System (FRS) and Health Insurance Subsidy (HIS) liability, the total OPEB liability for eligible retirees for health insurance "implicit subsidy" premiums that may be paid in the future, as well as compensated absences. The FRS and HIS liability decreased based on several factors including changes in actuarial assumption and covered payroll.
- ◆ Deferred inflows of resources represent an acquisition of net assets by the division that is applicable to a future reporting period. This amount increased by \$724,817 this fiscal year. The Council shares the reported FRS and HIS pension liabilities and related components with other funds within the state. At fiscal year-end, the Council recognizes its allocated share of the state's deferred inflows of resources related to applicable pensions, as determined by the Florida Department of Financial Services, Statewide Financial Reporting Section.
- ◆ Unrestricted net position increased by 14% or \$9,477,944 from the prior year primarily because of cumulative unallocated budget and provider underutilization. Because the Council is prohibited from incurring debt of any type, these resolutions establish 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, 2024**

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,		
	FY 2024	FY 2023	Variance
Revenues:			
Property Taxes	\$ 117,207,208	\$ 105,403,582	\$ 11,803,626
Investment Earnings	7,265,618	5,130,695	2,134,923
Other	2,497,097	2,604,839	(107,742)
Total Revenues	126,969,923	113,139,116	13,830,807
Expenses:			
Program Services & Support	108,939,011	98,602,685	10,336,326
General Administration	4,858,840	5,188,354	(329,514)
Community Redevelopment and Tax Collector Fees	4,044,337	3,648,749	395,588
Total Expenses	117,842,188	107,439,788	10,402,400
Change In Net Position	9,127,735	5,699,328	3,428,407
Net Position - Beginning Balance	76,082,791	70,383,463	5,699,328
Net Position - End of Year	\$ 85,210,526	\$ 76,082,791	\$ 9,127,735

- ◆ **Property taxes** are the Council's primary source of revenue. For fiscal year 2024, property tax revenue significantly increased by 11% or \$11,803,626 from the prior year. The millage rate for FY24 remained at .4500, reflecting a thoughtful decision by the Council to maintain stability while taking advantage of the increased property values. While they have authorization to levy up to .5 mills, the Council Members remain quite attentive to millage rate increases and their effect on taxpayers. The Council continues to utilize fund balance to provide vital services that meet the identified needs of Broward County's children and families. This approach emphasizes both fiscal responsibility and the desire to foster a thriving community.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis****Fiscal Year Ended September 30, 2024**

- ◆ **Investment earnings (or losses)** experienced a dramatic 42% increase of \$2.1 million, totaling \$7,265,618. This surge is attributed to improved market conditions and higher interest rates during the fiscal year. GASB requirements mandate the recognition of gains and losses on investments as of a specific date. It is important to note that for the long-term Managed fund, the underlying securities have not matured yet, and fluctuations in the total value are expected over time.
- ◆ **Other revenue** includes grants, local foundations, training registration, and miscellaneous revenue, and for the current year equals \$2,497,097, which reflects a decrease from the prior year. The 4.1% decrease of (\$107,742) primarily stems from the ending of a federal grant.

This classification includes \$472,254 from Federal Title IV-E Foster Care, Legal Representation, and other Adoption Programs through an agreement with the State of Florida Department of Children and Families. Due to lower reimbursement rates, this reflects a 4.2% decrease of \$20,650 from the prior year.

Local Foundations and Grants generated revenue of \$1,410,743, a slight 8.6% decrease of \$132,400 from the prior year. This decrease stemmed from a reduction in funding from the DeLuca Foundation's partnership with the Youth FORCE middle school programs.

Additionally, local collaborative events such as the Back-to-School Extravaganza and Broward Reads program collected revenue of \$214,000, an increase of \$50,100 or 31% more than the prior year. With multiple community events returning to in-person events, the local partners increased their contributions to these events and donated to the premiere Council initiatives.

Training revenues increased by \$750, for a total of \$10,010 for this fiscal year. The Council is able to meet the community's training needs by offering a mix of in-person and virtual training with reduced fees to encourage participation.

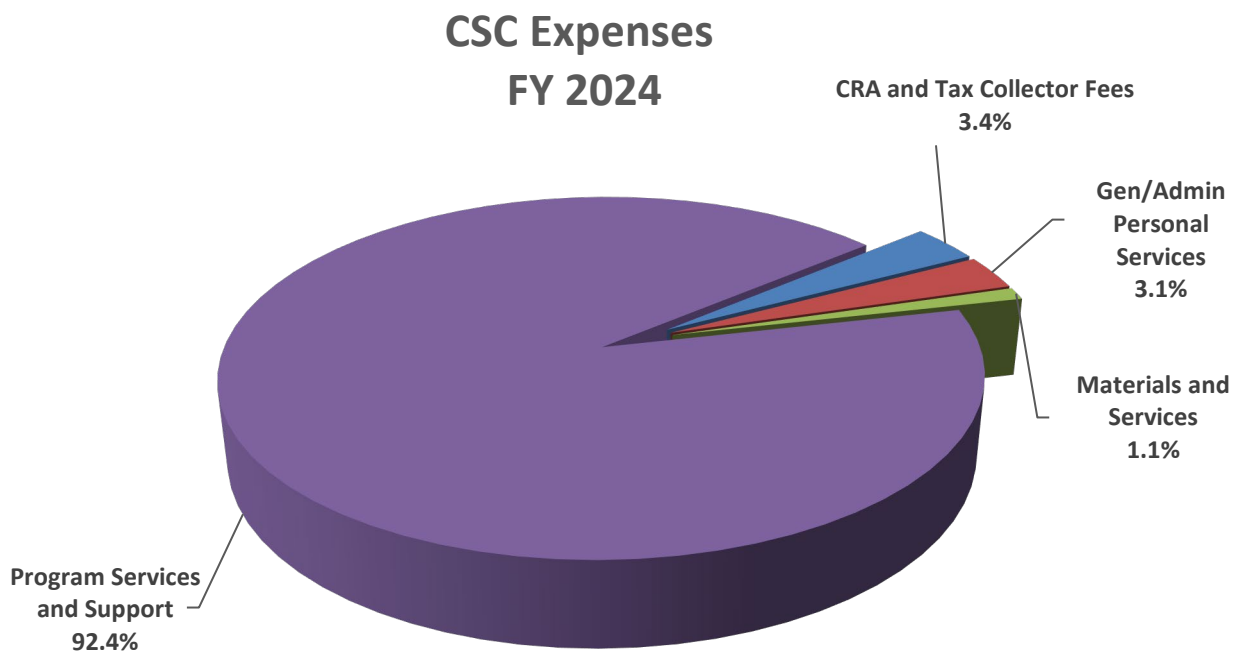
CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis****Fiscal Year Ended September 30, 2024**

- ◆ **Expenses for Program Services and Support**, which includes related program administration, totaled \$108.9 million in fiscal year 2024; an increase of \$10.3 million or 10.5%. While this increase is slightly lower than the percentage increase in the prior year, this continues the upward trend of programmatic expenses post-pandemic. The need for social services continues to increase as children and families adjust to these extraordinary times. As a result, the budget for program services increased by \$10.7 million or 10% from the prior fiscal year, and expenses, as noted above, increased along those same trends. The graph on the following page illustrates that 92.4 % of total expenses support various programs and support services for children and families of Broward County.
- ◆ **Expenses for General Administration** totaled \$4.9 million in fiscal year 2024, a decrease of \$329,514 or 6.4% less than fiscal year 2023. This decrease is the result of decreased FRS expenses from the proportional share of the Florida Retirement System plan (see Note 6), which resulted in a decrease in pension expenses. Additionally, other general administrative expenses, such as facilities management, and software maintenance, also decreased. General administrative costs represent 4.2% of the overall expenses, which demonstrates the Council's fiscal prudence, 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 2024 the total for these two functions increased by \$395,588 for a total of \$4 million. The Community Redevelopment (CRA) fees had the majority, \$378,875 of this increase. This was due to the increase of property values within the CRA districts even though the Council maintained the millage rate from the prior year. 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 by 2.6 % or \$16,713 from the prior year.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis****Fiscal Year Ended September 30, 2024**

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, \$2,194,165 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 shows the total CSC expenses, by percentage, for the fiscal year ending September 30, 2024.



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2024**

The analysis below separately considers the operations of governmental fund activities.

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUND

As the Council completed its twenty-third year of operations, the governmental funds (as presented in the balance sheet on page 32) reported a total fund balance of \$88.9 million. The fund balance categories are fully described in the Notes to the Financial Statements on page 42.

- ◆ **Fund balance** increased by a total of \$9,684,662 or 12.2% from the prior year. While underutilization of the provider's contracts contributed to an increase in fund balance, it is important to note the substantial amount of \$7 million of unbudgeted interest earnings and unrealized gains, also significantly contributed to the increase in fund balance. Additionally, the fund balance included \$200,128 of non-spendable funds for prepaid items in FY 2024 and \$10 million Committed to future office space.

Given this era of ongoing needs within the community and the limitations on raising property taxes, the Council assigned a portion of the fund balance to expand services for children and their families. Accordingly, the Council appropriated \$25 million of fund balance and budget carry-forward for the next fiscal year 2024-2025. Within Unassigned Fund Balance, the Council voted to maintain a minimum balance of two months (17%) of budgeted operating expenditures or \$23,594,565 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 minimum amount is based on best practices as outlined by the Government Finance Officers Association (GFOA). This leaves a remaining Unassigned Fund Balance of \$30,020,257.

- ◆ **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 \$22.8 million below the final budget amounts.
- ◆ **Budget variances** - The most significant positive variance (\$21.2 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis****Fiscal Year Ended September 30, 2024**

This variance is due to several factors related to programs and services as highlighted below:

- For fiscal year 2023-2024 now that in-person services have resumed, the Council's providers returned to invoicing based on "units of service" as this method of invoicing allows the Council to only pay for services provided. Consequently, if a provider did not provide all the services that were anticipated, the contract would be under-utilized.

The total utilization of the programs is 83% which reflects a slight increase from the prior year, compared with an average of 76% over the past four years. The total budget variance affected by unallocated and underutilization of the contracts is 15% or \$20 million. See the chart in the Transmittal Letter on page ii for a utilization visualization of all the programs.

- The program services budget for Fiscal Year 2024 included \$1.5 million that was not allocated to any specific program and 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 \$1,141,939 of which 85% was related to salary/benefit lapse. General Administration budget variances totaled \$1,209,500 of which \$496,256 or 41% was related to salary/benefit lapse. Budget variances for facilities management add to building maintenance reserves. Additionally, \$379,318 of budget variance in Capital Outlay will be carried into next fiscal year for Capital reserves as needed for larger projects.

Alternatively, resources available for appropriation (revenues) were \$6,901,882 over the final budgeted amount. This variance is primarily the result of higher than anticipated interest revenue. Appropriations for interest earnings are minimally budgeted due to the volatility of the markets.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2024****OTHER ASSETS and OTHER OBLIGATIONS**

At the end of Fiscal Year 2024, the Council had a \$5.9 million investment in capital assets net of depreciation, amortization, and related debt, including land, buildings, and related infrastructure, as well as leased equipment, computer hardware, software, and software subscriptions. 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, a proportionate share of pension costs, and the total OPEB liability. More detailed information about the Council's long-term liabilities is presented in Notes 6, 7, 11, and 12 of the Notes to the Financial Statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET and TAX RATES

The Council Members considered many factors when setting the subsequent fiscal-year's budget and tax rates during their May 2024 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.

Five years after the COVID-19 pandemic, inflation remains higher than wage growth. The rapid increase in the cost of living, exacerbated by inflation and stagnant wages, highlights regional inequalities and contributes to Broward's (and South Florida's) complex economic environment (South Florida Regional Planning Council Annual Report, 2024). With a mild climate, access to world-class ports, and 200 corporate, regional, and international headquarters located in the region, many new businesses are relocating to South Florida. Furthermore, having no state income taxes (which has made Florida the 4th best state business tax climate in the nation) incentivizes migration to the area (Habitat for Humanity, 2017; Greater Fort Lauderdale Alliance, 2024).

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2024**

Despite the appeal of South Florida living, economic conditions have proven to be challenging, especially after the pandemic. In Broward County, residents have been struggling to obtain affordable housing and childcare, with Broward reportedly having the most expensive childcare in the state (CareerSource's Broward County Economic and Labor Market Analysis, 2022) and having the largest cost of living increase among the nation's 14 biggest metropolitan areas (Miami Herald, 2024). Housing, transportation, and food are expenses that contribute to the cost of living; these three expenses alone account for 69% of household expenditures in South Florida, compared to 62.9% nationally (U.S. Bureau of Labor Statistics, 2024). Housing costs continue to remain high with studies showing that South Florida is one of the most expensive rental markets in the nation. Cost-burden refers to the gap between wages and housing where 30% of income is spent on housing, while severe cost-burden is where more than 50% of income is spent. According to a Harvard study, in 2022, 61.9% of Broward and Miami area renting households were cost-burdened and 34.7% were severely cost-burdened (Sun Sentinel, 2024). There remains a high demand for social service throughout the community to mitigate the high cost of living in Broward.

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 2024-2025 fiscal year, local property values had increased, and the Council maintained a level millage rate of 0.4500 mills. The increased property values generated an 11% or \$11.6 million increase of tax revenue of from the prior fiscal year. Additionally, the Council members voted to appropriate a total of \$20 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., Lauderhill, Florida 33319 or visit the Council's website at: www.cscbroward.org.



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Statement of Net Position****September 30, 2024**

	Governmental Activities
ASSETS	
Current Assets:	
Cash	\$ 4,691,824
Investments	97,396,170
Accounts and Interest Receivable	57,127
Due From Other Governments	919,272
Prepaid Items	200,128
Total Current Assets	<u>103,264,521</u>
Other Assets:	
Capital Assets, Not Being Depreciated/Amortized:	
Land	2,500,000
Intangibles - Work In Progress	55,004
Capital Assets, Being Depreciated/Amortized:	
Building and Related Infrastructure	3,205,286
Intangible Assets	72,550
Computer Hardware/Software	100,142
Furniture and Equipment	54,573
Software Subscription Assets	169,771
Intangible Right to Use Leased Equipment	35,246
Total Capital Assets	<u>6,192,572</u>
Total Assets	<u>109,457,093</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension Plans:	
Florida Retirement System	2,096,456
Health Insurance Subsidy	329,560
Other Post Employment Benefits (OPEB)	5,156
Total Deferred Outflows of Resources	<u>2,431,172</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, 2024****LIABILITIES**

Current Liabilities:

Accounts Payable and Accrued Liabilities	\$ 13,447,271
Unearned Revenue	852,547

Expected to be paid within one year:

Compensated Absences	156,690
Software Subscription Liability	83,416
Lease Liability	17,676

Total Current Liabilities	<u>14,557,600</u>
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Noncurrent Liabilities:

Expected to be paid after one year:

Compensated Absences	1,410,217
Software Subscription Liability	86,259
Lease Liability	17,989
Total OPEB Liability	55,564

Net Pension Liability:

Florida Retirement System	6,436,775
Health Insurance Subsidy	2,957,492

Total Noncurrent Liabilities	<u>10,964,296</u>
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Total Liabilities	<u>25,521,896</u>
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DEFERRED INFLOWS OF RESOURCES

Pension Plans:

Florida Retirement System	759,532
Health Insurance Subsidy	356,878
Other Post Employment Benefits (OPEB)	39,433

Total Deferred Inflows of Resources	<u>1,155,843</u>
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NET POSITION

Net Investment in Capital Assets	5,987,232
Unrestricted	79,223,294

Total Net Position	<u>\$ 85,210,526</u>
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Notes to the Financial Statements are an integral part of this statement



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Statement of Activities
Fiscal Year Ended September 30, 2024

	Governmental Activities
Expenses:	
Program Services:	
Program Services	\$ 100,109,961
Program Support	8,829,050
Total Program Services	<u>108,939,011</u>
General Administration:	
Personal Services	3,600,274
Materials and Services	1,258,566
Community Redevelopment and Tax Collector Fees	<u>4,044,337</u>
Total General Administration	<u>8,903,177</u>
Total Expenses	<u><u>117,842,188</u></u>
General Revenues:	
Property Taxes	117,207,208
Investment Earnings	7,265,618
Grant Funding, Unrestricted	861,933
Miscellaneous Local	<u>1,635,164</u>
Total General Revenues	<u>126,969,923</u>
Change in Net Position	9,127,735
Net Position - Beginning	<u>76,082,791</u>
Net Position - End of the Year	<u><u>\$ 85,210,526</u></u>

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Balance Sheet - Governmental Funds
September 30, 2024

	<u>General Fund</u>
ASSETS	
Current Assets:	
Cash	\$ 4,691,824
Investments	97,396,170
Accounts and Interest Receivable	57,127
Due From Other Governments	919,272
Prepaid Items	200,128
Total Assets	<u>\$ 103,264,521</u>
 LIABILITIES and FUND BALANCE	
Liabilities:	
Accounts Payable and Accrued Liabilities	\$ 13,447,271
Unearned Revenue	852,547
Total Liabilities	<u>14,299,818</u>
 Fund Balance:	
Nonspendable	200,128
Committed	10,000,000
Assigned	25,149,753
Unassigned	53,614,822
Total Fund Balance	<u>88,964,703</u>
Total Liabilities and Fund Balance	<u>\$ 103,264,521</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, 2024

Fund Balance - Total Governmental Funds (page 32) \$ 88,964,703

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	\$ 10,023,307	
Less accumulated depreciation/amortization	<u>(4,035,752)</u>	5,987,555
Software Subscription Assets	\$ 339,541	
Less accumulated amortization for software subscription assets	<u>(169,770)</u>	169,771
Intangible right to use leased assets	\$ 72,349	
Less accumulated amortization for intangible right to use leased asset	<u>(37,103)</u>	35,246

Deferred outflows of resources related to Pensions and OPEB are recorded in the Statement of Net Position 2,431,172

Deferred inflows of resources related to Pensions and OPEB are recorded in the Statement of Net Position (1,155,843)

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

Compensated Absences	(1,566,907)
Software Subscription Liability	(169,675)
Lease Liability	(35,665)
Total OPEB Liability	(55,564)
Net Pension Liability:	
Florida Retirement System	(6,436,775)
Health Insurance Subsidy	<u>(2,957,492)</u>

Net Position of Governmental Activities (page 29) \$ 85,210,526

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, 2024

	<u>General Fund</u>
Revenues:	
Ad Valorem Taxes	\$ 117,207,208
Grant Funding	861,933
Investment Earnings	7,265,618
Miscellaneous Local	<u>1,635,164</u>
Total Revenues	<u>126,969,923</u>
Expenditures:	
<i>Program Services & Support:</i>	
Program Services	100,013,349
Monitoring/Outcome Materials	96,612
Employee Salaries and Benefits	8,442,062
Other Consultants	2,800
Material and Supplies	259
Printing and Advertising	9,570
Software Maintenance	104,157
Travel and Other Expenditures	<u>85,183</u>
Total Program Services & Support	<u>108,753,992</u>
<i>General Administration:</i>	
Employee Salaries and Benefits	3,566,100
Legal Fees	36,519
Auditors and Other Consultants	55,069
Materials and Supplies	56,860
Printing and Advertising	8,511
Other General Administration	433,235
Telecommunications	23,106
Travel and Other Expenditures	147,606
Tax Collection Fees	671,531
Community Redevelopment Area Fees	<u>3,372,806</u>
Total General Administration	<u>8,371,343</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, 2024, (Continued)

	<u>General Fund</u>
Capital Outlay:	
Remodeling/Renovations	\$ 51,504
Total Capital Outlay	<u>51,504</u>
Lease and Subscription Software Expenditures:	
Lease Principal Payment	18,524
Lease Interest Payment	698
Subscription Software Principal Payment	80,666
Subscription Software Interest Payment	<u>8,534</u>
Total Lease and Subscription Software Expenditures	<u>108,422</u>
Total Expenditures	<u>117,285,261</u>
Net Change in Fund Balance	9,684,662
Beginning Fund Balance	<u>79,280,041</u>
Ending Fund Balance	<u><u>\$ 88,964,703</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, 2024

Net Change in Fund Balance

Total Governmental Funds (page 35)	\$	9,684,662
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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/amortized over their estimated useful lives. This is the amount by which capital outlay exceeded depreciation/amortization expense.

Expenditures for capital assets, net	\$	89,336	
Less disposed capital assets, net		(4,204)	
Less current year depreciation/amortization		(407,420)	
Less amortization expense for software subscription assets		(84,885)	
Less amortization expense for intangible right to use leased assets		(18,575)	
		(425,748)	

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		(53,572)
Change in Software Subscription Liability		80,666
Change in Lease Liability		(5,127)
Change in OPEB Liability and related pension items		28,141
Change in Net Pension Liability and related pension items:		
Florida Retirement System		(153,889)
Health Insurance Subsidy		(27,398)
Change in Net Position of Governmental Activities (page 31)	\$	9,127,735

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, 2024**

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. 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements September 30, 2024

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.

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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements September 30, 2024

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

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 net investment earnings 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. Grant funding from federal, state, and local governments is recorded as revenues if expected to be collected within one year of the fiscal year's end. 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 leases, subscription based information technology agreements (SBITAs), 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.

D. *Budgetary 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024****D. Budgets and Budgetary Accounting (Continued)**

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. The Local Government Surplus Funds Trust Fund is a state pool managed by the Florida State Board of Administration (“SBA”), which provides regulatory oversight. To accommodate pool participants with readily available cash, a substantial portion of the portfolio is placed in short-term securities (“Florida PRIME”). The Local Government Surplus Funds Trust Fund is governed by the rules of Chapter 19-7 of the Florida Administration code. These rules provide guidance and establish the general operating procedures for the administration of the Local Government Surplus Funds Trust Fund.

Additionally, the Office of the Florida 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 “Accounting and Financial Reporting for Certain Investments and for External Investment Pools”, 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. 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2024

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

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, and reports are at amortized cost. Additionally, the investments in the FL PALM are not insured by FDIC or any other governmental agency. All other investments are reported at fair value as discussed in Note 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.

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.

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	3
Furniture and Equipment	5
Building Infrastructure	20
Building	30

The Council has recorded a right to use lease asset and a software subscription asset as a result of implementing GASB 87 and GASB 96, respectively. These assets are initially measured at an amount equal to the initial measurement of the related liability plus any payments made prior to the terms of these arrangements, less incentives, and plus ancillary charges necessary to place the assets into service. The assets are amortized on a straight-line basis over the life of the respective lease and subscription arrangements.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2024**

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

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.

Per Florida State Statutes as well as for internal control purposes, assets with a historical cost greater than \$5,000 and a projected useful life of one year or more, are also tagged and tracked in the capital assets system. Attractive items under the threshold must be tagged and tracked for inventory purposes. Attractive items are officially defined as "tangible personal property used in operations that has a cost less than an established threshold and that requires special attention to ensure legal compliance, protect public safety, and avoid potential liability, or to compensate for a heightened risk of theft".

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, represent a consumption of net assets that applies to future periods 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 assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements****September 30, 2024*****E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Fund Balance/Net Position (Continued)***

- *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 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.

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 17% or two months 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).

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements September 30, 2024

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

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 net investment in capital assets, which consists of capital assets, net of accumulated depreciation/amortization and is reduced by debt attributable to the acquisition, construction or improvement of those assets, as well as any related deferred outflows/inflows of resources attributable to those assets or debt. 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.

F. *Revenues and Expenditures/Expenses*

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.

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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024****F. Revenues and Expenditures/Expenses (Continued)**

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 of resources and liabilities and deferred inflows of resources, 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.

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 estimated liability for all accrued vacation and vested sick leave benefits is recorded in the government-wide financial statements.

G. New Accounting Pronouncements

GASB Statement No. 99 - In April 2022, the GASB issued Statement No. 99 - *Omnibus 2022*. The objective of this statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Some requirements of this Statement are effective immediately, and others were effective for financial statements starting with the fiscal year that ends June 30, 2023, and 2024. There is no impact to the Council.

GASB Statement No. 100 - In June 2022, the GASB issued Statement No. 100 - *Accounting Changes and Error Corrections- an amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement were effective for financial statements starting with the fiscal year that ends June 30, 2024. There is no impact to the Council.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024**

GASB Statement No. 101- In June 2022, the GASB issued Statement No. 101- *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2024. The Council is currently evaluating the implementation requirements of this Statement.

GASB Statement No. 102, - In December 2023, the GASB issued Statement No. 102- *Certain Risk Disclosures*. The objective of this statement is to enhance transparency by requiring state and local governments to disclose certain risks that could negatively affect the level of service they provide or their ability to meet their obligations as they come due. The statement aims to improve financial reporting by ensuring stakeholders have relevant information about potential vulnerabilities due to concentrations or constraints. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2025. The Council is currently evaluating the implementation requirements of this Statement.

GASB Implementation Guide No. 2023-1, -In June 2023, the GASB issued *Implementation Guidance Update—2023*. This update is to provide guidance that explains, clarifies or elaborate on certain GASB statements including GASB Statement No.87, - *Leases* and GASB Statement No. 96 -*Subscription Based Information Technology Agreements*. The requirements of this Implementation Guide became effective for financial statements starting with the fiscal year that ends June 30, 2024.The Council has implemented requirements of this Guide.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2024**

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 investment policy is written in accordance with Section 218.415, Florida Statutes, which applies to funds under the control of local governments and special districts. The policy and any subsequent revisions are approved by the Council Members. 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, 2024, the carrying amount of the Council's deposits was \$4,691,824 with a bank balance of \$7,042,881. The Council's deposits at year-end that exceed the FDIC insured amount of \$250,000 are considered collateralized for custodial credit risk purposes.

Investments

The Council's investment policy allows management to invest funds in investments permitted under Florida Statutes Section 218.415. This statute explicitly allows deposits and investments in QPDs, intergovernmental investment pools, money market funds, and other investments authorized by law or by resolution for a special district, which are the only vehicles the Council is currently utilizing.

Cash and investments as of September 30, 2024, are composed of the following:

		<u>Reported Amount</u>	<u>Fair Value</u>
Cash Deposits		<u>\$ 4,691,824</u>	<u>\$ 4,691,824</u>
Investments with the SBA:			
Florida PRIME		19,624,404	19,624,404
Investments with FL PALM:			
FL PALM Portfolio		50,689,254	50,689,254
Managed Funds with US Bank:			
Assets	\$ 26,828,299		
Accrued Income	<u>254,213</u>	<u>27,082,512</u>	<u>27,082,512</u>
Total Investments		<u>97,396,170</u>	<u>97,396,170</u>
Total Cash and Investments		<u>\$ 102,087,994</u>	<u>\$ 102,087,994</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2024**

2. CASH AND INVESTMENTS (Continued)

Credit Risk

Credit risk is the risk that an issuer or other counterparty 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, 72% of the Council's operating investments for fiscal year 2024 were invested with the SBA and the Florida Public Assets for Liquidity Management (FL PALM). The remaining 28% of operating investments were managed by PFM Asset Management and held in trust at US Bank.

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.

The Managed Funds portfolio is rated by Moody's Investor Services as follows:

Rating	Fair Value
Managed Funds Investments:	
A1	\$ 2,464,200
A2	1,896,369
A3	718,811
AA1	169,391
AA2	708,750
AA3	374,256
AAA	17,965,918
BAA1	99,695
Not Rated	2,430,909
Total	<u>\$ 26,828,299</u>

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 39 days, and 35 days for the FL PALM on September 30, 2024. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM.

As of September 30, 2024, the weighted average life (WAL) of Florida PRIME, was 74 days, and 79 days for the FL PALM. The average maturity in years of the Managed Funds investments held at US Bank on September 30, 2024, are:

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements
September 30, 2024

2. CASH AND INVESTMENTS (Continued)

Investment Type	Total Fair Value	Average Maturity in Years		Percent Distribution
		Less than 1	1 to 5	
Cash Equivalents	\$ 108,850	\$ 108,850	\$ -	0.41%
U.S Government Securities	17,380,891	652,383	16,728,508	64.79%
Corporate Issues	6,876,407	428,571	6,447,836	25.63%
Foreign Issues	2,228,306	49,704	2,178,602	8.31%
Municipal Issues	233,845	233,845	-	0.87%
Total	\$ 26,828,299	\$ 1,473,353	\$ 25,354,946	100.00%

Concentration Risk

The Council's policy is to maintain a diversified portfolio to minimize the risk of loss resulting from the concentration of assets in a specific issuer. Specific limits have been established that limit the percentage of portfolio assets that can be invested with a specific issuer. GASB Statement No. 40, Deposit, and Investment Risk Disclosures, requires disclosure when the percentage is 5% or more in any one issuer. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, or other pooled investments are excluded from this requirement. At September 30, 2024, the Council had no investment in any one issuer of 5% or more requiring disclosure.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Council's investment policy requires securities, with the exception of certificates of deposit, to be registered in the Council's name and held with a third-party custodian.

Foreign Credit Risk

For an investment, foreign credit risk is the risk that fluctuations in currency exchange rates may affect transactions conducted in currencies other than U.S. dollars and the carrying value of foreign investments. The Council's is not exposed to foreign credit risk. The total of the investments in foreign issues, which consist of corporate notes and Supra-national agency bonds, was \$ 2,228,306.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements
September 30, 2024

2. CASH AND INVESTMENTS (Continued)**Fair Value Measurements**

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

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

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

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

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

The Florida PRIME and FL PALM are not included in the fair value hierarchy as they are reported at amortized cost. At September 30, 2024, the investments by fair value are:

Investment Type	Total Fair Value	Quoted Prices in Active Market for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash Equivalents	\$ 108,850	\$ 108,850	\$ -	\$ -
U.S. Government Securities	17,380,891	16,003,276	1,377,615	-
Corporate Issues	6,876,407	-	6,876,407	-
Foreign Issues-Corporate Notes	1,856,131	-	1,856,131	-
Foreign Issues-Supra-National Agency Bonds	372,175	-	372,175	-
Municipal Issues	233,845	-	233,845	-
Total	\$ 26,828,299	\$ 16,112,126	\$ 10,716,173	\$ -

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024****2. CASH AND INVESTMENTS (Continued)****Investment Pools and Pool Participants**

Florida PRIME Portfolio: 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, and the Investment 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 moratorium may be extended by the Executive Director 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, 2024, 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.

FL PALM Portfolio is available to be redeemed upon proper notice without restrictions under normal operating conditions. There are no limits to the number of redemptions that can be made as long as an investor has a sufficient number of shares to meet their redemption request. The Board of Trustees can suspend the right of withdrawal or postpone the date of payment if the Trustees determine that there is an emergency that makes the sale of the FL PALM Portfolio's securities or determination of its net asset value not reasonably practical. Premature redemption penalties may apply.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024****3. RECEIVABLES AND PAYABLES**

Accounts and Interest Receivable as of September 30, 2024, consist of the following:

	General Fund
Taxes Receivable	\$ 6,480
Interest Receivable	50,377
Other	270
Total Accounts and Interest Receivable	<u>\$ 57,127</u>

Accounts Payable, and Accrued Liabilities as of September 30, 2024, consist of the following:

	General Fund
Funded Providers	\$ 12,653,721
Salaries and Wages Payable	488,241
Administrative & Other	301,797
Employee Reimbursements	3,512
Total Accounts Payable and Accrued Liabilities	<u>\$ 13,447,271</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 2024 was 0.4500 mills. 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, 2023, upon which the fiscal year 2024 levy was based, was approximately \$273.9 billion. There was \$6,480 in property taxes receivable from the tax collector on September 30, 2024.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements
September 30, 2024

5. CAPITAL ASSETS ACTIVITY

The following is a summary of capital asset activity for the fiscal year ended September 30, 2024:

	Balance at Oct. 1, 2023	Additions & Transfers	Retirements & Transfers	Balance at Sept. 30, 2024
Capital Assets:				
Capital Assets Not Depreciated/Amortized:				
Land	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Intangibles-Work in Progress	3,500	51,504	-	55,004
Capital Assets Depreciated/Amortized:				
Building	6,141,162	-	-	6,141,162
Building Infrastructure	294,797	-	(7,667)	287,130
Computer Hardware/Software	446,559	14,181	(13,715)	447,025
Intangible Assets	474,468	-	-	474,468
Furniture and Equipment	142,889	-	(24,371)	118,518
Software Subscription Assets	339,541	-	-	339,541
Intangible right to use leased equipment	53,980	23,651	(5,282)	72,349
Total Capital Assets	10,396,896	89,336	(51,035)	10,435,197
Less Accumulated Depreciation/Amortization:				
Building	2,843,909	204,834	-	3,048,743
Building Infrastructure	162,946	14,780	(3,463)	174,263
Computer Hardware/Software	259,440	101,158	(13,715)	346,883
Intangible Assets	328,968	72,950	-	401,918
Furniture and Equipment	74,618	13,698	(24,371)	63,945
Software Subscription Assets	84,885	84,885	-	169,770
Intangible right to use leased equipment	23,810	18,575	(5,282)	37,103
Total Accumulated Depreciation/ Amortization	3,778,576	510,880	(46,831)	4,242,625
Capital Assets, Net	\$ 6,618,320	\$ (421,544)	\$ (4,204)	\$ 6,192,572

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

Program Support	\$ 26,656
General Administration	484,224
Total Depreciation & Amortization Expense	<u>\$ 510,880</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024****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, correctional officers, etc.), 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, 2024**

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, 2024, for the FRS Pension and HIS Plans are listed below:

	FRS	HIS	Total
Net Pension Liability	\$ 6,436,775	\$ 2,957,492	\$ 9,394,267
Deferred Outflows of Resources	2,096,456	329,560	2,426,016
Deferred Inflows of Resources	759,532	356,878	1,116,410
Pension Expense	153,889	27,398	181,287

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. 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024****6. RETIREMENT PLANS-Florida Retirement System (Continued)**

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 96 months beginning any time after the normal retirement date. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. Effective July 1, 2023, DROP accounts will accrue at an effective annual rate of 4%, compounded monthly on the prior month's accumulated ending balance, up to the month of termination or death, except as provided in Section 121.053(7), Florida Statutes. 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 0.06 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts through September 30, 2024, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 11.30% and Senior Management Service class 12.67%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024****6. RETIREMENT PLANS-Florida Retirement System (Continued)**

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, 2024, 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, 2023, through June 30, 2024, and from July 1, 2024, through September 30, 2024, respectively, were as follows: Regular—13.57% and 13.63%; Senior Management Service—34.52% and 34.52%; and DROP participants—21.13 % and 21.13%. These employer contribution rates include 2% HIS Plan subsidy for the periods October 1, 2023, through September 30, 2024. The Council's contributions, including employee contributions to the Pension Plan totaled \$1,617,008 for the fiscal year ended September 30, 2024.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2024, the Council reported a liability of \$6,436,775 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The Council's proportionate share of the net pension liability was based on the Council's 2023-24 fiscal year contributions relative to the 2022-23 fiscal year contributions of all participating members. At June 30, 2024, the Council's proportionate share was .016639070 percent, which was a decrease of .001030424 percent from its proportionate share measured as of June 30, 2023.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024****6. RETIREMENT PLANS-Florida Retirement System (Continued)**

For the fiscal year ended September 30, 2024, the Council recognized pension expense of \$153,889. 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	\$ 650,287	\$ -
Change of assumptions	882,219	-
Net difference between projected and actual earnings on Pension Plan investments	-	427,822
Changes in proportion and differences between Council Pension Plan contributions and proportionate share of contributions	328,427	331,710
Council Pension Plan contributions subsequent to measurement date	235,523	-
Total	<u>\$ 2,096,456</u>	<u>\$ 759,532</u>

The deferred outflows of resources related to the Pension Plan, totaling \$235,523 resulting from Council contributions to the Plan subsequent to the measurement date, but before the end of the Council's reporting period, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2025.

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
2025	\$ 574
2026	1,104,250
2027	20,995
2028	(64,200)
2029	39,782

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024****6. RETIREMENT PLANS-Florida Retirement System (Continued)**

Actuarial Assumptions – The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.40 %
Salary increases	3.50%, average, including inflation.
Investment rate of return	6.70%, 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, 2024, valuation, were based on the results of an actuarial experience study for the period July 1, 2018, through June 30, 2023.

Long-Term Expected Rate of Return - The long-term expected rate of return assumption of 6.70 percent consists of two building block components: 1) a long-term average annual inflation assumption of 2.40 percent as adopted in October 2024 by the FRS Actuarial Assumption Conference; and 2) an inferred real (in excess of inflation) return of 4.20 percent. In the opinion of the FRS consulting actuary, Milliman, both components and the overall 6.70 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 real return assumptions from Milliman's model combined with the FRS Actuarial Assumption Conference's 2.4% inflation assumption. These assumptions are not based on historical returns but instead are based on a forward-looking capital market economic model.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2024**

6. RETIREMENT PLANS-Florida Retirement System (Continued)

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Annual Standard Deviation</u>
Cash Equivalents	1.0%	3.3%	3.3%	1.1%
Fixed Income	29.0%	5.7%	5.6%	3.9%
Global Equity	45.0%	8.6%	7.0%	18.2%
Real Estate	12.0%	8.1%	6.8%	16.6%
Private Equity	11.0%	12.4%	8.8%	28.4%
Strategic Investments	2.0%	6.6%	6.2%	8.7%
Assumed Inflation – Mean			2.4%	1.5%

(1) As outlined in the FRS Pension Plan's investment policy available @www.sbafla.com.

Discount Rate - The discount rate used to measure the total pension liability was 6.70%. 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 if future experience follows assumptions and the Actuarially Determined Contribution (ADC) is contributed in full each year. 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 6.70%, 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 (5.70%) or one percentage point higher (7.70%) than the current rate:

	<u>1% Decrease (5.70%)</u>	<u>Current Discount Rate (6.70%)</u>	<u>1% Increase (7.70%)</u>
Council's proportionate share of the net pension liability	\$ 11,322,061	\$ 6,436,775	\$ 2,344,311

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, 2024, the Council reported a payable in the amount of \$129,585 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2024.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024****6. RETIREMENT PLANS-Florida Retirement System (Continued)****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 – Effective July 1, 2023, the level of monthly benefits increased from \$5 for each year of creditable service completed at the time of retirement, to \$7.50, with an increased minimum HIS payment of \$45 and a maximum HIS payment of \$225. This change applies to all years of service for both members currently receiving benefits and members not yet receiving benefits. 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, 2024, the HIS contribution was 2% for the period October 1, 2023, through September 30, 2024. 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 canceled. The Council's contributions to the HIS Plan totaled \$19,178 for the fiscal year ended September 30, 2024.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2024, the Council reported a liability of \$2,957,492 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The Council's proportionate share of the net pension liability was based on the Council's 2023-24 fiscal year contributions relative to the 2022-23 fiscal year contributions of all participating members.

At June 30, 2024, the Council's proportionate share was .019715332 percent, which was an increase of .000419813 percent from its proportionate share measured as of June 30, 2023. For the fiscal year ended September 30, 2024, the Council recognized HIS pension expense of \$27,398.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2024**

6. RETIREMENT PLANS-Florida Retirement System (Continued)

In addition, the Council reported deferred outflows of resources and deferred inflows of resources related to the HIS plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 28,557	\$ 5,679
Change of assumptions	52,341	350,129
Net difference between projected and actual earnings on HIS Plan investments	-	1,070
Changes in proportion and differences between Council HIS Plan contributions and proportionate share of contributions	205,027	-
Council HIS Plan contributions subsequent to the measurement date	43,635	-
Total	<u>\$ 329,560</u>	<u>\$ 356,878</u>

The deferred outflows of resources related to the HIS Plan, totaling \$43,635 resulting from Council contributions to the Plan subsequent to the measurement date, but before the end of the Council's reporting period, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2025.

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
2025	\$ 21,631
2026	1,951
2027	(40,500)
2028	(31,885)
2029	(16,914)
Thereafter	(5,236)

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2024**

6. RETIREMENT PLANS-Florida Retirement System (Continued)

Actuarial Assumptions – The total pension liability in the July 1, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 %
Salary increases	3.50%, average, including inflation.
Municipal bond rate	3.93%

Mortality rates were based on the PUB-2010 with Projection Scale MP-2018 tables. The actuarial assumptions used in the July 1, 2023, valuation was 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 3.93%. 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 discount rate used in the June 30, 2024, liability measurement was 3.93%, an increase of 0.28% from the discount rate of 3.65% used in the previous year. The change is the result of changes in the applicable municipal bond index between the dates.

Sensitivity of the Council's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the Council's proportionate share of the net pension liability calculated using the discount rate of 3.93%, as well as what the Council's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.93%) or one percentage point higher (4.93%) than the current rate:

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Council's proportionate share of the net pension liability	\$ 3,366,725	\$ 2,957,492	\$ 2,617,763

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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024****6. RETIREMENT PLANS-Florida Retirement System (Continued)**

Payables to the Pension Plan - At September 30, 2024, the Council reported a payable in the amount of \$1,461 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2024.

Deferred Compensation Plan

The Council offers its employees a deferred compensation plan created in accordance with Internal Revenue Code 457. The Plan is managed by the State of Florida Department of Retirement Services, 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.

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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements
September 30, 2024

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

Employees covered by the benefit terms- As of September 30, 2024, there are no retirees participating in the group health program, and eighty-three (83) active employees with health insurance coverage. There are eight (8) 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 \$55,564 was measured on September 30, 2024, and determined by an interim actuarial valuation as of that date.

Actuarial assumptions and other inputs: The discount rate used in the interim valuation on September 30, 2024, was 3.88%. This represents a decrease of 0.75% from the previous year's discount rate of 4.63%. The change is due to fluctuations in the applicable municipal bond index between these dates. The healthcare trend rate used was 8.00%, an increase of .50% based on the actual rate of increase from the medical premium rates effective March 1, 2023, to those effective January 1, 2024. The payroll growth assumption is based on the Florida Retirement Systems actuarial valuation as of July 1, 2022. Mortality rates used for healthy retirees were based on Pub 2010 General Employee Mortality Table, Headcount weighted, Fully Generational using scale MP-2021, while rates for Surviving Spouses were based on Pub 2010 Contingent Survivor Mortality Table, Headcount weighted, Fully Generational using scale MP-2021.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance as at 9/30/2023	\$ 46,716
Changes for the fiscal year:	
Service Cost	3,373
Interest	2,319
Differences between expected and actual experience	(2,024)
Changes in assumptions for other inputs	5,180
Benefit payments	-
Net changes	8,848
Balance at 9/30/2024	\$ 55,564

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2024**

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 (2.88%), or one percentage higher (4.88%) than the current discount rate:

	1% Decrease (2.88%)	Discount Rate (3.88%)	1% Increase (4.88%)
Total OPEB Liability	\$58,583	\$55,564	\$52,469

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%), or one percentage higher (9%) than the current healthcare trend rate:

	1% Decrease (7%)	Healthcare Trend Rate (8%)	1% Increase (9%)
Total OPEB Liability	\$48,752	\$55,564	\$63,499

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements
September 30, 2024

7. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources

Related to OPEB-For the fiscal year ended September 30, 2024, the Council recognized a decrease in OPEB expense of \$28,141. The Council reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description:	Deferred Outflows of Resources	Deferred Inflows of Resources
	<hr/>	<hr/>
Differences between expected and actual experience	\$ -	\$ 8,112
Changes of assumptions or other inputs	5,156	31,321
	<hr/>	<hr/>
Total	\$ 5,156	\$ 39,433
	<hr/> <hr/>	<hr/> <hr/>

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

Fiscal Year Ending September 30:	<u>Amount</u>
2025	\$ (19,313)
2026	(16,138)
2027	542
2028	632

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024****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 that exceeded insurance coverage since the 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.

9. LEASES PAYABLE

For the year ended September 30, 2024, the financial statements include GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement established a single model for lease accounting based on the 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. For additional information, refer to the disclosures below.

On October 1, 2024, the Council entered into a 36-month lease as Lessee for the use of a 2023 Toyota Rav4. An initial lease liability was recorded in the amount of \$23,651. As of September 30, 2024, the value of the lease liability is \$15,977. The Council is required to make monthly fixed payments of \$687. The lease has an interest rate of 3.0410%. The Equipment estimated useful life was 36 months as of the contract commencement. The value of the right to use asset as of September 30, 2024, of \$23,651 with accumulated amortization of \$7,884 is included with Equipment on the Lease Class activities table found below.

Previously, the Council entered into a 60-month lease as Lessee for the use of Toshiba E-Studio. An initial lease liability was recorded in the amount of \$48,698. As of September 30, 2023, the value of the lease liability is \$19,688. The Council is required to make monthly fixed payments of \$826. The lease has an interest rate of 0.7120%. The Equipment estimated useful life was 60 months as of the contract commencement. The value of the right to use asset as of September 30, 2024, of \$48,698 with accumulated amortization of \$29,219 is included with Equipment on the Lease Class activities table found below.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2024**

9. LEASES PAYABLE (Continued)

Amount of Lease Assets by Major Class of Underlying Asset

Asset Class	As of Fiscal Year-end	
	Lease Asset	Accumulated
	Value	Amortization
Equipment	\$ 72,349	\$ 37,103

At September 30, 2024, the lease principal and interest requirements to maturity are:

Fiscal Year	Governmental Activities		
	Principal	Interest	Total
	Payments	Payments	Payments
2025	\$ 17,676	\$ 485	\$ 18,161
2026	17,989	172	18,161
Total	\$ 35,665	\$ 657	\$ 36,322

The Council is prohibited by statute from having debt, therefore lease principal and interest payments are reported in the financials as lease and subscription expenditures and not debt service expenditures.

10. SUBSCRIPTIONS PAYABLE

For the year ended September 30, 2024, the financial statements include GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2024**

10. SUBSCRIPTIONS PAYABLE (Continued)

Previously, the Council, entered into a 48-month subscription for the use of OpenGov Software. An initial subscription liability was recorded in the amount of \$339,541. As of September 30, 2024, the value of the subscription liability is \$169,675. The Council is required to make annual fixed payments of \$89,200. The subscription has an interest rate of 3.4090%. The value of the right to use asset as of September 30, 2024, of \$339,541 with accumulated amortization of \$169,770 is included with Software on the Subscription Class activities table found below.

Amount of Subscription Assets by Major Class of Underlying Asset

Asset Class	As of Fiscal Year-end	
	Lease Asset Value	Accumulated Amortization
Software	\$ 339,541	\$ 169,770

At September 30, 2024, the subscription principal and interest requirements to maturity are:

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	\$ 83,416	\$ 5,784	\$ 89,200
2026	86,259	2,941	89,200
Total	\$ 169,675	\$ 8,725	\$ 178,400

The Council is prohibited by statute from having debt, therefore subscription principal and interest payments are reported in the financials as subscription software expenditures and not debt service expenditures.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2024**

11. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for fiscal year ended September 30, 2024:

	Beginning Balance Oct 1, 2023			Ending Balance Sept 30, 2024		Amount Due Within One Year
		Increases	Decreases			
Absences:						
Vacation Accrual	\$ 1,147,971	\$ 534,010	\$ (555,079)	1,126,902	\$ 112,690	
Sick Leave Accrual	365,364	290,013	(215,372)	440,005	44,000	
Net Pension Liability:						
Florida Retirement System	7,040,734	-	(603,959)	6,436,775	-	
Health Insurance Subsidy	3,064,386	-	(106,894)	2,957,492	-	
Total OPEB Liability	46,716	8,848	-	55,564	-	
Lease	30,538	23,651	(18,524)	35,665	17,676	
Subscription	250,341	-	(80,666)	169,675	83,416	
Total	\$ 11,946,050	\$ 856,522	\$ (1,580,494)	\$ 11,222,078	\$ 257,782	

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

12. COMMITMENTS AND CONTINGENCIES

Encumbrances:

Purchase orders are issued throughout the fiscal year to encumber budgets in the governmental funds. Significant encumbrances, which are reported within assigned fund balance as of September 30, 2024, that will be re-appropriated in the subsequent year are as follows:

General Fund:	
Program Services	\$ 855,125
Program Support & General Administration	46,680
Facilities Reserves	268,630
Capital Outlay	379,318
Total Encumbrances	\$ 1,549,753

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Notes to the Financial Statements
September 30, 2024****13. 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 \$200,128 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.
- *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 \$10,000,000 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 delegate authority. The Council has a total of \$25,149,753 in Assigned Fund Balance, which can be further classified as follows: (1) Assigned for Outstanding Encumbrances, \$1,549,753, and (2) Assigned for Subsequent Year's Budget, \$23,600,000. 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 17% or two months of the annual operating budget. This minimum fund amount of Unassigned Fund Balance for the FY24 is \$23,594,565. The remaining Unassigned Fund Balance is \$30,020,257.

14. 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, 2024, the Council reported \$861,933 of grant funding which includes \$472,254 of State matching funds from the State of Florida Department of Children and Families, and \$389,679 Promise Neighborhood federal pass-through grant with Broward College. 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.

DRAFT

REQUIRED SUPPLEMENTARY SECTION



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

General Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget to Actual Comparison
Fiscal Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Ad Valorem Taxes	\$ 117,085,410	\$ 117,085,410	\$ 117,207,208	\$ 121,798
Grant Funding	1,030,000	1,131,316	861,933	(269,383)
Investment Earnings	250,000	250,000	7,265,618	7,015,618
Miscellaneous Local	1,426,150	1,601,315	1,635,164	33,849
Total Revenues	119,791,560	120,068,041	126,969,923	6,901,882
Expenditures:				
Program Services and Support:				
Program Services	119,461,290	119,975,445	100,013,349	19,962,096
Monitoring/Outcome Materials	197,650	197,650	96,612	101,038
Employee Salaries and Benefits	9,362,962	9,412,962	8,442,062	970,900
Other Consultants	15,000	17,800	2,800	15,000
Material and Supplies	9,200	9,200	259	8,941
Printing and Advertising	14,500	14,500	9,570	4,930
Software Maintenance	160,520	160,520	104,157	56,363
Travel and Other Expenditures	158,988	170,988	85,183	85,805
Total Program Services and Support	129,380,110	129,959,065	108,753,992	21,205,073
General Administration:				
Employee Salaries and Benefits	4,012,357	4,062,357	3,566,100	496,257
Legal Fees	40,000	40,000	36,519	3,481
Auditors and Other Consultants	113,500	113,500	55,069	58,431
Materials and Supplies	144,290	143,788	56,860	86,928
Printing and Advertising	16,500	16,500	8,511	7,989
Other General Administration	680,101	823,711	433,235	390,476
Telecommunications	49,866	49,866	23,106	26,760
Travel and Other Expenditures	223,522	235,822	147,606	88,216
Tax Collection Fees	678,813	701,094	671,531	29,563
Community Redevelopment Area Fees	3,393,701	3,393,701	3,372,806	20,895
Total General Administration	9,352,650	9,580,339	8,371,343	1,208,996
Capital Outlay:				
Computer Hardware/Software	35,000	329,298	-	329,298
Furniture/ Equipment	-	12,524	-	12,524
Remodeling/Renovations	-	89,000	51,504	37,496
Total Capital Outlay	35,000	430,822	51,504	379,318

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

General Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget to Actual Comparison
Fiscal Year Ended September 30, 2024, (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Lease and Subscription Software Expenditures:				
Lease Principal Payment	\$ 23,500	\$ 34,929	\$ 18,524	\$ 16,405
Lease Interest Payment	300	871	698	173
Subscription Software Principal Payment	-	80,666	80,666	-
Subscription Software Interest Payment	-	8,534	8,534	-
Total Lease and Subscription Software Expenditures	23,800	125,000	108,422	16,578
Total Expenditures	138,791,560	140,095,226	117,285,261	22,809,965
Excess (Deficiency) of Revenues Over Expenditures	\$ (19,000,000)	\$ (20,027,185)	9,684,662	\$ 29,711,847
Beginning Fund Balance			79,280,041	
Ending Fund Balance			\$ 88,964,703	

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 the Council's Net Pension Liability
Florida Retirement System - Pension Plan*
Last Ten Years

	2024	2023	2022	2021
Children's Services Council of Broward County's proportion of the net pension liability	0.0166390700%	0.0176694940%	0.0180398486%	0.0170273950%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 6,436,775	\$ 7,040,734	\$ 6,712,273	\$ 1,286,226
Children's Services Council of Broward County's covered payroll	\$ 8,368,207	\$ 7,644,474	\$ 6,852,359	\$ 6,435,890
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	76.92%	92.10%	97.96%	19.99%
Plan fiduciary net position as a percentage of the total pension liability	83.70%	82.38%	82.89%	96.40%

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.

2020	2019***	2018	2017**	2016	2015
0.0151395620%	0.0146091890%	0.0141696770%	0.0130672500%	0.0113309120%	0.011379789%
\$ 6,561,709	\$ 5,031,064	\$ 4,267,980	\$ 3,866,532	\$ 2,861,064	\$ 1,469,852
\$ 5,902,575	\$ 5,599,625	\$ 5,261,889	\$ 4,911,095	\$ 4,331,964	\$ 4,008,874
111.17%	89.85%	81.11%	78.73%	66.05%	36.66%
78.85%	82.61%	84.26%	83.89%	84.88%	92.00%

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

	2024		2023		2022		2021
Contractually required contribution	\$	1,379,223	\$	1,201,081	\$	972,332	\$ 862,779
Contributions in relation to the contractually required contribution		(1,379,223)		(1,201,081)		(972,332)	(862,779)
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$ -
Children's Services Council of Broward County's covered payroll	\$	8,577,877	\$	7,845,261	\$	6,931,431	\$ 6,605,554
Contribution as a percentage of covered payroll		16.08%		15.31%		14.03%	13.06%

Notes to Schedule:

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

	2020		2019		2018		2017		2016		2015
\$	699,118	\$	620,901	\$	565,166	\$	509,611	\$	432,047	\$	383,964
	(699,118)		(620,901)		(565,166)		(509,611)		(432,047)		(383,964)
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	6,009,485	\$	5,651,279	\$	5,347,394	\$	5,047,763	\$	4,482,724	\$	4,060,069
	11.63%		10.99%		10.57%		10.10%		9.64%		9.46%

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

	2024	2023	2022	2021
Children's Services Council of Broward County's proportion of the net pension liability	0.019715332%	0.019295519%	0.0188028973%	0.0181799700%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 2,957,492	\$ 3,064,386	\$ 1,991,527	\$ 2,230,047
Children's Services Council of Broward County's covered payroll	\$ 8,368,207	\$ 7,644,474	\$ 6,852,359	\$ 6,435,890
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	35.34%	40.09%	29.06%	34.65%
Plan fiduciary net position as a percentage of the total pension liability	4.80%	4.12%	4.81%	3.56%

Notes to Schedule:

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

2020	2019	2018	2017	2016	2015
0.0170067690%	0.0167376030%	0.0161103680%	0.0154074380%	0.0140325690%	0.0132139230%
\$ 2,076,499	\$ 1,872,770	\$ 1,705,139	\$ 1,647,434	\$ 1,635,438	\$ 1,347,612
\$ 5,902,575	\$ 5,599,625	\$ 5,261,889	\$ 4,911,095	\$ 4,331,964	\$ 4,008,874
35.18%	33.44%	32.41%	33.55%	37.75%	33.62%
3.00%	2.63%	2.15%	1.64%	0.97%	0.50%

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

	2024		2023		2022		2021
Contractually required contribution	\$	19,178	\$	15,536	\$	12,359	\$ 10,991
Contributions in relation to the contractually required contribution		(19,178)		(15,536)		(12,359)	(10,991)
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$ -
Children's Services Council of Broward County's covered payroll	\$	8,577,877	\$	7,845,261	\$	6,931,431	\$ 6,605,554
Contribution as a percentage of covered payroll		0.22%		0.20%		0.18%	0.17%

Notes to Schedule:

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

2020		2019		2018		2017		2016		2015	
\$	8,720	\$	7,635	\$	7,049	\$	5,708	\$	4,756	\$	3,494
(8,720)		(7,635)		(7,049)		(5,708)		(4,756)		(3,494)	
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	6,009,485	\$	5,651,279	\$	5,347,394	\$	5,047,763	\$	4,482,724	\$	4,060,069
0.15%		0.14%		0.13%		0.11%		0.11%		0.09%	

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Schedule of Changes in Total OPEB Liability and Related Ratios
Fiscal Year Ended September 30, 2024

	2024	2023	2022	2021
Total OPEB Liability:				
Service cost	\$ 3,373	\$ 2,946	\$ 3,898	\$ 16,638
Interest	2,319	1,988	1,081	3,240
Differences between expected and actual experience	(2,024)	(1,294)	(3,590)	(1,800)
Changes in assumptions	5,180	845	(5,527)	(87,329)
Benefit payments	-	-	-	(4,314)
Net Change in total OPEB liability	8,848	4,485	(4,138)	(73,565)
Total OPEB liability- beginning	46,716	42,231	46,369	119,934
Total OPEB liability- ending	\$ 55,564	\$ 46,716	\$ 42,231	\$ 46,369
Covered employee payroll	\$ 8,055,452	\$ 7,632,504	\$ 6,998,835	\$ 6,450,612
Total OPEB liability as a percentage of covered-employee payroll	0.69%	0.61%	0.60%	0.72%

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:

2024	3.88%
2023	4.63%
2022	4.40%
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: Plan Assets: No assets are accumulated in a trust that meets all of the criteria of GASB No. 75, paragraph 4, to pay benefits.

	2020		2019		2018		2017
\$	15,691	\$	13,883	\$	14,183	\$	28,867
	3,255		4,654		3,887		5,505
	(2,012)		(23,396)		(3,751)		(30,071)
	1,851		1,387		(1,980)		(79,636)
	(3,023)		-		(3,095)		(7,611)
	15,762		(3,472)		9,244		(82,946)
	104,172		107,644		98,400		181,346
\$	119,934	\$	104,172	\$	107,644	\$	98,400
\$	6,042,702	\$	5,664,873	\$	5,117,551	\$	4,987,866
	1.98%		1.84%		2.10%		1.97%



STATISTICAL SECTION





CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Annual Comprehensive Financial Report For the Fiscal Year Ended September 30, 2024

STATISTICAL SECTION

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

(accrual basis of accounting)

Fiscal Year	<u>Governmental Activities</u>			Total primary government net position
	Net Investment in Capital Assets	Restricted	Unrestricted	
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	-	34,230,841	41,235,179
2021	6,665,223	-	54,698,032	61,363,255
2022	6,811,259	-	63,572,204	70,383,463
2023	6,337,441	-	69,745,350	76,082,791
2024	5,987,232	-	79,223,294	85,210,526



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

(accrual basis of accounting)

	Fiscal Year			
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenses				
Governmental activities:				
Program Services:				
Program Services	\$ 58,931,114	\$ 61,201,151	\$ 65,126,956	\$ 71,309,031
Program Support	4,263,718	6,178,792	6,460,890	6,378,356
Total Program Services	<u>63,194,832</u>	<u>67,379,943</u>	<u>71,587,846</u>	<u>77,687,387</u>
General Administration:				
Personal Services	1,704,943	2,004,709	2,341,237	2,547,538
Materials and Services	945,109	937,488	928,985	948,319
Community Redevelopment and Tax Collector Fees	<u>2,043,045</u>	<u>2,393,301</u>	<u>2,782,040</u>	<u>3,016,175</u>
Total General Administration	<u>4,693,097</u>	<u>5,335,498</u>	<u>6,052,262</u>	<u>6,512,032</u>
Total primary government expenses	<u>\$ 67,887,929</u>	<u>\$ 72,715,441</u>	<u>\$ 77,640,108</u>	<u>\$ 84,199,419</u>
Program Revenues				
Governmental activities:				
Grant Funding, Restricted	\$ 1,084,831	\$ 1,362,375	\$ 1,209,290	\$ 1,112,377
Total primary government program revenue	<u>\$ 1,084,831</u>	<u>\$ 1,362,375</u>	<u>\$ 1,209,290</u>	<u>\$ 1,112,377</u>
Net Expense				
Total primary government net expense	<u>\$ 66,803,098</u>	<u>\$ 71,353,066</u>	<u>\$ 76,430,818</u>	<u>\$ 83,087,042</u>
General Revenues & Other Changes in Net Position				
Governmental activities:				
Property Taxes	\$ 65,140,776	\$ 70,246,887	\$ 75,990,468	\$ 82,432,099
Investment Earnings (Loss)	90,344	155,748	419,042	857,633
Grant Funding, Unrestricted	181,858	261,131	189,655	253,591
Miscellaneous Local	859,668	852,171	1,199,909	1,288,106
Total primary government	<u>\$ 66,272,646</u>	<u>\$ 71,515,937</u>	<u>\$ 77,799,074</u>	<u>\$ 84,831,429</u>
Changes in Net Position				
Total primary government	<u>\$ (530,452)</u>	<u>\$ 162,871</u>	<u>\$ 1,368,256</u>	<u>\$ 1,744,387</u>

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 72,311,772	\$ 68,686,479	\$ 67,915,030	\$ 78,501,492	\$ 89,320,249	\$ 100,109,961
6,451,480	6,850,451	6,410,775	7,159,561	9,282,436	8,829,050
78,763,252	75,536,930	74,325,805	85,661,053	98,602,685	108,939,011
2,873,911	3,252,753	2,667,846	3,307,038	3,939,470	3,600,274
1,077,493	1,112,279	984,310	1,315,479	1,248,884	1,258,566
2,875,492	3,518,995	3,241,298	3,272,531	3,648,749	4,044,337
6,826,896	7,884,027	6,893,454	7,895,048	8,837,103	8,903,177
\$ 85,590,148	\$ 83,420,957	\$ 81,219,259	\$ 93,556,101	\$ 107,439,788	\$ 117,842,188
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 85,590,148	\$ 83,420,957	\$ 81,219,259	\$ 93,556,101	\$ 107,439,788	\$ 117,842,188
\$ 88,063,546	\$ 93,181,490	\$ 98,310,585	\$ 99,302,231	\$ 105,403,582	\$ 117,207,208
1,388,744	955,209	116,029	(10,338)	5,130,695	7,265,618
152,956	2,794,195	1,323,315	1,495,351	888,149	861,933
1,318,978	1,232,535	1,597,406	1,789,065	1,716,690	1,635,164
\$ 90,924,224	\$ 98,163,429	\$ 101,347,335	\$ 102,576,309	\$ 113,139,116	\$ 126,969,923
\$ 5,334,076	\$ 14,742,472	\$ 20,128,076	\$ 9,020,208	\$ 5,699,328	\$ 9,127,735

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

(modified accrual basis of accounting)

General Fund

Fiscal Year	Nonspendable Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total General Fund
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
2022	217,601	3,000,000	19,366,931	48,631,341	71,215,873
2023	179,981	6,000,000	20,235,194	52,864,866	79,280,041
2024	200,128	10,000,000	25,149,753	53,614,822	88,964,703



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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Revenues				
Ad Valorem Taxes	\$ 65,140,776	\$ 70,246,887	\$ 75,990,468	\$ 82,432,099
Investment Earnings (Loss)	1,266,689	1,623,506	1,398,945	1,365,968
Miscellaneous Local	90,344	155,748	419,042	857,633
Grant Funding	859,668	852,171	1,199,909	1,288,106
Total revenues	67,357,477	72,878,312	79,008,364	85,943,806
Expenditures				
Program Services and Support	63,077,687	67,032,175	71,271,782	77,678,631
General Administration	4,289,213	4,759,810	5,426,467	5,859,409
Capital Outlay	178,684	123,753	218,861	166,819
Lease & Subscription Software Expenditures	-	-	-	-
Total expenditures	67,545,584	71,915,738	76,917,110	83,704,859
Net change in fund balance	\$ (188,107)	\$ 962,574	\$ 2,091,254	\$ 2,238,947
Lease & SBITA as a percentage of				
Noncapital expenditures	-	-	-	-

Fiscal Year					
<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 88,063,546	\$ 93,181,490	\$ 98,310,585	\$ 99,302,231	\$ 105,403,582	\$ 117,207,208
152,956	955,209	116,029	(10,338)	888,149	7,265,618
1,388,744	1,232,535	1,597,406	1,789,065	5,130,695	1,635,164
1,318,978	2,794,195	1,323,315	1,495,351	1,716,690	861,933
90,924,224	98,163,429	101,347,335	102,576,309	113,139,116	126,969,923
78,030,206	74,777,670	74,468,614	85,354,774	97,198,032	108,753,992
5,951,181	6,848,621	6,643,357	7,049,801	7,517,878	8,371,343
297,872	142,214	123,836	525,661	130,751	51,504
-	-	-	12,038	228,287	108,422
84,279,259	81,768,505	81,235,807	92,942,274	105,074,948	117,285,261
\$ 6,644,965	\$ 16,394,924	\$ 20,111,528	\$ 9,634,035	\$ 8,064,168	\$ 9,684,662
-	-	-	0.01%	0.22%	0.09%

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

Fiscal Year Ended September 30,	Residential Property	Commercial Property	Industrial Property	Other (1)
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	170,153,348	32,393,689	10,119,028	22,101,669
2018	183,297,977	34,796,819	11,300,024	22,649,372
2019	196,493,535	36,132,281	12,280,938	23,053,273
2020	208,284,424	38,272,374	13,500,718	23,484,703
2021	215,913,345	39,947,198	13,968,801	24,108,135
2022	229,202,878	40,197,491	15,094,570	24,927,905
2023	276,269,785	43,245,413	16,677,630	25,838,056
2024	329,368,238	47,043,140	18,780,006	26,810,961

Source: Broward County Property Appraiser

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

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

Note: The basis of assessed value is approximately one hundred percent (100%) of actual value.
Property in Broward County is reassessed annually.

Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Council Tax Rate (2)
\$ 38,053,693	\$ 159,864,641	0.4882
38,455,766	177,531,724	0.4882
38,895,548	195,872,186	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	264,951,318	0.4699
45,912,645	316,118,239	0.4500
47,301,888	374,700,457	0.4500

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
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	6.9063	0.3307
2018	0.4882	-	0.4882	5.6690	6.5394	0.3100
2019	0.4882	-	0.4882	5.6690	6.4029	0.2936
2020	0.4882	-	0.4882	5.6690	6.7393	0.2795
2021	0.4882	-	0.4882	5.6690	6.5052	0.2675
2022	0.4699	-	0.4699	5.6690	6.4621	0.2572
2023	0.4500	-	0.4500	5.6690	6.1383	0.2301
2024	0.4500	-	0.4500	5.6690	6.6156	0.2301

Source: Broward County Revenue Collection Division

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

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



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

2015			
Taxpayer	Taxes Levied	Rank	Percent to Aggregate Taxes Levied
Florida Power & Light Company	\$ 37,531	1	1.11%
Sunrise Mills Ltd	9,154	2	0.27%
Gulfstream Park Racing Assoc Inc.	6,839	3	0.20%
MVHF LLC (BLDG) City of Hollywood (LAND)	5,771	4	0.17%
Northwestern Mutual Life	5,655	5	0.17%
Wal-Mart Stores East	4,666	6	0.14%
IH3 Property Florida LP, Altus Group US INC	4,352	7	0.13%
HC Miramar Properties, LLC	3,518	8	0.10%
Federal National Mortgage Association	3,398	9	0.10%
Marriott Ownership Resorts Inc.	3,077	10	0.09%
City of Fort Lauderdale	-	-	-
Publix Supermarkets, Inc.	-	-	-
NXRT Pembroke LLC	-	-	-
Harbor Beach Property LLC	-	-	-
Hollywood FL Owner LLC	-	-	-
Dania Live 1748 II LLC	-	-	-
PMG-Greybrook Riverfront LLC	-	-	-
Total principal taxpayers	<u>\$ 83,961</u>		<u>2.48%</u>

Source: Broward County Revenue Collector

2024		
Taxes Levied	Rank	Percent to Aggregate Taxes Levied
\$ 11,489	2	0.18%
15,591	1	0.25%
-	-	-
5,230	8	0.08%
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
6,970	4	0.11%
6,523	5	0.10%
6,438	6	0.10%
5,829	7	0.09%
10,237	3	0.16%
4,894	9	0.08%
4,494	10	0.07%
<u>\$ 77,695</u>		<u>1.22%</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	
2015	\$ 69,070,390	\$ 65,274,088	94.5%	\$ 73,489
2016	73,794,596	70,095,209	95.0%	87,969
2017	79,787,967	75,867,788	95.1%	55,451
2018	86,905,516	82,347,473	94.8%	71,967
2019	92,864,670	87,982,591	94.7%	53,388
2020	98,373,350	93,116,487	94.7%	128,193
2021	103,562,690	98,131,640	94.8%	83,786
2022	104,706,427	99,186,314	94.7%	(33,976)
2023	111,041,372	105,418,840	94.9%	47,705
2024	123,247,801	117,116,035	95.0%	-

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

Total Collections to Date		
Amount		Percentage of Levy
\$	65,347,577	94.6%
	70,183,178	95.1%
	75,923,239	95.2%
	82,419,439	94.8%
	88,035,979	94.8%
	93,244,680	94.8%
	98,215,426	94.8%
	99,152,338	94.7%
	105,466,545	95.0%
	117,116,035	95.0%

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)
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	40.5
2021	1,930,983	124,458,321	64,453	40.7
2022	1,947,026	128,520,356	66,009	41.6
2023	1,962,531	139,304,872	70,982	41.5
2024	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)
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%
256,021	2.60%
254,384	3.00%
251,106	3.40%

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Principal Employers****Current Year and Nine Years Ago****2015**

Employer (1)	Employees (1)	Rank	Percentage of Total County Employment (2)
Broward School Board*	32,600	1	3.4%
Motorola	11,596	2	1.2%
Memorial Healthcare System*	11,500	3	1.2%
Broward County Government*	8,234	4	0.9%
Pediatrics Medical Group	7,610	5	0.8%
American Express	3,500	6	0.4%
Aviation Sales Co	3,381	7	0.4%
Ultimate Software	2,550	8	0.3%
Autonation	2,479	9	0.3%
BrandsMart USA	2,400	10	0.3%
Total	85,850		9.2%

* Includes both full time and part time employees

Sources:

- (1) The Broward Alliance
- (2) Labor Market Statistics, Local Area Unemployment Statistics Program

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**Principal Employers****Current Year and Nine Years Ago****2024**

Employer (1)	Employees (1)	Rank	Percentage of Total County Employment (2)
Broward School Board*	31,691	1	3.0%
Memorial Healthcare System*	16,927	2	1.6%
Broward County Government*	13,147	3	1.2%
Broward Health*	9,151	4	0.9%
Nova Southeastern	5,315	5	0.5%
FirstService Residential	4,869	6	0.5%
Broward College*	3,407	7	0.3%
City of Fort Lauderdale	2,999	8	0.3%
Spirit Airlines	2,700	9	0.3%
American Express	2,600	10	0.2%
Total	92,806		8.8%

* Includes both full time and part time employees

Sources:

- (1) The Broward Alliance
- (2) Labor Market Statistics, Local Area Unemployment Statistics Program

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
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
2022	61	24	85
2023	66	23	89
2024	68	24	92

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)
Fiscal Year				
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	99%	71%	28%	1%
2022	97%	75%	22%	3%
2023	100%	82%	18%	0%
2024	99%	83%	15%	1%

(a) Percentage of contract/program services budget under contract.

(b) Percentage of contract/program services budget spent.

(c) Percentage of contract/program services budget contracted but not spent.

(d) Percentage of contract/program services budget not allocated/contracted.

General Fund Total Expenditures as a percentage of revenues

Fiscal Year	Budget (e)	Actual (f)
2015	106%	100%
2016	106%	99%
2017	107%	97%
2018	106%	97%
2019	108%	90%
2020	108%	83%
2021	110%	80%
2022	119%	91%
2023	118%	93%
2024	117%	92%

(e) Budgeted expenditures as a percent of budgeted revenue

(f) Actual expenditures as a percent of actual revenue

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

	Fiscal Year			
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	Budget	Budget	Budget	Budget
Family Strengthening	\$ 13,368,082	\$ 14,634,489	\$ 14,625,683	\$ 14,691,173
Child Welfare/Adoption Promotion	160,000	201,425	449,023	1,383,224
Youth Development	8,105,573	8,565,486	9,913,146	11,019,508
Delinquency Prevention	3,819,116	3,882,289	3,693,789	3,332,890
Independent Living	1,793,734	1,938,078	3,453,678	3,587,678
Special Needs	10,544,491	11,262,154	11,615,565	12,732,486
Out of School Time	12,305,000	12,510,258	12,739,048	14,333,308
Early Child Education	6,964,718	7,101,288	8,331,244	9,491,026
Physical Health	2,169,334	2,413,343	2,579,085	2,802,488
System Goals	2,147,989	2,176,270	2,945,616	3,053,305
Unallocated	78,262	183,623	177,863	-
TOTAL	\$ 61,456,299	\$ 64,868,703	\$ 70,523,740	\$ 76,427,086

Source: Children's Services Council, Finance Administration

Fiscal Year					
<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Budget	Budget	Budget	Budget	Budget	Budget
\$ 16,781,607	\$ 22,197,880	\$ 23,966,670	\$ 21,775,568	\$ 23,528,238	\$ 26,766,984
1,422,920	2,400,259	2,400,259	2,639,168	2,853,033	2,899,162
11,558,299	12,525,294	14,838,909	17,162,625	20,535,007	24,866,096
3,506,464	3,601,728	3,601,728	3,604,678	3,860,365	3,833,565
3,716,788	3,803,739	4,081,500	4,229,618	4,880,012	4,798,552
13,210,547	13,915,052	14,449,226	16,245,696	17,413,401	18,250,874
14,829,189	15,323,467	14,509,357	18,473,374	20,730,397	21,124,161
10,509,308	10,266,787	10,462,389	9,031,784	8,573,817	8,797,116
3,121,270	3,194,475	3,357,049	3,229,359	3,282,903	3,456,421
2,946,182	2,835,684	3,012,368	5,273,447	3,589,770	3,798,384
1,074,857	12,939	871,477	3,497,021	231,899	1,581,690
\$ 82,677,431	\$ 90,077,304	\$ 95,550,932	\$ 105,162,338	\$ 109,478,842	\$ 120,173,005



COMPLIANCE SECTION







Citrin Cooperman & Company, LLP
 Certified Public Accountants

6550 N Federal Hwy, 4th Floor
 Fort Lauderdale, FL 33308
 T 954.771.0896 F 954.938.9353
 citrincooperman.com

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and the major fund of the Children's Services Council of Broward County (the "Council"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated [DATE].

Report on 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 entity'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 or significant deficiencies may exist that were not identified.

Report on 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fort Lauderdale, Florida

[DATE]



Citrin Cooperman & Company, LLP
 Certified Public Accountants

6550 N Federal Hwy, 4th Floor
 Fort Lauderdale, FL 33308
T 954.771.0896 **F** 954.938.9353
 citrincooperman.com

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Children's Services Council of Broward County's (the "Council") compliance with the types of compliance requirement identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the year ended September 30, 2024. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Council's federal programs.



Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Fort Lauderdale, Florida

[DATE]

**Children's Services Council of Broward County
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended September 30, 2024**

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Provided to Subrecipients
Federal Agency Name:				
Department of Education				
Pass-through:				
Broward College				
Innovative Approaches to Literacy	84.215N	S215N210041	\$ 389,679	\$ 389,679
-Promise Neighborhoods Project				
Broward UP (Unlimited Potential)				
Total Department of Education			389,679	389,679
Department of Health and Human Services				
Pass-through:				
Florida Department of Children and Families				
Foster Care - Title IV-E	93.658	# YLJ74	361,600	-
Adoption Assistance - Title IV-E	93.659	# YLJ74	110,654	-
Total Department of Health and Human Services			472,254	-
Total Expenditures of Federal Awards			<u>\$ 861,933</u>	<u>\$ 389,679</u>

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended September 30, 2024

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, 2024. 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, Florida
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	<i>Unmodified Opinion</i>	
Internal control over financial reporting:		
Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

Federal Programs

Internal control over major federal programs:		
Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported
Type of auditor's report issued on compliance for major federal programs:	<i>Unmodified Opinion</i>	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Identification of major federal program(s):		

<u>Assistance Listing No.</u>	<u>Federal Program(s)</u>
84.215N	Department of Education - Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no

SECTION II - FINANCIAL STATEMENTS FINDINGS

None Reported.

SECTION III - FEDERAL PROGRAMS FINDINGS AND QUESTIONED COSTS

None Reported.

SECTION IV - PRIOR YEAR AUDIT FINDINGS

None Reported.

SECTION V - OTHER

No management letter is required because there were no findings required to be reported in a separate management letter.

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

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

Report on the Financial Statements

We have audited the financial statements of the Children's Services Council of Broward County (the "Council"), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated [DATE].

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of 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 [DATE], should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. 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.

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.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Council reported:

- a. The total number of Council employees compensated in the last pay period of the Council's fiscal year as 92.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the Council's fiscal year as 50.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$12,008,163.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$616,394.
- e. No construction project with a total cost of at least \$65,000 approved by the Council that is scheduled to begin on or after October 1 of the fiscal year ended September 30, 2024.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year, being reported if the Council amends a final adopted budget under Section 189.016(6), Florida Statutes. Refer to the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual Comparison – General Fund on page 74-75.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Council reported:

- a. The mileage rate or rates imposed by the Council as .4500 mill.
- b. The total amount of ad valorem taxes collected by or on behalf of the district as \$ 117,207,209.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds as none.

**Specific Information**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9., Rules of the Auditor General, the Council reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the Council as not applicable.
- b. The total amount of special assessments collected by or on behalf of the Council as not applicable.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds as not applicable.

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.

Fort Lauderdale, Florida
[DATE]

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 the Children's Services Council of Broward County's (the "Council") compliance with the requirements of Section 218.415 Florida Statutes, *Local Government Investment Policies* (the "specified requirements"), during the year ended September 30, 2024. Management of the Council is responsible for the Council's compliance with the specified requirements. Our responsibility is to express an opinion on the Council's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Council complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Council complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 for the year ended to September 30, 2024.

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

Fort Lauderdale, Florida

[DATE]





A Light For Families. Resources For Hope.

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 care.

VISION

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



TAB 6

For Council Meeting

As Discussed by the

Finance Committee

March 12, 2025

March 20, 2025

Issue: Managed Fund Quarterly Performance Reports.

Action: Accept the Managed Fund Quarterly Performance Report for Periods Ending September 30 and December 31, 2024.

Budget Impact: N/A

Background: At the November 18, 2021, Council Meeting, the Council approved establishing a Managed Investment Fund consisting of longer-term securities using the core investments. This fund is managed by PFM in accordance with CSC's Investment Policy with US Bank providing custodial cash services. This longer-term portfolio maintains safety while adding additional yield to the overall investments. Together, PFM and US Bank manage the fund which will be measured against several highly respected industry performance indexes to ensure the portfolio remains on track.

Current Status: In accordance with the Investment Policy, PFM presents a fund performance report to the Finance Committee using established benchmarks one month after each quarter ends. Historically, these reports have been presented on time and without disruption. However, due to Hurricane Milton affecting Orlando, where our investment firm is headquartered, and the challenges faced during the transition to a new reporting system, the 4th Quarter Report for the period ending September 30, 2024, was not received until early December.

Given the busy December schedules, CSC staff requested and received approval from the Council for a waiver to review both the 4th and 1st Quarter reports at the annual March Finance Committee meeting, where the audit and financial report are typically discussed. The Council approved this waiver request. The Finance Committee meeting was held on March 12, 2025, during which the 4th and 1st quarter reports were reviewed and discussed. The quarterly report provided a summarized snapshot of current economic market conditions, including inflation and labor indicators, Federal Reserve actions and projections, and current trends in the security and bond markets. There was also a discussion of CSC's Managed Funds, highlighting the quarterly performances of the fund against specific industry benchmarks. The remaining information in the reports detailed diversification, sector allocations, and the specifics of each security in the fund.

The full quarterly performance reports were made available to each Council Member in attendance at the Finance Committee meeting. Therefore, only an excerpt of the portion of the report related to the performance of CSC's Managed Fund is included here. Council Members are welcome to attend the quarterly Finance Committee meetings when this report is presented in detail and have the opportunity to ask PFM any questions.

Recommended Action: Accept the Managed Fund Quarterly Performance Report for Periods Ending September 30 and December 31, 2024.

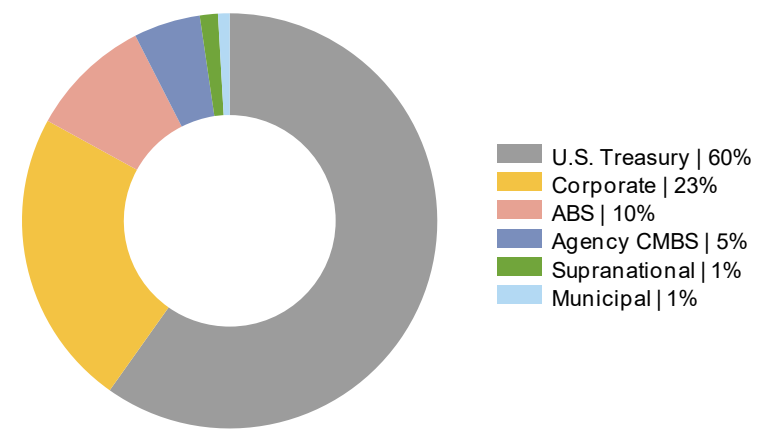
Portfolio Review: CSC BROWARD COUNTY CORE PORTFOLIO

Portfolio Snapshot - CSC BROWARD COUNTY CORE PORTFOLIO¹

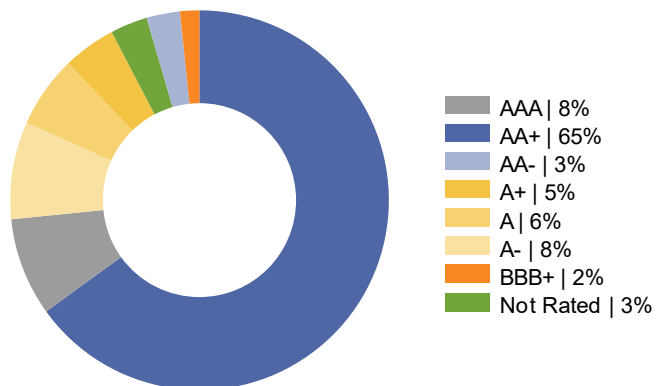
Portfolio Statistics

Total Market Value	\$27,078,901.30
Securities Sub-Total	\$26,715,592.50
Accrued Interest	\$254,426.87
Cash	\$108,881.93
Portfolio Effective Duration	1.74 years
Benchmark Effective Duration	1.76 years
Yield At Cost	4.36%
Yield At Market	3.84%
Portfolio Credit Quality	AA

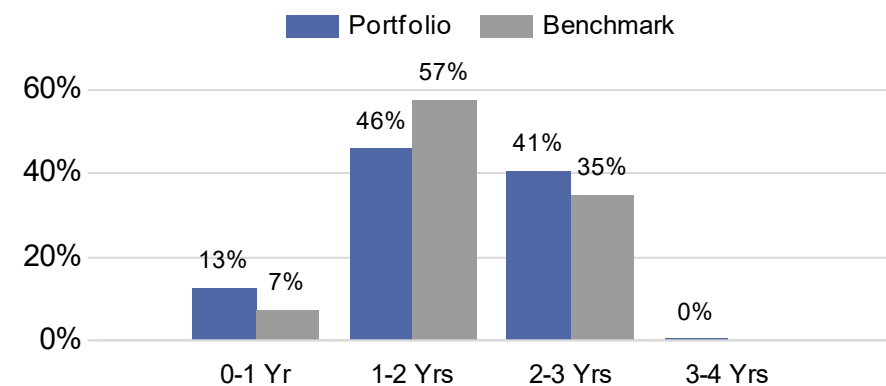
Sector Allocation



Credit Quality - S&P



Duration Distribution



1. Yield and duration calculations exclude cash and cash equivalents. Sector allocation includes market values and accrued interest. The portfolio's benchmark is the ICE BofA 1-3 Year U.S. Treasury Index. Source: Bloomberg Financial LP. An average of each security's credit rating was assigned a numeric value and adjusted for its relative weighting in the portfolio.

Issuer Diversification

Security Type / Issuer	Market Value (%)	S&P / Moody's / Fitch
U.S. Treasury	60.0%	
United States Treasury	60.0%	AA / Aaa / AA
Agency CMBS	5.1%	
Federal Home Loan Mortgage Corp	4.6%	AA / Aaa / AA
Federal National Mortgage Association	0.5%	AA / Aaa / AA
Supranational	1.4%	
African Development Bank	1.4%	AAA / Aaa / AAA
Municipal	0.9%	
Commonwealth of Massachusetts	0.6%	NR / Aa / AAA
State of Connecticut	0.2%	AA / Aa / AA
Corporate	23.2%	
Adobe Inc	0.3%	A / A / NR
American Express Co	0.1%	BBB / A / A
ANZ Group Holdings Ltd	1.0%	AA / Aa / AA
AstraZeneca PLC	0.3%	A / A / A
Bank of America Corp	1.5%	BBB / A / A
Bank of Montreal	0.8%	A / A / AA
Bank of New York Mellon Corp	0.7%	A / Aa / AA
Bank of Nova Scotia	0.7%	A / A / AA
BlackRock Inc	0.5%	AA / Aa / NR
BP PLC	0.6%	A / A / A
Bristol-Myers Squibb Co	0.2%	A / A / NR
Canadian Imperial Bank of Commerce	0.5%	A / A / AA
Caterpillar Inc	0.8%	A / A / A
Cisco Systems Inc	0.5%	AA / A / NR
Cooperatieve Rabobank UA	1.0%	A / Aa / AA

Security Type / Issuer	Market Value (%)	S&P / Moody's / Fitch
Corporate	23.2%	
Deere & Co	0.7%	A / A / A
Diageo PLC	0.8%	A / A / NR
Eli Lilly & Co	0.5%	A / A / NR
Goldman Sachs Group Inc	0.7%	BBB / A / A
Home Depot Inc	0.4%	A / A / A
Honda Motor Co Ltd	0.5%	A / A / NR
Honeywell International Inc	0.4%	A / A / A
Hormel Foods Corp	0.2%	A / A / NR
JPMorgan Chase & Co	0.8%	A / A / AA
Linde PLC	0.7%	A / A / NR
Mastercard Inc	0.2%	A / Aa / NR
Morgan Stanley	0.7%	A / A / A
National Rural Utilities Cooperative Fi	0.4%	A / A / A
PACCAR Inc	0.3%	A / A / NR
PNC Financial Services Group Inc	0.5%	A / A / A
Royal Bank of Canada	0.8%	A / A / AA
State Street Corp	1.1%	A / Aa / AA
Target Corp	0.3%	A / A / A
Texas Instruments Inc	0.5%	A / Aa / NR
Toronto-Dominion Bank	0.8%	A / A / AA
Toyota Motor Corp	0.7%	A / A / A
Truist Financial Corp	0.4%	A / Baa / A
UnitedHealth Group Inc	0.8%	A / A / A
Westpac Banking Corp	0.6%	AA / Aa / NR

Ratings shown are calculated by assigning a numeral value to each security rating, then calculating a weighted average rating for each security type / issuer category using all available security ratings, excluding Not-Rated (NR) ratings. For security type / issuer categories where a rating from the applicable NRSRO is not available, a rating of NR is assigned. Includes accrued interest and excludes balances invested in overnight funds.

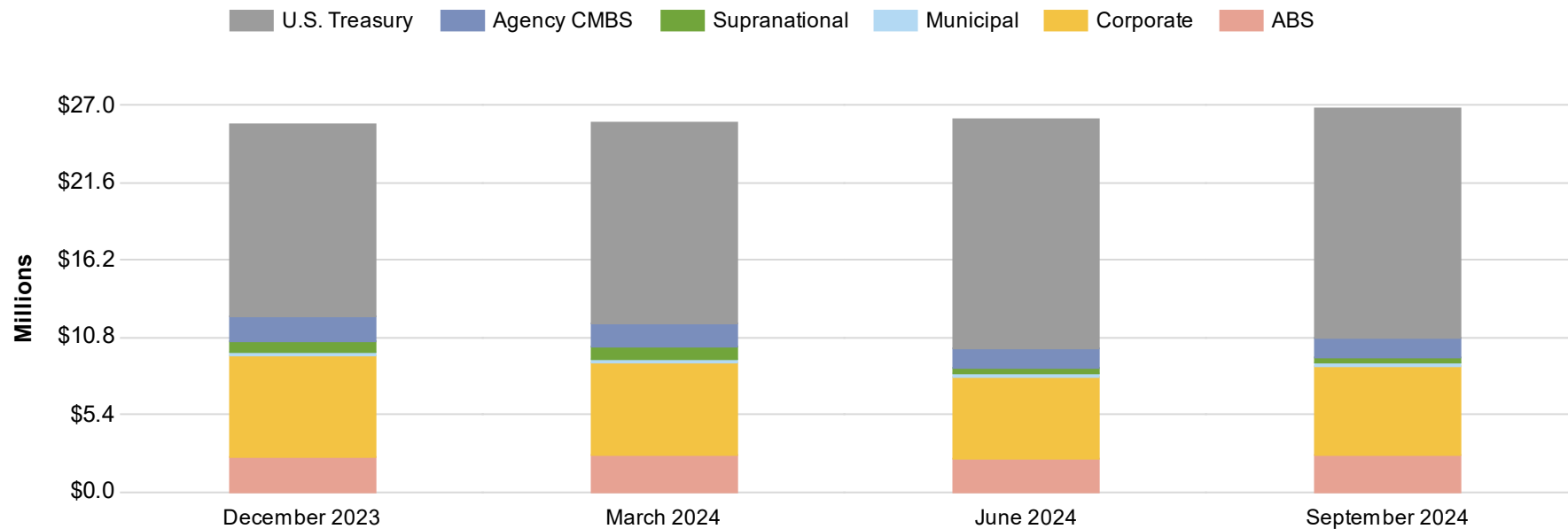
Issuer Diversification

Security Type / Issuer	Market Value (%)	S&P / Moody's / Fitch
ABS	9.4%	
Ally Auto Receivables Trust	0.5%	AAA / Aaa / AAA
American Express Co	0.7%	AAA / NR / AAA
BA Credit Card Trust	0.2%	NR / Aaa / AAA
BMW Vehicle Lease Trust	0.1%	AAA / Aaa / NR
Capital One Financial Corp	0.4%	AAA / Aaa / AAA
CarMax Inc	1.3%	AAA / Aaa / AAA
CNH Equipment Trust	0.3%	AAA / Aaa / AAA
Discover Card Execution Note Trust	1.2%	AAA / Aaa / AAA
Ford Credit Auto Owner Trust	0.1%	NR / Aaa / AAA
GM Financial Consumer Automobile Receiv	0.5%	AAA / Aaa / NR
Harley-Davidson Inc	0.2%	AAA / Aaa / NR
Honda Auto Receivables Owner Trust	0.7%	AAA / Aaa / AAA
Hyundai Auto Receivables Trust	0.3%	AAA / NR / AAA
John Deere Owner Trust	0.8%	NR / Aaa / AAA
Toyota Auto Receivables Owner Trust	0.7%	AAA / Aaa / AAA
WF Card Issuance Trust	0.7%	AAA / Aaa / AAA
World Omni Auto Trust	0.7%	AAA / NR / AAA
Total	100.0%	

Ratings shown are calculated by assigning a numeral value to each security rating, then calculating a weighted average rating for each security type / issuer category using all available security ratings, excluding Not-Rated (NR) ratings. For security type / issuer categories where a rating from the applicable NRSRO is not available, a rating of NR is assigned. Includes accrued interest and excludes balances invested in overnight funds.

Sector Allocation Review - CSC BROWARD COUNTY CORE PORTFOLIO

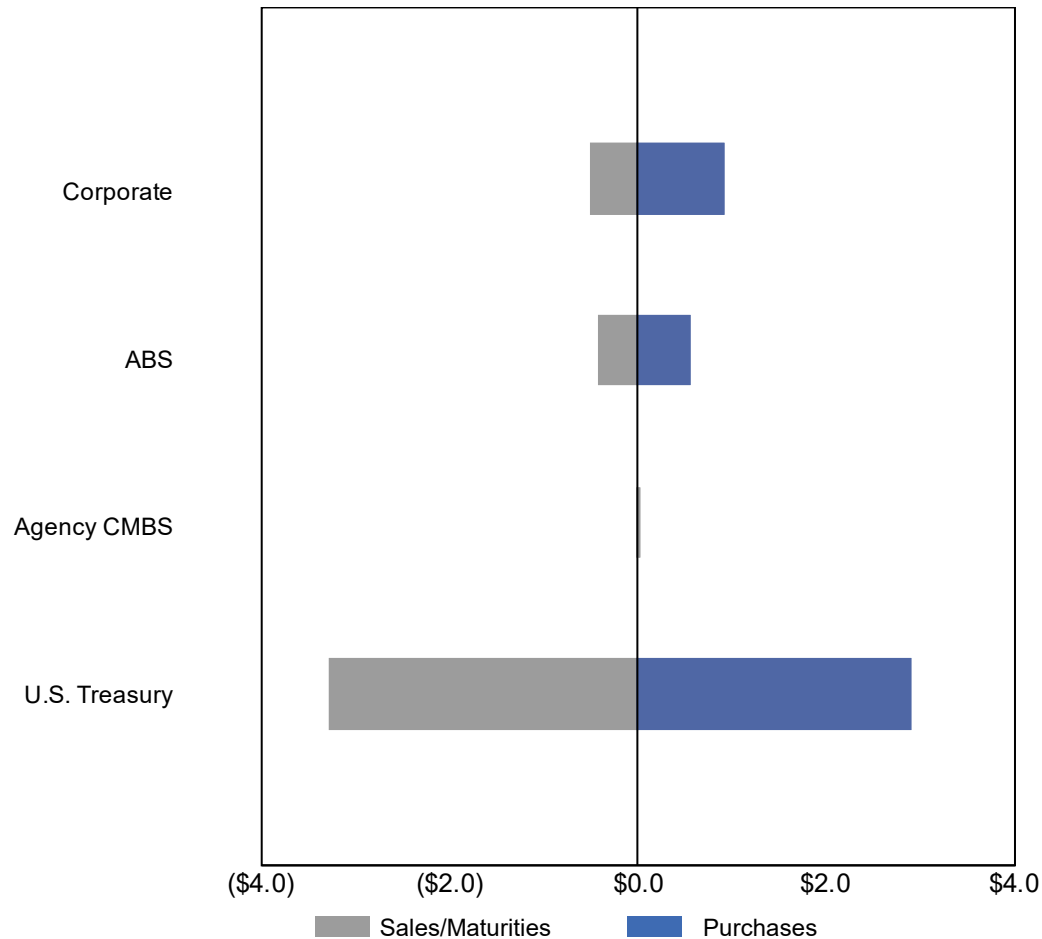
Security Type	Dec-23	% of Total	Mar-24	% of Total	Jun-24	% of Total	Sep-24	% of Total
U.S. Treasury	\$13.4	52.4%	\$14.0	54.3%	\$16.1	61.7%	\$16.0	59.8%
Agency CMBS	\$1.6	6.4%	\$1.6	6.4%	\$1.4	5.2%	\$1.4	5.2%
Supranational	\$0.8	3.1%	\$0.8	3.1%	\$0.4	1.4%	\$0.4	1.4%
Municipal	\$0.2	0.9%	\$0.2	0.9%	\$0.2	0.9%	\$0.2	0.9%
Corporate	\$7.1	27.8%	\$6.5	25.4%	\$5.6	21.7%	\$6.2	23.2%
ABS	\$2.4	9.4%	\$2.5	9.9%	\$2.4	9.1%	\$2.5	9.5%
Total	\$25.6	100.0%	\$25.8	100.0%	\$26.0	100.0%	\$26.7	100.0%



Market values, excluding accrued interest. Only includes fixed-income securities held within the separately managed account(s) and LGIPs managed by PFMAM. Detail may not add to total due to rounding.

Portfolio Activity - CSC BROWARD COUNTY CORE PORTFOLIO

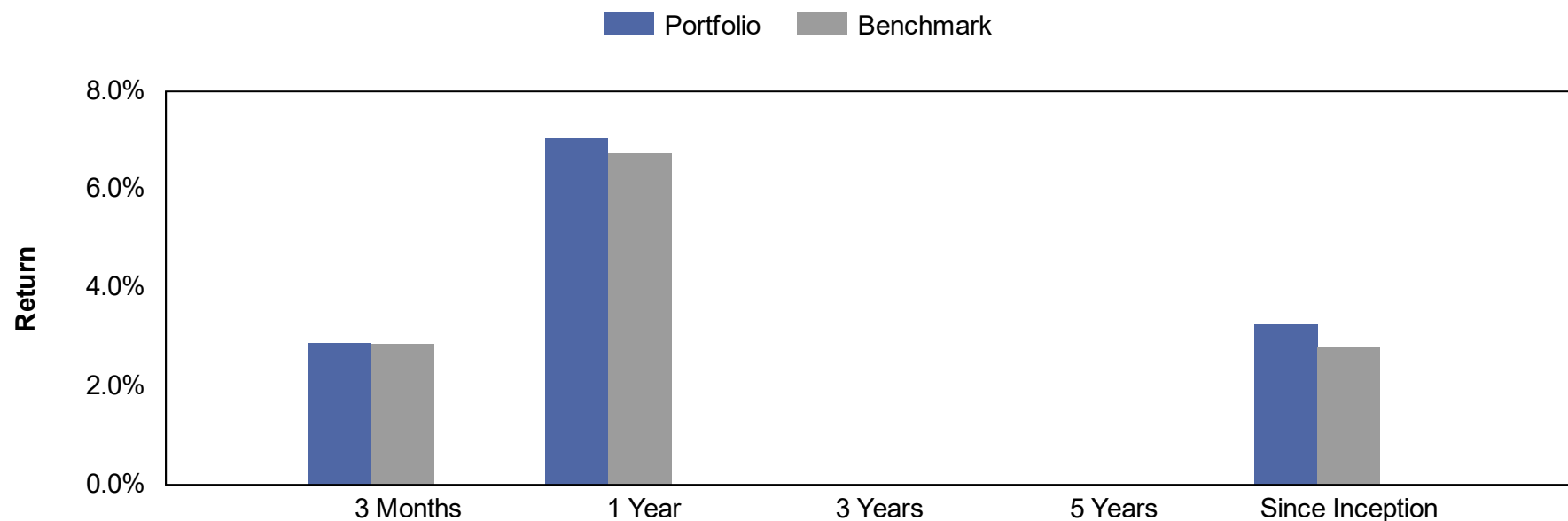
Net Activity by Sector
(\$ millions)



Sector	Net Activity
Corporate	\$422,717
ABS	\$143,060
Agency CMBS	(\$4,680)
U.S. Treasury	(\$378,355)
Total Net Activity	\$182,741

Based on total proceeds (principal and accrued interest) of buys, sells, maturities, and principal paydowns. Detail may not add to total due to rounding.

Portfolio Performance



Market Value Basis Earnings	3 Months	1 Year	3 Years	5 Years	Since Inception ¹
Interest Earned ²	\$277,012	\$1,032,811	-	-	\$1,952,483
Change in Market Value	\$488,774	\$752,334	-	-	\$130,483
Total Dollar Return	\$765,786	\$1,785,145	-	-	\$2,082,966
Total Return³					
Portfolio	2.91%	7.06%	-	-	3.25%
Benchmark ⁴	2.87%	6.74%	-	-	2.79%

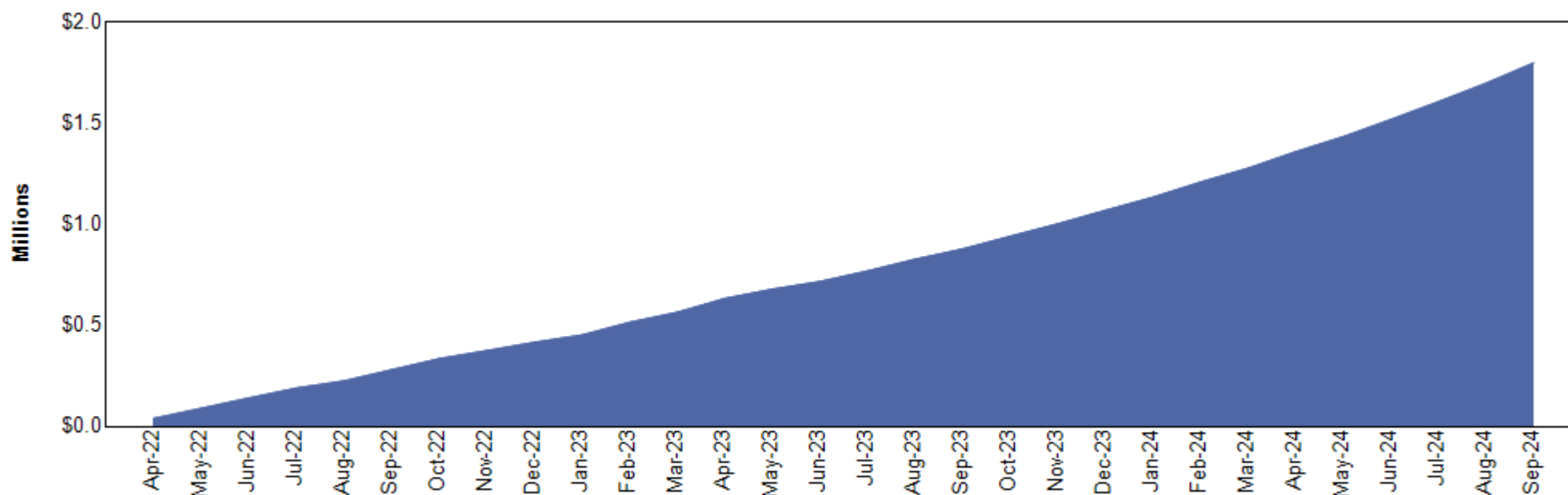
1. The lesser of 10 years or since inception is shown. Since inception returns for periods one year or less are not shown. Performance inception date is March 31, 2022.

2. Interest earned calculated as the ending accrued interest less beginning accrued interest, plus net interest activity.

3. Returns for periods one year or less are presented on a periodic basis. Returns for periods greater than one year are presented on an annualized basis.

4. The portfolio's benchmark is the ICE BofA 1-3 Year U.S. Treasury Index. Source: Bloomberg Financial LP.

Accrual Basis Earnings - CSC BROWARD COUNTY CORE PORTFOLIO



Accrual Basis Earnings	3 Months	1 Year	3 Years	5 Year	Since Inception ¹
Interest Earned ²	\$277,012	\$1,032,811	-	-	\$1,952,483
Realized Gains / (Losses) ³	(\$10,115)	(\$172,151)	-	-	(\$425,352)
Change in Amortized Cost	\$12,560	\$59,748	-	-	\$270,512
Total Earnings	\$279,457	\$920,407	-	-	\$1,797,643

1. The lesser of 10 years or since inception is shown. Performance inception date is March 31, 2022.

2. Interest earned calculated as the ending accrued interest less beginning accrued interest, plus net interest activity.

3. Realized gains / (losses) are shown on an amortized cost basis.

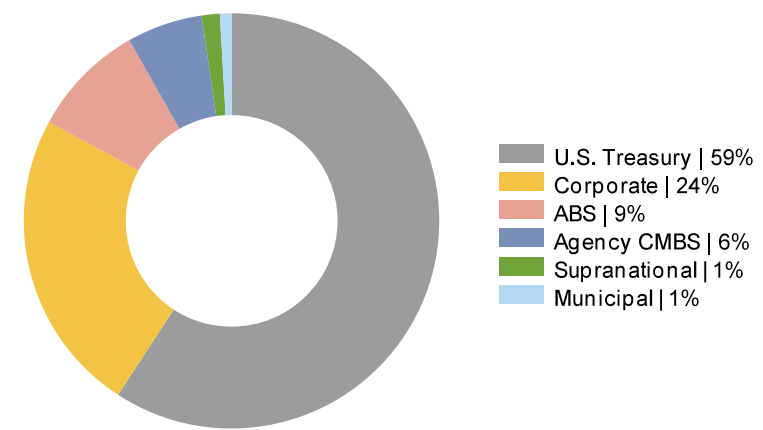
Portfolio Review: CSC BROWARD COUNTY CORE PORTFOLIO

Portfolio Snapshot - CSC BROWARD COUNTY CORE PORTFOLIO¹

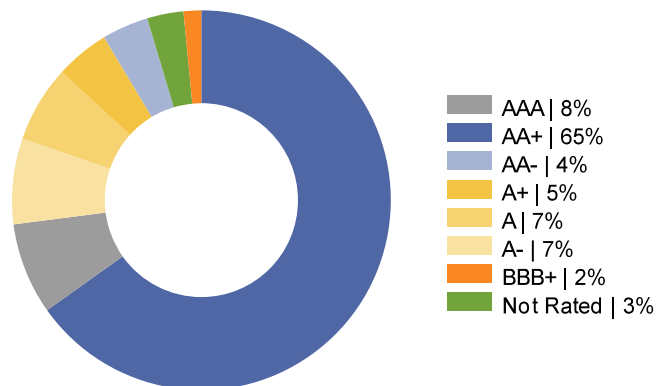
Portfolio Statistics

Total Market Value	\$27,081,412.87
Securities Sub-Total	\$26,632,436.10
Accrued Interest	\$255,259.40
Cash	\$193,717.37
Portfolio Effective Duration	1.73 years
Benchmark Effective Duration	1.74 years
Yield At Cost	4.32%
Yield At Market	4.42%
Portfolio Credit Quality	AA

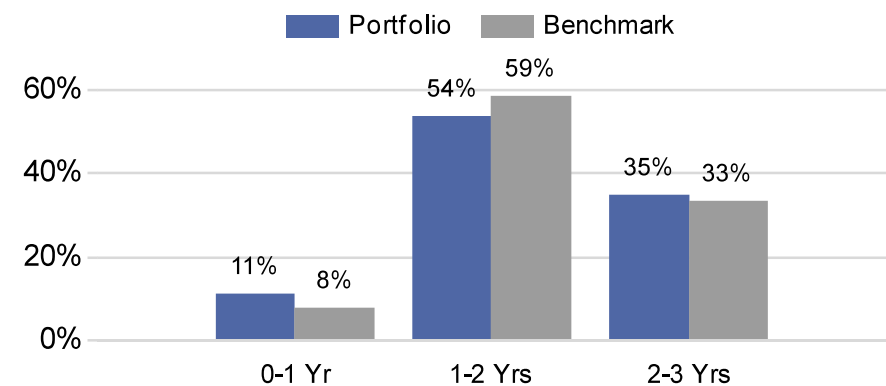
Sector Allocation



Credit Quality - S&P



Duration Distribution



1. Yield and duration calculations exclude cash and cash equivalents. Sector allocation includes market values and accrued interest. The portfolio's benchmark is the ICE BofA 1-3 Year U.S. Treasury Index. Source: Bloomberg Financial LP. An average of each security's credit rating was assigned a numeric value and adjusted for its relative weighting in the portfolio.

Issuer Diversification

Security Type / Issuer	Market Value (%)	S&P / Moody's / Fitch
U.S. Treasury	59.2%	
United States Treasury	59.2%	AA / Aaa / AA
Agency CMBS	5.9%	
Federal Home Loan Mortgage Corp	4.7%	AA / Aaa / AA
Federal National Mortgage Association	1.2%	AA / Aaa / AA
Supranational	1.4%	
African Development Bank	1.4%	AAA / Aaa / AAA
Municipal	0.9%	
Commonwealth of Massachusetts	0.6%	NR / Aa / AAA
State of Connecticut	0.2%	AA / Aa / AA
Corporate	23.8%	
Accenture PLC	0.1%	AA / Aa / A
Adobe Inc	0.3%	A / A / NR
American Express Co	0.1%	A / A / A
ANZ Group Holdings Ltd	1.0%	AA / Aa / AA
AstraZeneca PLC	0.3%	A / A / A
Bank of America Corp	1.5%	BBB / A / A
Bank of Montreal	0.8%	A / A / AA
Bank of New York Mellon Corp	0.7%	A / Aa / AA
Bank of Nova Scotia	0.7%	A / A / AA
BlackRock Inc	0.5%	AA / Aa / NR
BP PLC	0.6%	A / A / A
Bristol-Myers Squibb Co	0.2%	A / A / NR
Canadian Imperial Bank of Commerce	0.5%	A / A / AA
Caterpillar Inc	0.8%	A / A / A
Cisco Systems Inc	0.5%	AA / A / NR

Security Type / Issuer	Market Value (%)	S&P / Moody's / Fitch
Corporate	23.8%	
Commonwealth Bank of Australia	0.9%	AA / Aa / AA
Cooperatieve Rabobank UA	1.0%	A / Aa / AA
Deere & Co	0.7%	A / A / A
Diageo PLC	0.8%	A / A / NR
Eli Lilly & Co	0.5%	A / A / NR
Goldman Sachs Group Inc	0.7%	BBB / A / A
Home Depot Inc	0.4%	A / A / A
Honda Motor Co Ltd	0.5%	A / A / NR
Honeywell International Inc	0.4%	A / A / A
Hormel Foods Corp	0.2%	A / A / NR
JPMorgan Chase & Co	1.0%	A / A / AA
Mastercard Inc	0.2%	A / Aa / NR
Morgan Stanley	0.4%	A / A / A
National Rural Utilities Cooperative Fi	0.4%	A / A / A
PACCAR Inc	0.4%	A / A / NR
PNC Financial Services Group Inc	0.5%	A / A / A
Royal Bank of Canada	0.8%	A / A / AA
State Street Corp	1.5%	A / Aa / AA
Texas Instruments Inc	0.5%	A / Aa / NR
Toronto-Dominion Bank	0.8%	A / A / AA
Toyota Motor Corp	0.7%	A / A / A
Truist Financial Corp	0.4%	A / Baa / A
UnitedHealth Group Inc	0.7%	A / A / A
Westpac Banking Corp	0.7%	AA / Aa / NR

Ratings shown are calculated by assigning a numeral value to each security rating, then calculating a weighted average rating for each security type / issuer category using all available security ratings, excluding Not-Rated (NR) ratings. For security type / issuer categories where a rating from the applicable NRSRO is not available, a rating of NR is assigned. Includes accrued interest and excludes balances invested in overnight funds.

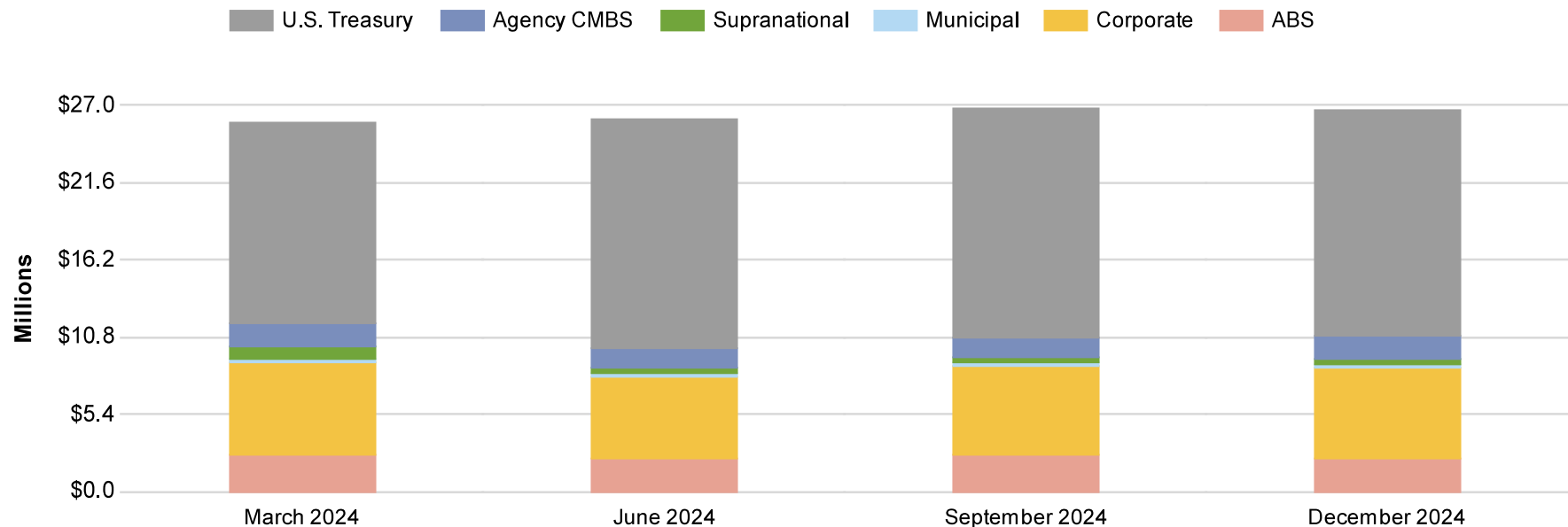
Issuer Diversification

Security Type / Issuer	Market Value (%)	S&P / Moody's / Fitch
ABS	8.8%	
Ally Auto Receivables Trust	0.4%	AAA / Aaa / AAA
American Express Co	0.7%	AAA / NR / AAA
BA Credit Card Trust	0.2%	NR / Aaa / AAA
BMW Vehicle Lease Trust	0.1%	AAA / Aaa / NR
Capital One Financial Corp	0.6%	AAA / Aaa / AAA
CarMax Inc	1.1%	AAA / Aaa / AAA
CNH Equipment Trust	0.3%	AAA / Aaa / AAA
Discover Card Execution Note Trust	1.2%	AAA / Aaa / AAA
Ford Credit Auto Owner Trust	0.1%	NR / Aaa / AAA
GM Financial Consumer Automobile Receiv	0.4%	AAA / Aaa / NR
Harley-Davidson Inc	0.1%	AAA / Aaa / NR
Honda Auto Receivables Owner Trust	0.7%	AAA / Aaa / AAA
Hyundai Auto Receivables Trust	0.2%	AAA / NR / AAA
John Deere Owner Trust	0.7%	NR / Aaa / AAA
Toyota Auto Receivables Owner Trust	0.4%	AAA / NR / AAA
WF Card Issuance Trust	1.1%	AAA / Aaa / AAA
World Omni Auto Trust	0.5%	AAA / NR / AAA
Total	100.0%	

Ratings shown are calculated by assigning a numeral value to each security rating, then calculating a weighted average rating for each security type / issuer category using all available security ratings, excluding Not-Rated (NR) ratings. For security type / issuer categories where a rating from the applicable NRSRO is not available, a rating of NR is assigned. Includes accrued interest and excludes balances invested in overnight funds.

Sector Allocation Review - CSC BROWARD COUNTY CORE PORTFOLIO

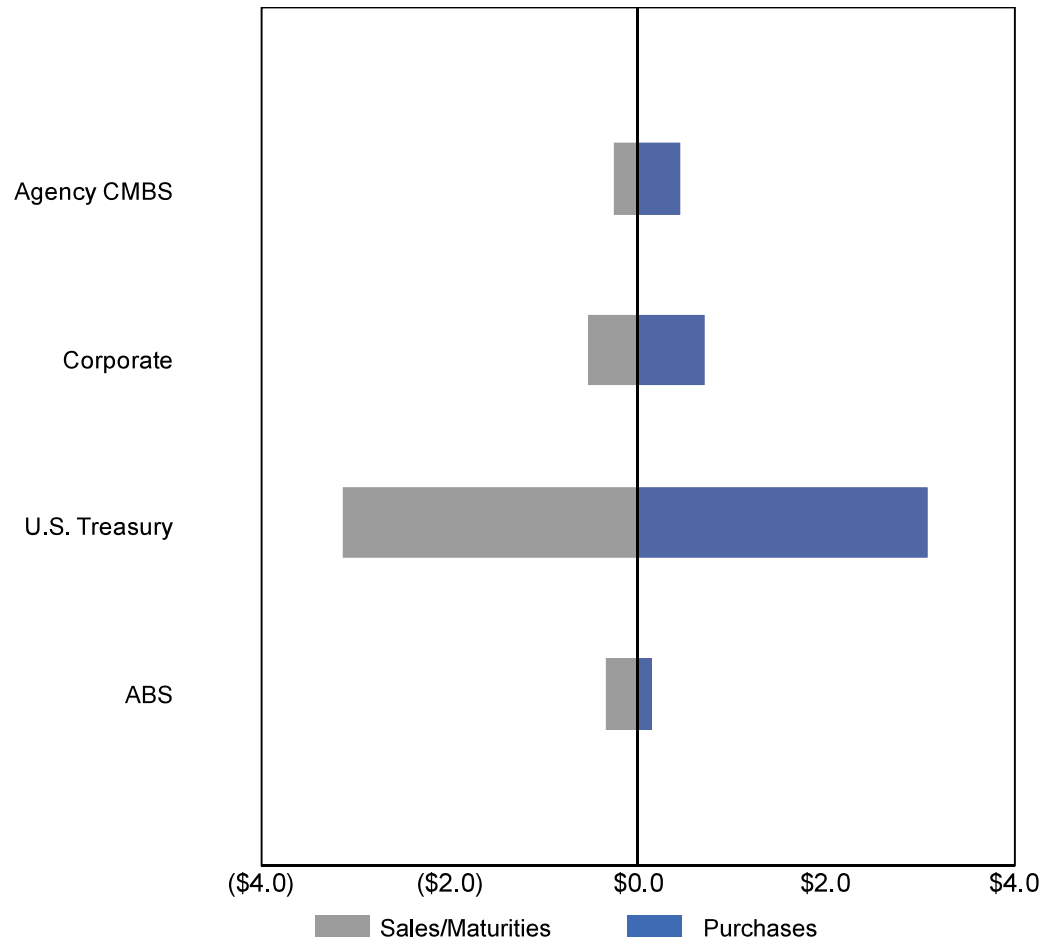
Security Type	Mar-24	% of Total	Jun-24	% of Total	Sep-24	% of Total	Dec-24	% of Total
U.S. Treasury	\$14.0	54.3%	\$16.1	61.7%	\$16.0	59.8%	\$15.8	59.2%
Agency CMBS	\$1.6	6.4%	\$1.4	5.2%	\$1.4	5.2%	\$1.6	5.9%
Supranational	\$0.8	3.1%	\$0.4	1.4%	\$0.4	1.4%	\$0.4	1.4%
Municipal	\$0.2	0.9%	\$0.2	0.9%	\$0.2	0.9%	\$0.2	0.9%
Corporate	\$6.5	25.4%	\$5.6	21.7%	\$6.2	23.2%	\$6.3	23.7%
ABS	\$2.5	9.9%	\$2.4	9.1%	\$2.5	9.5%	\$2.4	8.9%
Total	\$25.8	100.0%	\$26.0	100.0%	\$26.7	100.0%	\$26.6	100.0%



Market values, excluding accrued interest. Only includes fixed-income securities held within the separately managed account(s) and LGIPs managed by PFMAM. Detail may not add to total due to rounding.

Portfolio Activity - CSC BROWARD COUNTY CORE PORTFOLIO

Net Activity by Sector
(\$ millions)

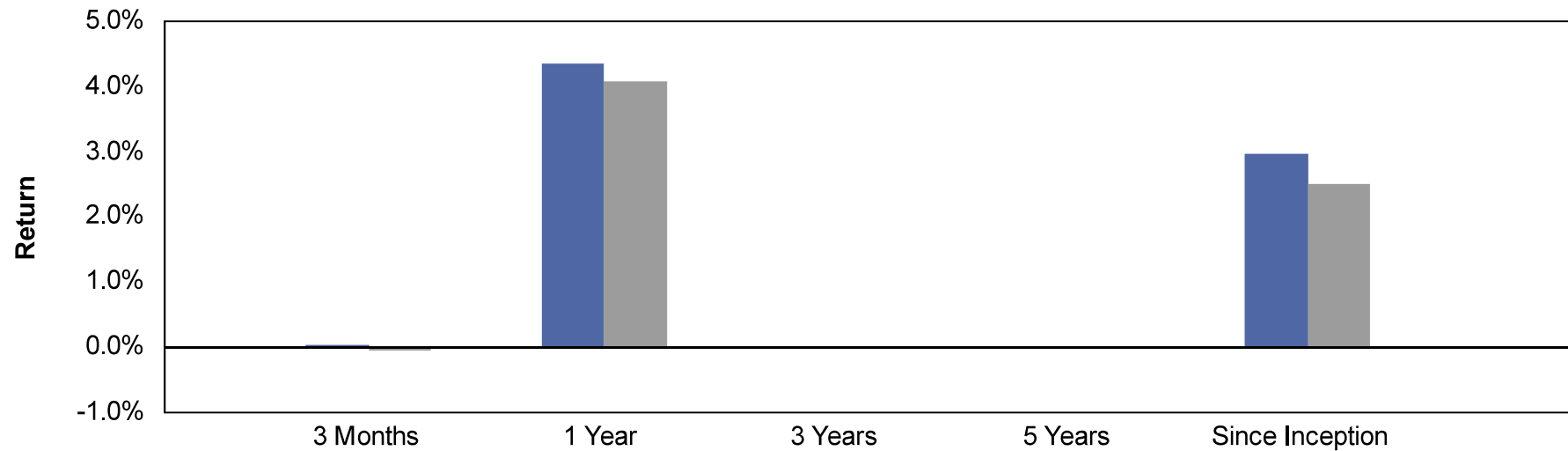


Sector	Net Activity
Agency CMBS	\$203,868
Corporate	\$173,038
U.S. Treasury	(\$64,037)
ABS	(\$163,837)
Total Net Activity	\$149,032

Based on total proceeds (principal and accrued interest) of buys, sells, maturities, and principal paydowns. Detail may not add to total due to rounding.

Portfolio Performance

Portfolio Benchmark



Market Value Basis Earnings	3 Months	1 Year	3 Years	5 Years	Since Inception ¹
Interest Earned ²	\$276,645	\$1,074,601	-	-	\$2,229,067
Change in Market Value	(\$272,798)	\$57,913	-	-	(\$142,315)
Total Dollar Return	\$3,847	\$1,132,514	-	-	\$2,086,752
Total Return³					
Portfolio	0.01%	4.36%	-	-	2.95%
Benchmark ⁴	-0.06%	4.08%	-	-	2.51%

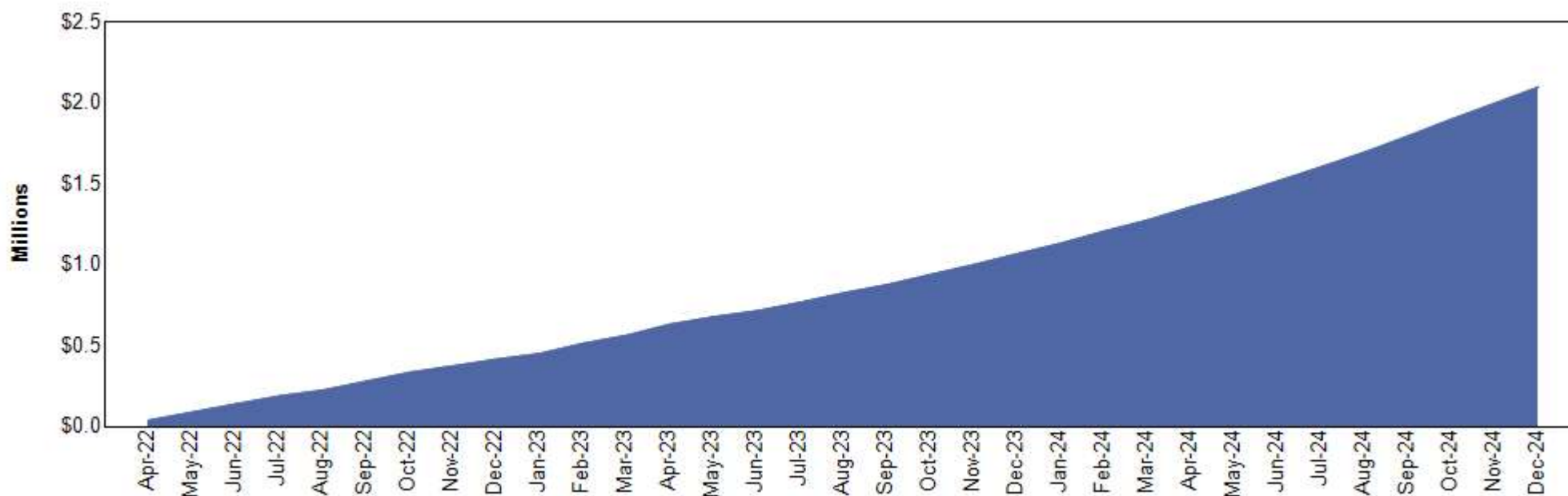
1. The lesser of 10 years or since inception is shown. Since inception returns for periods one year or less are not shown. Performance inception date is March 31, 2022.

2. Interest earned calculated as the ending accrued interest less beginning accrued interest, plus net interest activity.

3. Returns for periods one year or less are presented on a periodic basis. Returns for periods greater than one year are presented on an annualized basis.

4. The portfolio's benchmark is the ICE BofA 1-3 Year U.S. Treasury Index. Source: Bloomberg Financial LP.

Accrual Basis Earnings - CSC BROWARD COUNTY CORE PORTFOLIO



Accrual Basis Earnings	3 Months	1 Year	3 Years	5 Year	Since Inception ¹
Interest Earned ²	\$276,645	\$1,074,601	-	-	\$2,229,067
Realized Gains / (Losses) ³	\$12,006	(\$96,912)	-	-	(\$413,345)
Change in Amortized Cost	\$13,293	\$53,220	-	-	\$283,792
Total Earnings	\$301,945	\$1,030,909	-	-	\$2,099,513

1. The lesser of 10 years or since inception is shown. Performance inception date is March 31, 2022.

2. Interest earned calculated as the ending accrued interest less beginning accrued interest, plus net interest activity.

3. Realized gains / (losses) are shown on an amortized cost basis.

TAB 7

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

Location: Children's Services Council of Broward County (with Zoom access)
6600 W. Commercial Blvd., Lauderhill, FL 33319

March 6, 2024 @ 9:00 a.m.
Minutes

Committee Members in Attendance:

Governor Appointee Christine Thompson (*Committee Chair*), Governor Appointee Jeffrey Wood

Committee Members Attending Virtually:

Governor Appointee Julia Musella, Governor Appointee Alyssa Foganholi, Broward County Commissioner Nan Rich

Staff in Attendance:

Cindy Arenberg Seltzer (*President/CEO*), David Kenton, Maria Juarez, Sue Gallagher, Sharetta Remikie, Ken King, Lisa Bayne, Dion Smith, Amy Jacques, Radoika Pilarte, Erin Byrne, Shaquoia Wilson

Guests in Attendance:

Jackie Borenstein (*Sunrise Day Camp – David Posnack JCC*), Howard Fleischer (*Sunrise Day Camp – David Posnack JCC*), Traci Schweitzer (*Florida Department of Children & Families*), Francisco Isaza (*2-1-1 Broward*)

Agenda:

I. Call to Order

PPC Committee Chair Christine Thompson called the meeting to order at 9:03 A.M.

II. Roll Call

A roll call was conducted and a quorum was established with the physical presence of Committee Members Christine Thompson and Jeffrey S. Wood.

III. Program Planning Committee (PPC) Minutes from September 16, 2024

ACTION: Mr. Wood made a motion to approve the CSC PPC meeting minutes from September 16, 2024, as presented. The motion was seconded by Ms. Foganholi and passed with no opposing votes.

IV. David Posnack JCC Leverage Funding Request for Summer Camp for Children with Cancer and Their Siblings

Ms. Juarez briefly highlighted the leverage funding request, as presented in the meeting information packet.

Ms. Jackie Borenstein, Sunrise Day Camp – David Posnack JCC, thanked the Council for its support and expressed appreciation on behalf of the children. She played a short audio clip message she had received from a child who is excited and eagerly awaiting their visit.

ACTION: Ms. Wood made a motion to recommend to the full Council approval of leverage funding for David Posnack JCC to provide a summer camp for children with cancer and their siblings, as presented. The motion was seconded by Ms. Musella and passed with no opposing votes.

V. 2-1-1 Broward Contract Adjustment and System Goal Objective Update Related to the 9-8-8 Suicide and Crisis Helpline

Ms. Juarez briefly highlighted the adjustments to the 2-1-1 Broward Contract and the updated language to System Goal 1.1, Objective 912, as presented in the meeting information packet.

Ms. Arenberg Seltzer explained that this is not a leverage request but a community collaborative with an ongoing contract, benchmarks, and performance measures.

Senator Rich expressed support and noted the importance of having calls from Broward residents to the 9-8-8 Suicide and Crisis Helpline answered in Broward County, where trained counselors could not only provide immediate intervention and de-escalation, but also connect callers to local resources and systems of care resources, such as the Broward Behavioral Health Coalition.

Mr. Wood also expressed his support and noted that this is an important focus he had requested in his State of the CSC remarks at the January Council meeting.

Mr. Francisco Isaza, 2-1-1 Broward, expressed his appreciation, noting that CSC has been a flagship of support for 2-1-1 Broward and mental health issues. He stated that with a significant increase in calls this past year, the support is greatly needed and appreciated.

ACTION: Senator Rich made a motion to recommend to the full Council approval of a contract adjustment for 2-1-1 Broward to allow for the hiring of five 9-8-8 Crisis Helpline counselors, and approval to update System Goal 1.1, Objective 912 in Goals with Words to add the language, “and the 9-8-8 Suicide and Crisis Lifeline,” as it is becoming a fundamental element of this goal, as

presented. The motion was seconded by Mr. Wood and passed with no opposing votes.

VI. Public & Members' Comments

There were no additional comments.

VII. Adjourn

The meeting adjourned at 9:17 A.M.

TAB 8

For Council Meeting
As Recommended by the
Program Planning Committee
March 6, 2025

March 20, 2025

Service Goal	10 Strengthen the continuum of support services for children with special physical, developmental and behavioral health needs.
Objective:	101 Provide quality out-of-school programs to maximize development for children and youth with special needs.
Issue:	Jewish Community Centers of South Broward, Inc. d/b/a David Posnack Jewish Community Center (JCC) Leverage Funding Request.
Action:	Approve Leverage Funding for David Posnack JCC to Provide a Summer Camp for Children with Cancer and Their Siblings.
Budget Impact:	\$261,780 of \$4,717,182 Available in Unallocated for FY 24/25.

Background: In November 2023, the Council approved funding for a winter and spring day camp at the David Posnack JCC campus and weekly enrichment activities at Joe DiMaggio Children's Hospital starting in December 2023. During its first year, the provider was not able to provide the winter and spring day camps due to various operational challenges, including a lack of children enrolling in the camps. As a result of the services provided not aligning with the scope of the leverage proposal, the program was not renewed for FY24/25, with the program sunseting on September 30, 2024.

Current Status: The David Posnack JCC submitted a new leverage proposal to provide a summer camp beginning in the summer of 2025. The Sunrise Summer Day Camp model offers pre-kindergarten and school-age children diagnosed with cancer and their siblings the opportunity to participate in enriching, camp-like experiences outside the hospital during the day and return home at night. Activities include swimming, sports, music, arts and crafts, and singing, all adapted to meet the needs of chronically ill children. Medical personnel are present throughout the camp day to provide expert care as needed.

The David Posnack JCC proposes to operate the Sunrise Summer Day Camp for six weeks (June 9–July 18) on the David Posnack JCC campus and recruit children from Joe DiMaggio Children's Hospital and Broward Health. During the initial 23/24 leverage year, the in-hospital enrichment program expanded to include both Joe DiMaggio Children's Hospital and Broward Health. The David Posnack JCC has built relationships with Joe DiMaggio Children's Hospital and Broward Health's children, families, and hospital staff, to support recruitment for the summer program. The operational challenges that impacted the implementation of the FY 23/24 winter and spring camps have been addressed, and the program currently has twelve participants registered for summer 2025. The summer program proposes to serve 40 children in its first year. The David Posnack JCC has leveraged \$87,500 from the Department of Health and is requesting \$261,780 from CSC to operate the Sunrise Summer Day Camp.

As discussed during the February Council meeting roundtable, there is an uncertain outlook for local, state, and federal funding. Thus, while this leverage request meets the CSC leverage policy requirements which would make it eligible for five years of CSC funding subject to performance, utilization and ongoing leverage, at this time staff is recommending a one-year commitment. This can be extended if conditions change.

Recommended Action: Approve Leverage Funding for David Posnack JCC to Provide a Summer Camp for Children with Cancer and Their Siblings.

For Council Meeting

As Recommended by the Program Planning Committee March 6, 2025

March 20, 2025

System Goal	SYS 1.1 Improve the coordination of provision of children's services.
Objective:	912 Collaborate with community partners to provide a single point of entry for the public through support of 211 Information & Referral and the 988 Suicide and Crisis Lifeline.
Issue:	There has been a substantial increase in call volume to the 988 Suicide & Crisis Lifeline which provides immediate, life-saving intervention for those in crisis. There is an urgent need for additional funding to address the growing demand.
Action:	<ol style="list-style-type: none">1. Approve contract adjustment for 211 Broward to allow for the hiring of Five 988 Crisis Helpline Counselors.2. Approve update of System Goal 1.1, Objective 912 in Goals with words to add the words "and the 988 Suicide and Crisis Lifeline", as it is becoming a fundamental element of this goal.
Budget Impact:	\$ 155,800 Of \$4,455,402 Available in Unallocated for FY 24/25 \$ 373,920 additional to be budgeted in SYS 1.1 in FY 25/26

Background The Children's Services Council has funded 2-1-1 Broward's General Information and Referral Helpline since 2002. The Helpline is a nationally accredited information and referral and crisis center that connects callers to general and specialized services and provides crisis intervention services.

Since the inception of the Helpline, CSC has collaborated closely with 2-1-1 Broward to address system needs. In 2013, 2-1-1 Broward joined the Lifeline Network, a national suicide and crisis helpline initiative aimed at improving crisis services and advancing suicide prevention. This partnership evolved as a critical development when 2-1-1 Broward became a Lifeline affiliate for the newly launched 988 Suicide and Crisis

Lifeline in 2022. The 988 number provides immediate intervention for individuals in crisis by directly connecting them to helpline centers like 2-1-1 Broward, offering 24/7 availability by phone, text, or chat. In Broward County, dialing 988 connects individuals directly to 2-1-1 Broward, where trained counselors provide crucial support during some of their darkest moments. 2-1-1 Broward's role is crucial in offering immediate assistance, providing hope, and connecting individuals with the resources they need to navigate their crisis and begin a path toward recovery.

Current Status: Suicide remains one of the leading causes of death both nationally (CDC website: www.cdc.gov/suicide) and within our community (211 Broward data report), highlighting the urgent need for strengthened crisis response services, including for individuals aged 10 to 34. 2-1-1 Broward provides a 988 Suicide & Crisis Lifeline that is an indispensable resource for individuals in crisis, with a growing call volume reflecting the increasing demand for mental health and crisis services.

Over the past year, calls rose from 1,083 in October 2023 to 1,723 in October 2024, reflecting a 59% increase, as reported from 2-1-1's Vibrant System's Center Voice Metrics report. Furthermore, the answer rate of calls has improved to 80% as of November 2024, yet it still falls short of the national benchmark of an answer rate of 90%, which is established by the Substance Abuse and Mental Health Services Administration and Vibrant Emotional Health.

By offering immediate intervention, de-escalation, and connection to resources, the service not only saves lives but also reduces long-term costs associated with emergency services, hospitalizations, and untreated mental health issues.

Staff recommends a five-month contract adjustment to begin on May 1, 2025, to increase funding for the 988 Suicide and Crisis Lifeline by \$155,800 for FY 24/25. This increase will fund five additional 988 Helpline Counselors and related expenses. If the Council approves the FY 24/25 funding increase, it will be included and annualized in the FY 25/26 Budget Book recommendation.

Recommended Action: 1) Approve contract adjustment for 211 Broward to allow for the hiring of Five 988 Crisis Helpline Counselors.

2) Approve update of System Goal 1.1, Objective 912 in Goals with words to add the words "and the 988 Suicide and Crisis Lifeline", as it is becoming a fundamental element of this goal.

TAB 10

For Council Meeting March 20, 2025

Service Goal	6 Increase the number of children living in safe and nurturing families.
System Goal	SYS 3 Provide leadership and resources to attract and maximize additional resources at the local, state and federal level.
Objective:	062 Provide legal advocacy and support for crossover youth involved in dependency and/or delinquency systems and unaccompanied minors to improve life outcomes and for children in child welfare to reduce length of stay.
Objective:	SYS 941 Identify and pursue leveraged funds opportunities as they become available to maximize available funding and services for children and families.
Issue:	There is a need to engage qualified raters/subject matter experts to participate in the upcoming Legal Supports 2025 Request for Proposal (RFP) process.
Action:	Approve the Legal Supports 2025 RFP Rating Committee Source Experts as presented.
Budget Impact:	None.

Background: The Legal Supports program helps children and youth in the dependency and/ or delinquency systems by providing them with legal representation and advocacy to shorten time in state care and improve life outcomes. This program also includes a legal helpline for families to call an experienced attorney for legal information and assistance with questions involving juvenile delinquency, diversion, civil citation, and/or dependency.

Additionally, CSC contracts with the Department of Children and Families to claim Federal Title IV-E reimbursement for legal representation of children/youth in the dependency system to maximize additional local resources.

The current Legal Supports program will sunset on September 30, 2025. The new Legal Supports Procurement was released on February 24, 2025, and the procurement is scheduled to close in late March for programming to begin in FY 25/26.

Current Status: It is anticipated that a total of 1 rating committee will be needed. The list of recommended source experts is included below for Council consideration. Applicant interviews are scheduled for April 28, 2025. In accordance with Council policy, Council members may serve as raters, appoint designee raters to serve on their behalf, and approve community source experts to serve on evaluation committees. Community source experts will not be assigned to rate for any RFP area for which they may apply. Committee members will review, rate, and recommend awards to the full Council at the May 15, 2025, meeting. As always, the Council has full and final authority on all programs recommended for funding.

PROSPECTIVE RATERS (or designee)

NAME	TITLE	ORGANIZATION
Evan Goldman	Executive Director, Public Affairs	Jewish Federation of Broward County
James Heaton	Vice President of Mission United Programs	United Way of Broward County
Lola Grosjean	Clinical Integration Coordinator, Broward Youth Re-entry Program	Broward Behavioral Health Coalition
Sheryl Williams	Program Officer of Adoptions & Case Management	ChildNet
Tamica Gaynor	Human Services Administrator, Crisis Intervention & Support Division, Justice Services	Broward County
Traci Schweitzer	Circuit Community Development Administrator, Circuit 17	Florida Department of Children and Families

Recommended Action: Approve the Legal Supports 2025 RFP Rating Committee Source Experts as presented.

For Council Meeting March 20, 2025

System Goal	SYS 1.2 Research and Evaluate Systems of Care.
Objective:	SYS 923 Collaborate with community partnerships to promote child and family research initiatives.
Issue:	As CSC partners on more in depth research projects such as those associated with the Promise Neighborhood (PN), it is necessary to have Research Policies in place. These policies are a necessary precursor to applying for Federal Wide Assurance which is required for an Institutional Authorization Agreement (IAA) with FAU and will also position CSC for other research projects.
Action(s):	<ol style="list-style-type: none">1. Approve new Research Policies for<ol style="list-style-type: none">a. CSC Human Research Protectionsb. CSC Human Research Trainingc. CSC Serious and Adverse Event (SAE) Reporting2. Approve Applying for Federal Wide Assurance (FWA)3. Approve Florida Atlantic University (FAU) Institutional Authorization Agreement (IAA)
Budget Impact:	Not Applicable.

Background: CSC staff have implemented several research projects over the years that required Institutional Review Board (IRB) approval including the federal Performance Partnership Pilot (P3) and the Community Participatory Action Research (CPAR) projects. CSC currently has an IRB on record for the data sharing agreement with Broward County Public Schools. IRBs ensure that research methods and implementation protects human beings involved with the research and includes informed consent, privacy and confidentiality, and communication channels in the event of unanticipated problems or events.

The United States Office for Human Research Protections (OHRP) issues Federal Wide Assurance (FWA) certificates to protect human subjects in research in alignment with the U.S. Federal Policy for the Protection of Human Subjects (also known as the Common Rule). A FWA means that an institution, such as CSC, has submitted the

documentation that OHRP requires “to constitute a commitment by the institution to comply with the requirements” of federal laws governing research (<https://www.hhs.gov/ohrp/register-irbs-and-obtain-fwas/fwas/fwa-protection-of-human-subject/index.html>). The FWA assurance requires appropriate research policies and an application that once approved, the FWA certificate is good for five years.

Current Status: The Broward Promise Neighborhood (PN) grant has a research component requiring Florida Atlantic University Faculty to submit an IRB to their IRB Office. As a PN partner, FAU has requested that CSC complete an Institutional Authorization Agreement (IAA) with FAU to participate in the PN research. Having a FWA certificate is a requirement of the IAA and has the added benefit of allowing CSC to participate in other research opportunities with FAU as well as additional academic institutions. Specifically, the FWA application requires that CSC have three policies in place:

1. **CSC Human Research Protections** which include the guiding principles, applicable laws, and CSC staff roles and responsibilities governing research.
2. **CSC Human Research Training** requirements which delineate how CSC and staff will meet the training requirements under the FWA.
3. **CSC Serious and Adverse Event (SAE) Reporting** covers the required protocols for reporting a SAE that occurs during the research.

The policies have been reviewed by Legal Counsel and are attached for your review.

The FAU Institutional Authorization Agreement (IAA) authorizes CSC to participate in the PN research components. The IAA will be fully executed once the FWA is approved because the IAA requires a FWA “identification number” that OHRP assigns to CSC. See attached IAA.

Recommended Action(s): 1. Approve new Research Policies for CSC Human Research Protections, CSC Human Research Training and CSC Serious and Adverse Event (SAE) Reporting

2. Approve Applying for Federal Wide Assurance (FWA)
3. Approve Florida Atlantic University (FAU) Institutional Authorization Agreement (IAA)

I. Background

The Human Research Protections Program (HRPP) at Children's Services Council of Broward (CSC) is governed by several guiding principles and laws.

a. Ethical Principles. The primary ethical principles applied to research governed by the HRPP are those stated in the *Belmont Report*. The three main principles are:

- Respect for persons (including obtaining informed consent, giving consideration to privacy and confidentiality and adding protections for vulnerable populations);
- Beneficence (applied by weighing risks and benefits); and
- Justice (applied by the equitable selection of subjects).

Other appropriate ethical standards may be applied to research governed by the HRPP in certain circumstances if they are recognized by the federal or other funding source or the state or country where the research will occur.

b. Legal Principles. The basic legal principles governing research governed by the HRPP are:

- The federal policy for protection of human subjects ("Common Rule") in 45 CFR Part 46;
- Federal regulations under 34 CFR Part 97 Department of Education);
- Standards for privacy of individually identifiable health care information ("HIPAA Privacy Rule") in 45 CFR Parts 160 and 164 (CSC is a covered entity under HIPAA); and
- Applicable Florida state laws.

II. Purpose

The purpose of this policy is to ensure the protection and welfare of human subjects participating in research engaged in by CSC.

III. General Statement

Children's Services Council promotes the highest code of conduct for research involving human subjects to adequately protect the rights and welfare of human subjects participating in that research. CSC is committed

to developing, implementing and maintaining a systematic and comprehensive HRPP with appropriate leadership and monitoring. The Chief Innovation Officer and Director of Community Research and Partnering have overall responsibility for CSC's HRPP. The Chief Innovation Officer is the designated "institutional official" (hereafter referred to as "CIO") who delegates shared responsibility for the HRPP to the Director of Community Research and Partnering. This policy describes the essential elements of CSC's plan for implementing, maintaining and monitoring the HRPP.

Activities to which the HRPP Applies:

CSC's HRPP applies to all research involving human subjects engaged in by the Organization, excluding program evaluation activities. Research shall be considered "human subjects research" if it satisfies any of the following criteria:

- It is "research" involving "human subjects" as defined in United States Department of Health and Human Services ("DHHS") regulations or other Common Rule regulations (45 CFR Section 46.102);
- It is research subject to Department of Education regulations for the protection of human subjects (34 CFR Part 97).
- It is research involving human subjects under any other applicable state or local laws or regulations.

Human subjects research becomes subject to the HRPP whenever one or more of the following conditions occurs:

- CSC's employees or agents observe, intervene or interact with human subjects for purposes of research under the auspices of the Organization;
- CSC's employees or agents obtain individually identifiable private information about human subjects for purposes of research under the auspices of the Organization;
- CSC receives a direct award from any source to conduct research involving human subjects, even where all activities involving human subjects are carried out by a subcontractor or collaborator;
- The research involves human subjects and the researchers recruit those subjects from the Organization

It is the policy of Children's Services Council of Broward ("CSC" or "Organization") that the rights and welfare of human subjects participating in research engaged in by CSC must be adequately protected. All such research, including research projects, theses, or dissertations involving CSC data or populations, whether unfunded or funded by grants, contracts, or other mechanisms, must satisfy each of the following requirements:

1. It must be guided by applicable ethical principles including respect for persons, beneficence and justice as described in "The Belmont Report: Ethical Principles and Guidelines for the Protection of Human Subjects of Research" of the National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research ("Belmont Report");
2. It must comply with applicable laws and regulations;
3. It must be conducted by persons with appropriate expertise and training;
4. It must have scientific or scholarly merit;
5. It must be reviewed and approved by a properly constituted institutional review board (IRB) that functions independently of CSC with respect to protecting the rights and welfare of human research subjects. This requirement may be satisfied through an expedited IRB review process if permitted under applicable law and reviewing IRB policy.

Research subject to the HRPP may not proceed without IRB approval even if it has been approved by other CSC departments or officials. The ability to effectively protect the rights and welfare of human subjects participating in CSC research depends on the willingness of those involved in such research to personally adhere to the standards described in this policy and to report suspected noncompliance with this policy. It is the obligation of all CSC employees to report any suspected or confirmed noncompliance with the HRPP to CSC's Chief Innovation Officer, the Director of Community Research and Partnering, CSC Chief Operating Officer, and/or the CSC General Counsel through regular organizational channels.

Principal investigators and others who design, conduct or are engaged in research involving human subjects are expected to be familiar with this policy and CSC's HRPP. PIs and others must be trained and educated with regards to all aspects of research involving human subjects and accept continuing

responsibility for compliance with this policy and the HRPP through all stages of the research process.

V. Definitions

The following definitions and abbreviations apply to terms used in this policy:

- **Belmont Report:** The Belmont Report: Ethical Principles and Guidelines for the Protection of Human Subjects of Research by the National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research.
- **CFR:** Code of Federal Regulations
- **DHHS:** United States Department of Health and Human Services.
- **OHRP:** The Office of Human Research Protections
- **FWA:** Federal Wide Assurance
- **HIPAA:** The Health Insurance Portability and Accountability Act aka Public Law 104-191 (1996)
- **HRPP:** The Human Research Protection Program
- **IRB:** The Institutional Review Board

VI. Accountability

a. The Principal Investigator (PI) will be responsible for:

- Assuming overall responsibility for all aspects of research subject to the HRPP;
- Ensuring the safety of participating human subjects as well as ensuring that such research does not proceed without necessary IRB and regulatory approvals;
- Gaining familiarity with this policy and the HRPP, acquiring appropriate training and education, and continuing to accept continuing responsibility for compliance with this policy and the HRPP through all stages of the research process.

b. The Chief Innovation Officer (aka Institutional Official) will be responsible for:

- Overall responsibility of the Organization's HRPP;
- Overseeing the creation, implementation and maintenance of the HRPP and ensuring that the importance of protecting human

subjects is properly understood within the Organization;

- Acting as the Organization 's Institutional Official and signing the Organization's Federal Wide Assurance ("FWA");
- Ensuring that there are open channels of communication within the components of the HRPP with respect to the protection of human subjects participating in research governed by the HRPP;
- Completing the CSC HRPP Checklist prior to implementation to ensure compliance with CSC policies including ensuring that no applicable research project may proceed unless it is reviewed and approved by an IRB; Completed Checklist will be shared with CSC's Chief Operating Officer and stored in RAP Department files.
- Ensuring that the HRPP has sufficient resources to function properly;
- Ensuring that there is appropriate review and monitoring of the HRPP and that appropriate disciplinary action is taken with respect to non-compliance with this policy, the HRPP or requirements or determinations of the reviewing IRB;
- Developing policies and procedures relating to implementation of the HRPP particularly with regard to the operations of the IRB and for reporting non- compliance with the HRPP or the requirements and determinations of the reviewing IRB;
- Developing and implementing training programs for persons engaged in research governed by the HRPP including staff members, investigators and research staff;
- Ensuring that appropriate government agencies are notified of:
 - serious or continuing noncompliance with the requirements or determinations of the IRBs,
 - unanticipated problems involving risks to research participants or others,
 - study terminations or suspensions required by the IRB.
- Ensuring that there are appropriate means for research participants to report questions or concerns about research in which they are participating and that any such questions or concerns are responded to promptly and appropriately;
- Reviewing and approving conflict disclosures and conflict management plans when directly related to the HRPP.

c. The CSC Chief Operating Officer will be responsible for:

- Reviewing all SAE/UP reports in a timely manner and communicating with CSC Legal Counsel and President/CEO regarding follow up actions.
- Assuring the completion of all remedial actions with the Institutional Officer (Chief Innovation Officer).

d. The CSC General Counsel (or designee) will be responsible for:

- Providing legal advice through all components of the HRPP;
- Ensuring that one or more of the COO/President/CEO are advised of the following:
 - any serious or continuing noncompliance with the HRPP,
 - any concerns about the independent functioning, undue influence or coercion of the reviewing IRB or any of their members relating to their role in the HRPP, or
- Reviewing and approving conflict disclosures and conflict management plans as required.

VII. References

The Belmont
Report 45 CFR
Part 46

45 CFR Parts 160 and 164

34 CFR Part 97

CSC Human Research Protections Program Checklist

The Chief Innovation Officer (Institutional Officer) will complete the below checklist to ensure compliance with CSC Human Research Protections Program policies and conditions prior to implementation.

Research Project: _____ Dates of Research: _____

1. Proposed Research involves human subjects.
2. Research must be guided by applicable ethical principles including respect for persons, beneficence and justice as described in "The Belmont Report: Ethical Principles and Guidelines for the Protection of Human Subjects of Research" of the National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research ("Belmont Report");
3. Research must comply with applicable laws and regulations;
4. Research must be conducted by persons with appropriate expertise and training;
5. Research must have scientific or scholarly merit;
6. Research must be reviewed and approved by a properly constituted institutional review board (IRB) that functions independently of CSC with respect to protecting the rights and welfare of human research subjects. Affiliated IRBs are available to CSC staff for the purposes of reviewing and approving human subjects research.
7. Research subject to the HRPP may not proceed without IRB approval even if it has been approved by other CSC departments or officials or if it fails to meet the conditions on this checklist.
8. Principal investigators and others who design, conduct or are engaged in research involving human subjects are expected to be familiar with CSC's HRPP.
9. PIs and others must be trained and educated with regards to all aspects of research involving human subjects and accept continuing responsibility for compliance with this policy and the HRPP through all stages of the research process.
10. Reviewing and approving conflict disclosures and conflict management plans when directly related to the HRPP.
11. Establishing open channels of communication with the appropriate government agencies, researchers and study participants to address noncompliance, unanticipated problems, and serious adverse events.
12. Ensuring that there are appropriate means for research participants to report questions or concerns about research in which they are participating and that any such questions or concerns are responded to promptly and appropriately.

I attest that the above conditions have been met.

Chief Innovation Officer

Date

Human Research Protections Program: Training Policy

DRAFT

I. Background

Federal Regulations require that personnel conducting research involving human subjects undergo training to improve research subject safety. This includes the Principal Investigator (PI), Co-Investigator, Project Director, and all research personnel who will be interacting with the human subject or that will be handling data (even if they do not directly interact with the human subjects).

II. Purpose

The purpose of this policy is to set forth requirements for training in the protection of human subjects.

III. General Statement

An institution holding an Office for Human Research Protections (OHRP)-approved Federal Wide Assurance (FWA) is responsible for ensuring that its investigators conducting HHS-conducted or -supported human subjects research understand and act in accordance with the requirements of the HHS regulations for the protection of human subjects. Therefore, as stated in the Terms of the FWA, OHRP strongly recommends that institutions and their designated IRBs establish training and oversight mechanisms (appropriate to the nature and volume of their research) to ensure that investigators maintain continuing knowledge of, and comply with, the following:

- (i) relevant ethical principles;
- (ii) relevant federal regulations;
- (iii) written IRB procedures;
- (iv) OHRP guidance;
- (v) other applicable guidance;
- (vi) state and local laws; and
- (vii) institutional policies for the protection of human subjects.

Furthermore, OHRP recommends that investigators complete appropriate institutional educational training before conducting human subjects research.

Human Research Protections Program: Training Policy

DRAFT

Appropriate and continuous training in the protection of human subjects must be completed by any member of a research team engaged in the following research activities: active recruitment, consenting of participants, assessing inclusion and exclusion criteria, data collection, or viewing, analyzing, maintaining, or sharing research data that either directly or indirectly may identify a research participant.

IV. Definitions

Human subjects research means the proposed study meets the definition of both human subjects and research as defined per HHS regulations 45CFR46.102.

HHS Specific Definitions

Research: Research is a systematic investigation, including research development, testing and evaluation, designed to develop or contribute to generalizable knowledge. Activities that meet this definition constitute research for purposes of this policy, whether or not they are conducted or supported under a program that is considered research for other purposes. For example, some demonstration and service programs may include research activities. For purposes of this part, the following activities are deemed NOT to be research:

- Scholarly and journalistic activities (e.g., oral history, journalism, biography, literary criticism, legal research, and historical scholarship), including the collection and use of information, that focus directly on the specific individuals about whom the information is collected.
- Public health surveillance activities, including the collection and testing of information or biospecimens, conducted, supported, requested, ordered, required, or authorized by a public health authority. Such activities are limited to those necessary to allow a public health authority to identify, monitor, assess, or investigate potential public health signals, onsets of disease outbreaks, or conditions of public health importance (including trends, signals, risk factors, patterns in diseases, or increases in injuries from using consumer products). Such activities include those associated with providing timely situational awareness and priority setting during the course of an event or crisis that threatens public health (including natural or man-made disasters).
- Collection and analysis of information, biospecimens, or records by or for a criminal justice agency for activities authorized by law or court order solely for criminal justice or criminal investigative purposes.

Human Research Protections Program: Training Policy

DRAFT

- Authorized operational activities (as determined by each agency) in support of intelligence, homeland security, defense, or other national security missions.
- Program evaluation

Human Subject: A living individual about whom an investigator (whether professional or student) conducting research:

- (i) Obtains information or biospecimens through intervention or interaction with the individual, and uses, studies, or analyzes the information or biospecimens; or
- (ii) Obtains, uses, studies, analyzes, or generates identifiable private information or identifiable biospecimens.

Intervention: Both physical procedures by which data are gathered (for example: venipuncture) and manipulations of the participant or the participant's environment that are performed for research purposes.

Interaction: Includes communication or interpersonal contact between investigator and participant.

Private information: Information about behavior occurring in a context in which an individual can reasonably expect that no observation or recording is taking place, and information which has been provided for specific purposes by an individual and which the individual can reasonably expect will not be made public (for example, a medical record).

Identifiable private information: Private information for which the identity of the subject is or may readily be ascertained by the investigator or associated with the information.

Identifiable biospecimen: A biospecimen for which the identity of the subject is or may readily be ascertained by the investigator or associated with the biospecimen.

V. Policy

Persons conducting research involving human subjects must complete and successfully pass training for the protections of human subjects. CSC accepts human subject training through the Collaborative Institutional Training Initiative Program (CITI).

The Principal Investigator (PI) will be responsible for:

Ensuring all project personnel have satisfied the human subjects protection training requirement when submitting for new projects, continuing reviews, and when adding new personnel.

Research Team Members will be responsible for:

Maintaining current human subjects protection training. Training should be completed every three (3) years or more frequently if required by the Reviewing IRB. Training should correspond to the type of research being conducted; either Social, Behavioral, and Educational or Biomedical and/ or Information Privacy and Security if accessing Protected Health Information for research purposes.

HRPP Staff will be responsible for:

Reviewing human subjects protection training completion certificates or reports and informing research team personnel if the completion certificates or reports are outdated, do not correspond with the type of research being conducted, or if the incorrect courses have been completed.

CSC Human Resource Department will maintain training certifications in staff personnel records.

VI. Procedures

New Users:

- If completing human subjects protection training for the first time, research team personnel engaging in human subjects research will register an account at citiprogram.org.
- Users should select the training module that most closely corresponds to the type of research in which they will be involved. When training has been completed, research personnel should save a copy of their completion certificate or report for their records and provide a copy of the certificate or report as necessary.

Returning Users:

- Refresher courses must be completed every three (3) years or as required by

Human Research Protections Program: Training Policy

DRAFT

Reviewing IRB.

- When training has been completed, staff will send CSC Human Resource Department a copy of their completion certificate for their staff record.

Existing Users New to CSC:

- If you are new to CSC but have completed human subjects protection training at another institution within the past three (3) years, you may provide a copy of the current certificate or report as necessary to CSC Human Resource Department.

VII. References

Office of Human Research Protections, Investigator Responsibilities FAQ

Serious Adverse Events Reporting Policy

I. Background

Federal regulations require researchers to promptly report to the Institutional Officer (CSC's Chief Innovation Officer) or the Reviewing IRB all serious adverse events (SAEs) and unanticipated problems (UPs) involving risk to human subjects or others that occur during a Reviewing IRB-approved research protocol. CSC also requires the Principal Investigator to notify the CSC Chief Operating Officer of SAEs or UPs. In addition, researchers may need to report these events to the study sponsor, institutional officials, and the appropriate regulatory agencies, when applicable.

II. Purpose

This policy provides researchers with guidance on reporting serious adverse events or unanticipated problems involving risk to human subjects or others during a Reviewing IRB-approved research protocol.

III. General Statement

Adverse events encompass both physical and psychological harms. They occur most commonly in the context of biomedical research, although they can and do occur in social- behavioral research. Many adverse events are expected based on previous studies in the literature and are outlined in the informed consent document. These do not need to be reported to the Institutional Officer/Reviewing IRB. However, if an adverse event is (a) serious; (b) unexpected in nature, severity, and frequency; (c) a potential risk to human subjects or others; and (d) a result of the research, it meets the definition of a "serious adverse event." Serious adverse events require a closer level of scrutiny and must be reported to the Institutional Officer/CSC Chief Operating Officer/Reviewing IRB.

Similarly, "unanticipated problems" that are not physical or medical in nature can also arise in the context of a research study. For example, a breach of confidentiality or an error in how human subjects data has been analyzed, are both unanticipated problems that do not show up as a physical or psychological symptom in the subject. However, if they are unexpected, and can potentially pose a risk to the human subjects involved, or others, they must be reported to the Institutional Officer/CSC Chief Operating Officer/Reviewing IRB.

Serious Adverse Events Reporting Policy

Both serious adverse events and unanticipated problems, whether they occur in a social/behavioral research study, or other human subjects study, may signal that risks to subjects are greater than expected. They may also trigger modifications to the research protocol, informed consent, or other information presented to the research subjects. In some cases, they may even require that a study be suspended or terminated. To make appropriate decisions concerning the protection of human subjects in research, the Reviewing IRB requires these events to be reported appropriately. The principal investigator (PI) of any research study is responsible for reporting these events. CSC requires the PI to report to both the Institutional Officer (Chief Innovation Officer) and the CSC Chief Operating Officer.

IV. Definitions

Adverse Event: any untoward or unfavorable medical occurrence (physical or psychological), cognitive, or affective response in a human subject, including any abnormal sign (for example, abnormal physical exam or laboratory findings), symptom, or disease, temporally associated with the subject's participation in the research, whether or not considered related to the subjects' participation in research.

Adverse events may be caused by one or more of the following:

1. The procedures involved in the research;
2. An underlying disease, disorder, or condition of the subject; or
3. Other circumstances unrelated to either the research or any underlying disease, disorder, or condition of the subject.

In general, adverse events that are determined to be at least partially caused by research procedures would be considered **related** to participation in the research. Adverse events determined to be solely caused by an underlying cause or non-research related circumstances would be considered **unrelated** to participation in the research.

Serious Adverse Events Reporting Policy

Serious Adverse Event (SAE): Any adverse event occurring during the time period of a subject's participation in research that meets **any** of the following criteria:

- Results in death during the period of protocol defined surveillance.
- Is life threatening (defined as a subject at immediate risk of death at the time of the event).
- Requires inpatient hospitalization or prolonged hospitalization during the period of protocol-defined surveillance.
- Results in a congenital anomaly or birth defect.
- Results in a persistent or significant disability/incapacity.
- Any other important medical event that may not result in death, be life threatening, or require hospitalization, may be considered a Serious Adverse Event based upon appropriate medical / psychological judgment, if the event may jeopardize the subject and may require medical or surgical intervention to prevent one of the outcomes listed above.

Unanticipated Problem (UP) any incident, experience, or outcome that involves risks to subjects or others and meets the following criteria:

- **Unexpected** (in terms of nature, severity, or frequency) given (a) the research procedures that are described in the protocol-related documents, such as the Reviewing IRB approved research protocol and informed consent documents; and (b) the characteristics of the subject population being studied; and
- **Related or possibly related** to participation in the research (possibly related means there is some likelihood in the judgment of the investigator that the incident, experience, or outcome may have been caused by the procedures involved in the research); and suggests that the research **places subjects or others at a greater risk of harm** (including physical, psychological, economic, or social harm) **than was previously known or recognized.**

Unanticipated problems may be physical, psychological, economic or social. Examples include:

- Adverse emotional reactions to study procedures, such as depression or threat of harm to self or others.

Serious Adverse Events Reporting Policy

- Major complaints by subjects about the safety or ethics of research procedures.
- Breaches of confidentiality, such as the loss of a computer containing confidential information about human subjects or others.
- A participant in a focus group on employment practices reports he has been demoted or unfavorably treated after the research study.
- Unexpected data collection on a subject for which no informed consent exists.

V. Policy

- Serious adverse events and unanticipated problems that occur within a study that the REVIEWING IRB has approved must be reported to CSC's Institutional Officer, CSC Chief Operating Officer, and the Reviewing IRB within the defined timeframes below.
- A serious adverse event or unanticipated problem should only be reported if it meets the definitions in Section IV of this document.
- A serious adverse event or unanticipated problem is reportable if it occurs between the time that a subject is participating on a protocol and for 30 days following the active intervention phase of the protocol. If the event occurs more than 30 days after the active intervention has stopped, a report may be necessary if there are more stringent reporting requirements outlined in the protocol or mandated by the sponsor.
- The closing of a study does not terminate the PI's obligation to report this serious adverse event.

VI. Accountability

The Principal Investigator (PI) will be responsible for:

- Taking any necessary steps, as appropriate, to ensure subjects receive care or follow-up due to a Serious Adverse Event or Unanticipated Problem.
- Making immediate changes, when appropriate, at the time of researching, evaluating, etc. to eliminate apparent or immediate hazards to other subjects as a result of a Serious Adverse Event or Unanticipated Problem, even if the Reviewing IRB has not yet approved the procedure.
- With the Institutional Officer, analyzing the risk profile of the protocol as a result of a Serious Adverse Event or Unanticipated Problem to assess whether it should be reported to the Institutional Officer/CSC Chief Operating

Serious Adverse Events Reporting Policy

Officer/Reviewing IRB;

- Reporting the event to the Institutional Officer/CSC Chief Operating Officer Reviewing IRB if it increases the risk of harm to subjects or others.
- Reporting to the Institutional Officer/ CSC Chief Operating Officer/Reviewing IRB other unexpected adverse events, regardless of severity, that may alter the risk versus potential benefits of the research and, as a result, warrant consideration of substantive changes in the research protocol or informed consent process/documents *[NOTE: Serious adverse events that are expected in some subjects but are determined to be occurring at a significantly higher frequency or severity than expected should be reported under this policy]*.
- Reporting unanticipated problems to appropriate institutional officials (e.g. Chief Innovation Officer and Chief Operating Officer) as soon as they become aware of them so that the Organization can apprise supporting/funding agencies, and OHRP, as applicable, within the timelines outlined in the Code of Federal Regulations.

The CSC Institutional Officer will be responsible for:

- Reviewing all SAE/UP reports in a timely manner and determining whether the event constitutes an unanticipated problem involving risks to subjects or others.
- Implementing immediate action, where warranted, including suspension of research activities to ensure the ongoing safety of research participants.
- Coordinate with PI to assess SAE/UP severity, relatedness, and required action including reporting to Reviewing IRB per their guidelines for reporting.
- Asking investigators, Data Safety Monitoring Boards or others for additional clarifying information regarding an SAE/UP, as warranted.
- Promptly forwarding SAE/UP reports to the Reviewing IRB.
- Conferring with CSC Chief Operating Officer to develop plan to share with CSC President/CEO and CSC Legal Counsel.
- Communicating to the PI in writing the Reviewing IRB's actions/decisions regarding an SAE/UP.
- Documenting the Reviewing IRB protocol file appropriately.
- Promptly communicating, as necessary, in writing to appropriate institutional

Serious Adverse Events Reporting Policy

officials, funding agencies, and regulatory agencies, the details of (a) any unanticipated problems involving risks to subjects or others; b) any serious or continuing noncompliance with 45 CFR 46, or the requirements or determinations of the Reviewing IRB; and c) any suspension or termination of Reviewing IRB approval, within one month.

- Requiring the PI to implement remedial actions, as deemed appropriate, in response to an SAE/UP including:
 - a) Modifying the inclusion or exclusion criteria to mitigate the newly identified risks;
 - b) Implementing additional monitoring procedures of subjects;
 - c) Modifying informed consent documents to include a description of newly recognized risks;
 - d) Revising the protocol;
 - e) Providing additional information about newly recognized risks to previously enrolled subjects;
 - f) Suspending enrollment of new subjects;
 - g) Suspending approval of the research; or
- Terminating approval of the study

The CSC Chief Operating Officer will be responsible for:

- Reviewing all SAE/UP reports in a timely manner and communicating with CSC Legal Counsel and President/CEO regarding follow up actions.
- Assuring the completion of all remedial actions with the Institutional Officer (Chief Innovation Officer).

VII. Procedures

Follow all reporting requirements for the REVIEWING IRB providing oversight for the project, use "CSC Promptly Reportable Information Form" and submit to CSC Institutional Officer. If a report is submitted by the PI beyond the timelines outlined by this policy, a written explanation of the delay must be included in the submission to the Institutional Officer/ CSC Chief Operating Officer/Reviewing IRB.

See Appendix A for reporting timelines and process.

VIII. References

OHRP Guidance on Reviewing and Reporting Unanticipated Problems
Involving Risks to Subjects or Others and Adverse Events

45 CFR §46.103 (b)(5)(i)

Serious Adverse Events Reporting Policy & Form

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Appendix A: Serious Adverse Event and Unanticipated Problems Reporting Timelines

Event	Reporting Timeline	Additional Information
<ul style="list-style-type: none"> Written report of any death or a life-threatening experience occurring to a subject enrolled in a study approved by the REVIEWING IRB 	Within 2 Calendar Days of awareness	Event must be related or possibly related to the protocol intervention; if the PI is uncertain, report it to Institutional Officer/CSC Chief Operating Officer prior to the 3 days required to meet the Reviewing IRB requested timeframe until further conclusive evidence becomes available
<ul style="list-style-type: none"> Written report of any other SAE or UP occurring within a study approved by the Reviewing IRB and occurring during CSC research. 	Within 1 week of awareness	
<ul style="list-style-type: none"> Changes to study materials including the protocol, consent document, or any study related materials as a result of an SAE/UP. Safety alert reports, data safety monitoring reports, protocol violations/ deviations, or audit reports. 	Within 1 week of notification from an Reviewing IRB	Use the Reviewing IRB amendment form as needed.
<ul style="list-style-type: none"> Reports of emergency room (ER) visits unrelated to protocol intervention Reports of discontinuations from a study for medical reasons unrelated to a protocol intervention. "For Information" only reports of AEs or UPs not related to a specific CSC protocol. 	No action required	

Serious Adverse Events Reporting Policy & Form

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CSC Serious Adverse Event Form (SAEF)

INSTRUCTIONS: New information meeting the criteria below must be **reported to the CSC IO (Chief Innovation Officer) and CSC Chief Operating Officer (COO).** Please refer to **CSC SAE Reporting policy.**

A. STUDY INFORMATION

Complete Title of Study:

CSC Principal Investigator:

Phone:

E-mail:

Primary Contact if other than PI:

- ☐ Initial Report
☐ Study Open to Accrual

- ☐ Follow-Up Report
☐ Study Closed to Accrual

B. TYPE OF EVENT

☐ **New or increased risk or a safety issue**

- Any increased risk of harm or actual harm experienced by a subject or other individual, which in the opinion of the investigator, is unexpected and related or possibly related to the research procedures
- New information that indicates an increase in the frequency or magnitude of a previously known risk, or uncovers a new risk (ex: an interim analysis, publications indicating a new risk, sponsor report, or investigator finding)
- Complaint of a subject that indicates subjects or others might be at increased risk of harm or at risk of a new harm
- Breach of confidentiality
- Any other information that affects the safety of subjects or the conduct or integrity of the research

☐ **Protocol deviation/violation, if it:**

- Harmed a subject or others or that indicates subjects or others might be at increased risk of harm
- Resulted in a participant being enrolled who did not meet eligibility criteria
- Resulted in research procedures taking place before a correct version of the signed consent was executed
- Was made without prior IRB approval to eliminate an apparent immediate hazard to a subject
- Affects the overall integrity of the research data

Serious Adverse Events Reporting Policy & Form

DRAFT

- ☐ Unresolved subject complaint
- ☐ Incarceration of a subject in a research study not approved to involve prisoners
- ☐ Allegation of noncompliance or finding of noncompliance
- ☐ Suspension or premature termination by the sponsor, investigator, or institution Audit, inspection, or inquiry by a federal agency
- ☐ Written reports from a federal agency State medical board or hospital medical staff actions
- ☐ Other information that the sponsor/lead site/ others has directed the PI to report to the IO.

C. EVENT DESCRIPTION

Date of Event:

Date CSC PI Became Aware of Event:

Subject ID#:

Subject Age:

Subject Sex:

1. Provide detailed description of the event as applicable, including:

- a) A description of the event, including whether this is an internal event involving a patient/ subject, staff, student, affiliate, other individual, or an external event;
- b) How and/or why it occurred;
- c) Timeline for the event, including timing of study treatment/research intervention, start and stop dates of relevant research interventions;
- d) Treatment or follow-up provided to subject as a result of the event;
- e) Current status of the subject.

2. Describe why, if applicable, in your opinion the event is unanticipated and possibly/probably/definitely related.

Serious Adverse Events Reporting Policy & Form

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3. Describe the outcome of the event on the study (ex: increased risk of harm to subject or others, violation of subject's rights, safety, or welfare, effect on study integrity, change of status of subject in study, etc.).

4. Describe necessary protocol changes, including treatment or procedures that will be taken to address the problem, and the corrective actions to prevent future occurrences, if applicable. (For example, changes will be made to the consent form to include this new risk, the protocol will be updated, or study staff will be reeducated on the study procedures.) If none, justify. Changes must be submitted to the Reviewing IRB for approval before implementation.

5. Is the event resolved? ☐ Yes ☐ No ☐ N/A
If no, please file a follow-up report to the IO/COO once more information is available.

Responsible Institutional Official Assurance:

By signing this serious adverse event / unanticipated event report electronically I, the Responsible Institutional Official, assure the CSC CEO/Legal Counsel and Reviewing IRB that this report has been thoroughly reviewed and completed. I understand that any requested modifications are not to be instituted until final approval from the Reviewing IRB is secured. Furthermore, if any further problems involving human subjects occur, I will immediately notify the Reviewing IRB.



Form 115a: Institutional Authorization Agreement (IAA)

Office of Research Integrity
researchintegrity@fau.edu

<https://www.fau.edu/research-admin/research-integrity/human-subjects-irb/>

This Agreement allows another institution to rely upon Florida Atlantic University's IRB (FAU) for review and oversight of human research.

Name of Designated Institution Providing IRB Review; "Reviewing IRB": Florida Atlantic University

OHRP Federalwide Assurance (FWA) #: 00000157

FAU IRB Contact: Cortni Romaine cromaine@fau.edu

Name of Institution Relying on the Reviewing IRB; "Relying Institution": Children's Services Council of Broward County

OHRP Federalwide Assurance (FWA) #: _____

Local Contact: _____

The Officials signing below agree that the relying Institution may rely on Florida Atlantic University for IRB review and continuing IRB oversight of its human subject research described below.

This agreement is applicable for non-exempt human subjects research- as defined under 45CFR46.102- involving FAU and Children's Services Council of Broward County (CSC). CSC agrees that affiliated personnel engaging in human subjects research, as listed in FAU IRB approved protocols must complete and maintain required human subject protection training and adhere to FAU human subjects research policies and processes.

This agreement will be effective upon signature from both parties and remain in effect until CSC's expiration of their Federalwide Assurance or upon activation of a CSC IRB. At that time the agreement will be reviewed and renewed, upon agreement of FAU and CSC.

By signing this agreement, both institutions have agreed that the Reviewing IRB (FAU) will serve as the IRB of record and are agreeing to uphold their individual responsibilities as listed on page 2 of this document. The Reviewing IRB will follow written procedures for reporting its findings and actions to appropriate officials at the Relying Institution. Relevant minutes of IRB meetings will be made available upon request. The Relying Institution remains responsible for ensuring compliance with the designated IRB's determinations and with the Terms of its OHRP- approved FWA. This document must be kept on file by both parties and provided to OHRP upon request.

Signature of Signatory Official at FAU:

Signature: _____ Date: _____

Print Full Name: Gregg B. Fields, PhD

Institutional Title: Vice President for Research

Signature of Signatory Official at RELYING Institution:

Signature: _____ Date: _____

Print Full Name: _____

Institutional Title: _____



Form 115a: Institutional Authorization Agreement (IAA)

The responsibilities of FAU as the REVIEWING IRB are to:

- 1) Maintain an FWA with OHRP and the registration of its IRBs with both OHRP, and if relevant, the FDA;
- 2) Maintain a Board membership that satisfies the requirements of 45 CFR 46, and if relevant 21 CFR 50 and 56, and provide special expertise as needed from Board members or consultants to adequately assess all aspects of the study;
- 3) Make available to the Relying Institution upon request, the FAU IRB's Standard Operating Procedures;
- 4) Perform initial reviews, continuing reviews, reviews of submitted Adverse Events, reviews of protocol amendments, reviews of DSMB reports, and reviews of any other documents submitted by the Principal Investigator of the research study subject to this agreement;
- 5) Maintain and make accessible to the Relying Institution, the FAU IRB's application, protocol reviews, letters to Principal Investigators, approvals and disapprovals, and minutes of the FAU IRB meetings relevant to the protocol;
- 6) Notify the Relying Institution immediately in the event of a suspension or restriction of the FAU IRB's authorization to review studies; and
- 7) Notify the Relying Institution of any FAU IRB policy decisions or regulatory matters that might affect the institution's reliance on FAU IRB reviews or performance of the research at the Relying institution.

The responsibilities of the RELYING Institution are to:

- 1) Maintain a Federal Wide Assurance (FWA);
- 2) Maintain a human subjects protection program, as required by the DHHS OHRP;
- 3) Provide the FAU IRB with a local contact person who has the authority to communicate on matters relating to this agreement;
- 4) Notify the FAU IRB immediately if there is ever a suspension or restriction by the Relying Institution of FAU IRB's authorization to review studies;
- 5) Ensure that the investigators and other staff at the Relying Institution who are conducting the research are appropriately qualified and meet the institution's standards for eligibility to conduct research; have appropriately disclosed conflicts of interest and completed human subjects research training as required by the Relying Institution;
- 6) Notify the FAU IRB immediately if there is a suspension or restriction of a listed investigator at the Relying Institution;
- 7) Ensure the safe and appropriate performance of the research at the Relying Institution. This includes but is not limited to monitoring study compliance or allowing FAU monitors on site to review study compliance and cooperate with those activities; cooperate with any investigation by the FAU IRB, and ensuring a mechanism exists by which complaints about the research can be made by local study participants or others. Any actions taken as a result of problems that are identified in these areas should be shared with the FAU IRB and the Principal Investigator at FAU;
- 8) Require the Principal Investigator at the Relying Institution to maintain appropriate copies of all approvals, and other correspondence documenting the review and approval of the research as required by the regulations; and
- 9) Maintain compliance with any additional state, local, or institutional requirements related to the protection of human subjects.

For Council Meeting March 20, 2025

System Goal	SYS 1.2 Research and Evaluate Systems of Care.
Objective:	SYS 923 Collaborate with community partnerships to promote child and family research initiatives.
Issue:	Clarify that the CSC contract with A Little Help Never Hurt (ALHNNH) resulting from a Passthrough Grant from the Community Foundation of Broward (CFB) will include Urban League as Fiscal Sponsor with their fee paid through the grant funds.
Action:	Approve Urban League as ALHNNH Fiscal Sponsor for the CFB Passthrough Grant which incorporates the Fiscal Sponsor Fee.
Budget Impact:	Not Applicable.

Background: In October 2024, the Council approved the Urban League of Broward County to be ALHNNH's fiscal sponsor for the CSC and two Promise Neighborhood contracts. CSC funding for these contracts reached the cap of \$25,000 for a fiscal sponsor as per CSC's policy.

In November 2024, the Council approved \$40,000 new revenue from Community Foundation of Broward to fund ABCD facilitation and coaching services in the Pompano Beach Blanche Ely/Saunders Park neighborhood. The November issue paper stated, "the CFB contract will not have a Fiscal Sponsor Fee, as the provider has reached the maximum fee cap of \$25,000 with the CSC and Promise Neighborhood contracts."

Current Status: The intent of the statement from the November Issue Paper was that CSC would not exceed the \$25,000 cap and spend additional CSC dollars for the Urban League of Broward County (ULBC) to serve as Fiscal Sponsor for the CFB funded ALHNNH contract. The Council policy does not preclude CFB from allocating monies from their \$40,000 in funding to pay for fiscal sponsor services. To maintain consistency across the four CSC, ULBC and ALHNNH contracts, the CFB agreed to support fiscal sponsor services with their CFB pass through funding contract which amount to 7% fiscal sponsor fee of \$2,800.

Recommended Action: Approve Urban League as ALHNNH Fiscal Sponsor for the CFB Passthrough Grant which incorporates the Fiscal Sponsor Fee.

TAB 13

For Council Meeting March 20, 2025

System Goal	SYS 2 Educate the public about the availability of community resources and advocacy efforts on behalf of children and families.
Objective:	SYS 932 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:	CSC has been the primary funder of the Broward County Family Resource Guide (FRG), a multi-lingual publication that educates the community about resources to improve the lives of children and families. As in years past, the Early Learning Coalition of Broward has committed \$25,000 in FY 24/25 to support the 2025/26 FRG edition.
Action:	Approve Passthrough Revenue and Related Expenditures from ELC to Kessler Creative for the 2025/26 Family Resource Guide
Budget Impact:	\$ 25,000 New Revenue and Related Expenditures in SYS Goal 932 for FY 24/25.

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, 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 advertisements to assist with the total funding needed. Since FY 2018-19, ELC resumed partial funding as well as continuing to provide relevant content for the publication. Other entities such as the Broward County Public School District and local source experts also provide content so that 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 July 2025. Over the past few years, the cost of translating articles, printing, and distributing 175,000 copies of the publication has consistently risen. Recognizing the value to its target audience, the Early Learning Coalition of Broward has committed to contributing \$25,000 in FY 24/25 to support the 2025/26 FRG. Staff recommends approving acceptance of ELC's revenue to help offset the total cost of the publication. CSC's contribution to the cost remains as budgeted.

Recommended Action: Approve Passthrough Revenue and Related Expenditures from ELC to Kessler Creative for the 2025/26 Family Resource Guide

TAB 14

For Council Meeting March 20, 2025

Service Goal	7 Improve the availability and quality of out-of-school time programs to promote school success of children living in economically disadvantaged neighborhoods.
Objective:	072 Provide quality out-of-school programs to support school success for children living in economically disadvantaged neighborhoods.
Issue:	Many families face financial challenges that make it difficult to provide basic school supplies. 2025 Back to School Extravaganza (BTSE) purchases are needed to meet the community's need for essential school supplies.
Action:	Approve Ancillary Purchases for BTSE 2025.
Budget Impact:	\$294,000 Of \$294,000 Available in Goal 072 in FY 24/25. <u>\$142,034</u> Of \$4,299,602 Available in Unallocated in FY 24/25 \$436,034 Total

Background: The CSC Annual Back to School Extravaganza (BTSE) aims to prepare children from economically disadvantaged families for the upcoming school year by providing them with free school supplies and other items to ensure they have a successful start that would shape the entirety of their school year. This event is crucial for many families as it helps to alleviate the financial burden of purchasing new school supplies. BTSE includes the distribution of backpacks and school supplies, clothing and shoes, books, health screenings and immunizations, and information and resources from various community organizations and activities for children. CSC has supported BTSE for 15 years for Broward County students in collaboration with BCPS School Social Workers and community partners.

Current Status: CSC will support multiple 2025 BTSE events with community partners across the county. For FY24/25, in response to community needs, CSC staff are coordinating boutique events. To align BTSE with CSC's commitment to the Promise Neighborhood Collaborative, student school supplies packets will be delivered to selected Promise Neighborhood Elementary Schools, which are schools receiving interconnected, two-generational, local cradle-to-career services in specific zip codes, as well as CSC-funded summer programs. Shifting to smaller, more localized events will

ensure greater coverage across the county, reducing long wait times for families. This approach also fosters increased collaboration with partners, ensuring that students receive the support they need for a positive start to the school year. Advertising and marketing for the revised deployment of resources will be conducted through targeted social media campaigns, local newsletters, school communication mediums, and community word-of-mouth to ensure widespread awareness and engagement. Data collection at the events will be conducted through surveys and feedback forms to gather insights on attendee preferences and experiences. This information will help improve future events and ensure the community's needs and expectations are met.

Due diligence was done to source the most cost-effective, quality vendors to purchase uniforms, undergarments, shoes, and laundry detergent. Commitments for shoes have been secured from Soles for Souls and Morningside Solutions through Neighbors 4 Neighbors since Morningside can only provide items to nonprofits.

Vendor	Product	Cost
Kids First	12,000 @ \$15.837 per Backpacks/School Supplies	\$190,050.00
In Unison School Apparel	10,000 @ \$19.00 per School Uniforms in multiple sizes and colors	\$190,000.00
Kleen Test	500 @ \$8.99 per Laundry Detergent Sheets	\$4,495.00
Dollar Days	6,408 @ \$4.77 (approximate average cost per unit) Undergarments in various sizes	\$31,488.88
Neighbors 4 Neighbors	1,000 @ \$20 per shoes in various sizes	\$20,000.00

While these purchases exceed the current CSC budget, as in previous years, CSC staff is conducting targeted fundraising campaigns and soliciting sponsorships from local foundations, businesses and organizations. These donations have generally met or exceeded the amount needed.

Recommended Action: Approve Ancillary Purchases for BTSE 2025.

TAB 15

For Council Meeting March 20, 2025

Issue: Revise Purchasing Card Policy.

Action: Approve Revisions to the Purchasing/Credit Card Policy.

Budget Impact: None.

Background: The Purchasing/Credit Card Policy was revised in March 2018 to increase spending limits and reduce the number of spending categories from five to four, while ensuring due diligence in finding the best purchasing options for CSC. Currently, there are seven purchasing/credit cards (P-Card) within the organization: one for the CEO, primarily used for travel; one for the COO, mainly utilized for operations; and one for government affairs, also primarily used for travel. The other four cards are assigned to the executive assistants from the following departments: Public Affairs and Organizational Development (PAOD), Research and Planning (RAP), Operations (OPS), and Program Services (PS). These cards are primarily used for staff travel and training, with strict controls in place for minor online purchases and booking staff travel.

Current Status: Recent changes in our internal procedures have necessitated an update to the purchasing card policy to reflect the current process. The policy, reviewed by Legal Counsel, now includes enhanced language related to card security. Additionally, the administration of the cards will now be managed by the COO and the Director of Finance, instead of the Purchasing Specialist. An Employee Purchasing Card Agreement has also been created, requiring each staff member who holds a card to acknowledge and comply with the policy's requirements. All purchases must continue to be approved by the Council before being made, except for travel expenses and minor purchases that fall within the CEO's \$5,000 spending limit.

Recommended Action: Approve Revisions to the Purchasing/Credit Card Policy

Policy & Procedures Manual

Purchasing/Credit Card

Introduction

Children's Services Council of Broward County has authorized the use of a Purchasing Card ("Card") to authorize ~~small-dollar~~ purchases for materials and supplies, and other items needed for daily operations without undue delay. The use of the Card is to streamline and simplify the purchasing and accounts payable process.

All cardholders have limits that are defined and enforced at the point of purchase by the Purchasing Card Company's control features. Limitations are established for spending amounts per transaction, types of vendors from whom purchases can be made, number of transactions that can be made per day, and others as needed.

Purchasing Card accounts will be issued but not limited to the CEO, COO and any other staff authorized by the Council and CEO. The goals of this program include the following:

- Allow more convenient and expedient methods of purchasing ~~small office supplies or other related administrative expenses (ie. Utilities)~~ or for booking travel related purchases
- Allow flexibility to obtain authorized materials and supplies as needed

The Fiscal and Operations Department manages the issuing of Purchasing Cards. The ~~Purchasing-Specialist~~ Director of Finance and COO are responsible for the overall management of the CSC's Card Program.

1. Card Issuance and Cancellation

- a. The ~~Purchasing-Specialist~~ Director of Finance is responsible for completing the Direct Issuance Purchasing Card ~~Form~~ requirement per card company policy for each cardholder, employee's agreement with CSC and Cardholder Agreement in order to obtain a Purchasing Card account. Each person authorized to have a Card must complete a separate CSC employee card agreement form. The completed forms, must be returned to the Director of Finance upon completion.

Policy & Procedures Manual Purchasing/Credit Card & Agreement

- b. A Card may be issued to an employee as deemed necessary per the CEO or COO. This Card should be retained by the employee in a secure location and not be shared with other staff members.
- c. The ~~Purchasing Specialist~~ Director of Finance is responsible for processing all Purchasing Card Account Request forms and coordinating the establishment of new accounts. Each new Card will be mailed directly to CSC for issuance to the cardholder, who is responsible for activating the Card by following standard security activation procedures. Cards are to be returned immediately to the ~~Purchasing Specialist~~ Director of Finance for cancellation under the following circumstances:
- If CEO/COO have determined that an employee has intentionally misused the Card or has otherwise established a pattern of using the Card in an irresponsible manner
 - If an employee no longer requires a Card
 - When an employee has been assigned to another position
 - Upon an employee's termination of employment for any reason
 - When the employee is on extended leave due to any reason
- d. The ~~Purchasing Specialist~~ Director of Finance is responsible for canceling an employee's Purchasing Card upon employment termination. As employees are terminated, a notification will be triggered and distributed within 24 hours by Human Resources of the effective date of termination, to the Purchasing Specialist to enable timely cancellation of the Card and to prevent its unauthorized use. Cancellation can be accomplished by telephone or fax, or by submitting electronic cardholder information to the Credit Card Company. If CSC requests a new Card for an employee to replace a lost or stolen Card which was canceled, the ~~Purchasing Specialist~~ Director of Finance should notify the COO or ~~Director of Finance~~ CEO of that event when the request is submitted.

2. Card Limitations and Restrictions

- a. Individual cardholder controls constitute a cardholder's profile. The ~~Purchasing Specialist~~ **Director of Finance** is responsible for establishing and changing cardholder profiles. The COO maintains a file of all Cardholder Agreements, cardholder Direct Issuance forms, and other required cardholder information.
- b. When a cardholder receives a Card, they will be notified of the following items. Various transaction limits are established which include:
 - monthly credit limits
 - daily spending limits
 - single transactions limits
 - daily number of transactions
 - monthly number of transactions
- c. Although not inclusive, the following expenditures are not authorized Purchasing Card purchases:
 - Cash Advances
 - Personal use
 - Restaurants
 - ~~Equipment with unit prices over \$750~~
 - Salary, monetary awards and gift certificates
 - ~~Federal/grant and capital improvement fund expenditures~~
 - ~~Consulting and professional services~~
 - ~~Maintenance and rental agreements~~
 - ~~Utilities and telephone expenses, including cellular phones~~

3. Card Security

- a. ~~Use of the Card is restricted to official CSC business and the CSC employee whose name appears on the Card, or an appropriately designated employee for specific purposes. If a cardholder is absent for a period of time, CSC should seek to obtain~~

Policy & Procedures Manual Purchasing/Credit Card & Agreement

~~another Card for a different designated employee, either temporarily or permanently.~~

- b. Each Cardholder is responsible for the security of their Card. All precautions should be used to maintain confidentiality of all information relating to the Card, such as cardholder account number and expiration date. The account number should never be left in a conspicuous place.

4. Card Procedures

a. General Cardholder Instructions

Depending on their profile, authorized CSC Cardholders should purchase materials and supplies; book their travel arrangements by utilizing the Purchasing Card assigned to them. All purchases should be requested in advance and must be approved by the COO and CEO.

All original receipts must be maintained in a cumulative monthly file for the purpose of reconciling the monthly credit card statement. The original transaction receipt must be obtained, retained and ultimately submitted after each purchase. The cardholder will upload the monthly charges in the Travel Module or an approved form/**electronic system** if not travel related and processed with supervisor approval according to the Purchasing Policy. Additionally, the cardholder shall follow all requirements with CSC's Purchasing Policy and ensure that any expenses are preapproved. The business purpose for the expenses shall be included when submitting payment. The cardholder is responsible for any unauthorized expenses. The Purchasing Card account cannot be used to pay for personal items. The billing cycle for the Card is established at the end of each month or per Card company procedures and all receipts must be completed and submitted to Accounts Payable per the credit card deadline.

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b. New Card Registration

As soon as an employee is issued a Purchasing Card, the ~~Purchasing Specialist~~ Director of Finance should be contacted by the Cardholder so that proper accounting procedures can be followed. Cards must be activated by following instructions provided with the new Card. Contact the ~~Purchasing Specialist~~ Director of Finance and COO if the Card is not received in due time from the Card company.

c. Purchasing Card Security

The Card is to be kept in an accessible, but secure location. Since the cardholder should be the only one using the Card with the exception of COO/CSC card, it needs to be accessible only to them. *The Card information is not to be posted anywhere e.g. the desk, dayplanner or anywhere on the phone. The only person authorized and/or expressly delegated to use the Card is the person whose name appears on the face of the Card.* If the Cardholder is going to be absent from work for more than ~~6~~ 3 months, the Card should be returned to the COO.

d. Stolen/Lost Credit Card

Just like personal credit cards, if the Card is lost or stolen it must immediately be notified to the Card issuing company. The ~~Purchasing Specialist~~ Director of Finance, COO or ~~Director of Finance~~ CEO must be notified as well.

h. Changing Positions or No Longer Working for CSC

The ~~Purchasing Specialist~~ Director of Finance is responsible for obtaining assigned Cards from personnel no longer authorized to use them. To avoid misuse, the Cards must be cut in half and returned to the ~~Purchasing Specialist~~ Director of Finance.

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i. Problems with the Statement or Merchandise

If there is a problem with a purchased item or billing resulting from the use of the Card, a resolution with the vendor that provided the item must be tried; in most cases, disputes can be resolved directly between the Cardholder and the vendor. In some instances, the resolution may be that the vendor will issue a credit. The vendor should issue a credit for any item that has been discussed and have agreed may be returned. The credit would appear on a subsequent statement.

j. Disputed Items

If there is a dispute with a vendor that cannot be resolved, the entire bill must still be paid. This issue however should be reported to the ~~Purchasing Specialist~~ **Director of Finance** who will then report it to the COO or ~~Director of Finance~~.

k. Action if Purchasing Card is Declined at Point-of-Sale

The vendor may make an inquiry about why the transaction was declined or the Cardholder may make an inquiry by calling the toll- free number at the back of the card.

l. Circumstances Under Which Purchasing Card Might be Declined

- The designated transaction limit or period credit limit has exceeded.
- The Card is used for a blocked vendor category.

m. Questions Concerning the Tax-Free Status of Purchases

The Card itself should be sufficient identification to allow an employee to make tax-free purchases. However, there are vendors who will want to have a standard tax exemption form that their business requires.

5. Reconciliation of Card Receipts

- a. Each cardholder will receive a monthly statement from the credit card company and is responsible for reconciling the expenses ~~to the monthly Purchasing Card Authorization forms~~ and ensuring that all billed charges match the original receipts from each purchase. Any discrepancies, due to unauthorized or incorrect charges, must be communicated directly to the Credit Card Company for resolution.

In addition, each cardholder will receive a memo statement from the Bank. A consolidated monthly bill will be sent to CSC.

- b. Reconciliations must be performed on a monthly basis and should be reviewed pending credits to ascertain that the account is credited as appropriate. The ~~Purchasing Specialist~~ cardholder is also responsible for maintaining a system for retaining documentation of purchases and returns, authorization forms, monthly cardholder statements, and other information supporting the purchase transactions. Internal control plans call for periodic internal audits of the program ~~by the CSC Finance staff.~~

6. CSC Payment Process

- a. The ~~Purchasing Specialist~~ CSC Finance staff is responsible for generating the credit card payment within five working days after receipt of the monthly statement.
- b. ~~Purchasing Specialist~~ CSC Finance staff will review each purchase made and cross check receipts submitted by cardholder. It is the cardholder's responsibility to conduct an initial review and submit all receipts related to the statement received. If problems exist such as past due accounts, the ~~Purchasing Specialist~~ Director of Finance may lock-out the staff using Purchasing Card until the issue is resolved.

7. Internal Controls

The Purchasing Card program does not change the internal control procedures currently utilized for purchases. Switching from the current purchase order based system to the Purchasing Card improves efficiency within the organization by eliminating steps that do not provide value to the purchasing process.

The current purchasing procedures will remain in place. If additional information is needed, please refer to the Purchasing ~~Manual~~ Policy.

9. Training and Information

All cardholders, cardholder supervisors, card administrators, reconcilers, and payment authorizers must attend training on the policies and procedures associated with the Purchasing Card Program. All participants must be knowledgeable of the Purchasing Credit Card policies/procedures and other sources of information relevant to the program.



Policy & Procedures Manual Purchasing/Credit Card & Agreement

Employee Purchasing Card Agreement

I, [Employee Name], acknowledge that I have received and read the Purchasing Card Policy. I understand the guidelines and procedures outlined in the policy and agree to comply with them. I acknowledge that the P-Card is to be used solely for authorized business expenses and that any misuse of the card may result in disciplinary action, up to and including termination.

I understand that I am responsible for:

- Using the P-Card in accordance with the policy.
- Retaining and submitting receipts for all transactions.
- Reporting any suspected fraud or unauthorized use immediately.
- Reimbursing the company for any unauthorized charges.

By signing this agreement, I confirm that I have read and understood the Purchasing Card Policy and agree to adhere to its terms.

Employee Name: _____

Employee Signature: _____

Date: _____

Supervisor Name: _____

Supervisor Signature: _____

Date: _____

TAB 16

For Council Meeting March 20, 2025

Issue:	Budget Amendments and Interim Financial Statements for the period ending February 28, 2025.
Action:	Approve Budget Amendments and Interim Financial Statements for the period ending February 28, 2025.
Budget Impact:	None

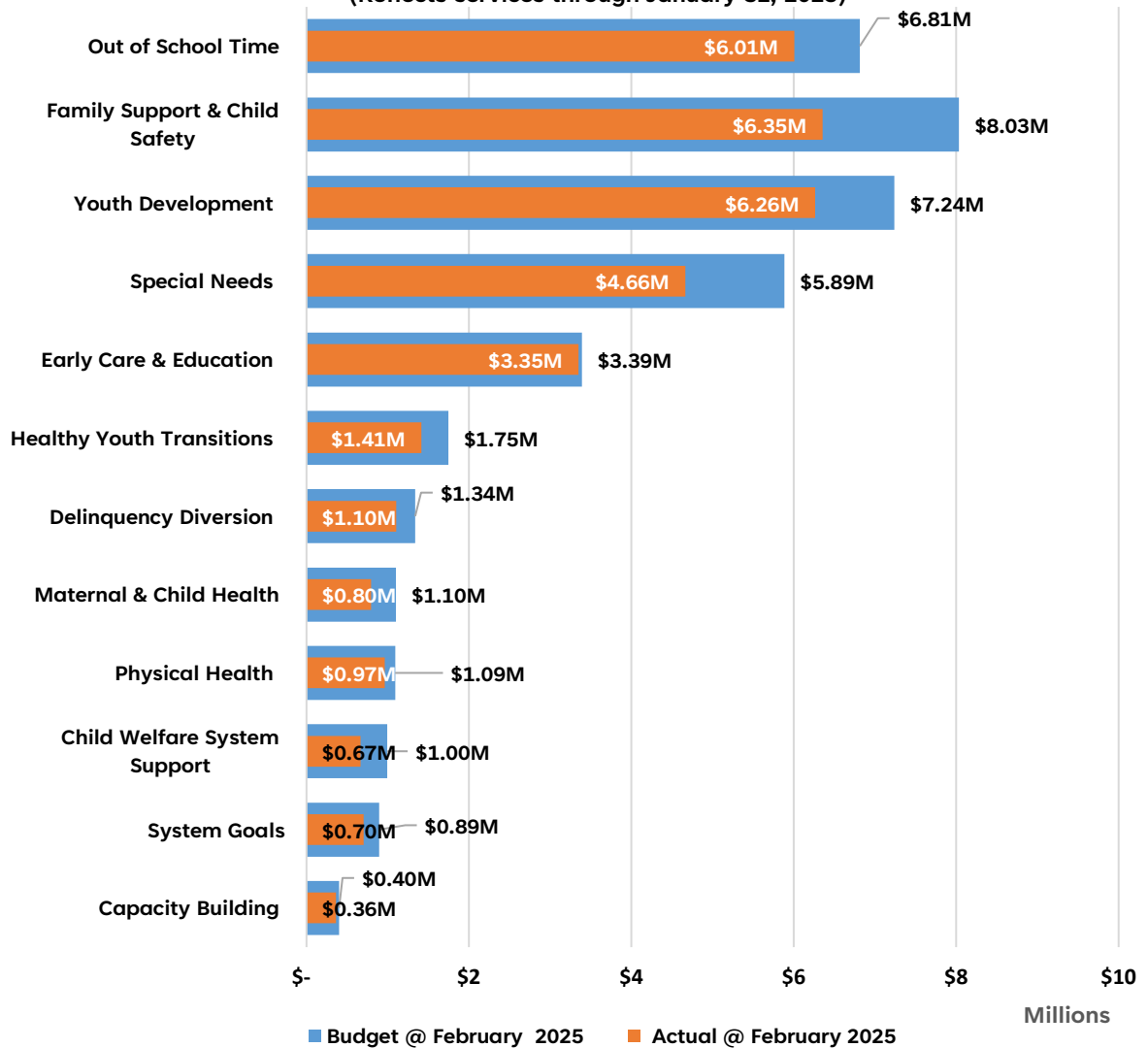
Background: The Budget Amendments and Interim Financial Statements are attached for review and approval. Programmatic billing runs a month behind; the administrative costs are presented through the end of February 2025.

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

- **90% of Revenue Collected:** As of February 28, 2025, CSC has collected \$114.8M in tax revenue, which is approximately 90% of the \$127M annual tax revenue budget. This rate is similar to last fiscal year. Most of the tax revenues are received in December as many property owners take advantage of the 4% discount for paying their taxes promptly.
- **Investments are Performing Well:** Interest earnings on investments totaled \$1,139,272 for the first five months of the fiscal year, reflecting favorable market conditions. While this amount is \$388,778 less than what was reported at this time last year, actual interest earnings have exceeded the budgeted interest revenue by 127%. Gain or loss on the managed funds held with US Bank is not realized and, therefore, is not included in the previously mentioned number. See the managed fund issue paper for more details.
- **Program Services Expenditures are on track:** The Program Goals report, beginning on page 7, indicates that the utilization of most programs started the new fiscal year on track. Staff continues to provide technical assistance to providers who need help improving utilization and program implementation. We anticipate that usage will increase during the summer months. The programs that have a red indicator due to a variance of over 20% between Percent of Budget and Ideal include comments outlining the individual circumstances for that program. There are numerous yellow indicators due to pending January invoices not yet being processed. There are a few programs pending contract execution as noted in the comments. The chart below provides a visual breakdown of the year-to-date utilization by program goal area compared to the ideal expenditure expected in that goal.

Program Services Ideal Budget to Actual Expenditures at 02.28.2025

(Reflects services through January 31, 2025)



Recommended Action: Approve Budget Amendments and Interim Financial Statements for the period ending February 28, 2025.



**BUDGET AMENDMENTS and
INTERIM FINANCIAL STATEMENTS
For The Period Ended
February 28, 2025**

Submitted to Council Meeting March 20, 2025



Children's Services
Council of Broward County
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February 28, 2025

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Children's Services Council of Broward County
Budget Amendments
for Period Ended February 28, 2025.

Description	Beginning Budget Annualized	Total Amendments	Ending Budget Annualized	Comments
GENERAL FUND				
Budget Amendments reflected in the financial statements.				
<u>Revenues:</u>				
Misc. Local Revenue	\$0.00	15,750	\$15,750.00	Funds from ELC for 2023 Read for the Records books - CA 1.16.25.
<u>Service Goals:</u>				
STEP, Goal 102	\$4,977,855.00	(134,570)	\$4,843,285.00	Reclassification of CCDH funds from STEP to Youth Force
Youth FORCE, Goal 031	\$15,979,179.00	134,570	\$16,113,749.00	Reclassification of CCDH funds to Youth Force from STEP.
MOST SN, Goal 101	\$13,054,219.00	138,920	\$13,193,139.00	Funding increase for MOST SN & Summer - Year Round Budget Increase. C/A 2.20.25.
MOST, Goal 073	\$1,089,018.00	(26,946)	\$1,062,072.00	Funding decreased at Urban League's request. CA 2.20.25
Unallocated	\$4,829,156.00	(111,974)	\$4,717,182.00	Reallocated from MOST, Goal 073 & to STEP, Goal 102

Children's Services Council of Broward County
Balance Sheet
at February 28, 2025

	General Fund	Special Revenue Fund	Total Funds	Prior Year General Fund
ASSETS				
Current Assets:				
Cash	\$ 3,092,300.06	-	\$ 3,092,300.06	\$ 5,331,015.64
Investments (Note #3)	138,306,000.68	-	138,306,000.68	124,166,102.02
Investments -Managed Funds (Note #3)	27,398,794.23	-	27,398,794.23	25,971,923.95
Accounts and Interest Receivable	12,489.06	-	12,489.06	22,903.09
Due From Other Governments	236,666.16	177,176.89	413,843.05	526,617.12
Due From Other Funds	2,807.87	-	2,807.87	-
Prepaid Items	561,521.05	-	561,521.05	323,339.49
Total Assets	<u>\$ 169,610,579.11</u>	<u>\$ 177,176.89</u>	<u>\$ 169,787,756.00</u>	<u>\$ 156,341,901.31</u>
LIABILITIES and FUND BALANCE				
Liabilities:				
Accounts Payable and Accrued Liabilities	5,245,845.98	191.98	5,246,037.96	2,617,018.41
Salaries and Fringe Benefits Payable	399,781.23	174,177.04	573,958.27	343,491.13
Unearned Revenue	160.00	-	160.00	391,659.15
Due to Other Funds	-	2,807.87	2,807.87	
Total Liabilities	<u>5,645,787.21</u>	<u>177,176.89</u>	<u>5,822,964.10</u>	<u>3,352,168.69</u>
Fund Balance: (Note #4)				
Nonspendable	561,521.05	-	561,521.05	323,339.49
Committed for Building Fund	10,000,000.00	-	10,000,000.00	6,000,000.00
Assigned for Contracts & Encumbrances	106,943,671.72	-	106,943,671.72	99,495,204.90
Assigned for Administration	4,851,217.01	-	4,851,217.01	4,664,700.63
Unassigned - Minimum Fund Balance	26,038,293.00	-	26,038,293.00	23,594,565.00
Unassigned Fund Balance	15,570,089.12	-	15,570,089.12	18,911,922.60
Total Fund Balance	<u>163,964,791.90</u>	<u>-</u>	<u>163,964,791.90</u>	<u>152,989,732.62</u>
Total Liabilities and Fund Balance	<u>\$ 169,610,579.11</u>	<u>\$ 177,176.89</u>	<u>\$ 169,787,756.00</u>	<u>\$ 156,341,901.31</u>

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

Children's Services Council of Broward County
Budget to Actual (Budgetary Basis)
Annualized - Fiscal Year Ended September 30, 2025

	General Fund				Special Revenue Fund			
	BUDGET	ACTUAL	VARIANCE	% of Actual to Budget	BUDGET	ACTUAL	VARIANCE	% of Actual to Budget
Revenues:								
Tax Revenue	\$ 127,236,430.00	\$ 114,880,213.34	\$ 12,356,216.66	90.29%	\$ -	\$ -	\$ -	
Federal & State Grant Funding:								
Title IVE Legal Supports	425,000.00	109,637.80	315,362.20	25.80%	-	-	-	
Title IVE Adoption	105,000.00	40,722.25	64,277.75	38.78%	-	-	-	
Promise Neighborhood	152,673.00	103,986.98	48,686.02	68.11%	3,744,750.00	119,949.31	3,624,800.69	3.20%
Interest Earnings (Note #3)	500,000.00	1,139,272.57	(639,272.57)	227.85%	-	-	-	
Investment-Gain/(Loss) (Note #3)	-	316,281.99	(316,281.99)		-	-	-	
Local Foundation Grants	830,000.00	790,000.00	40,000.00	95.18%	-	-	-	
Local Collaborative Events & Resources	128,156.00	93,328.51	34,827.49	72.82%	-	-	-	
Training Revenue	10,000.00	3,690.00	6,310.00	36.90%	-	-	-	
Fund Balance	23,600,000.00	-	23,600,000.00	0.00%	-	-	-	
Budgeted Carryforward	1,284,674.00	-	1,284,674.00	0.00%	-	-	-	
Total Revenues	\$ 154,271,933.00	\$ 117,477,133.44	\$ 36,794,799.56	76.15%	\$ 3,744,750.00	\$ 119,949.31	\$ 3,624,800.69	3.20%
Expenditures:								
Program Services and Support:								
Program Services	132,506,106.00	32,646,560.10	99,859,545.90	24.64%	1,979,717.00	-	1,979,717.00	0.00%
Program Monitoring & Evaluation	64,000.00	30,357.50	33,642.50	47.43%	-	-	-	
Program Outcome Tools	60,870.00	17,877.40	42,992.60	29.37%	-	-	-	
Total Program Services	132,630,976.00	32,694,795.00	99,936,181.00	24.65%	1,979,717.00	-	1,979,717.00	
Employee Salaries	7,059,294.00	2,571,164.53	4,488,129.47	36.42%	718,798.00	143,205.70	575,592.30	19.92%
Employee Benefits	3,056,774.00	924,623.31	2,132,150.69	30.25%	397,472.00	22,359.18	375,112.82	5.63%
Consultants	15,000.00	2,200.00	12,800.00	14.67%	-	-	-	
Material and Supplies	10,200.00	411.77	9,788.23	4.04%	76,000.00	-	76,000.00	0.00%
Printing and Advertising	16,200.00	3,603.30	12,596.70	22.24%	-	163.50	(163.50)	
Software Maintenance	207,760.00	54,826.44	152,933.56	26.39%	17,813.00	-	17,813.00	0.00%
Telecommunications	27,180.00	7,209.21	19,970.79	26.52%	18,259.00	210.00	18,049.00	1.15%
Staff Travel	165,000.00	15,735.33	149,264.67	9.54%	11,259.00	2,124.12	9,134.88	18.87%
Other Expenditures	39,600.00	9,743.39	29,856.61	24.60%	407,502.00	-	407,502.00	0.00%
Total Program Support	10,597,008.00	3,589,517.28	7,007,490.72	33.87%	1,647,103.00	168,062.50	1,479,040.50	
Total Program Services and Support	143,227,984.00	36,284,312.28	106,943,671.72	25.33%	3,626,820.00	168,062.50	3,458,757.50	4.63%

Children's Services Council of Broward County
Budget to Actual (Budgetary Basis)- continued

	General Fund				Special Revenue Fund			
	BUDGET	ACTUAL	VARIANCE	% of Actual to Budget	BUDGET	ACTUAL	VARIANCE	% of Actual to Budget
General Administration:								
Employee Salaries	3,068,922.00	1,210,579.27	1,858,342.73	39.45%	77,620.00	8,448.02	69,171.98	10.88%
Employee Benefits	1,254,720.00	425,507.72	829,212.28	33.91%	40,310.00	666.37	39,643.63	1.65%
Legal Fees	45,000.00	7,437.00	37,563.00	16.53%	-	-	-	
Auditors	40,000.00	23,000.00	17,000.00	57.50%	-	-	-	
Other Consultants	73,500.00	5,243.00	68,257.00	7.13%	-	-	-	
Insurance	129,473.00	53,277.73	76,195.27	41.15%	-	-	-	
Materials & Small Equipment	139,701.00	21,263.92	118,437.08	15.22%	-	-	-	
Printing and Advertising	18,600.00	107.30	18,492.70	0.58%	-	-	-	
Facilities Management & Bldg Operations (incl. reserves)	518,523.00	111,742.94	406,780.06	21.55%	-	-	-	
Software Maintenance	287,490.00	70,969.88	216,520.12	24.69%	-	-	-	
Telecommunications	45,430.00	13,230.60	32,199.40	29.12%	-	-	-	
Staff Travel	73,000.00	6,043.40	66,956.60	8.28%	-	-	-	
Other Expenditures	179,065.00	47,844.39	131,220.61	26.72%	-	-	-	
Total General Administration	5,873,424.00	1,996,247.15	3,877,176.85	33.99%	117,930.00	9,114.39	108,815.61	
Non-Operating:								
Tax Collection Fees	727,837.00	345,520.90	382,316.10	47.47%	-	-	-	
Community Redevelopment Agency Fees	3,786,645.00	3,768,817.75	17,827.25	99.53%	-	-	-	
Total Non-Operating	4,514,482.00	4,114,338.65	400,143.35	91.14%	-	-	-	
Total General Administration & Non-Operating	10,387,906.00	6,110,585.80	4,277,320.20	58.82%	117,930.00	9,114.39	108,815.61	7.73%
Capital Outlay:								
Computer Hardware & Software	459,318.00	22,881.10	436,436.90	4.98%	-	-	-	
Remodeling/Renovations	71,725.00	13,522.21	58,202.79	18.85%	-	-	-	
Total Capital Outlay	531,043.00	36,403.31	494,639.69	6.86%	-	-	-	
Lease & Subscription Software Expenditures: (Note #5)								
Lease Principal	34,829.00	8,231.65	26,597.35	23.63%	-	-	-	
Lease Interest	971.00	344.54	626.46	35.48%	-	-	-	
Subscription Software Principal	86,259.00	35,941.45	50,317.55	41.67%	-	-	-	
Subscription Software Interest	2,941.00	1,225.24	1,715.76	41.66%	-	-	-	
Total Lease & Software Subscription Expenditures	125,000.00	45,742.88	79,257.12	36.59%	-	-	-	
Total Expenditures	\$ 154,271,933.00	\$ 42,477,044.27	\$ 111,794,888.73	27.53%	\$ 3,744,750.00	\$ 177,176.89	\$ 3,567,573.11	4.73%
Excess (Deficiency) of Revenues Over Expenditures		\$ 75,000,089.17						
Beginning Fund Balance		88,964,702.73						
Ending Fund Balance		<u>\$ 163,964,791.90</u>						



Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the 5 Months Ended February 28, 2025

		Fiscal Year 2024 - 2025								
Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Type (Note #6)	Comments		
Service Goals:										
Capacity Building & Training										
Training/Technical Assistance	Training	97,450.00	34,485.21	62,964.79	35.39%					
	Unallocated - Training/Technical Assistance	54,800.00	-	54,800.00	0.00%					
	Total Training/Technical Assistance	152,250.00	34,485.21	117,764.79	22.65%					
Organization & Capacity Building	Program Performance Consultants	70,875.00	7,781.25	63,093.75	10.98%					
	Inclusivity Matters Initiatives	100,000.00	8,625.00	91,375.00	8.63%					
	Leadership Initiatives	37,351.00	5,250.00	32,101.00	14.06%					
	Consulting and Capacity Building Grants	360,000.00	156,584.03	203,415.97	43.50%					
	Organizational Development Training	59,614.00	15,326.20	44,287.80	25.71%					
	Total Organization & Capacity Building	627,840.00	193,566.48	434,273.52	30.83%					
Fiscal Support	A Little Help Never Hurt/UL FS	12,958.00	-	12,958.00	0.00%			CR	Executed, no invoices submitted yet.	
	A Little Help Never Hurt/UL FS	1,542.00	-	1,542.00	0.00%			CR	Pending contract execution.	
	A Little Help Never Hurt/UL FS	10,500.00	-	10,500.00	0.00%			CR	Pending contract execution.	
	FLITE-FS KIDS CWSYOP	3,350.00	837.48	2,512.52	25.00%	33.33%	✔	CR	Pending Dec and Jan invoices.	
	FLITE-FS KIDS TIL Support	21,650.00	3,674.40	17,975.60	16.97%	33.33%	⚠	CR		
	Healing Art Inst/FS KIDS	25,000.00	8,333.32	16,666.68	33.33%	33.33%	✔	CR		
	Center for Hearing/FS KIDS	7,542.00	2,514.00	5,028.00	33.33%	33.33%	✔	UOS		
	Center for Hearing/FS KIDS	11,733.00	3,911.00	7,822.00	33.33%	33.33%	✔	UOS		
	Unallocated-Fiscal Support	52,907.00	-	52,907.00	0.00%					
	Total Fiscal Support	147,182.00	19,270.20	127,911.80	13.09%					
	Volunteers	Volunteer Broward	342,467.00	114,899.36	227,567.64	33.55%	33.33%	✔	CR	
Total Volunteers		342,467.00	114,899.36	227,567.64	33.55%					
Total Capacity Building & Training		1,269,739.00	362,221.25	907,517.75	28.53%					

Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the 5 Months Ended February 28, 2025

Fiscal Year 2024 - 2025

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Type (Note #6)	Comments
Family Supports								
Family Strengthening								
	Advocacy Network Disabilities	377,898.00	97,221.56	280,676.44	25.73%	33.33%	✓	UOS
	Ann Storck Center	356,705.00	87,715.60	268,989.40	24.59%	33.33%	✓	UOS
	ARC Inc.	852,865.00	208,473.54	644,391.46	24.44%	33.33%	✓	UOS
	Be Strong International	330,934.00	68,818.19	262,115.81	20.80%	33.33%	⚠	UOS Pending invoice. Ongoing staff vacancies.
	Boys & Girls Club	349,045.00	121,942.33	227,102.67	34.94%	33.33%	✓	UOS
	Boys Town So Florida	483,495.00	125,781.20	357,713.80	26.01%	33.33%	✓	UOS
	Broward Children's Center	331,632.00	52,718.49	278,913.51	15.90%	33.33%	⚠	UOS Low enrollment & management vacancy.
	Children's Harbor Inc.	571,889.00	79,204.84	492,684.16	13.85%	33.33%	⚠	UOS One of two vacancies recently filled. Upward trend anticipated.
	Community Based Connections	446,914.00	131,224.36	315,689.64	29.36%	33.33%	✓	UOS
	Family Central - NPP	640,563.00	202,446.53	438,116.47	31.60%	33.33%	✓	UOS
	Family Central - PAT	517,614.00	136,976.18	380,637.82	26.46%	33.33%	✓	UOS
	Gulf Coast CC	1,238,523.00	445,769.50	792,753.50	35.99%	33.33%	✓	UOS
	Henderson Beh Hlth-MST	920,731.00	317,411.20	603,319.80	34.47%	33.33%	✓	UOS
	Henderson Beh Hlth-PACT	576,685.00	143,807.96	432,877.04	24.94%	33.33%	✓	UOS
	Hispanic Unity of Florida	992,019.00	222,561.18	769,457.82	22.44%	33.33%	⚠	UOS Staff vacancy.
	Jack and Jill	31,500.00	9,150.79	22,349.21	29.05%	33.33%	✓	UOS
	JAFCO-MST	768,366.00	219,726.83	548,639.17	28.60%	33.33%	✓	UOS
	KIDS in Distress HOMEBUILDER	633,504.00	77,755.83	555,748.17	12.27%	33.33%	✗	UOS Pending invoice. Amendment in progress.
	KIDS in Distress-KID First	1,546,459.00	383,927.61	1,162,531.39	24.83%	33.33%	✓	UOS
	Memorial Healthcare-Family Tie	1,195,707.00	326,156.57	869,550.43	27.28%	33.33%	✓	UOS
	Memorial Healthcare-Teen Reach	577,287.00	197,743.21	379,543.79	34.25%	33.33%	✓	UOS
	Mount Bethel Human Services	340,125.00	21,032.45	319,092.55	6.18%	33.33%	✗	UOS Pending invoice. Staff vacancies.
	Pace Center for Girls	331,353.00	77,346.30	254,006.70	23.34%	33.33%	✓	UOS
	Smith Mental Health Associates	1,058,307.00	400,796.60	657,510.40	37.87%	33.33%	✓	UOS
	Total Family Strengthening	15,470,120.00	4,155,708.85	11,314,411.15	26.86%			
Kinship								
	Harmony Development Center	233,146.00	71,470.00	161,676.00	30.65%	33.33%	✓	UOS
	KIDS in Distress-KISS	755,346.00	194,675.37	560,670.63	25.77%	33.33%	✓	UOS
	Legal Aid Service-KISS	544,828.00	156,873.09	387,954.91	28.79%	33.33%	✓	UOS
	Unallocated-Kinship Care/Non-Relative Care	5,368.00	-	5,368.00	0.00%			
	Total Kinship	1,538,688.00	423,018.46	1,115,669.54	27.49%			

Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the 5 Months Ended February 28, 2025

Fiscal Year 2024 - 2025

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan		Type (Note #6)	Comments
Trauma	Broward Behavioral Health Coalition	850,000.00	222,379.33	627,620.67	26.16%	33.33%	✓	UOS	
	Community Based Connections /HEAL	599,130.00	148,228.87	450,901.13	24.74%	33.33%	✓	CR	
	Healing Arts Inst of South FL FS KIDS	512,663.00	124,535.83	388,127.17	24.29%	33.33%	✓	CR	
	JAFCO-Community Wellness Center	503,788.00	92,527.86	411,260.14	18.37%	33.33%	⚠	CR	State appropriation funds utilized first, then utilize CSC funding.
	Junior Achievement of South Fl- Trauma	100,000.00	26,898.93	73,101.07	26.90%	33.33%	✓	CR	
	Memorial Healthcare System / HEAL	670,320.00	200,027.73	470,292.27	29.84%	33.33%	✓	CR	
	Mental Health America of SE FL / HEAL	512,663.00	110,960.89	401,702.11	21.64%	33.33%	⚠	CR	Pending invoice.
	Smith Mental Health Associates / HEAL	540,225.00	156,219.95	384,005.05	28.92%	33.33%	✓	CR	
	Trauma Responsive Community Training	173,950.00	-	173,950.00	0.00%			CR	Contract recently executed, no invoices submitted yet.
	Total Trauma	4,462,739.00	1,081,779.39	3,380,959.61	24.24%				
Supervised Visitation	Children's Home Society of Florida	230,800.00	-	230,800.00	0.00%			CR	Period Feb 1, 2025 - Sep 30, 2025. Pending contract execution.
	Children's Home Society of Florida	157,937.00	51,206.28	106,730.72	32.42%	100.00%	✗	CR	Period Oct 1, 2024 - Jan 31, 2025. Pending invoices.
	Total Supervise Visitation	388,737.00	51,206.28	337,530.72	13.17%				
Hunger	Community Enhancement Collaboration	185,344.00	64,957.59	120,386.41	35.05%	33.33%	✓	CR	
	FLIPANY, Inc.	281,245.00	71,574.06	209,670.94	25.45%	33.33%	✓	CR	
	Harvest Drive	88,301.00	23,819.40	64,481.60	26.98%	33.33%	✓	CR	
	LifeNet4Families	328,754.00	175,437.95	153,316.05	53.36%	33.33%	✗	CR	Significant drawdown on food expenses line due to increase in demand.
	SFL Hunger Coal-Break Spot	179,455.00	15,893.62	163,561.38	8.86%	7.00%	✓	CR	
	SFL Hunger Coal-Markets Pantry	316,714.00	109,893.64	206,820.36	34.70%	33.33%	✓	CR	
	Unallocated-Hunger	83,371.00	-	83,371.00					
	Total Hunger	1,463,184.00	461,576.26	1,001,607.74	31.55%				
Financial Stability	BEF Senior Send Off	17,250.00	-	17,250.00	0.00%			CR	One time funds at the end of school year.
	Hispanic Unity-EITC	416,855.00	136,490.45	280,364.55	32.74%	33.33%	✓	CR	
	HOPE S FL - Day Respite	92,500.00	44,945.42	47,554.58	48.59%	33.33%	⚠	CR	Drawdown of contractual fees faster than anticipated. TA provided.
	Legal Aid Service-Eviction Prevention	500,000.00	-	500,000.00	0.00%			CR	Pending contract execution
	Soles4Souls	25,000.00	-	25,000.00	0.00%			CR	Program begins in July. The premier event is scheduled for 3/14.
	Total Financial Stability	1,051,605.00	181,435.87	870,169.13	17.25%				
Total Family Supports		24,375,073.00	6,354,725.11	18,020,347.89	26.07%				

Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the 5 Months Ended February 28, 2025

Fiscal Year 2024 - 2025

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Type (Note #6)	Comments
Youth Development Youth FORCE	Boys and Girls Club of Broward County, Inc.	523,230.00	86,041.06	437,188.94	16.44%	31.00%	⚠	UOS Staff vacancies, now resolved.
	City of West Park	174,226.00	39,145.12	135,080.88	22.47%	31.00%	✅	UOS
	CCDH, Inc. d/b/a The Advocacy Network on Disabilities	134,570.00	37,872.51	96,697.49	28.14%	31.00%	✅	UOS
	Community Access Ctr, Inc	298,150.00	81,062.87	217,087.13	27.19%	31.00%	✅	UOS
	Community Based Connections, Inc.	590,325.00	158,600.08	431,724.92	26.87%	31.00%	✅	UOS
	Community Reconstruction, Inc.	378,191.00	164,633.75	213,557.25	43.53%	31.00%	⚠	UOS Overenrollment & high Value Added drawdown. TA provided.
	Crockett Foundation	1,566,066.00	482,614.93	1,083,451.07	30.82%	31.00%	✅	UOS
	Firewall Centers, Inc	3,121,343.00	856,880.95	2,264,462.05	27.45%	31.00%	✅	UOS
	Firewall Centers, Inc - Promise Neighborhood	40,245.00	31,604.01	8,640.99	78.53%	100.00%	❌	CR Promise Neighborhoods grant, ended 12/31/2024.
	Harmony Development Center, Inc.	1,089,766.00	369,772.94	719,993.06	33.93%	31.00%	✅	UOS
	HANDY	563,100.00	174,087.28	389,012.72	30.92%	31.00%	✅	UOS
	Hanley Ctr Foundation	75,000.00	-	75,000.00	0.00%			CR TA being provided. Provider has challenges with entering group units for new Contract
	Hispanic Unity of Florida, Inc.	3,070,987.00	587,112.63	2,483,874.37	19.12%	31.00%	⚠	UOS Pending invoice due to amendment execution.
	Memorial Healthcare System	860,586.00	155,153.36	705,432.64	18.03%	31.00%	⚠	UOS Pending invoices due to late amendment execution.
	Smith Mental Health Found	708,930.00	257,974.16	450,955.84	36.39%	31.00%	✅	UOS
	Urban League of B.C.	433,575.00	137,837.52	295,737.48	31.79%	31.00%	✅	UOS
	Urban League of BC -Promise Neighborhood	35,893.00	27,638.99	8,254.01	77.00%	100.00%	❌	CR Promise Neighborhoods grant, ended 12/31/2024.
	Wyman TOP Training	25,000.00	-	25,000.00	0.00%			
	YMCA of South Florida	1,823,031.00	313,700.06	1,509,330.94	17.21%	31.00%	⚠	UOS Low enrollment ADA.
	YMCA of South Florida - Promise Neighborhood Training	76,535.00	44,743.97	31,791.03	58.46%	100.00%	❌	CR Promise Neighborhoods grant, ended 12/31/2024. PATHS and PBL training.
	Total Youth FORCE	15,613,749.00	4,006,476.19	11,607,272.81	25.66%			
LEAP High School	Community Based Connections, Inc.	1,019,646.00	180,917.04	838,728.96	17.74%	31.59%	⚠	UOS Low enrollment/average daily attendance. Expanded to two additional sites.
	Firewall Centers, Inc	863,502.00	224,630.80	638,871.20	26.01%	31.59%	✅	UOS
	Hispanic Unity of Florida, Inc.	1,554,090.00	345,909.80	1,208,180.20	22.26%	31.59%	✅	UOS
	YMCA of South Florida	3,472,534.00	1,194,688.24	2,277,845.76	34.40%	31.59%	✅	UOS
	Total LEAP High School	6,909,772.00	1,946,145.88	4,963,626.12	28.17%			

Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the 5 Months Ended February 28, 2025

Fiscal Year 2024 - 2025								
Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Type (Note #6)	Comments
Youth Employment	CareerSource Broward	4,277,213.00	97,756.21	4,179,456.79	2.29%	7.00%	✔	UOS
	Junior Achievement Leverage	995,050.00	46,854.32	948,195.68	4.71%	5.00%	✔	UOS
	Museum of Discovery/Science	212,753.00	65,074.33	147,678.67	30.59%	33.33%	✔	UOS
	Museum of Discovery/Science	131,842.00	55,570.79	76,271.21	42.15%	33.33%	✔	UOS
	Total Youth Employment	5,616,858.00	265,255.65	5,351,602.35	4.72%			
Youth Safety Initiatives	U-Turn Youth Consulting	15,839.00	5,145.42	10,693.58	32.49%			
	Unallocated - Youth Safety Initiatives.	200,000.00	-	200,000.00	0.00%			
	Total Youth Safety Initiatives.	215,839.00	5,145.42	210,693.58	2.38%			
Youth Leadership Development	Brwd Ed Found-B2L	102,000.00	25,046.30	76,953.70	24.56%	33.33%	✔	CR
	FL Children's 1st	8,800.00	2,075.00	6,725.00	23.58%	33.33%	✔	CR
	FLITE-FS KIDS CWSYOP	86,563.00	12,353.12	74,209.88	14.27%	33.33%	⚠	CR Pending invoice.
	Total Youth Leadership Development	197,363.00	39,474.42	157,888.58	20.00%			
	Subtotal Youth Development	28,553,581.00	6,262,497.56	22,291,083.44	21.93%			
Juvenile Diversion								
New DAY	Broward Sheriff's Office	663,124.00	160,648.25	502,475.75	24.23%	33.33%	✔	UOS Pending invoice. Staff vacancies.
	Camelot CC	345,864.00	98,451.55	247,412.45	28.47%	33.33%	✔	UOS
	Community Reconstruction	275,663.00	37,275.18	238,387.82	13.52%	33.33%	⚠	UOS Program engagement issues. TA being provided.
	Harmony Development Ctr, Inc	355,401.00	79,408.97	275,992.03	22.34%	33.33%	⚠	UOS
	Henderson Behavioral Health	230,318.00	30,125.85	200,192.15	13.08%	33.33%	✖	UOS Pending invoice.
	Juliana Gerena & Assoc. Program	407,584.00	149,010.91	258,573.09	36.56%	33.33%	✔	UOS
	Memorial Healthcare Sys	776,946.00	244,473.29	532,472.71	31.47%	33.33%	✔	UOS
	PACE Center for Girls	180,647.00	60,381.28	120,265.72	33.43%	33.33%	✔	UOS
	Smith Mental Health Assoc	505,589.00	169,979.38	335,609.62	33.62%	33.33%	✔	UOS
	Urban League of BC	288,983.00	69,527.20	219,455.80	24.06%	33.33%	✔	UOS Staff vacancy recently filled.
	Training	25,000.00	5,183.33	19,816.67	20.73%			
	Total New DAY	4,055,119.00	1,104,465.19	2,950,653.81	27.24%			
Total Youth Development & Juvenile Diversion		32,608,700.00	7,366,962.75	25,241,737.25	22.59%			

Children's Services Council of Broward County
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For the 5 Months Ended February 28, 2025

Fiscal Year 2024 - 2025									
Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan		Type (Note #6)	Comments
Independent Living									
Healthy Youth Transitions (HYT)									
	Camelot CC	497,937.00	169,782.74	328,154.26	34.10%	33.33%	✔	UOS	
	FLITE-FS KIDS	559,459.00	87,109.40	472,349.60	15.57%	33.33%	⚠	CR	Pending invoices.
	Gulf Coast Jewish Family Service	592,578.00	163,485.97	429,092.03	27.59%	33.33%	✔	UOS	
	HANDY	1,058,925.00	327,244.74	731,680.26	30.90%	33.33%	✔	UOS	Staff vacancies.
	Harmony Development Ctr, Inc	477,478.00	166,248.91	311,229.09	34.82%	33.33%	✔	UOS	
	Henderson Beh Hlth -Wilson Grd	297,403.00	91,869.07	205,533.93	30.89%	33.33%	✔	UOS	
	HOMES-FS HANDY	189,930.00	46,679.76	143,250.24	24.58%	33.33%	✔	CR	
	Memorial Healthcare Sys	787,524.00	185,835.39	601,688.61	23.60%	33.33%	✔	UOS	
	PACE Center for Girls	305,211.00	75,234.42	229,976.58	24.65%	33.33%	✔	UOS	
	SunServe	524,850.00	100,878.95	423,971.05	19.22%	33.33%	⚠	UOS	Staff vacancies.
	Total Healthy Youth Transitions	5,291,295.00	1,414,369.35	3,876,925.65	26.73%				
Total Independent Living		5,291,295.00	1,414,369.35	3,876,925.65	26.73%				
Literacy and Early Education									
Subsidized Childcare									
	Early Learning Coalition (ELC)	3,592,850.00	1,146,180.46	2,446,669.54	31.90%	33.33%	✔	UOS	
	ELC - Vulnerable Population	4,258,171.00	1,935,228.36	2,322,942.64	45.45%	33.33%	⚠	UOS	Increased need for childcare and slower transition out of care.
	Total Subsidized Childcare	7,851,021.00	3,081,408.82	4,769,612.18	39.25%				
Grade Level Reading									
	Broward Reads for Record	156,700.00	946.96	155,753.04	0.60%				Books to be purchased in the summer.
	Campaign for Grade Level Reading	78,878.00	11,250.00	67,628.00	14.26%				Used as needed.
	Volunteer Broward	125,052.00	42,291.43	82,760.57	33.82%	33.33%	✔	CR	
	Kidvision	150,000.00	75,000.00	75,000.00	50.00%				Qtly invoicing.
	Reading & Math	525,000.00	137,859.79	387,140.21	26.26%	33.33%	✔	CR	
	Countdown to Kindergarten	36,660.00	-	36,660.00	0.00%			CR	Event held in April. One time purchase.
	Unallocated - Grade Level Reading	100,000.00	-	100,000.00	0.00%				
	Total Grade Level Reading	1,172,290.00	267,348.18	904,941.82	22.81%				
Total Literacy & Early Education		9,023,311.00	3,348,757.00	5,674,554.00	37.11%				
Child Welfare Supports									
Adoptive/Foster Parent Recruit									
	Forever Families/Gialogic	189,263.00	63,087.64	126,175.36	33.33%	33.33%	✔	CR	
	Heart Gallery of Broward	80,640.00	26,880.00	53,760.00	33.33%	33.33%	✔	CR	
	Total Adoptive/Foster Parent Recruit	269,903.00	89,967.64	179,935.36	33.33%				
Legal Supports									
	Legal Aid of Broward County	2,747,510.00	575,567.36	2,171,942.64	20.95%	33.33%	⚠	UOS	Vacancies have impacted utilization.
	Total Legal Supports	2,747,510.00	575,567.36	2,171,942.64	20.95%				
Total Child Welfare Support		3,017,413.00	665,535.00	2,351,878.00	22.06%				

Children's Services Council of Broward County
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Budget to Actual (Budgetary Basis)
For the 5 Months Ended February 28, 2025

Fiscal Year 2024 - 2025

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Type (Note #6)	Comments
Out of School Time								
Leadership/Quality								
	FACCT /MOTT	10,000.00	10,000.00	-	100.00%			One time payment.
	Total Leadership/Quality	10,000.00	10,000.00	-	100.00%			
Maximizing Out-of-School Time (MOST)								
	Advocacy Network on Disabilities	135,747.00	38,429.66	97,317.34	28.31%	30.00%	✓	CR
	After School Program	2,823,450.00	826,899.71	1,996,550.29	29.29%	30.00%	✓	UOS
	Broward County Parks - LOA	17,500.00	17,485.86	14.14	99.92%	100.00%	✓	CR
	City of Hallandale	278,880.00	91,913.89	186,966.11	32.96%	30.00%	✓	UOS
	City of Hollywood	977,592.00	214,282.63	763,309.37	21.92%	30.00%	✓	UOS
	City of Miramar	190,554.00	23,849.40	166,704.60	12.52%	30.00%	⚠	UOS Robust summer- numbers triple.
	City of Oakland Park	543,450.00	166,225.49	377,224.51	30.59%	30.00%	✓	UOS
	Comm After School w/Margate CRA	530,294.00	143,960.52	386,333.48	27.15%	30.00%	✓	UOS The CRA and non-CRA contracts when looked at together meet the 10%.
	Community After School	997,783.00	242,378.89	755,404.11	24.29%	30.00%	✓	UOS
	Community Based Connections	379,650.00	94,865.18	284,784.82	24.99%	30.00%	✓	UOS
	Firewall	2,385,878.00	661,161.66	1,724,716.34	27.71%	30.00%	✓	UOS
	FL International University	952,609.00	86,620.19	865,988.81	9.09%	7.00%	✓	CR
	FLIPANY	52,500.00	19,405.99	33,094.01	36.96%	30.00%	✓	CR
	Hallandale CRA	871,467.00	871,466.75	0.25	100.00%	100.00%	✓	CRA one time payment.
	Hollywood Beach CRA	228,665.00	228,665.00	-	100.00%	100.00%	✓	CRA one time payment.
	Jack and Jill	254,363.00	38,902.37	215,460.63	15.29%	30.00%	⚠	UOS Low enrollment/average daily attendance.
	Kids In Distress	236,288.00	65,265.29	171,022.71	27.62%	30.00%	✓	UOS
	Soref JCC	754,671.00	284,602.97	470,068.03	37.71%	30.00%	✓	UOS
	Sunshine Aftercare Program	2,104,252.00	599,553.97	1,504,698.03	28.49%	30.00%	✓	UOS
	United Community Options	174,038.00	40,222.51	133,815.49	23.11%	30.00%	✓	UOS
	Volta Music Foundation	300,000.00	95,854.20	204,145.80	31.95%	30.00%	✓	CR
	YMCA	5,342,971.00	1,135,546.69	4,207,424.31	21.25%	30.00%	✓	UOS Satisfies the Deerfield CRA requirements.
	Back to School Supplies	294,000.00	-	294,000.00	0.00%			
	Consultant	81,200.00	8,100.00	73,100.00	9.98%			PATHS and PBL training .
	Unallocated MOST GP	874.00	-	874.00	0.00%			PATHS and PBL training .
	Total Maximizing Out-of-School Time (MOST)	20,908,676.00	5,995,658.82	14,913,017.18	28.68%			
Summer Programs								
	Boys & Girls Club	756,000.00	-	756,000.00	0.00%		UOS	Summer only program
	Lauderdale Lakes, City of	144,018.00	-	144,018.00	0.00%		UOS	Summer only program
	Urban League of BC	67,554.00	-	67,554.00	0.00%		UOS	Summer only program
	West Park, City of	94,500.00	-	94,500.00	0.00%		UOS	Summer only program
	Total Summer Programs	1,062,072.00	-	1,062,072.00	0.00%			
Total Out-of-School Time		21,980,748.00	6,005,658.82	15,975,089.18	27.32%			

Children's Services Council of Broward County
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Fiscal Year 2024 - 2025									
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Physical Health									
School Health	Florida Department of Health/w CRA	2,017,862.00	426,802.91	1,591,059.09	21.15%	33.33%	⚠️	CR	The carryforward of \$200K has yet to be billed. Pending Jan Invoice.
	Miami Lighthouse for the Blind	60,000.00	23,778.01	36,221.99	39.63%	33.33%	✅	CR	
	Total School Health	2,077,862.00	682,352.30	1,395,509.70	32.84%				
Water Safety/Drowning Prevention	Florida Department Of Health	451,355.00	97,893.01	353,461.99	21.69%	33.33%	⚠️	CR	The carryforward of \$66K has yet to be spent. Anticipate summer campaign.
	Broward County-Swim Central	877,813.00	57,251.00	820,562.00	6.52%	7.00%	✅	CR	
	Total Water Safety/Drowning Prevention	1,329,168.00	155,144.01	1,174,023.99	11.67%				
Kid Care Insurance Outreach	Florida Department Of Health	550,757.00	127,518.06	423,238.94	23.15%	33.33%	⚠️	CR	
	Total Kid Care Insurance Outreach	550,757.00	127,518.06	423,238.94	23.15%				
	Total Physical Health	3,957,787.00	965,014.37	2,992,772.63	24.38%				
Maternal & Child Health									
Screening/Assessment/Support	BHSC - Healthy Families Broward	1,481,927.00	295,424.46	1,186,502.54	19.94%	33.33%	⚠️	UOS	Pending invoice.
	North Broward Hospital District - NFP	158,932.00	-	158,932.00	0.00%			CR	Pending contract execution.
	Total Screening/Assessment/Support	1,640,859.00	295,424.46	1,345,434.54	18.00%				
Mothers Overcoming Maternal Stress (MOMS)	Memorial Healthcare System - MOMS	1,433,912.00	411,647.00	1,022,265.00	28.71%	33.33%	✅	UOS	
	Total Mothers w/Maternal Dep	1,433,912.00	411,647.00	1,022,265.00	28.71%				
Fetal Infant Mortality	Broward Hlthy Start-SAFE SLEEP	265,406.00	88,966.90	176,439.10	33.52%	33.33%	✅	CR	
	Total Fetal Infant Mortality	265,406.00	88,966.90	176,439.10	33.52%				
	Total Maternal & Child Health	3,340,177.00	796,038.36	2,544,138.64	23.83%				
Physical, Developmental, & Behavioral Needs									
MOST/Special Needs	After School Programs	380,595.00	86,996.30	293,598.70	22.86%	28.00%	✅	UOS	Robust summer.
	Ann Storck Center	671,957.00	131,763.22	540,193.78	19.61%	28.00%	✅	UOS	
	ARC Broward	2,158,735.00	572,189.61	1,586,545.39	26.51%	28.00%	✅	UOS	
	Broward Children's Center	840,049.00	195,010.66	645,038.34	23.21%	28.00%	✅	UOS	
	Center for Hearing & Communication - FS KIDS	351,900.00	51,341.23	300,558.77	14.59%	28.00%	⚠️	UOS	
	Smith Community MH	1,116,850.00	335,181.21	781,668.79	30.01%	28.00%	✅	UOS	
	United Cerebral Palsy	1,081,474.00	241,486.30	839,987.70	22.33%	28.00%	✅	UOS	
	YMCA of S FL	5,870,445.00	1,376,270.21	4,494,174.79	23.44%	28.00%	✅	UOS	
	Total MOST/Special Needs	12,472,005.00	2,990,238.74	9,481,766.26	23.98%				



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MOST Summer Program/Special Needs								
	Total MOST Summer Program/Special Needs	721,134.00	-	721,134.00	0.00%			Summer only program.
	Subtotal MOST Special Needs	13,193,139.00	2,990,238.74	10,202,900.26	22.67%			
STEP								
	Ann Storck Center, Inc.	545,345.00	119,970.92	425,374.08	22.00%	30.03%	✔ UOS	
	Arc Broward, Inc.	848,498.00	288,594.60	559,903.40	34.01%	30.03%	✔ UOS	
	Center for Hearing & Communication, Inc.	226,943.00	74,717.60	152,225.40	32.92%	30.03%	✔ UOS	
	Goodwill Industries of SF, Inc.	142,521.00	-	142,521.00	0.00%		UOS	Pending amendment.
	Smith Mental Health Found	583,196.00	128,450.81	454,745.19	22.03%	30.03%	✔ UOS	
	United Community Options	1,149,881.00	132,114.83	1,017,766.17	11.49%	30.06%	⚠ UOS	Pending invoice.
	YMCA of South Florida	1,346,901.00	525,805.54	821,095.46	39.04%	30.03%	✔ UOS	
	Total STEP	4,843,285.00	1,269,654.30	3,573,630.70	26.21%			
Information/Referral Network								
	First Call for Help BH	374,018.00	62,176.76	311,841.24	16.62%	33.33%	⚠ CR	Pending invoice.
	First Call for Help SN	1,061,342.00	270,345.46	790,996.54	25.47%	33.33%	✔ UOS	
	Total Information/Referral Network	1,435,360.00	332,522.22	1,102,837.78	23.17%			
Respite Services-BREAK								
	Memorial Healthcare System	129,245.00	43,692.03	85,552.97	33.81%	33.33%	✔ UOS	
	Smith Community MH	107,349.00	28,549.16	78,799.84	26.59%	33.33%	✔ UOS	
	Total Respite Services-BREAK	236,594.00	72,241.19	164,352.81	30.53%			
Total Physical, Developmental, & Behavioral Needs		19,708,378.00	4,664,656.45	15,043,721.55	23.67%			
Child & Youth Safety								
Eliminate Bullying and Choose								
	United Way - Choose Peace	61,760.00	-	61,760.00	0.00%		CR	Pending invoices. Staff vacancies.
	Total Eliminate Bullying and Choose	61,760.00	-	61,760.00	0.00%			
Total Child & Youth Safety		61,760.00	-	61,760.00	0.00%			
Grand Total Service Goals		124,634,381.00	31,943,938.46	92,690,442.54	25.63%			



Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the 5 Months Ended February 28, 2025

Fiscal Year 2024 - 2025									
Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Type (Note #6)	Comments	
System Goals:									
Seamless System of Care									
Single Point of Entry									
	First Call for Help GP	629,714.00	183,245.98	446,468.02	29.10%	33.33%	✔	CR	
	Total Single Point of Entry	629,714.00	183,245.98	446,468.02	29.10%				
Research & Evaluate Systems of Care									
Leadership/Resources-Strategic									
	CCB	10,000.00	10,000.00	-	100.00%				
	Children Strategic Plan Initiatives	59,930.00	30,770.00	29,160.00	51.34%				
	Unallocated-Strategic Plan	40,070.00	-	40,070.00	0.00%				
	Total Leadership/Resources-Strategic	110,000.00	40,770.00	69,230.00	37.06%				
Improve Provider Reporting									
	Data Systems	107,580.00	25,000.00	82,580.00	45.73%				
	Software maintenance	27,500.00	4,443.30	23,056.70	16.16%				
	Web hosting Fee	103,710.00	66,400.00	37,310.00	64.02%				
	Unallocated-Improve Provider Reporting	16,319.00	-	16,319.00	0.00%				
	Total Improve Provider Reporting	255,109.00	95,843.30	159,265.70	37.57%				
Promote Research Initiatives									
	ALHNNH / UL FS - ABCD / Lauderdale, Hollywood & Ft Lauderdale	197,420.00	-	197,420.00	0.00%			CR	Pending contract execution.
	A Little Help Never Hurt / UL FS - ABCD / Pompano	40,000.00	-	40,000.00	0.00%			CR	Pending contract execution.
	Broward Behavioral Health Coalition	25,000.00	-	25,000.00	0.00%			CR	Pending contract execution.
	Unallocated-Promote Research Initiatives	50,000.00	-	50,000.00	0.00%				
	Total Promote Research Initiatives	312,420.00	-	312,420.00	0.00%				
Integrated Data System									
	IDS -We Are Supported- CPAR Initiative	50,000.00	-	50,000.00	0.00%				
	Unallocated - Integrated data system	20,000.00	-	20,000.00	0.00%				
	Total Integrated Data System	70,000.00	-	70,000.00	0.00%				
Total Research, Evaluate & Seamless Systems of Care		1,377,243.00	319,859.28	1,057,383.72	23.22%				



Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the 5 Months Ended February 28, 2025

		Fiscal Year 2024 - 2025							
Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Type (Note #6)		Comments
Public Awareness & Advocacy									
Sponsorships									
	Sponsorship-High Impact	100,000.00	37,050.00	62,950.00	37.05%				
	Sponsorship	80,000.00	37,100.00	42,900.00	46.38%				
	Total Sponsorships	180,000.00	74,150.00	105,850.00	41.19%				
Educate Taxpayers									
	Broward Education Comm Network	31,600.00	300.00	31,300.00	0.95%				
	MNetwork	250,000.00	42,185.25	207,814.75	16.87%				
	Marketing	596,800.00	125,121.73	471,678.27	20.97%				
	Other Purchased Services	6,000.00	992.70	5,007.30	16.55%				
	Resource Guide	140,700.00	-	140,700.00	0.00%				
	Outreach Materials	85,000.00	57,558.40	27,441.60	67.72%				
	Unallocated - Public Awareness	312,200.00	-	312,200.00	0.00%				
	Total Educate Taxpayers	1,422,300.00	226,158.08	1,196,141.92	15.90%				
Advocacy/Outreach									
	FACCT Dues	80,000.00	80,000.00	-	100.00%				
	Travel / Dues & Fee	20,000.00	976.28	19,023.72	4.88%				
	Total Advocacy/Outreach	100,000.00	80,976.28	19,023.72	80.98%				
Pub Communication w/ Special Population									
	ADA Remediation	18,000.00	-	18,000.00	0.00%				
	Other Purchased Services	17,348.00	1,478.00	15,870.00	8.52%				
	Unallocated - Public Comm w/ Spec. Pop	9,652.00	-	9,652.00	0.00%				
	Total Pub Communication w/ Spec Pop	45,000.00	1,478.00	43,522.00	3.28%				
Total Public Awareness & Advocacy		1,747,300.00	382,762.36	1,364,537.64	21.91%				
Leveraging Resources									
	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		3,154,543.00	702,621.64	2,451,921.36	22.27%				
	Unallocated General	4,717,182.00	-	4,717,182.00	0.00%				
Total All Goals		\$ 132,506,106.00	\$ 32,646,560.10	\$ 99,859,545.90	24.64%				1,345,171.95



Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the 5 Months Ended February 28, 2025

		Fiscal Year 2024 - 2025						
Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Type (Note #6)	Comments
Special Revenue Fund Program Services Detail								
Financial Stability								
	OIC of South Florida	100,000.00	-	100,000.00	0.00%		CR	Pending contract execution.
	United Way	87,000.00	-	87,000.00	0.00%		CR	Pending contract execution.
	Urban League of BC	379,713.00	-	379,713.00	0.00%		CR	Pending contract execution.
	Total Financial Stability	566,713.00	-	566,713.00	0.00%			
Youth FORCE								
	Firewall Centers, Inc	143,780.00	-	143,780.00	0.00%		CR	Pending contract execution.
	Urban League of BC	111,000.00	-	111,000.00	0.00%		CR	Pending contract execution.
	YMCA of South FL	245,220.00	-	245,220.00	0.00%		CR	Pending contract execution.
	Total Youth FORCE	500,000.00	-	500,000.00	0.00%			
LEAP High School								
	Boys & Girls Club	100,000.00	-	100,000.00	0.00%		CR	Pending contract execution.
	Hispanic Unity of Florida, Inc.	70,326.00	-	70,326.00	0.00%		CR	Pending contract execution.
	HANDY	100,000.00	-	100,000.00	0.00%		CR	Pending contract execution.
	PACE Center for Girls	100,000.00	-	100,000.00	0.00%		CR	Pending contract execution.
	Total LEAP High School	370,326.00	-	370,326.00	0.00%			
Healthy Youth Transitions (HYT)								
	FLITE-FS KIDS	100,000.00	-	100,000.00	0.00%		CR	Pending contract execution.
	Total Healthy Youth Transitions	100,000.00	-	100,000.00	0.00%			
Maximizing Out-of-School Time (MOST)								
	YMCA w/Deerfield CRA	200,000.00	-	200,000.00	0.00%		CR	Pending contract execution.
	Total Maximizing Out-of-School Time (MOST)	200,000.00	-	200,000.00	0.00%			
Promote Research Initiatives								
	A Little Help Never Hurt / UL FS - PN	22,780.00	-	22,780.00	0.00%		CR	Pending contract execution.
	A Little Help Never Hurt / UL FS - PN	200,000.00	-	200,000.00	0.00%		CR	Pending contract execution.
	Unallocated-Promote Research Initiatives SR	3,945.00	-	3,945.00	0.00%			
	Total Promote Research Initiatives	226,725.00	-	226,725.00	0.00%			
Total Expenditures Special Revenue Fund PS		1,963,764.00	-	1,963,764.00	0.00%			
	Unallocated Special Revenue Fund	15,953.00	-	15,953.00	0.00%			
Grand Total Expenditures Special Revenue Fund PS		\$ 1,979,717.00	\$ -	\$ 1,979,717.00	0.00%			

Children's Services Council of Broward County
Notes to the Preliminary Financial Statements
February 28, 2025

- (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 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.

The Managed Investment Fund consists of longer-term securities for the core investments. This fund is managed by PFM in accordance with CSC's Investment Policy. US Bank provides custodial cash services. The investments are reported at Market Value. This longer-term portfolio maintains safety while adding additional yield to the overall investments. The Finance committee receives quarterly updates on this portfolio. The gain or loss on the Managed Investment Fund is reported separately in the monthly statements for ease of reference. As of February 28, 2025, the reported year-to-date gain on said funds is \$316,281.99

- (4) Fund Balance is broken out into the following categories:

Nonspendable-Represents amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to remain intact. Balance includes Prepaid expenses and FSA deposits.

Committed for Building Fund- represents Fund Balance committed for Building Fund to prepare for future growth.

Assigned for Contracts/Encumbrances -In addition to encumbrances, this category includes pending contracts not yet encumbered, such as new initiatives, summer 2025 programs, and new RFPs occurring during the year.

Assigned for Administration -Includes the projected expenditure for salary, fringe, travel, supplies, capital outlay etc for FY25

Unassigned Fund Balance includes a Minimum Fund Balance of 17% or two months of the annual operating budget. GASB recognizes this as a Best Practice model for governments. The Council approved the increase in Minimum Fund Balance from 10% to 17% in June 2022. The remaining 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.

- (5) Lease & Subscription Software Expenditures: The financial statements include the adoption of GASB Statement No. 87, *Leases*, and GASB 96-*Subscription Based Information Technology Arrangements*. Both statements require the establishment of a right-to-use asset and the corresponding liability. The statements require the reporting of the related debt service expenditures in the fund financial statements. The Council is prohibited by statute from having debt. Therefore, lease and subscription software principal and interest payments are reported in the financials as lease & subscription software expenditures and not debt service expenditures.
- (6) Reimbursement Type The general consensus is that CSC pays for services rendered on a unit of service basis (UOS). While certain services do not lend themselves to be paid on a UOS basis, CSC reserves the right to implement unit of service or cost reimbursement as applicable to the situation. Therefore, CSC pays on a cost reimbursement (CR) and UOS method as defined below.

UOS -Payment is made when a unit of service is provided. The unit price is determined at the time of contract negotiation. Supporting documents for units provided is the Unit of Service Detail Report generated from data entered by the Provider in the Delivery Module of SAMIS. Additional supporting documentation is not required to be submitted at the time of payment. Unit of service contracts also include flex funds, value added, space and utilities, out of school time fees, start-up expenses etc., which are paid as cost reimbursement and require supporting documentation.

CR -All items presented for payment must be supported by detailed documentation to be reimbursed. This includes all salaries, flex funds, value added, space and utilities, out of school time fees, start-up expenses etc.

TAB 17

For Council Meeting March 20, 2025

Issue: Monthly Statements for the Managed Fund.

Action: Accept Monthly Statement for the Managed Fund from PFM and US Bank for February 28, 2025.

Budget Impact: None.

Background: At the Council meeting on November 18, 2021, the Council approved the establishment of a Managed Investment Fund focused on longer-term securities for core investments. PFM Asset Management LLC (PFM) manages this fund in accordance with CSC's Investment Policy, while US Bank provides custodial cash services. This longer-term portfolio is designed to maintain safety while generating additional yield for overall investments. PFM and US Bank manage the funds, which will be measured against several highly respected industry performance indexes to ensure that the portfolio remains on track. In accordance with the Investment Policy approved by the Council in June 2022, staff will present a summary of the monthly statements from both PFM and US Bank to the Council. If any Council Member has questions or needs additional information, the full statements are available for review.

Additionally, PFM will present a fund performance report to the Finance Committee at the end of each quarter, and all Council Members are welcome to attend these presentations.

Current Status: As of February 28, 2025, the balance of the Managed Fund is \$27,398,794, which includes a net gain (increase) of \$192,928 from the prior month. It is important to clarify that these two statements reflect the activities of the overall portfolio and do not indicate the performance of the fund. The amount shown in the financial statements reflects the balance of the Custodian (US Bank), which slightly differs from the balance reflected in the PFM statements. This is due to timing differences related to the various security trades.

Recommended Action: Accept Monthly Statement for the Managed Fund from PFM and US Bank for February 28, 2025.

Managed Account Summary Statement

For the Month Ending **February 28, 2025**

CSC BROWARD COUNTY CORE PORTFOLIO - 00000000

Transaction Summary - Managed Account

Opening Market Value	\$26,879,470.03
Maturities/Calls	(88,538.30)
Principal Dispositions	(1,496,239.51)
Principal Acquisitions	1,423,039.04
Unsettled Trades	297,886.71
Change in Current Value	113,940.87
Closing Market Value	\$27,129,558.84

Cash Transactions Summary - Managed Account

Maturities/Calls	0.00
Sale Proceeds	1,512,144.20
Coupon/Interest/Dividend Income	106,185.65
Principal Payments	88,538.30
Security Purchases	(1,426,102.12)
Net Cash Contribution	(440.66)
Reconciling Transactions	0.00

Earnings Reconciliation (Cash Basis) - Managed Account

Interest/Dividends/Coupons Received	122,090.34
Less Purchased Interest Related to Interest/Coupons	(3,063.08)
Plus Net Realized Gains/Losses	6,154.27
Total Cash Basis Earnings	\$125,181.53

Cash Balance

Closing Cash Balance **\$343,837.39**

Earnings Reconciliation (Accrual Basis)

	Total
Ending Amortized Value of Securities	27,016,833.10
Ending Accrued Interest	217,504.35
Plus Proceeds from Sales	1,587,909.62
Plus Proceeds of Maturities/Calls/Principal Payments	88,538.30
Plus Coupons/Dividends Received	106,185.65
Less Cost of New Purchases	(1,799,355.60)
Less Beginning Amortized Value of Securities	(26,876,058.48)
Less Beginning Accrued Interest	(246,711.57)
Total Accrual Basis Earnings	\$94,845.37

Portfolio Summary and Statistics

For the Month Ending **February 28, 2025**

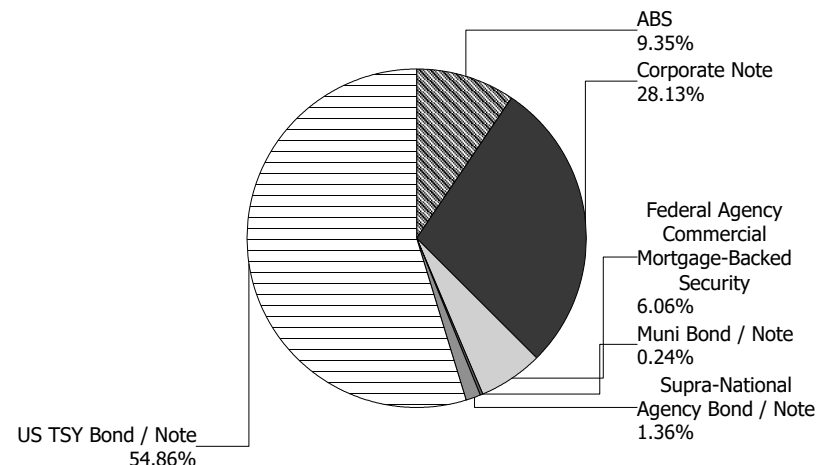
CSC BROWARD COUNTY CORE PORTFOLIO - 00000000

Account Summary

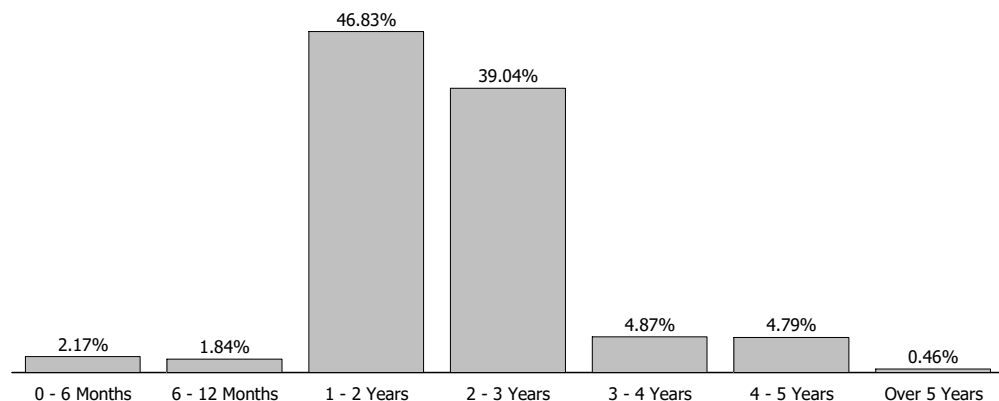
Description	Par Value	Market Value	Percent
U.S. Treasury Bond / Note	14,870,000.00	14,883,618.18	54.86
Supra-National Agency Bond / Note	365,000.00	368,230.61	1.36
Municipal Bond / Note	65,000.00	64,789.53	0.24
Federal Agency Commercial Mortgage-Backed Security	1,685,562.38	1,644,870.43	6.06
Corporate Note	7,595,000.00	7,631,939.73	28.13
Asset-Backed Security	2,530,455.69	2,536,110.36	9.35
Managed Account Sub-Total	27,111,018.07	27,129,558.84	100.00%
Accrued Interest		217,504.35	
Total Portfolio	27,111,018.07	27,347,063.19	

Unsettled Trades **375,000.00** **374,684.10**

Sector Allocation



Maturity Distribution



Characteristics

Yield to Maturity at Cost	4.38%
Yield to Maturity at Market	4.28%
Weighted Average Days to Maturity	771

Managed Account Issuer Summary

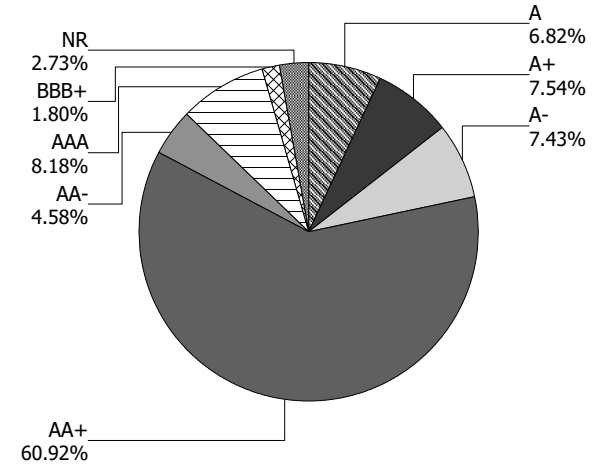
For the Month Ending **February 28, 2025**

CSC BROWARD COUNTY CORE PORTFOLIO - 00000000

Issuer Summary

Issuer	Market Value of Holdings	Percent
Accenture PLC	34,664.98	0.13
Adobe Inc	202,674.12	0.75
African Development Bank	368,230.61	1.36
Ally Auto Receivables Trust	100,486.57	0.37
American Express Co	481,686.12	1.77
ANZ Group Holdings Ltd	277,231.35	1.02
AstraZeneca PLC	90,889.56	0.34
BA Credit Card Trust	59,825.76	0.22
Bank of America Corp	329,769.89	1.22
Bank of Montreal	182,477.16	0.67
Bank of New York Mellon Corp	194,854.80	0.72
Bank of Nova Scotia	190,369.17	0.70
BlackRock Inc	125,926.88	0.46
BMW Vehicle Lease Trust	16,750.81	0.06
BP PLC	152,279.25	0.56
Bristol-Myers Squibb Co	40,450.92	0.15
Canadian Imperial Bank of Commerce	137,044.98	0.51
Capital One Financial Corp	136,927.21	0.50
CarMax Inc	245,164.15	0.90
Caterpillar Inc	202,226.04	0.75
Chevron Corp	160,712.16	0.59
Cisco Systems Inc	141,341.74	0.52
Citigroup Inc	205,519.88	0.76
CNH Equipment Trust	66,603.48	0.25
Commonwealth Bank of Australia	251,328.75	0.93
Cooperatieve Rabobank UA	260,229.58	0.96
Deere & Co	197,283.06	0.73
Diageo PLC	202,900.40	0.75
Discover Card Execution Note Trust	179,617.14	0.66
Eli Lilly & Co	171,086.72	0.63
Federal Home Loan Mortgage Corp	1,310,417.54	4.82
Federal National Mortgage Association	334,452.89	1.23

Credit Quality (S&P Ratings)



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CSC BROWARD COUNTY - CORE PORTFOLIO
ACCOUNT 000000

Page 3 of 66
Period from February 1, 2025 to February 28, 2025

MARKET AND COST RECONCILIATION

	02/28/2025 MARKET	02/28/2025 FEDERAL TAX COST
Beginning Market And Cost	27,205,865.73	27,125,773.75
Investment Activity		
Interest	118,555.57	118,555.57
Realized Gain/Loss	6,533.58	6,533.58
Change In Unrealized Gain/Loss	96,794.57	.00
Net Accrued Income (Current-Prior)	- 28,514.56	- 28,514.56
Total Investment Activity	193,369.16	96,574.59
Plan Expenses		
Trust Fees	- 440.66	- 440.66
Total Plan Expenses	- 440.66	- 440.66
Net Change In Market And Cost	192,928.50	96,133.93
Ending Market And Cost	27,398,794.23	27,221,907.68

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CSC BROWARD COUNTY - CORE PORTFOLIO
ACCOUNT 000000

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Period from February 1, 2025 to February 28, 2025

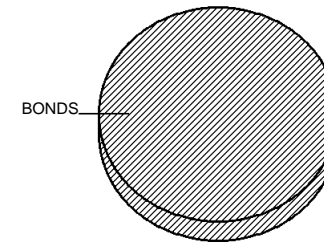
CASH RECONCILIATION

Beginning Cash		.00
Investment Activity		
Interest		118,555.57
Cash Equivalent Purchases		- 878,873.05
Purchases		- 1,796,268.52
Cash Equivalent Sales		598,543.27
Sales/Maturities		1,659,734.02
Total Investment Activity		- 298,308.71
Plan Expenses		
Trust Fees		- 440.66
Total Plan Expenses		- 440.66
Net Change In Cash		- 298,749.37
Ending Cash		- 298,749.37

ASSET SUMMARY

ASSETS	02/28/2025 MARKET	02/28/2025 FEDERAL TAX COST	% OF MARKET
Cash And Equivalents	45,092.42	45,092.42	0.16
U.S. Government Issues	16,532,441.57	16,463,163.37	60.34
Corporate Issues	7,940,425.20	7,859,644.20	28.98
Foreign Issues	2,597,621.65	2,570,584.35	9.48
Municipal Issues	64,790.05	65,000.00	0.24
Total Assets	27,180,370.89	27,003,484.34	99.20
Accrued Income	218,423.34	218,423.34	0.80
Grand Total	27,398,794.23	27,221,907.68	100.00

Estimated Annual Income 1,135,029.36



ASSET SUMMARY MESSAGES

Estimated Annual Income is an estimate provided for informational purposes only and should not be relied on for making investment, trading, or tax decisions. The estimates may not represent the actual value earned by your investments and they provide no guarantee of what your investments may earn in the future.

TAB 18

For Council Meeting March 20, 2025

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 2025 that are under the CEO's approval authority but have yet to be Council approved. The staff has segregated the items into various categories to facilitate reviewing the various purchases. All purchases listed are within 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
Monday 20, 2025

Vendor	Description	Amount	Comment (Back-up documentation is available upon request.)
Purchase Orders (Less than \$10,000):			
ESRI	ArcGIS Online Professional (2 Licenses)	\$ 4,400	Annual Subscription
Lenovo	7 Laptops @ \$1,408.75	\$ 9,862	Laptop Upgrade
Sterling	Employee Background Screening	\$ 96	FY 24 Expense
BLANK			
Program Related Purchases:			
Constant Contact	Placement of CSC's Branding Logo on the Capitol Connection and CSC's Weekly Blast	\$ 49	System Goal 932
WPLG	TV Marketing	\$ 700	System Goal 932; FY 24 Expense
BLANK			
Facilities Operations:			
Cornerstone Property Care	Build Out Bathroom Stalls to Secure Privacy	\$ 6,750	Work previously discussed as a part of other construction projects, no further construction on bathrooms at this time, subsequent work on the stalls were completed, now requiring approval.
BLANK			
Employee Travel and Training:			
Aicia Williams; David Kenton; Ileana Blanco; Kathleen Campbell	FGFOA Budgeting Best Practices; 3/13/25; Aventura	\$ 95	
Nicholas Hessing	Broward Days; 3/15/25 - 3/20/25; Tallahassee	\$ 1,012	
Nicholas Hessing	Broward League of Cities General Membership Meeting; 3/20/25; Fort Lauderdale	\$ 55	
Jimmy Jean	Microsoft Azure Administration Training; 4/8/25 - 4/11/25; West Lafayette, IN	\$ 1,746	
Nicholas Hessing	Florida Legislature; 4/13/25 - 4/17/25; Tallahassee	\$ 1,227	
Rhonda Morrison	Collective Impact Action Summit; 4/29/25 - 5/1/25; Webinar	\$ 449	
Tracy Graham	2025 Governmental Social Media Conference; 5/20/25 - 5/22/25; Orlando	\$ 2,183	
The People Institute	PAOD Executive Coaching & Training (16 Hours @ \$125.00 / hour)	\$ 2,000	
Sponsorship:			
AHAM Education (SPNR-25-16)	Mindful Beach Clean-up and Environmental Education; 4/13/25; Dania Beach	\$ 2,000	During this event, attendees practice nature-centered healing practices, learn about the history of the beach and the park's conservation efforts, apply a mindful approach to cleaning up the mangroves, park, and beach, and explore how to stay engaged in ongoing mental health and climate resiliency action. Students will have the opportunity to practice mindfulness and community care, share their experiences, learn how to integrate into their lives and earn community service hours toward their graduation requirements. The funds will cover the cost of activity equipment and supplies, stipends, promotional and marketing materials, and non-donated food costs.
Art Prevails Project (SPNR-25-20)	Our Voices: Festival of Words; 4/24/25 - 4/26/25; Fort Lauderdale	\$ 5,000	The Art Prevails' Festival of Words is a free, family-friendly community festival that celebrates the literacy and the joy of literature through three days of activities, including performances, author readings, children's activities, a meditation garden, food trucks, music, and much more. It is an event that is rooted in community and seeks to directly address the staggeringly low literacy rates in Broward County. The requested funds will support securing a children's author to read to youth and the purchase of the author's books to give to students, as well as the production of marketing materials (flyers, posters, banners).
Broward Alliance of Black School Educators (SPNR-25-17)	BABSE Slice Education Conference; 3/21/25; Pompano Beach	\$ 2,000	The Broward Alliance of Black School Educators (BABSE) is a nonprofit organization dedicated to advocating for the educational needs and improvement of African American students in Broward County. The request is to support its annual education conference.
Broward Moms Incorporated (SPNR-25-15)	Birth, Baby, and Beyond Health Expo; 5/31/25; Cooper City	\$ 2,000	The Greater Fort Lauderdale Diaper Bank's Birth, Baby, and Beyond Health Expo is an annual event aimed at providing families in Broward County with access to essential resources, including diapers, wipes, healthcare screenings, and educational materials about child development, nutrition, and hygiene. The expo also offers a platform for community organizations to share valuable information on social services and support.



List of Invoices, Travel, Purchase Orders, Sponsorships, etc.
Submitted to the Children's Services Council
Monday 20, 2025

Vendor	Description	Amount	Comment (Back-up documentation is available upon request.)
Florida's Children First (SPNR-25-21)	Broward Advocates for Children Awards 2025 & Child Welfare Training Workshop; 3/13/25 - 6/28/25; Virtual	\$ 1,000	Florida's Children First (FCF) is requesting a sponsorship from Children's Services Council of Broward County (CSC) for the costs of their child welfare training workshops of 2025 which are offered free to industry professionals and the public. The applicants anticipate a cross-section of attorneys, caseworkers, GAL volunteers, IL Coordinators and other professionals who directly work with youth in Broward County. Topics include a legislative update on policy and law changes impacting child welfare in the past year, Master Trust account updates and changes, and issues impacting foster and homeless youth from the youth perspective. FCF attorneys will review all the laws and rules that are in place to protect sibling relationships and share practical tools as well. While the event is being held virtually, there are administrative costs that still need to be covered.
Friends of the David Cooper City Library (SPNR-24-60)	Pinwheel Festival and Resource Fair; 4/12/25; Davie	\$ 1,645	The Davie-Cooper City Branch Library plans to hold a Pinwheel Festival and Resource Fair during National Library Week as part of the Broward AWARE! Campaign to promote child safety and well-being. The festival will feature community partners, activities, and resources to support families, aligning with the County Commissioners' healthy community mission and Broward County's goal of providing accessible human services information and education. Funding will support permits, the purchase of Pinwheels, a magic show, children's characters, face painting, and marketing.
God's Gift (SPNR-25-18)	HerStory in the Making: A Career Wax Museum; 5/17/25; Fort Lauderdale	\$ 2,000	HerStory in the Making: A Career Wax Museum is an interactive, end-of-the-year showcase where teen girls bring their future careers to life! Over the past five months, participants have explored their dream professions through in-depth research, networking with professionals, and hands-on activities. On this special night, they will step into the shoes of their chosen careers—dressing the part and presenting their knowledge through creative tri-fold displays, props, and engaging monologues. As guests walk through the “museum,” they will meet future doctors, entrepreneurs, engineers, artists, and more, each sharing insights about their field. The funds will cover venue rental, food, decorations, and presentation materials.
Hosanna Corporation (SPNR-25-7)	Survivors Stroll; 3/22/25; Fort Lauderdale	\$ 2,000	The sponsorship would support the Survivors Stroll which is an outdoor free community event to encourage and support survivors of human trafficking and/or domestic violence through program of speakers, art therapy/activities and a host of community partners vendors.
Joe DiMaggio Children's Hospital Foundation (SPNR-25-22)	Special Needs and Inclusion Fair; 9/13/25; Pembroke Pines	\$ 2,000	The funding request is to support the 2025 Special Needs and Inclusion Fair, which will feature a “One-Stop Resource Room” that provides free resources for children with special needs and their siblings, parents, caregivers, and health professionals. Each family entering this room will receive a “Goody Bag” that may be used to carry educational materials and brochures.
Legacy Lives Here (SPNR-25-19)	Rise Up Wealth Summit (Teen Workshop Component of Event); 4/26/25; Fort Lauderdale	\$ 1,800	The funding request is to support the Youth Wealth Summit, which is tailored to equip youth ages 11-19 with the knowledge and training necessary to ignite their entrepreneurial pursuits and establish a strong financial foundation. The youth summit is designed to inspire, educate, and empower young minds, providing them with direct access to seasoned professionals, potential mentors, and a network of like-minded peers. The solicited amount will assist in covering costs associated with venue, speaker engagements, educational materials, and interactive learning experiences for attendees.
Pregnancy, Parenthood, and Purpose (SPNR-25-24)	5th Annual Community Baby Shower; 3/30/25; North Lauderdale	\$ 1,500	Free community event providing essential baby items, educational resources, and emotional support to expectant and new parents, ensuring they have the tools needed for a strong start in their parenting journey. Attendees will receive diapers, wipes, clothing, bottles, and other essential baby supplies, along with access to local resources, parenting workshops, and support services. The event will include guest speakers from community organizations within Broward County, interactive activities, and giveaways.
United Way of Broward County (SPNR-25-14)	10th Annual South Florida Behavioral Health Conference; 5/21/25 - 5/22/25; Fort Lauderdale	\$ 10,000	The Power of Prevention is a transformative event focused on addressing critical issues in mental health and substance abuse prevention. This impactful conference brings together experts, professionals, and stakeholders from diverse disciplines to explore innovative strategies, share cutting-edge research, and discuss best practices in the field.
Youth on the Rise (SPNR-25-10)	Financial Literacy, Health, Mental Health, and Life Skills Event; 4/16/25; Fort Lauderdale	\$ 1,800	The funds will cover food, marketing, and materials for the Financial Literacy / Health/ Mental Health and Life Skills Event, which will conduct subject-specific workshops, classes, and activities for youth who are elementary to middle school aged.
Memberships:			
Tallahassee Democrat: Gannett Media	Newspaper	\$ 45	

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
6600 WEST COMMERCIAL BOULEVARD, LAUDERHILL, FL 33319**

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**Agency Capacity Building (ACB) Committee Meeting Minutes
February 27, 2025
1:00 PM – 3:00 PM**

Participants in Attendance: Alexandria Persad, Rodrigo Sotelo (HandsOn South Florida), Brianne Asar (Community Care Plan), Cassandra Oliver (K.W.A. Group Rise Outreach), Debi Palmisano (Early Learning Coalition of Broward), Emma Rockensies, Julia Spann (Broward County Schools), Georgian Douglas (Cayuga Centers), Jolene Mullins (South Florida Hunger Coalition), Josefa Benjamin (Born On Purpose), Kadene Shaw (City of Hallandale Beach), Marcie Rosen (Camelot Community Care), Pauline Heath-Reid (City of Miramar), Robert Crum (Only the Beginning), Sabrina Brant (Students for Change), Tiffany Garcia (Broward County Housing Authority)

Trainer: Marla Berger, Berger Consulting LMHC, ATR, RPT-S from Berger Counseling Services, LLC, Coral Springs, FL

Board Members in Attendance: Alyssa Foganholi, Jeffrey S. Wood, Julia Musella

CSC Staff in Attendance: Ken King, Kimberly Adams Goulbourne, Roxanne Smith

Agenda

Welcome:

- Ms. Adams Goulbourne, Director of Public Affairs and Organizational Development, opened the meeting and welcomed attendees.
- The minutes from the November ACB meeting were reviewed and approved.

Introduction: Ms. Adams Goulbourne introduced Marla Berger, a longtime trainer for the CSC, who presented on "Supporting Resiliency and Preventing Burnout."

Highlights:

1. Title Slide:

- **Topic:** Resiliency & Self-Care to Manage Burnout, Compassion Fatigue & Vicarious Trauma.

2. Vicarious Trauma & Compassion Fatigue:

- **Focus:** Resiliency & Self-Care to manage burnout, compassion fatigue, and vicarious trauma.

3. Holding Space:

- **Definition:** Holding space means walking alongside someone in their journey without judgment, making them feel inadequate, trying to fix them,

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or impacting the outcome. It involves offering unconditional support and letting go of judgment and control.

- **Quote:** Heather Plett

4. Trauma Stewardship:

- **Author:** Laura van Dernoot Lipsky
- **Concept:** Overcoming overwhelm and transforming trauma. Stress can saturate us, leading to rupture and maladaptive behaviors such as living in fight/flight/freeze/fawn mode.
- **Effects:** Saturation impacts health, relationships, and overall well-being, leading to anxiety, exhaustion, apathy, cynicism, destructive behavior, and more.

5. Sustaining Ourselves:

- **Strategies:** Engage in activities that help metabolize accumulated saturation, such as movement, meditation, humor, reframing, prayer, yoga, gratitude, connection, nervous system resets, and more.
- **Goal:** Tend to ourselves and each other with grace and humility, pace ourselves, and bring the best parts of ourselves to the fore. Aim to leave the world a better place and ease suffering.

6. Collective Nervous Systems:

- **Concept:** Our collective nervous systems include schools, workplaces, communities, and the county. The Trauma Stewardship Institute emphasizes the importance of communal repair and the awe of being alive.

Closing: The training ended at 3:00 p.m.

End of Meeting Summary

- A follow-up email was sent to all participants, including:
 - A thank-you message for attending the *Supporting Resilience and Preventing Burnout* training with Marla Berger.
 - The PowerPoint presentation from the session.
 - A link to complete the feedback survey.
 - Instructions for obtaining a training certificate for those without an existing profile on the training website.

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- Upcoming training opportunities were shared:
 - **Get Creative: Incorporating Art, Play & Sandtray Therapy Techniques** – April 11, 9:00 AM – 4:30 PM.
 - **Self-Care for People in Service** – April 15, 9:00 AM – 12:30 PM (nearly full; waitlist available).
 - **Stress Less, Achieve More: Mindfulness in Action** – May 14, 9:00 AM – 12:30 PM.
- Participants were invited to the next **Agency Capacity Building Meeting** on **May 22** (1:00 – 3:00 PM), featuring a **panel discussion on artificial intelligence**.



Children's Services Council of Broward County
Agency Capacity Building Meeting

Supporting Resiliency and Preventing Burnout

Presenter Marla Berger, LMHC, ATR, RPT-S



Marla Berger
LMHC, ATR, RPT-S, Eagala
Advanced Certified, Natural
Lifemanship Intensive Trained,
EMDR Trained

Berger Counseling Services, LLC
Coral Springs, FL

Resiliency & Self-Care to Manage Burnout, Compassion Fatigue & Vicarious Trauma

Definitions



Compassion Fatigue



Vicarious Trauma



Burnout



Risk Factors

VICARIOUS TRAUMA & COMPASSION FATIGUE

Resiliency & Self-Care to Manage Burnout, Compassion Fatigue & Vicarious Trauma



*That's good to
know, but it
won't happen
to me...*

Signs & Symptoms

1

PHYSICAL

Changes in physical health and well-being

2

PSYCHOLOGICAL

Changes in psychological health and well-being

3

EMOTIONAL

Changes in emotional health and well-being

4

BEHAVIORAL

Changes in behavioral health and well-being



*All I need for self-care is a massage, bubble bath and
pedicure.... Right?*

Four Areas of Self-Care

1

PHYSICAL

Exercise
Routine Medical Check-ups
Dental Visits
Medication & Vitamins

2

PSYCHOLOGICAL

Meditation
Gratitude
Therapy
Support

3

EMOTIONAL

Create
Music
Express
Acknowledgement of Experiences

4

BEHAVIORAL

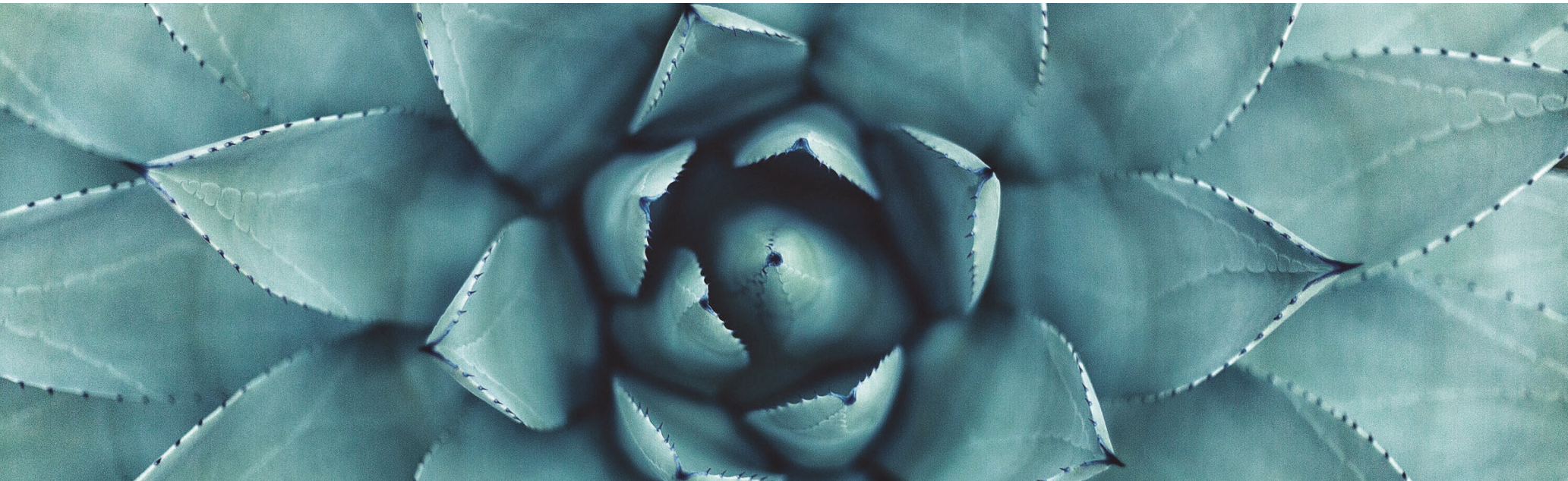
Healthy Eating Habits
Exercise Habits
Scheduling Down-time
Meal Prep & Cleaning

The background of the entire image is a dense field of orange and yellow tulips. A dark blue rectangular box is centered over the image, containing the title and the quote.

HOLDING SPACE

"Holding Space means that we are willing to walk alongside another person in whatever journey they're on without judging them, making them feel inadequate, trying to fix them, or trying to impact the outcome. When we hold space for other people, we open our hearts, offer unconditional support, and let go of judgement and control."

~ Heather Plett



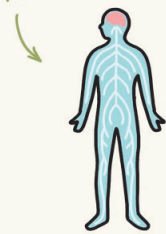
TRAUMA STEWARDSHIP

Laura van Dernoot Lipsky

OVERCOMING OVERWHELM & TRANSFORMING TRAUMA

with The Trauma Stewardship Institute

here's me, feeling good



Ideally our nervous system & brain = spacious and regulated, so we're present & responsive, not ruminating & reactive.

But, stress can saturate us, including, but certainly not limited to:

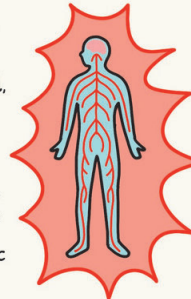
- work
- school
- world events
- epigenetics
- climate crisis
- intergenerational trauma
- our health
- societal involvement
- relationships
- oppression & supremacy
- economic stressors
- democracies threatened
- daily triaging & just... life



And once saturated, we rupture.

Internally (i.e. anxious, exhausted, overwhelmed, ill, obsessive)

Externally (i.e. edgy, irritable, aggressive, impatient, toxic behavior)



One cost of being saturated & rupturing is living in fight/flight/freeze/fawn. When not necessary, it becomes maladaptive & can result in:

- apathetic
- destructive behavior
- numb
- not assuming well about others
- being in relationships or situations that are perilous
- critical & cynical
- flooded with decision fatigue
- withdrawn
- isolated
- & more



What to do?!?

#1 In an effort to sustain ourselves, avoid...

- unmindful social media
- excessive/unproductive news consumption
- unhealthy relationships



our attempt at portraying a protective force field

other threats to the nervous system

#2 Metabolize accumulated saturation through...

engage our bodies/minds (i.e. movement, meditation, working out, prayer, yoga)

gratitude (notice what's going well)

nervous system resets (i.e. rest/sleep, being/looking outside, acupuncture, alternate being warm/cold)



humor (laughter & reframing = powerful forces)

connection (i.e. to loved ones & strangers, animals, art/music/nature)

With all that is unfolding in ourselves/our lives/our world, let's tend to ourselves & each other with grace & humility. Pace ourselves, not take ourselves too seriously, and bring the best parts of ourselves to the fore. However we define leaving the world a better place, through the minute moments to the grandest efforts, let's never underestimate our ability to ease suffering & contribute to both the communal repair of our world and the subsequent awe of what it means to be alive.

when talking about our nervous system, we mean both our individual nervous systems but we also believe where we live has a nervous system, as do our schools & workplaces, our communities & country, etc. So this refers to our collective nervous systems, too!

Contact Us

WEBSITE

www.BergerCounselingServices.com

EMAIL ADDRESS

Marla@BergerCounselingServices.com

PHONE NUMBER

(561) 866-3056



@BergerCounselingServices



@BergerCounselingServices

Thank you!

Funders Forum Meeting Summary

March 7, 2025

Members Present:

Angela Mitchell for Teves Bush, Department of Juvenile Justice (DJJ); **Carl Dasse**, Children's Services Council (CSC); **Carlisle Anderson** for Carolyn Hylton, CareerSource Broward; **Diane Choi**, CSC; **Efrem Crenshaw**, Broward County Human Services Department; **Elida Segrera**, Broward Behavioral Health Coalition (BBHC); **Larry Rein**, ChildNet; **Maria Juarez Stouffer**, CSC; **Monica King**, Broward Healthy Start Coalition (BHSC); **Neiko Shea**, ChildNet; **Norma Wagner**, Department of Children and Families (DCF); **Radoika (Rady) Pilarte**, CSC; **Silva Quintana**, BBHC; **Traci Schweitzer**, DCF

Welcome and Introductions:

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

Approval of the February 7, 2025, Meeting Minutes:

Traci S. moved to approve the minutes as presented. Efrem C. seconded the motion, which passed with no opposing votes.

Children's Care Coordination Teams (C-CCT) Presentation

Elida S., Managing Director of Operations for BBHC, reminded members that Covenant House Florida no longer provides shelter for youth under the age of eighteen. They continue to provide shelter and services for young adults ages 18-24. The Covenant House location that offered shelter services for youth under 18 years old needed renovation, and the licensing requirements do not allow minor youth to be housed with young adults. Due to financial challenges, the shelter space for minor youth was closed. This created a gap in services for youth under 18 years old who cannot return home due to a no-contact order with a household member and/or safety concerns for the caregiver. These youth may remain at the Juvenile Assessment Center (JAC) for up to 21 days waiting on alternative placement.

BBHC participated in meetings with Court Administration, the Public Defender's Office, the State Attorney's Office, and Judge Williams, which led BBHC to implement the Children's Care Coordination Teams (C-CCT), a special program that provides immediate services to youth housed at the JAC so they can safely transition out of the detention center.

The C-CCT assesses the youth and family's needs, provides intensive case management that focuses on the individuals' needs to determine the level of care needed, serves as a bridge to connect families to resources, and provides support and guidance to help eliminate barriers to care and services. The C-CCT program does not provide treatment

services but provides support under the supervision of a licensed clinician. The program consists of an intensive case manager and a peer specialist.

Elida S. shared a document that displayed the C-CCT Team Flow, which explains the step-by-step process from receiving the referral from the Delinquency Court to meeting with the youth and family to develop a safety plan. Once the youth is released, a Family Safety Plan is implemented.

Elida S. highlighted the C-CCT outcomes in FY 23-24, during which they served 73 families with an average length of service of 57 days. In FY 24-25, 50 families have engaged in the program so far and were connected to the appropriate level of care.

BBHC's current funding for this program is \$200,000 (approximately \$150,000 for staff and \$50,000 for emergency flex funds). This \$50,000 cost reimbursement funding provides families with financial support for pre-authorized incidentals such as rent, electricity, or transportation, which, on average per year, has added up to an estimated \$50,000 for all families that have been served by the team.

Larry R. spoke about the dramatic increase in cases over the last 6 to 9 months, which has made it challenging for the Care Coordination Team at Smith Mental Health Associates to immediately serve the number of referrals that they are receiving.

BBHC would like to find a way to fund an additional care coordination team. Elida S. will provide members with a copy of the presentation and a more in-depth summary to include additional data.

Funders Forum Member Updates:

Community Partnership's Division, Broward County Human Services Department

Efrem C., Director of Community Partnership's Division, announced that Broward County Human Services released its FY26 General Fund RFP, which includes the Youth Emergency Shelter and Supportive Services (YESS) program, which provides emergency respite shelter and support services. They are requesting community raters. Please contact Efrem C. at ecrenshaw@broward.org and Cassandra E. at caevans@broward.org if you are able to serve as a rater.

Navigation and Youth Employment Programs Data Update

Maria J.S. reminded members to complete the spreadsheet regarding the services they fund for navigation and youth employment programs to help capture cross-funder data, such as provider performance, identify service gaps, discuss challenges, and develop solutions to address them. CSC will analyze this information and report back to the Funders Forum.

Children's Services Council

Maria J.S. announced that CSC met with the Court Administration regarding the need to connect youth who have had histories of involvement with human trafficking and need services. Currently, there is a 2–3-week waitlist for in-person services at the Nancy J. Cotterman Center and a 2–3-week waitlist for in-person services at Chrysalis Center, Inc. Norma W. suggested the FLITE Center as another referral source.

Broward Behavioral Health Coalition

Silvia Q. asked for members' support during the next legislative session to advocate for continued funding of critical services and to help people understand how services are funded and how they work to support our communities.

CareerSource Broward

Carlisle A. announced that CareerSource, in partnership with Broward County School Board, will hold the 2025 Worlds of Work Career Expo on Tuesday, March 11th, from 8 a.m. to 12 p.m. at the Amerant Bank Arena in Sunrise. This transformative career exploration event is designed exclusively for 9th and 10th grade high school students. Youth will immerse themselves in hands-on learning experiences that ignite their passion and inspire their career journey. Members were encouraged to attend.

Silvia Q. would like to strengthen their relationship with CareerSource and learn more about the opportunities available to families who need to enhance their financial stability. Carlisle A. confirmed that CareerSource does have programs, courses, job fairs, and educational fairs to help families move forward. Silvia Q. will meet with Carlisle A. to discuss this further.

Next Funders Forum Meeting

The next meeting will be held virtually on Friday, April 4, 2025, from 2:00 p.m. to 4:00 p.m. Members should contact Radoika Pilarte at rpilarte@cscbroward.org to include any additional agenda items.

The meeting adjourned at 3:04 p.m.



Children Care Coordination Team (C-CCT)

SPECIAL PROGRAM WITH FOCUS ON DJJ INVOLVED CHILDREN AND
YOUTH

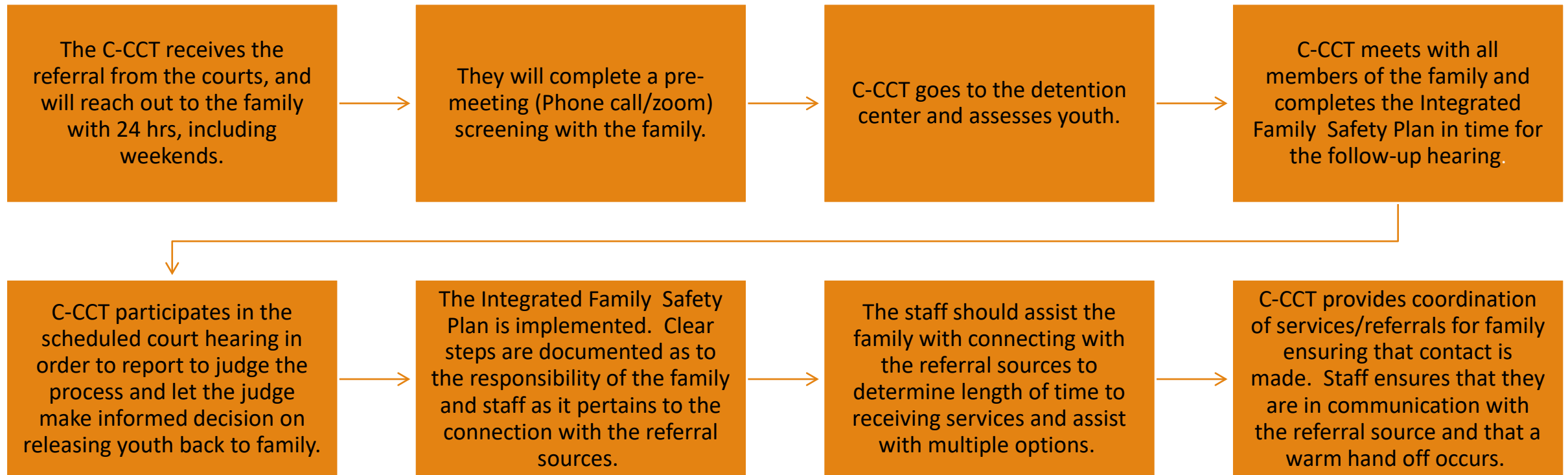
Background

- Covenant House could no longer accept youth due to changes in licensing standards
- These youth were unable to return home due to a no-contact order with a household member or safety concerns from caregivers
- Judges had no choice but to keep youth in the juvenile detention center unnecessarily.
- BBHC participated in meetings with Court Administration, the Public Defender's Office, the State Attorney's Office, and a Juvenile Delinquency Judge
- Smith Community Mental Health stepped forward and introduced their Family Integrated Safety Plan. They were already successfully utilizing this plan and was developed with the support of the courts.
- BBHC implemented a specialized Children Care Coordination Team (C-CCT) focused on this population.

Children Care Coordination Teams

- C-CCT connects children and families to the services they need by assessing their needs, providing guidance, and eliminating barriers to care.
- C-CCT do not provide treatment services, instead serve as a bridge to ensure families can access appropriate support and resources
- C-CCT consist of :
 - ✓ Clinical Case Manager,
 - ✓ Family Peer Specialist,
 - ✓ Under the supervision of a clinician

C-CCT Team Flow



C-CCT Outcomes

In 2023-2024 FY the DJJ Care Coordination Team Served 73 families, with average length of service being 57 days. There were 16 families that cross over to this current fiscal year and 57 discharges.

	Number of Clients
<i>Total clients/families served</i>	57
<i>Engaged – successfully connected to appropriate level of care</i>	50
<i>Family declined services</i>	2
<i>Client already enrolled on services</i>	2
<i>Stopped responding after admission</i>	1
<i>Moved out of area</i>	1
<i>Died (accidental)</i>	1

C-CCT FUnDing

The key for this team's successful is the flexibility they have in how they can utilize their time. BBHC funds the C- CCT by deliverables.

- Currently the funding is \$150,000
- BBHC provides additional financial support for families incidentals needs which are pre-authorized and on average per year add up to \$50,000 for all families serviced by the team.
- The monthly payment for the team services is \$12,500.



Comments & Questions



Children's Services Council

of Broward County

Our Focus is Our Children.

COMMUNITY IMPACT

Finalists Announced for 14th Annual Community Care Plan Nonprofit Awards

The event is hosted by 211 Broward and held at the Seminole Hard Rock Hotel & Casino.

February 6, 2025 | [SFBW Staff](#)



211 Broward revealed the finalists for the 14th Annual Community Care Plan Non-Profit Awards during a VIP announcement livestream and reception held at ArtServe in Fort Lauderdale on Tuesday, January 28. The 14th Annual Community Care Plan Nonprofit Awards, presented by Seminole Hard Rock Hotel & Casino, will occur on Friday, March 7. This event will honor the accomplishments of non-profit organizations, executives, and board leaders in Broward County. Co-chaired by Leon Mink, Chief Information Officer at Community Care Plan, and Milin Espino, MBA, Senior Director of Community Relations at Memorial Healthcare System, the awards will highlight excellence in eight categories. Additionally, all nominees will have the chance to compete for the JM Family Enterprises Community Choice Award.

“It is so important for us to support 211 Broward, and those whose efforts continue to inspire and make a positive impact throughout Broward County,” says Jessica Lerner, President & CEO of Community Care Plan. “This Awards Event is something we very much look forward to year after year, and we can’t wait to celebrate the accomplishments of the county’s non-profit organizations during the event on March 7.”

The event celebrates outstanding achievement, innovation, and excellence within the nonprofit sector. Awards will be distributed across eight categories, and all other nominees will have the chance to compete for the JM Family Enterprises Community Choice Award. The late Susie Levan will be honored posthumously with the Seminole Hard Rock Hotel & Casino Lifetime Achievement Award. Additionally, Kathleen Cannon, the President/CEO of United Way of Broward County, will

receive the prestigious Greenspoon Marder Excellence Award. Winners will be awarded a \$1,000 grant for their organizations, while finalists will earn \$500.

The 14th Annual Community Care Plan Non-Profit Awards categories and finalists include:

- Non-Profit Organization of the Year – Collaboration
- Jewish Community Centers of South Broward, Inc. D/b/a David Posnack Jewish Community Center (DPJCC)
- The Early Learning Coalition of Broward County
- Voices for Children of Broward County
- Calvin, Giordano & Associates Non-Profit Organization of the Year – Rising Star
- FLoatarama
- The Greater Fort Lauderdale Diaper Bank
- Wondherful, Inc.
- Organization of the Year (Arts)
- ArtServe, Inc.
- Florida Singing Sons
- What's Your Elephant
- Amazon Services.com Non-Profit Organization of the Year – Innovation
- FLITE Center
- Mobile School Pantry
- Sweet Dream Makers
- **Children's Services Council of Broward County Collective Impact for Youth**
- Serving with Grace, Inc.
- The Journey Institute, Inc
- United Way of Broward County
- FPL Non-Profit Staff Leader of the Year
- Amanda Frey, Take Stock in Children of Broward County, Inc.
- Renee Jaffe, The Early Learning Coalition of Broward County
- Mikelange Olbel, Community Based Connections, Inc.
- Memorial Healthcare System Outstanding Non-Profit Organization of the Year
- Broward Healthy Start Coalition
- Habitat for Humanity of Broward
- Second Chance Society
- 211 Broward Outstanding Community Impact Award
- Alan B. Levan | NSU Broward Center of Innovation
- The Grant Cardone Foundation
- The Our Fund Foundation
- Selected by 211 Broward
- JM Family Enterprises Community Choice Award
- (Members of the community will select the winner by voting online for their favorite organization)
- Link to vote here: [JM Family Enterprises Community Choice Award Nominees \(2025\) – Poll](#)
- Greenspoon Marder Excellence Award
- Kathleen Cannon, United Way of Broward County
- Selected by 211 Broward

- Seminole Hard Rock Hotel & Casino Lifetime Achievement Award
- Susie Levan, posthumously

Community Care Plan serves as the Title Sponsor, while Seminole Hard Rock Hotel & Casino takes on the role of Presenting Sponsor. Broward Health is the Presenting Sponsor for the finalists' VIP Announcement streaming event, and JM Family Enterprises is sponsoring the Community Choice Award. Additional sponsors include Victoria Duke Celebrity Makeup Artist for the Red Carpet Booth, Sip Channe providing Welcome Drinks, Rock With You as the Rock Star Partner, and WFP Law as the Live Golden Statue Partner. Other supportive sponsors are Children's Services Council of Broward County, Memorial Healthcare System, Lis Castella Design, Greenspoon Marder, Amazon, Wizard Creations, Gray Robinson Attorneys at Law, Centennial Bank, and Berkowitz Pollack Brant Advisors + CPAs. The media partners include Kip Hunter Marketing and Eye on South Florida, while ArtServe is supporting the VIP Announcement Show.

Tickets to the 14th Annual Community Care Plan Nonprofit Awards are \$150 per person for general admission, \$125 for CLUB 2-1-1 members, and \$100 per person for non-profit staff/government representatives. For more information, please visit <https://211-broward.org/non-profit-awards>.

Photos Courtesy of Downtown Photo

Photo cutline: Elizabeth Justen, Jessica Lerner, Melida Akiti, Cindy Arenberg Seltzer and Leon Monk

PARKLAND TALK

Parkland Shooting Victims to be Honored at “Forever in Our Hearts” 7th Commemoration

by [Sharon Aron Baron](#) February 10, 2025



The 17 victims of the massacre at Marjory Stoneman. Douglas. {Photo by Sharon Aron Baron}

The Eagles' Haven Wellness Center will host the “Forever in Our Hearts” 7th Commemoration on Friday, February 14, 2025, honoring the 17 lives lost in the Marjory Stoneman Douglas High School shooting.

Since opening in March 2019, Eagles' Haven has provided wellness services and support to the Parkland and Coral Springs communities as they heal from the tragedy.

The outdoor event will provide a space for remembrance, healing, and community support. It will also offer meditation, movement, and creative arts experiences inspired by the passions of those honored. Therapy dogs and ponies will be present to provide comfort, and a Candle-Lighting and Dove-Release Ceremony will serve as a moment of reflection.

Several public officials will attend, including State Representative Christine Hunschofsky, State Senator Tina Polsky, Cindy Arenberg Seltzer, President and CEO of the Children's Services Council of Broward County, Broward Schools Superintendent Dr. Howard Hepburn, and Judge Elizabeth Scherer. The event will begin with a Candle Lighting and Dove Release Ceremony at 1:30 p.m. Wellness activities, including a drumming circle by Vibration Integration, an Irish dance performance by the Drake School of Irish Dance, and a therapeutic fitness session with Matthew Hamburger, will take place from 2:30 to 4:00 p.m.

The commemoration will be held at Eagles' Haven Wellness Center, 5655 Coral Ridge Drive in Coral Springs.

Evening activities will continue at [Pine Trails Park with an event by the City of Parkland](#).

FAU receives a \$21 million Promise Neighborhoods Grant

Broward Unlimited Potentials (UP) seeks to expand educational resources and opportunities for underprivileged neighborhoods around Broward County with the new grant. FAU hopes to use this grant to design programs to enhance the success of around 14,000 students.



FAU receives Promise Neighborhoods \$21 million grant (Courtesy of FAU Press Release).

[Gabriela Quintero](#), Student Life Editor

February 11, 2025

Editor's note: Stacy Volnick's name and information regarding FAU receiving the grant from the U.S. Department of Education was corrected on Feb. 13. The grant was originally awarded to Broward College.

On Jan. 23, Broward College chose to donate [\\$21 million](#) to FAU from a \$30 million grant gifted to them from the U.S. Dept. of Education's [Promise Neighborhoods](#) program, according to Joe Donzelli, senior director for communication at Broward College. This grant is the largest the University has ever received, according to a [press release](#) from FAU.

Florida Atlantic University was chosen to receive the grant in order to expand the [Broward Unlimited Potential \(UP\)](#), a program launched by Broward College in 2018 that provides community members over the age of 18 with skills-based courses and certifications for free.

The program offers Adult Education programs, including GED and ESOL programs, Career Pathway Navigators, a CE to Credit program that allows those who completed a skills-based certificate to earn credit for their degree at no cost, and an employment program that gives participants free job placement.

According to [Broward College](#), in order to be eligible for the program, participants must be 18 years or older. For healthcare courses offered by the program, individuals must have a high school diploma. However, the program also offers adult education courses for those who have not yet completed their high school diploma.

“This approach highlights the power of collective action, where government agencies, educational institutions, non-profits, businesses, and local leaders come together to create lasting, transformative change in impoverished communities,” said Gregg Fields, leader of the program at FAU, in a [press release](#).

Promise Neighborhoods’ is an organization funded by the U.S. Dept. of Education that works with underprivileged neighborhoods or areas around the U.S. “Broward UP” is the first program to receive funding from the organization in Florida.

Broward County is currently home to over 6,027 homeless children and families, and over [60%](#) of students from the county qualify for free or reduced-price lunch. According to the press release, these problems contribute to a cycle of poverty and poor educational attainment and hinder social mobility.

The grant, which provides FAU with the resources to support the project, also allows the University to work with other Broward-based organizations, including Broward College, the School Board of Broward County, [the Children Services Council of Broward County](#), and the Community Foundation of Broward.

“By removing barriers to education and opportunity, our approach demonstrates how individuals and families can be empowered, paving the way for brighter futures and stronger, more resilient communities,” said Fields in the [press release](#).

Although it is unclear what the future of the program looks like under FAU’s involvement, the press release explains some of the key offerings the University is providing towards the program.

“Key research areas will address increasing mathematics and science education readiness, developing predictive models to identify potential student attendance issues, encouraging parents reading to young children, cultivating parents’ promotion of education and college, and addressing community wellness, health, and unemployment challenges,” the press release states.

Out of 321 schools representing the program nationwide, FAU becomes the only Florida university to receive a grant for the program.

Since its launch, the program has expanded to 19 locations around Broward County and has served more than 5,000 residents of the area.

Stacy Volnick, FAU's interim president, explains in the press release the significance of the grant and the program.

"This initiative will be fueled by the expertise and dedication of Florida Atlantic faculty researchers, administrators, and community partners, who will play a pivotal role in driving research efforts and overseeing critical data analytics to ensure the program achieves meaningful and lasting impact," she said.

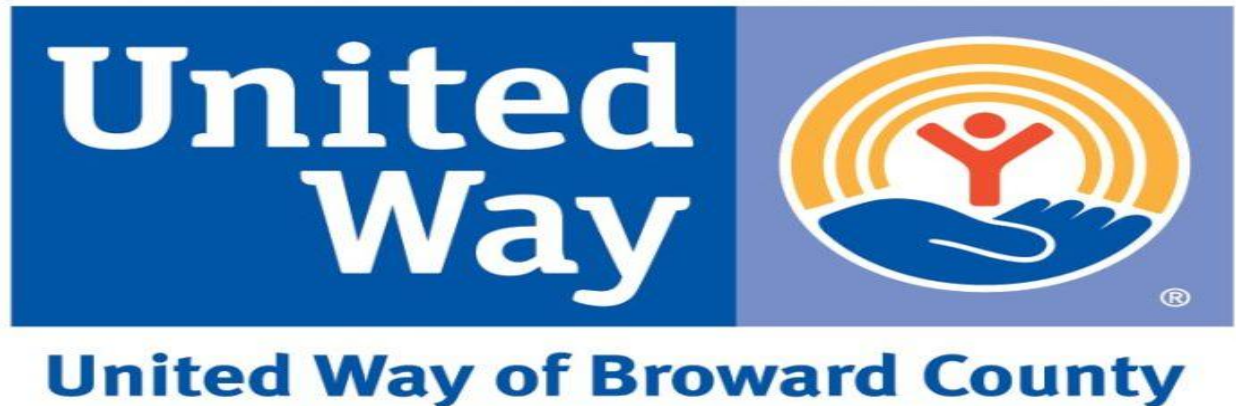
FAU faculty involved in the initiative include Nancy Romance, assistant vice president for STEM Research Initiatives; Jonathan Mahadeo, director of analytics for Broward UP; Michael DeDonno, associate professor and director for the Center of Research Excellence; Naelys Luna, founding dean, and professor, Mariana Colvin, associate dean, and associate professor, and David Simpson, assistant professor at FAU's College of Social Work and Criminal Justice.

These contributors are responsible for providing feedback to help further the project's success.

"FAU and our partner organizations recognize the benefits of and are committed to innovative and sustainable changes that can occur when members across all sectors of the community join forces for the benefit of the children, families, and community at large," said Fields.

Gabriela Quintero is the Student Life Editor for the University Press. For more information on this or other stories, contact Quintero at gquintero2022@fau.edu.

February 18, 2025



Moderated by Dr. Stephen Loyd, Drug Czar, West Virginia and Director of Office of Drug Control Policy

WHAT: *United Way of Broward County's Commission on Behavioral Health & Drug Prevention to host the 2nd Annual National Addiction Solutions Summit at The Diplomat Beach Resort Hollywood, Curio Collection by Hilton.*

Join United Way of Broward County's Commission on Behavioral Health & Drug Prevention in multiple discussions on the cost of a preventable overdose and the solution for new prevention and innovative strategies.

Moderator: Dr. Stephen Loyd, Director of West Virginia Office of Drug Control Policy and a leading voice in the fight against the opioid crisis, will guide the discussions throughout the event. He was also the inspiration for the hit series *Dopesick* which airs on Hulu.

Who Should Attend: Community organizations, state and national public health leaders, academics, local, state and national elected officials, and business owners from across the country are invited to attend the event, designed to explore innovative solutions, cutting-edge strategies, the latest research, and breakthrough medications for treating substance use disorders.

Event Focus: A series of expert-led discussions and panels will address preventable overdoses and offer actionable solutions, including innovative prevention methods and strategies for the future.

Panel discussion topics will include States Sharing Data, First Responder Policies for Addiction, Innovative Solutions to Addiction Treatment, Prevention Strategies for Substance Use, and Overcoming the Challenges of Public-Private Partnerships.

• **Featured Speakers/Panelists Include:**

- Maria Hernandez, Chief Program Officer, United Way of Broward
- Dr. Rahul Gupta, Former Director, Office of National Drug Control Policy (2021-2025)
- Jonathan Board, West Virginia First Foundation Opioid Abatement Commission
- Mark York, Founder, Addiction Abatement, Inc.
- Burton Leblanc, Esq., Baron & Budd, Partner (Lead Opioid Litigation Firm)
- Johnathon Holth, Executive Director, North Dakota Opioid Abatement Commission
- Jared Koski, Senior Data Analytics Advisor, Lightstream Group
- Dr. Christine Caufield, Chief Executive Officer, Executive Vice President – SAMH LSF Health Systems, Inc.
- Jasmine Sibai, CDC Foundation, Public Health Analyst and Overdose Strategy

- Dave Aronberg, former State Attorney for Palm Beach County, and a former member of the Florida Senate
- Mark Skeffington, Deputy Special Agent in Charge, Miami Field Division, Drug Enforcement Agency
- Harold Pryor, Broward County State Attorney
- Dr. Tom Takubo, West Virginia State Senator and Executive Vice President, West Virginia University Medicine
- Jayson Uffens, Chief Technology Officer, GATC Health
- Dr. Amber Deckard, Psy. D, Director of Neuropsychological and Psychological Services, Caron Foundation
- Dr. Orlando Mareno, Clinical Director, GIA Healthcare
- Jeff Horwitz, Chief of Staff, Safe Project
- Linda Richter, Senior Vice President, Prevention, Research and Analysis Partnership to End Addiction
- Stefanie Davis, General Counsel, Legal Services Council
- Danny Scalise, Director of Public Health, Burke County, North Carolina
- United Way of Broward County's Commission on Behavioral Health & Drug Prevention is a broad-based substance misuse prevention and mental health promotion coalition dedicated to new prevention and innovative strategies and reducing negative consequences on individuals, families, and communities.
- Sponsors include Children's Services Council of Broward County, Scandia Wellness Systems, HCA Florida Healthcare, RSA Consulting Group, LLC, Fifth Street Counseling Center IV, GATC Health Corp., and AddictionAbatement.org

WHEN: Wednesday, February 19th | 9 a.m. – 4 p.m. (Registration begins at 8:30 a.m.)

WHERE: Diplomat Beach Resort Hollywood, Curio Collection by Hilton | 3555 S Ocean Dr, Hollywood, FL 33019

DETAILS: To register, please visit <https://www.unitedwaybroward.org/event/national-addiction-solutions-summit/>

Continental Breakfast and lunch provided.

Garage Parking: \$15

Valet Parking: \$30

About United Way of Broward County's Commission on Behavioral Health & Drug Prevention

United Way of Broward County's Commission on Behavioral Health and Drug Prevention is a broad-based substance misuse prevention and mental health promotion coalition dedicated to reducing negative consequences on individuals, families, and communities. Today, its primary role is to serve as a coalition-building organization that brokers partnerships between federal, state and local agencies to foster, develop, and enhance integrated behavioral health efforts throughout Broward County, while searching for innovative and effective ways to address the issue of substance misuse. The Commission on Behavioral Health & Drug Prevention is a vital component of United Way of Broward County's three impact areas (health, education and financial prosperity) focused on the solutions to close gaps in services and create a better life for all.



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

*Jeffrey S. Wood, Chair
Governor Appointee*

*Dr. Christine Thompson, Vice Chair
Governor Appointee*

*Senator Nan Rich, Secretary
Broward County Commission*

*Alyssa Foganholi
Governor Appointee*

*Debra Hixon
Board Member
Broward County Public Schools*

*Dr. Howard Hepburn
Superintendent
Broward County Public Schools*

*Julia Musella
Governor Appointee*

*Robert Shea
Child Protection Director,
Southeast & Southern Regions
Department of Children & Families*

*Dr. Paula Thaqi
Director
Broward County Health Dept.*

*Honorable Francis Viamontes
Judicial Member*

*Vacant
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

February 21, 2025

Mr. George Keller, City Manager
City of Hollywood
2600 Hollywood Blvd.
Hollywood, FL 33020

Dear Mr. Keller:

On behalf of the Children's Services Council of Broward County (CSC), I am pleased to provide this letter of support for the Early Learning Coalition (ELC) of Broward County's application for funding through the City of Hollywood's Nonprofit Grant Program.

ELC Broward is a vital partner in ensuring that young children in our community have access to high-quality early learning experiences. Through the School Readiness (SR) program, ELC Broward supports thousands of working families, allowing parents to remain employed or further their education while their children receive essential early childhood education.

Hollywood is home to a significant number of families who rely on the SR program, as well as many small childcare businesses that depend on ELC Broward's funding to continue providing high-quality care and education. Supporting ELC Broward's efforts ensures that these families and businesses receive the assistance they need, strengthening both the local workforce and the city's economy.

The Children's Services Council of Broward County values our strong partnership with ELC Broward and the City of Hollywood in championing early childhood education. We encourage the City to continue supporting this essential program to help Hollywood's children, families, and childcare providers thrive.

Thank you for your time and consideration. If I can provide any additional information, please do not hesitate to reach out at 954-377-1675.

Sincerely,

Cindy Arenberg Seltzer

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



February 26, 2025

**CHILDREN'S SERVICES COUNCIL
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STAFF

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President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

Subject: Letter of Commitment – NSU Quality of Life Grant for project “Integrating Occupational Therapy in Pediatric Primary Care: A Pilot Study to Develop a Sustainable Model for Family Centered and Interprofessional Care”

To Whom it May Concern:

This letter serves as a letter of support for the NSU Quality of Life Grant submission requirement for a community partner. Children’s Services Council of Broward County has discussed this partnership with Nicole Quint from the Department of Occupational Therapy, who is serving as the Principal Investigator, and agree to serve as the community partner for the above stated project, which is piloting occupational therapy services within primary care pediatrics at NSU Health. It is our understanding that the project includes the following purpose, main responsibilities of our role as the community partner, and the time period of the commitment. Please note that Jessica Rincon will serve as the collaborator with the research team.

The **purpose** of this project is to enhance care coordination in pediatric primary care, increase patient and family engagement, improve quality of care through integrated OT services, including patient outcomes, early identification of risk and intervention for developmental delay, and develop a sustainable and innovative payment model for occupational therapy within pediatric primary care. This project utilizes a value-based care approach, emphasizing frameworks for patient and family centered care (PFCC) and interprofessional practice (IPP). The goal of this project partnership is to establish this sustainable, reimbursable model of integrated occupational therapy services within pediatric primary care, using collaboration with the local Children’s Services Council (CSC) for subject matter expertise.

The **main responsibilities** of the Children's Services Council of Broward County with respect to this partnership include:

- Provide monthly consultation on best practices for serving families and clients, including resource provision, education, shared decision-making resources, and patient- and family-centered care approaches. This includes facilitating warm handoffs to appropriate services and assisting in identifying potential referral sources for study participants. Consultation efforts will be aligned with the Broward Children's Strategic Plan and the Special Needs Advisory Council Early Identification Committee to ensure a coordinated approach.
- Assist with the quantitative data collection by collaborating on the creation of a tracking form to ensure consistent and accurate data collection. Additionally, support data analysis efforts to identify trends, gaps, and areas for improvement, providing insights and recommendations to inform program decision-making.
- Support qualitative data collection by facilitating focus groups with the Early Identification Committee members to discuss collaboration benefits and sustainability barriers. This will take place at two points—the midpoint of the project and the end of the project, following the review of Phase I and Phase II data.

At the conclusion of the pilot, NSU Health will present study findings at a CSC Council Members Roundtable to share outcomes, data analysis, and future service implications.

The time period of collaboration and consultation will be from July 2025 through June 2027 including a pre-pilot period of July 2025 through August 2025, pilot phase I of August 2025 through December 2025 and pilot phase II from January 2026 through April 2026. Data analysis will take place through phase I and II and from May 2026 through December 2026. Consultation on dissemination and grant opportunities can be extended through June 2027.

We look forward to the insights and recommendations generated by the research to improve outcomes for Broward's children with special needs and their families.

Sincerely,


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

MONTHLY COUNCIL MEETING ATTENDANCE
October 2024–September 2025 (FY 24/25)

Council Member	Oct'24	Nov'24	Dec'24	Jan'25	Feb'25	Mar'25	Apr'25	May'25	Jun'25	Jul'25	Aug'25	TRIM I	Sep'25	TRIM II
Alyssa Foganholi	P	P	N/A	Virtual	P									
Beam Furr*	P	P	N/A	N/A	N/A									
Howard Hepburn	A	A	N/A	P	A									
Debra Hixon	P	P	N/A	P	A									
Julia Musella	A	P	N/A	P	P									
Nan Rich*	N/A	N/A	N/A	Virtual	P									
Robert Shea	P	P	N/A	A	P									
Paula Thaqi	Virtual	A	N/A	Virtual	P									
Christine Thompson	P	P	N/A	P	P									
Francis Viamontes	A	A	N/A	P	A									
Jeffrey S. Wood	P	P	N/A	P	P									

*The Broward County Commission appointed Nan Rich on 12/10/24 as the County's representative to the CSC. She replaces Beam Furr.