



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

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

*Jeffrey S. Wood, Vice Chair
Governor Appointee*

*Beam Furr, Secretary
Broward County Commission*

*Cathy Donnelly
Governor Appointee*

*Debra Hixon
Board Member
Broward County Public Schools*

*Dr. Peter B. Licata
Superintendent
Broward County Public Schools*

*Dennis Miles
Community Director, Southeast &
Southern Regions
Department of Children & Families*

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

*Honorable Francis Viamontes
Judicial Member*

*Vacant
Governor Appointee*

*Vacant
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

DATE: March 15, 2024
TO: Council Members
FROM: Cindy Arenberg Seltzer, President/CEO
SUBJECT: Information for March 21st Council Meeting

Enclosed is the information packet for the CSC monthly meeting on Thursday, March 21st, at 9:30am, at the CSC Office. As a cost-saving measure, please note that packet tabs are C-X. If you normally receive a hard packet via courier to your office or residence, it should arrive this afternoon.

At this meeting, you will hear from the auditor and approve the draft Annual Comprehensive Financial Report and the awards for the Insurance Broker/Agent Services RFP, as well as several other action items.

Please note that the Council Member Roundtable this month will feature a special community presentation on the ABCD (Asset Based Community Development) projects. The presentation will include two of our committed City Commissioner partners and stellar community members of the Civic Design Teams. This presentation will be conducted with simultaneous translation to honor the work being done in Hollywood. Please make sure to clear your calendars so you can stay for the whole meeting.

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

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

Thursday, March 21, 2024
9:30 a.m.

MEETING AGENDA

- | | | |
|--|----------------|--|
| I. Call to Order | | David H. Kenton, <i>Chair</i> |
| II. Roll Call | | Amy Jacques, <i>Special Assistant</i> |
| III. Chair's Report | | David H. Kenton, <i>Chair</i> |
| a. Moment to Arrive | | |
| b. Developmental Disabilities Awareness Month | | |
| c. Women's History Month | | |
| d. Government Finance Professionals Week | | |
| e. Approve February 2024 Council Minutes | (Tab C) | |
| IV. President's Report | | Cindy Arenberg Seltzer, <i>President/CEO</i> |
| Good of the Order | | |
| V. Finance Committee Report | (Tab D) | Paula Thaqi, <i>Committee Chair</i> |
| a. Accept Auditor's Report & Approve | (Tab E) | Israel Gomez, <i>CPA</i> |
| Draft Annual Comprehensive Financial Report | | <i>Keefe McCullough</i> |
| b. Accept the Managed Fund Quarterly Report | (Tab F) | |
| c. Approve Increasing the Building Fund Commitment | (Tab G) | |
| VI. Program Planning Committee Report | (Tab H) | David H. Kenton, <i>Committee Member</i> |
| a. Approve the Broward Children's Strategic Plan Funding Policy and Guidelines | (Tab I) | |
| b. Approve FLIPANY's Leverage Request for the Broward UP Promise Neighborhood Project | (Tab J) | |
| VII. Chief Program Officer Report | | Maria Juarez, <i>CPO</i> |
| Approve Amended CAPTA and Data Sharing Agreement with the Children's Diagnostic & Treatment Center | (Tab K) | |

- | | | |
|--|----------------|--|
| VIII. Chief Innovation Officer Report | | Sue Gallagher, <i>CIO</i> |
| a. FYI – Family First Prevention Services Act (FFPSA) Research | (Tab L) | |
| b. FYI – Broward Integrated Data Systems and Consent Management Update | (Tab M) | |
| IX. Chief Equity & Community Engagement Officer Report | | Cindy Arenberg Seltzer, <i>President/CEO</i> |
| a. Approve Passthrough Revenue & Related Expenditures from ELC to Kessler Creative for 2024/25 Family Resource Guide | (Tab N) | |
| b. Approve Ancillary Purchases for the 2024 Back-to-School Extravaganza | (Tab O) | |
| c. Approve Contract Adjustment for South Florida Hunger Coalition’s Mobile School Pantry | (Tab P) | |
| d. FYI -- Legislative Update | (Tab Q) | Nicholas Hessing, <i>Gov’t Affairs Manager</i> |
| X. Chief Operating Officer Report | | Monti Larsen, <i>COO</i> |
| a. Approve Awards for Insurance Broker/Agent Services | (Tab R) | |
| b. Approve Budget Amendments and Interim Financial Statements for Period Ending February 29, 2024 | (Tab S) | |
| c. Accept Monthly Statements for the Managed Fund | (Tab T) | |
| d. Approve Monthly Purchases | (Tab U) | |
| XI. Agency Capacity Building Committee Report | (Tab V) | David H. Kenton, <i>Committee Co-Chair</i>
Jeffrey S. Wood, <i>Committee Co-Chair</i> |
| XII. Funders Forum Report | (Tab W) | Maria Juarez, <i>CPO</i> |
| XIII. Public Comment | | David H. Kenton, <i>Chair</i> |

XIV. Council Members' Roundtable
Asset Based Community
Development (ABCD) Presentation

Cindy Arenberg Seltzer, *President/CEO*
Veronica Boyd,
Lauderhill Civic Design Team
Carl Dasse, *CSC*
Melissa P. Dunn,
Lauderhill Commissioner
Kamalah Fletcher,
A Little Help Never Hurt
Sue Gallagher, *CSC*
Elsa Garcia,
Hollywood Civic Design Team
Tiffany Lockhart,
Fort Lauderdale Civic Design Team
Idelma Quintana (video),
Hollywood Commissioner

XV. For Your Information (Tab X)
a. Broward Reads Coalition Minutes (Feb)
b. CSB Minutes
c. Community Impact
d. Attendance Report

Please complete this form <https://bit.ly/3nbSwe9> for ASL interpreter requests. For all other requests for special accommodations, please reach out to Shae Williams at (954) 377-1667 or shwilliams@cscbroward.org at least one week in advance so that proper arrangements can be made.

TAB C

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

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

February 15, 2024

9:30 A.M.

Minutes

Council Members in Physical Attendance:

Governor Appointee Cathy Donnelly; Broward County Commissioner Beam Furr;
School Board Member Debra Hixon; School Superintendent Peter B. Licata;
Governor Appointee David H. Kenton (*Chair*); Governor Appointee Jeffrey S. Wood;
Judge Francis Viamontes

Council Members Virtual:

Health Department Director Paula Thaqi

Council Members Absent:

DCF Community Director Dennis Miles

Counsel Present:

Garry Johnson, Esq.

Staff in Attendance:

Cindy Arenberg Seltzer; Monti Larsen; Sharetta Remikie; Sue Gallagher; Dion Smith;
Lisa Bayne; Kenneth King; Michelle Hamilton; Kathleen Campbell; Marissa Greif-
Hackett; Amy Jacques; Angie Buchter; Tracy Graham; Shaquoia Wilson; Jimmy Jean;
Johnsingh Jeyasingh; Diego Alvarez; Fern Phillip; Nelson Giraldo; Jill Denis-Lay;
Priscilla Cole; Julie Toscano; Cristina Castellanos; Jocelin Eubanks; Keyonia Lawson;
Radoika Pilarte; Alexia Bridges; Ashley Cole; Astrid Cantos; Erin Byrne; Ileana Blanco;
Jonathan Corado; Kandyss Torrence; Lynn Kalmes; Shantigra "Shae" Williams; Trisha
Dowell; Michelle Hagues-Fullwood; Jessica Rincon; Karen Franceschini; Ivy Pierre;
Melissa Soza; Madeline Jones; Nicolette Picardi; Kim Reid; Camila Romero; Cynthia
Reynoso; Alexandra Lemoine; Mina Razavi; Shira Fowlkes; Marissa Aquino; Kyle
Jones; Amber Gross; Latora Steel; A Brooks; Meg Wallace; Carl Dasse; Zinajen De
Oliveira; Liza Khan; Roxanne Smith; Valencia McConnico-Bell; Andria Dewson;
Marlando Christie; Silke Angulo; Clarice Horton

Guests in Attendance:

See Attachment 1

Agenda:

I. Call to Order

Dr. Kenton called the meeting to order at 9:31 A.M.

II. Roll Call

The roll was called, and a quorum was established.

III. Chair's Report

a) Moment to Arrive

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

b) Welcome Judge Francis Viamontes

Dr. Kenton welcomed Francis Viamontes as the new judicial representative to the Council and presented her with a CSC pin.

c) January 18, 2024, Council Minutes

ACTION: Vice Mayor Furr made a motion to approve the Council meeting minutes from January 18, 2024, as presented. The motion was seconded by Ms. Hixon and passed with no opposing votes.

Dr. Kenton acknowledged February as Black History Month. He briefly highlighted a timeline of Broward County's history, starting in the 1920s with Dr. James Sistrunk as the first black physician, the arrival of Dr. Von D. Mizell and the history of Dillard School in the 1930s, and other significant events continuing through to 2015. He then asked everyone to think about CSC now in 2024 and the role it could play in the lives of black children and families to allow it to be a part of Broward's historical timeline.

IV. President's Report

a) Teen Dating Violence Awareness Month

Ms. Arenberg Seltzer acknowledged Teen Dating Violence Awareness Month as a time for organizations and individuals nationwide to come together to highlight the need to educate young people about dating violence, teach healthy relationship skills, and prevent the devastating cycle of abuse. With their adult allies, youth activists achieved a major victory in 2005 and 2013 when the importance of addressing teen dating abuse was highlighted in the reauthorization of the Violence Against

Women Act. Both Chambers of Congress have declared the entire month of February to teen dating violence awareness and prevention. Ms. Arenberg Seltzer pointed out that orange is the color for Teen Dating Violence Awareness Month and she shared a picture of staff wearing orange.

b) Good of the Order

Ms. Arenberg Seltzer ran the Forever Family/NBC 6 promotional video she recently filmed. The video can also be found on the CSC YouTube channel. In addition to the video, she noted that they also conducted interviews on Foster Care, adoption recruitment, and the Broward AWARE! campaign.

Ms. Arenberg Seltzer explained that Broward AWARE! is a four-month campaign leveraging various media to raise awareness. It culminates in April during Child Abuse Prevention Month. She highlighted three upcoming events: Women In Distress' In Their Shoes Teen Dating Violence Awareness event on February 21st, the Survivors Stroll on March 16th, and Broward Healthy Start Coalition's A Day for Families on March 2nd. Additional events include A Day for Reading, lighting up the Guitar Hotel blue, and the Family Fun & Resource Fair.

The Non-Profit Awards finalists in the CSC Collective Impact for Youth category were recently announced at the VIP Awards Announcement Party by Dr. Kenton and Mr. Ken King (Director of Public Affairs & Organizational Development). The finalists are the David Posnack Jewish Community Center, Serving with GRACE, Inc., and the Friendship Circle of Greater Fort Lauderdale. The winner will be announced at the Awards luncheon on March 5th at the Hard Rock Hotel & Casino.

CSC recently participated in the Annual Title 1 Parent Seminar at Signature Grand, where more than 200 parents received Family Resource Guides and drowning prevention information. For next year, CSC has been asked to do a parent breakout session.

Ms. Arenberg Seltzer highlighted her recent meeting with Dr. Licata and Ms. Zoie Saunders (Chief Strategy & Innovation Officer at Broward County Public Schools) where she learned more about the Redefining Our Schools Initiative and discussed CSC resources and collaboration. She noted that BCPS might request a formal letter that expresses CSC's willingness to participate in the Initiative. Members briefly discussed the request and consensus was gained to provide such a letter if requested.

ACTION: Vice Mayor Furr made a motion to approve a formal letter, if requested, expressing CSC’s willingness to participate in the BCPS Redefining Our Schools Initiative. The motion was seconded by Ms. Donnelly and passed with no opposing votes and two abstentions from Dr. Licata and Ms. Hixon, who submitted the attached voting conflict forms.

Ms. Arenberg Seltzer announced that the next Program Planning Committee (PPC) meeting, on March 11th at 1:30pm at CSC, will further the conversation on what CSC’s role should be in funding academic-natured services during the instructional school day.

Ms. Arenberg Seltzer noted that CSC had a resource table at the David Posnack JCC’s Be A Hero 5K Run and at the Jack & Jill Center’s Winter Carnival, and she highlighted the upcoming “Queen for a Day, the Ultimate Self-Care Experience,” which will be hosted by the Girls Coordinating Council of Broward on February 24th. Participants will participate in various activities that promote healthy relationships, career exploration, self-esteem, and confidence building.

Ms. Arenberg Seltzer announced that the wrapping of the CSC vehicle had been completed and asked Members to gather around it after the meeting for pictures.

c) Legislative Update

Ms. Arenberg Seltzer updated the Council on legislative items related to children and families.

V. Chief Program Officer (CPO) Report

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

- a) Summer-Only Out-of-School-Time Contracts
- b) 2024 Healthy Youth Transitions (HYT) RFP Raters
- c) U-Turn Youth Consulting Leverage Contract
- d) Dr. Licata requested efficacy data for the New DAY program.

ACTION: Vice Mayor Furr made a motion to approve the MOST Summer-Only Inclusion and Special Needs Contract renewals, the HYT 2024 RFP Rating Committee source experts, and the Leverage Contract with the State Attorney’s Office for a Teen Chat Training

Series with U-Turn Youth Consulting, all as presented. The motion was seconded by Ms. Hixon and passed with no opposing votes.

VI. Chief Innovation Officer (CIO) Report

UPENN Funding for Youth Baker Act Community Participatory Action Research (CPAR)

Dr. Gallagher provided a brief update on the CPAR project with UPENN Actionable Intelligence for Social Policy (AISP) that was approved by the Council in February 2022. Research was conducted over a six-month period with youth who had experienced a Broward Baker Act admission, parents who had a child admitted, and system professionals, including insurance company representatives. The research showed that youth experienced the system as criminalizing and dehumanizing and that there was a need for educational materials and a Learning Community to consider additional improvements to the Baker Act process. The research groups created educational materials and convened a Learning Community. They are currently exploring alternative transportation options that don't warrant law enforcement and are considering innovative ways to disseminate the research findings and data from the project, such as engaging a cultural artist who will bring this information to a cadre of artists to create an interactive hybrid experience of the research and data. Stay tuned for more details mid-Summer.

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

Dr. Remikie briefly highlighted the items under the CECEO Report.

a) 2024 Back-to-School Extravaganza (BTSE) Backpack Vendor

During the discussion of the Back-to-School Extravaganza, Members expressed concerns with duplication with other community drives, as well as the need for the renewal of supplies mid-way through the school year. Staff were asked to reach out to the Broward Education Foundation to avoid duplication with their backpack drive for Title 1 schools. It was also suggested that CSC consider holding back some backpacks and supplies for mid-school year distribution to renew students' supplies, or even possibly shifting to supplies and resources other than backpacks. Ms. Arenberg Seltzer shared the history of how the event originated as a vehicle to consolidate the multiple backpack drives and that it was initially limited to a list of students provided by school social workers, who were then given leftover or additional backpacks to distribute to students as needed throughout the school year. She agreed that they would look to minimize duplication when possible and explore other models to best meet community needs.

- b) Countdown to Kindergarten Campaign Material

ACTION: Ms. Hixon made a motion to approve Kids First as the backpack vendor for the 2024 BTSE and approve funding to purchase books for incoming Kindergarten students for Countdown to Kindergarten, as presented. The motion was seconded by Vice Mayor Furr and passed with no opposing votes.

- c) Communication Plan for the dissemination of Annual Performance Report

Dr. Remikie drew Members' attention to the communications plan drafted with the assistance of CSC's contracted marketing provider to educate stakeholders about the CSC mission and the significance of its Annual Report and Annual Performance Report to both municipalities and community members.

VIII. Chief Operating Officer (COO) Report

Ms. Larsen briefly highlighted the items under the COO Report.

- a) Budget Amendments and Interim Financial Statements for Period Ending January 31, 2024

ACTION: Vice Mayor Furr made a motion to approve the Budget Amendments and Interim Financial Statements for the period ending January 31, 2024, as presented. The motion was seconded by Ms. Hixon and passed with no opposing votes.

- b) Monthly Statements for the Managed Fund

ACTION: Ms. Hixon made a motion to accept the monthly statements for the Managed Fund from PFM and US Bank for January 2024, as presented. The motion was seconded by Vice Mayor Furr and passed with no opposing votes.

- c) Monthly Purchases

ACTION: Mr. Wood made a motion to approve the CSC Monthly Purchases, as presented and minus the United Way sponsorship request for the Behavioral Health Conference. The motion was seconded by Vice Mayor Furr and passed with no opposing votes.

ACTION: Vice Mayor Furr made a motion to approve the United Way sponsorship request for the Behavioral Health Conference, as presented. The motion was seconded by Ms. Hixon and passed with

no opposing votes and an abstention from Ms. Donnelly, who submitted the attached Conflict Form.

IX. Special Needs Advisory Coalition (SNAC) Report

Ms. Hixon highlighted the recent SNAC meeting and referred Members to the meeting minutes in the information packet.

X. Broward Reads Coalition Report

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

XI. Funders Forum Report

Ms. Juarez referred Members to the recent meeting minutes in the information packet.

XII. Public Comment

Mr. Walter Honaman, Legal Aid Service of Broward County, Inc., welcomed and thanked Judge Viamontes for her future service to the CSC. He also thanked Mr. Nicholas Hession (CSC Government Affairs Manager) for his great assistance in legislative matters, as well as CSC staff in general, including Natalie Gomes.

XIII. Council Members' Roundtable

Ms. Arenberg Seltzer led Council members in a discussion of the upcoming budget and budget process. As a starting framework, she reminded Members of the Chair's challenge last month during his State of the CSC remarks, where he asked Members and staff to think about CSC's role and resources in the community and how to leave CSC and Broward's children and families in a better position than when we arrived.

She then outlined the CSC Budget process, noting that the risk and protective factors within the national Communities That Care (CTC) structure provided the foundation for the Council's first goals and objectives and still guides us today. Around that CTC middle core is research, evidence-based programs and approaches, and Return on Investment; program/fiscal/administrative evaluation; new initiatives or sustaining RFPs; and then funding recommendations and renewals that come to the Council at the May Budget Retreat. Also informing the process is the Broward Children's Strategic Plan (BCSP) Committees, which serve as a vehicle to bring the community together to look at community conditions and the five desired results: Children live in stable and nurturing families; children are mentally and physically healthy; children are ready to

succeed in school; children live in safe and supportive communities; and young people successfully transition to adulthood.

She highlighted the Council's service and system goals.

1. Agency Capacity
2. Family Strengthening
3. Youth Development and Juvenile Diversion
4. Independent Living
5. Literacy & Early Education
6. Child Welfare Supports
7. Out of School Time
8. Physical Health
9. Maternal & Child Health
10. Physical, Developmental and Behavioral Needs
11. Child and Youth Safety
12. Public Awareness & Advocacy
13. Leveraging Resources

Ms. Arenberg Seltzer then explained the staff budget visioning process, where she gathers the programmatic team, the research team, and the budget team to discuss each goal area. She listed the factors considered during these sessions: alignment with the Council's core mission, previous Council discussions, integration with other funders, emerging community issues, Results Based Accountability, community and CSC capacity, the impact of Federal funding, and program performance.

She then opened the floor for Council members to raise areas and issues they wanted staff to consider in the draft budget that will be brought to the Council at the May Budget Retreat.

Dr. Kenton requested staff look at the Delinquency and Diversion area, which currently comprises three percent of the total budget, especially considering the increase in youth gun violence and things that are happening. He wondered if there were other resources that could be deployed in that area. He also raised the items of staff salaries, how to use funds to support homelessness, and

expanding the emerging community issues piece to include front-line staff and what they are seeing and hearing in their communities, possibly through a staff-based initiative/pilot or an Innovation Fund to spotlight staff solutions.

Ms. Hixon added the items of gun violence and homelessness to the budget exploration list. For gun violence, she noted a significant uptick in students bringing weapons to school. She touched upon a couple of possibilities for the uptick, such as learning about it faster and students fully embracing the See Something, Say Something campaign. She also noted it involves partnering with the communities, not just the schools, because students have expressed fear walking to and from school. She pointed out this would fall under the goal of students feeling safe.

For homelessness, she wondered if a better job could be done in educating and communicating what affordable housing means and the criteria to qualify. She noted that people mistakenly think of it as the Projects and associate it with crime and, therefore, don't want it in their city. She stated that is not what it is. She suggested CSC partner with some of the current affordable housing developments, such as the Urban League. She noted there was a desire for an Early Childhood Center within that development, and that was something with which CSC could assist, or even possibly assisting with outreach or serving as a liaison to help applicants complete forms and submit the required paperwork.

Ms. Donnelly touched upon the ALICE families and the Live Local program, suggesting that as a way to communicate the idea of affordable housing for working populations such as teachers and first responders, maybe even referring to affordable housing as Live Local Housing. She also suggested using the successful VITA program as a model for assisting the community with intimidating housing forms and processes that are not user-friendly.

Ms. Donnelly also listed the items of mental health, food insecurity, housing and gun violence as a budget focus.

Mr. Wood spoke in favor of supports and resources for the Agency Capacity area.

Judge Viamontes spoke to the need for resources, or at least awareness of resources, for families being served in the Family Court division.

XIV. Adjournment

ACTION: The meeting adjourned at 11:42 A.M. with a motion from Ms. Donnelly and a second from Ms. Hixon.

Beam Furr, Secretary

ATTACHMENT 1

MEETING ATTENDEES (*denotes speaker)

Name	Organization
Traci Schweitzer	Department of Children and Families
Grace Ramos	The M Network
Audrey Ljung	Broward County Family Success/Community Action Agency
Shirley Plantin	Uturn Youth Consulting
Walter Honaman*	Legal Aid Service of Broward County, Inc.
Shawn Preston	Arc Broward
Alison Bergman-Rodriguez	YMCA of South Florida
Idelma Quintana	Broward County
Andy Fernandez	Firewall Centers
Gloria Moschella	State Attorney's Office
Mark Reyes	Urban League of Broward County

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, Peter B. Licata, hereby disclose that on February 15, 20 24 :

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

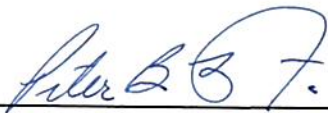
- inured to my special private gain or loss;
- inured to the special gain or loss of my business associate, _____ ;
- inured to the special gain or loss of my relative, _____ ;
- inured to the special gain or loss of Broward County Public Schools (BCPS), by whom I am retained; or
- inured to the special 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 a possible formal letter expressing CSC's willingness to participate in the BCPS Redefining Our Schools Initiative, as I am the Superintendent of BCPS.

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

2/15/2024
Date Filed


Signature

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

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

LAST NAME—FIRST NAME—MIDDLE NAME Hixon - Debra	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE Children's Services Council of Broward County
MAILING ADDRESS 600 SE Third Avenue	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:
CITY Fort Lauderdale	<input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input checked="" type="checkbox"/> OTHER LOCAL AGENCY
COUNTY Broward	NAME OF POLITICAL SUBDIVISION:
DATE ON WHICH VOTE OCCURRED 2/15/2024	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, Debra Hixon, hereby disclose that on February 15, 20 24 :

(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 Broward County Public Schools (BCPS), 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 a possible formal letter expressing CSC's willingness to participate in the BCPS Redefining Our Schools Initiative, as I am a member of the Broward County School Board.

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

2/15/2024

Date Filed

Debra Hixon

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.

APPOINTED OFFICERS (continued)

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

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

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

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Cathy Donnelly, hereby disclose that on February 15, 20 24 :

(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 United Way of Broward County, 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 United Way of Broward County's sponsorship request for the Behavioral Health Conference that is contained within the Monthly Purchases, Agenda Item VIII.c, as I serve on the Board of the United Way.

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

2/15/2024
Date Filed

Cathy Donnelly
Signature

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

TAB D

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Finance Committee Meeting

Loc: Florida Department of Health – Broward (with Zoom access)

February 28, 2024 @ 10:30 a.m.

Minutes

Finance Committee Members in Attendance:

Health Department Director Paula Thaqi (*Finance Committee Chair*), Governor Appointee Cathy Donnelly, School Board Representative Debra Hixon

Staff in Attendance:

Cindy Arenberg Seltzer (President/CEO), Monti Larsen, Kathleen Campbell, Alicia Williams, Amy Jacques

Guests in Attendance:

Israel Gomez (Keefe McCullough), Roberto Aello (Keefe McCullough), Scott Sweeten (*PFM Asset Management*)

Agenda:

I. Call to Order

Dr. Thaqi (*Finance Committee Chair*) called the meeting to order at 10:39 A.M.

II. Finance Committee Minutes

ACTION: Ms. Donnelly made a motion to approve the Finance Committee minutes from November 28, 2023, as presented. The motion was seconded by Ms. Hixon and passed with no opposing votes.

III. Auditor's Required Communication

Mr. Israel Gomez, an accountant from the auditing firm Keefe McCullough, presented the Committee with the required auditor communication and highlighted the audit for the year ended September 30, 2023. CSC received a clean report and an unmodified opinion, which he noted was the highest level. He pointed out that there were no material weaknesses, no incidents of non-compliance, no prior audit findings, no new findings or recommendations, and no disagreements or difficulties with management.

IV. Draft FY 22-23 Annual Comprehensive Financial Report

Mr. Gomez highlighted the draft Annual Comprehensive Financial Report, noting that it goes above what is required for governmental purposes and will be submitted to

DRAFT

the Government Finance Officers Association for consideration of Excellence in Financial Reporting. He pointed out that CSC received the Certificate for Excellence in Financial Reporting for Fiscal Year 2022.

Committee members thanked Ms. Campbell (Director of Finance), Ms. Larsen (Chief Operating Officer), and CSC staff for the effort that went into a clean audit and the detailed Annual Comprehensive Financial Report, noting that it provides the Council with a high level of comfort.

ACTION: Ms. Hixon made a motion to recommend to the full Council the acceptance of the Auditor's Report for FY ending September 30, 2023, and approval of the draft ACFR for FY ending September 30, 2023, as presented. The motion was seconded by Ms. Donnelly and passed with no opposing votes.

V. Investment Quarterly Report

Mr. Scott Sweeten, Sr. Managing Consultant for PFM Asset Management, delivered an investment performance review for the Quarter Ended December 31, 2023. He gave a brief market update, noting that the U.S. economy continues to be extremely strong across the board, inflation is cooling, and the labor market continues to be very strong. He also noted that the Federal Reserve has given signals of an end to the rate hiking cycle.

Mr. Sweeten then highlighted the CSC portfolio, stating that it was a highly rated portfolio that was well diversified across the board and yielded a positive return of 2.59% for the quarter.

VI. Building Fund Commitment

Ms. Arenberg Seltzer explained that as the Fund Balance continues to grow, she would like to commit some of it to the Building Fund, especially considering the fact that CSC cannot incur debt and it is running out of space, with staff currently sharing offices and with conference rooms and filing cabinet space converted into offices. She added that while the current situation works under the Hybrid with a Purpose work model, she foresees a point where that will no longer work well. She suggested designating an additional \$4 million, which was the interest earned last year, for the office space fund. She stressed that it could easily be moved from the Building Fund to other areas of the budget at any time by a vote of the Council.

Ms. Donnelly suggested convening the Office Space Committee to do some future planning and market research on the building's current value and the cost of new space. Committee members agreed.

DRAFT

ACTION: Ms. Donnelly made a motion to recommend to the full Council approval to commit additional Fund Balance as reserved for the Building Fund to prepare for future growth, as presented. The motion was seconded by Ms. Hixon and passed with no opposing votes.

VII. Public & Members' Comments

There were none.

VIII. Adjourn

The meeting adjourned at 11:50 A.M.

TAB E

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

February 28, 2024

March 21, 2024

Issue: Annual Comprehensive Financial Report (“ACFR”) for Fiscal Year Ending September 30, 2023.

Action:

1. Accept Auditor’s Report for FY Ending September 30, 2023.
2. Approve ACFR for FY Ending September 30, 2023.

Budget Impact: None.

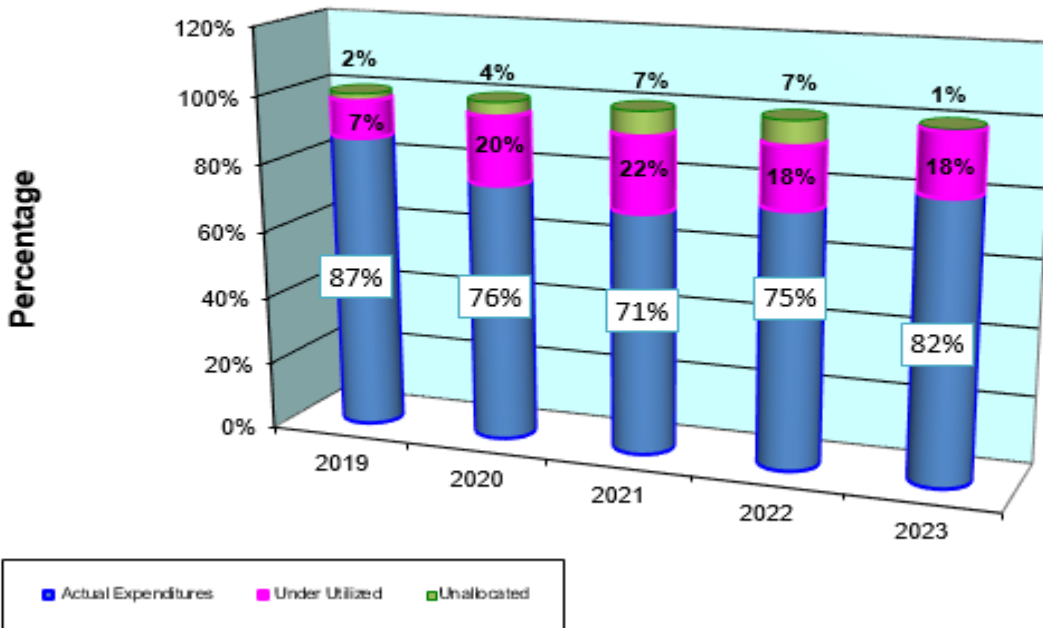
Background: The fiscal year-end 2022/23 Preliminary Financial Statements were reviewed and approved at the December 8th Council meeting. These statements are the basis for the Annual Comprehensive Financial Statements (“ACFR”) for the fiscal year ending September 30, 2023. The ACFR presents two perspectives 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; however, if you prefer a hard copy, we can provide one. The Auditors presented the draft FY 2022-23 ACFR report and discussed their required communications with the Finance Committee. 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 31st for review for Excellence in Financial Reporting. Significant financial highlights for the year include:

- ❖ The total taxes budgeted through TRIM for Fiscal Year 22/23 totaled \$105.48 million, which was an increase of \$6.1 million or 6% over the prior year. The total tax revenue received at year-end was under budget by \$85,720; however, this is usually due to timing and may be fully collected in subsequent years.

- ❖ Interest earned on the SBA and FL Palm Pooled investments totaled \$4.3 million, which is substantially more than the amount earned in the prior year and contributed to a growth in Fund Balance. The Managed Fund Investments had an unrealized gain of \$746,910 on September 30, which is a great improvement when compared to a net loss of \$447,607 in the prior fiscal year.
- ❖ The Program Services/Support budget increased by \$5.5 million or 5% through the judicious use of fund balance. The corresponding expenditures increased by 14% or \$11.9 million from the prior year. Providers were able to address many of the service delivery challenges over the past few years and were able to better draw down their contracts. Thus, overall program utilization was higher than last year but less than budgeted. This was another contributor to an increase in Fund Balance, although not as much as the prior year. Final program utilization for FY 22/23 was 82%, which is 7% more than last fiscal year, with 18% due to Provider underutilization and 1% unallocated. Below is a chart that highlights utilization trends over the past five years.

CSC's Contracted Programs Budget Utilization per Fiscal Year



- ❖ General Administration, factoring out the Non-Operating Expenditures of CRA and Tax Collector fees, came in under budget with the total actual administrative rate under 5%. Philosophically, while budgeted amounts need to be set slightly higher to allow for unforeseen events during the year, it is a testament to prudent financial management when the actual expenditures repeatedly come in under budget.
- ❖ CSC ended the year with a \$79.3 million total Fund Balance, an increase of \$8 million or 11% from the prior year. As noted throughout the ACFR, this increase in Fund Balance is due primarily to a significant increase in investment earnings and underutilization. CSC usually does not budget much revenue from investment earnings, due to its uncertainty of returns due to interest rate and market fluctuations. Of this \$79.3 million fund balance, \$20.4 million will be used for budget priorities in FY23-24. The Council has historically used a portion of fund balance for this purpose to help offset tax increases while maintaining or expanding programmatic services. Additionally, the Council committed \$6 million towards a building fund to prepare for future growth, \$21.5 million or 17%, approximately two months of the annual operating budget, is maintained as minimum fund balance to be used for unanticipated emergencies. The remainder of \$31.4 million provides a cushion to address future declines in property values and is available for spending at the Council's discretion.

During the Finance Committee Meeting, the auditors summarized the report providing points of interest included in the Auditor's Required Communications. This was Keefe McCullough CPAs second year of providing auditing services under the current agreement and the audit went very smoothly. There were no adjusting entries made from the preliminary financial statements issued in December. The final ACFR will include the Independent Auditors' Report in which the Council received an "unmodified" opinion. Additional related ACFR Audit Reports include their reports on internal controls and compliance reporting related to the grants that the Council receives.

Keefe McCulloch CPA recently merged with Citrin Cooperman and Company LLP a licensed CPA firm. We were assured by audit Partner Israel Gomez, that this merger would not affect our existing agreement with Keefe McCullough CPAs to provide audit services through the fiscal year ending September 30, 2026.

- Recommended Action:**
1. Accept Auditor's Report for FY Ending September 30, 2023.
 2. Approve Draft ACFR for FY Ending September 30, 2023.



Children's Services Council

of Broward County
Our Focus is Our Children.



Annual Comprehensive Financial Report Fiscal Year Ended September 30, 2023

COUNCIL MEMBERS



Dr. David H. Kenton
CHAIR



Jeffrey S. Wood
VICE CHAIR



Beam Furr
SECRETARY



Cathy
Donnelly
**Governor
Appointee**



Paula
Thaqi
**Director of
Broward
County Health
Department**



Dawn
Liberta
**Past Chair
of CSC**



Dr. Peter B.
Licata
**Superintendent
Broward
County
Schools**



Judge
Michael
Davis
**JUDICIAL
MEMBER**



Dr. Alan
Zeeman
**Board
Member
Broward
County
Public
Shools**

Vacant
Governor Appointee

Vacant
Governor Appointee

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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

for the

Fiscal Year Ended September 30, 2023

Issued By:

Cindy J. Arenberg Seltzer, President/CEO

Prepared By:

Financial Management:

Monti Larsen, Chief Operating Officer

Kathleen Campbell, Director of Finance



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



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2023**

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



INTRODUCTORY SECTION





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





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

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

*Jeffrey S. Wood, Vice Chair
Governor Appointee*

*Beam Furr, Secretary
Broward County Commission*

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

*Honorable Michael Davis
Judicial Member*

*Cathy Donnelly
Governor Appointee*

*Dr. Peter B. Licata
Superintendent
Broward County Public Schools*

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

*Dr. Allen Zeman
Board Member
Broward County Public Schools*

*Vacant
Governor Appointee*

*Vacant
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

March 21, 2024

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

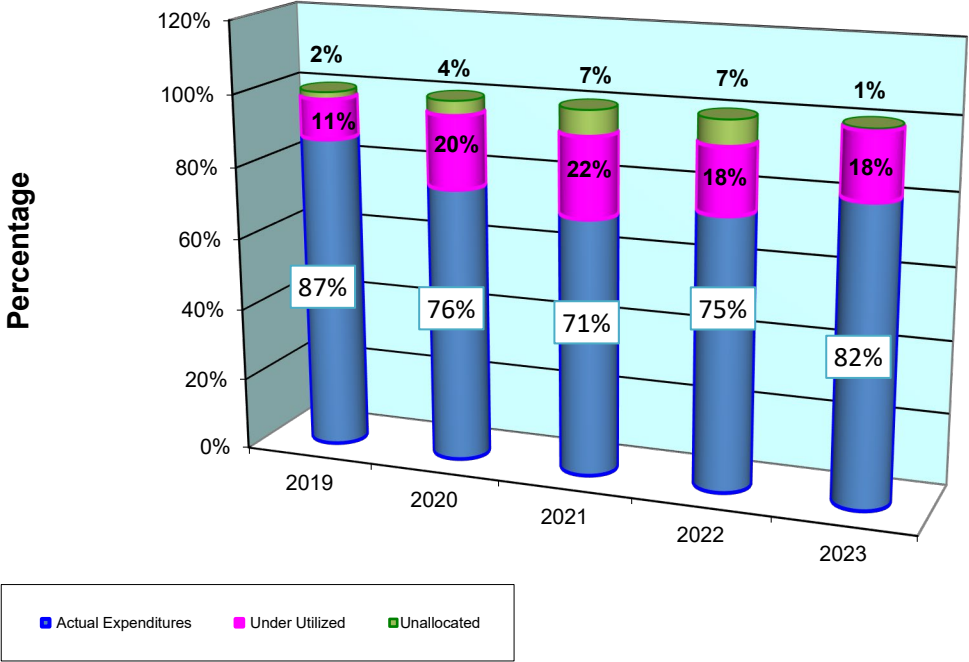
Dear Council Members:

In the spirit of good stewardship, we respectfully submit the Annual Comprehensive Financial Report ("ACFR") of the Children's Services Council of Broward County ("the Council") or ("CSC") for the fiscal year that ended September 30, 2023. Florida Statutes require that our financial statements are prepared in conformance with United States Generally Accepted Accounting Principles ("GAAP") and that an external audit be performed by an independent certified public accounting firm in accordance with generally accepted auditing standards. This report is the primary method of reporting the Council's financial activities and satisfies those requirements.

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

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 working in a hybrid environment as things begin to rebound to a pre-pandemic level.

**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 Keefe McCullough, CPAs LLP, a firm of licensed certified public accountants competitively selected by the Council Members on June 16, 2022. This is the second year of a five-year term of the audit engagement since Council policy mandates a five-year audit firm rotation. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Council for the fiscal year ended September 30, 2023, 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, 2023, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the Council's basic financial statements includes part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. This federal requirement is the result of receiving federal grants as listed on the Schedule of Expenditures of Federal Awards. The standards governing Single Audit engagements require the independent auditors to report not only on the fair presentation of the financial statements, but also on the Council's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. The Council had two federal grants for fiscal year ended September 30, 2023, the first one from the Federal Title IV E for Adoption and Foster Care Assistance through the Florida Department Children and Families; and the second grant is PROMISE which is federal funding through Broward College. 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 are two vacant gubernatorial appointments bringing the total number of Council Members to nine.

The Council is not a component unit of any other governmental unit, nor does it meet the criteria to include any governmental organization as a component unit. The jurisdiction of the Council is contiguous with Broward County, the second most populated county in the state and one of the most diverse counties in Florida. Interesting facts from the US Census Bureau include Broward County is a minority-majority county with 30.8% White Non-Hispanic, 27.2% Black Non-Hispanic, 32.5% Hispanic or Latino and 9.5% Asian and other. There are an estimated 1.94 million people living in Broward County, of which 438,874 or 22% are children under 19 years old (source: Census 2022).

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 cost reimbursement basis, as well as by units of service. 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 based on the 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, staff researches best practice, evidence-informed programs to address any of these newly identified areas, procures specific services through the social service network, and assesses the performance of programs to ensure the desired results are obtained. The Council revisits the May budget recommendations at their monthly meetings in June and August to ensure the final budget is aligned with the goals and objectives and that sufficient resources can be available in preparation for the Truth-in-Millage ("TRIM") hearings, as discussed below.

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

Accountability to the taxpayer, as well as to the children and families that are served, remains a high priority of the Council. All funded programs are monitored using a tri-fold approach: 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 tri-fold 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 Agent 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 \$6 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 and one of the most diverse in the country. It offers 23 miles of beaches coupled with tropical climate, as well as a flourishing melting pot of cultural and multi-ethnic diversity (more than 35% 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.

Broward County's financial indicators point towards a mixed, but stable economic environment. With the mild south Florida climate, no state income taxes, access to world class ports and 200 corporate, regional and international headquarters located in the region, many new businesses are relocating to the area. However, the economic recovery is not spread evenly through all sectors, and there remains a high demand for social service needs throughout the community. For instance, housing costs continue to remain high with studies showing that Broward County is one of the most cost-burdened housing markets in the nation. Cost-burden refers to the gap between wages and housing where 30% of income is spent on housing. People who spend more than 50% are considered "severely cost-burdened" (Habitat for Humanity, 2017). Housing and transportation costs have risen faster than wages creating a disparity and South Florida unfortunately continues to be one of the highest in the nation.

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 decreased from the prior year, and the Council was able to take advantage of the increased property values to generate an additional revenue. Using the increased revenues, along with judiciously using fund balance, the program budget increased 5%.

Expenditures for Program Services increased this past year with the provider agencies drawing down 82% 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 2,500 full-time equivalent positions in the social services area.

The chart below illustrates the Program Services Budget.



Major Initiatives

This past year has been marked with change and hope by creating an environment where children can thrive, and families feel supported. For example, when a historic flood occurred in April 2023 dumping 25 inches of rain within a twelve-hour period, the Council, in partnership with other local partners, immediately budgeted and distributed funds to coordinate recovery efforts for affected families.

The annual budget allocated solely for children's services and programs totaled \$109 million, 5% 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:

- ◆ For the past thirteen years, the Council, together with the School District, local businesses, other organizations, and residents, supported a Back-to-School Community Extravaganza to provide students with backpacks stuffed with age-appropriate school supplies, uniforms, undergarments, and shoes. This year the Council and Partners held three events and distributed 10,000 backpacks with 3,000 uniforms and undergarments.

This was an extra special year as the international Maccabi Games, which are held every four years, was played in Broward County and the athletes donated 2,500 pairs of new shoes for kids to start school with. Other partners also donated 3,200 new and refurbished shoes. The recipients of the backpacks are students identified by School District Social Workers as being economically disadvantaged and often housing insecure. The new backpacks are filled with all types of grade appropriate school supplies and gently used books. The CSC cost of the event was \$293,000 plus \$38,900 cash donations and \$349,000 in-kind donated from the community.

- ◆ The Council provides backbone support and co-chairs along with other community partners a collaboration known as Broward Reads: The Campaign for Grade Level Reading. Using the Children's Strategic Plan infrastructure as noted on page 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 26, 2023, with 1,200 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 40,000 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.

- ◆ The Council partnered with the Ceclia Lipton Ferris Foundation along with Junior Achievement of South Florida World of Huizenga Center’s JA BizTown and JA Finance Park to sponsor simulated and interactive environments for students to learn about mental health wellness through various strategies and wellness activities. The Finance Park is a simulated park where every 8th grade student applies the personal finance concepts and career opportunities learned through an interactive curriculum in the classroom. Students will have the opportunity to explore careers in social services and government.
- ◆ Recognizing the hunger needs throughout the community, the Council works closely with various community partners to prevent childhood hunger and funds an array of hunger related programs 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 2022/23, 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 meeting the racial/ethnic needs of the Special Needs population, 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) pilots 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-risk” 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, 2022. This was the twenty-first 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

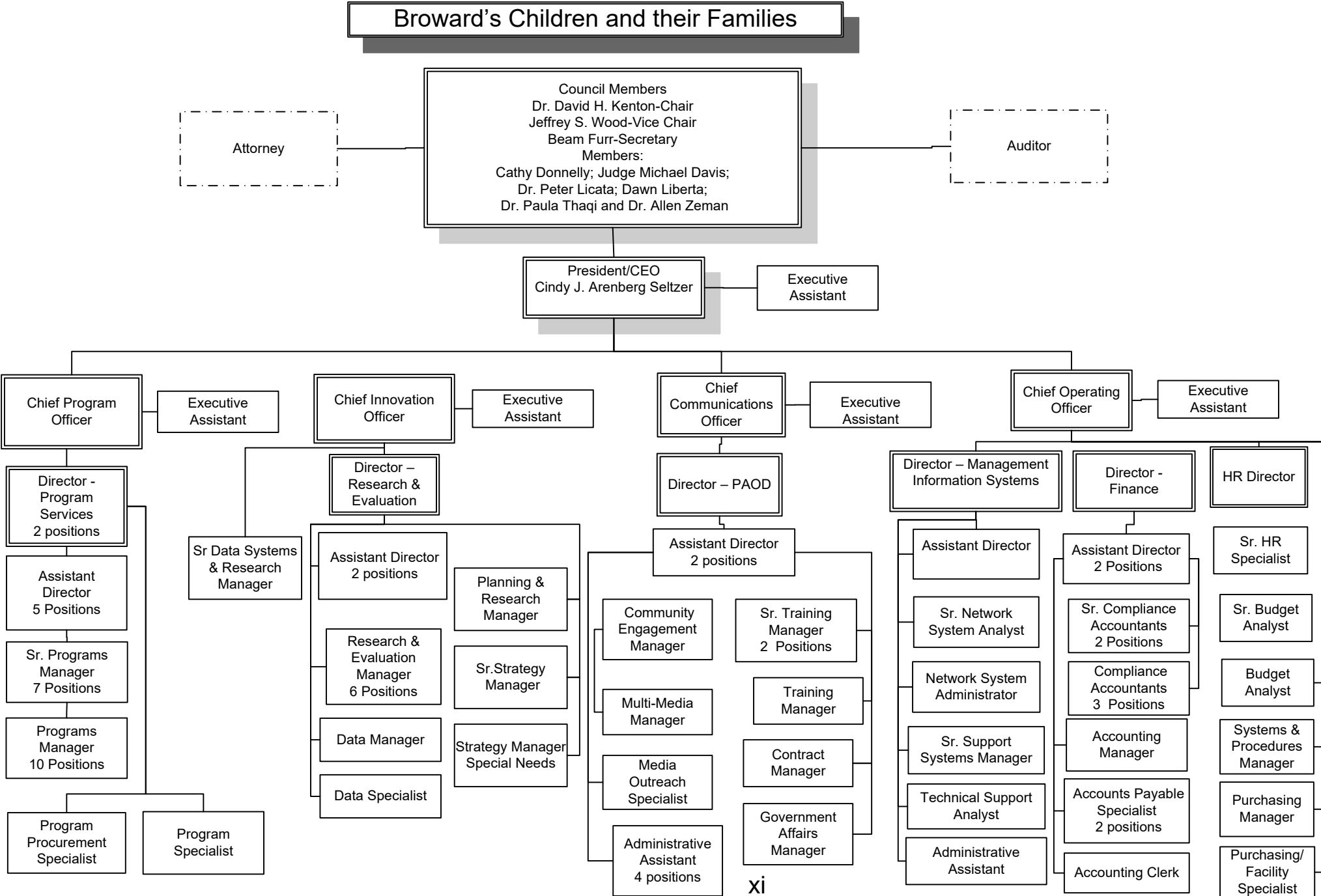
Monti Larsen
Chief Operating Officer

Kathleen Campbell
Director of Finance

Children's Services Council of Broward County

Organizational Chart and List of Principal Officials

Fiscal Year 2022-2023





Government Finance Officers Association

Certificate of
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Reporting

Presented to

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

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION





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



INDEPENDENT AUDITOR'S REPORT

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

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, 2023, 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, 2023, and the respective changes in financial position, 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 XX-XX and XX-XX 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 March 21, 2024, 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.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
March 21, 2024

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

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, 2023. Please read it in conjunction with the transmittal letter on page i and the Council's financial statements, which begin on page 28.

FINANCIAL HIGHLIGHTS

Fiscal year ending September 30, 2023, marks the Council's twenty-second 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 175 programs are delivered by about 90 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 fiscal year 2022/23 by \$76.1 million (total net position). Of this amount, \$69.7 million represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and providers.
- ◆ The change in the Council's net position decreased by \$3.3 million from last fiscal year for a total of \$5,699,328, but this is not perceived as either a negative or positive development. Property tax revenues increased six percent or \$6.1 million as the Council took partial advantage of the higher property values while simultaneously decreasing the millage rate. Expenses for program services increased considerably by 15% of \$12.9 million after a double-digit increase in the prior year as well. 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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

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

- ◆ At the close of the fiscal year, the Council's governmental funds reported a fund balance of \$79.3 million, an increase of 11.3% or \$8,064,168 from the prior year. The notable increase is 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. Of this \$79.3 million fund balance, \$52.9 million is available for spending at the Council's discretion (*unassigned fund balance*). However, this Unassigned Fund Balance includes \$21.5 million that is maintained as minimum fund balance following best practice policy per the GFOA. Last fiscal year, the Council approved committing \$6 million towards the establishment of a Building Fund to prepare for future growth. The *assigned fund balance* is \$20.2 million, which will be used for budget priorities in FY 23/24.
- ◆ Levied tax revenue generated through the TRIM process totaled \$105.4 million, which was an increase of \$6.1 million or 6% from the prior year. This increase was attributable to higher property values throughout the County even though the Council slightly decreased the millage rate from the prior year. The Council remains cautious about 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 21/22 and Fiscal Year 22/23, there was \$5.8 million or 4.8% increase. This budgetary increase was primarily due to the increase of tax revenues.
- ◆ The Council appropriated \$19.1 million of fund balance and budget carry-forward in Fiscal Year 22/23 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,

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

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:

- Literacy and early education services include various literacy initiatives, subsidized childcare for under-served "working poor" and for the immediate placement for children deemed especially vulnerable, and finally, Positive Behavioral Interventions and Supports (PBIS) to improve the quality of childcare as well as support childcare staff to manage challenging child behaviors.

Expenditures for the literacy programs noted above totaled \$892,700 an increase of \$261,400 or 41% from the prior year, which was primarily due to the timing of purchasing the books for the annual Broward Reads for the Record. The Transmittal Letter highlighted this exciting event in more detail.

Expenditures for the subsidized childcare and PBIS programs totaled \$7.5 million, which was a decrease of \$(498,100) from the prior year. The Council temporarily reduced funding for this goal due to an increase in available federal funding for subsidized childcare and less need for Council funding. This additional federal funding for childcare centers is winding down as the pandemic wanes, and it is anticipated that the Council will need to increase the budget allocation in the upcoming year.

Outcomes for Subsidized Childcare demonstrate 100% of parents were satisfied with services, and 99% of clients report a better understanding

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

of childcare options and choosing a quality childcare provider.

- Out of school programs for economically disadvantaged elementary age children, continues to be one of the larger program areas representing 18.9% or \$20.7 million of the overall program budget. These out-of-school and summer programs serve low income, typically developing children attending priority Title 1 schools with 86% or higher free or reduced lunch.

Since these after-school programs are primarily school-based, they were the most adversely affected over the pandemic years and the slowest to return to services. As services began to ramp up, enrollment remained a challenge due to staffing shortages. Last year, the Council provided additional funds for Provider staff pay increases; however, attracting and retaining staff continues to be a significant problem. Expenditures substantially increased by 29.24% or \$3.5 million this fiscal year.

Performance outcomes for these impressive out-of-school are reflective of the quality services. To illustrate, 92% 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 FY23 totaled \$10.3

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

million, a 20.4% or \$1.7 million increase from the prior year.

Performance Outcomes include 92% of children improved reading and language development, and 87% of children improved academic performance and/or skills.

- 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 \$8.4 million, a 21.3% increase or \$1.5 million from last fiscal year due to increased enrollment and retention of students. Outcomes reflect 97% of youth demonstrated gains or low risk in

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

Youth Development Competencies, and 94% of youth did not experience bullying.

- ◆ 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 \$4.4 million, a 43.3% increase or \$1.3 million from last fiscal year due to improved attendance and retention of students. Outcomes reflect 82% of youth improved their reading grade, and 74% of youth improved day school attendance.

- ◆ Innovative programs that form a continuum of care for high school teens with physical and developmental disabilities known as Supported Training and Employment Program ("STEP"), provide year-round support for youth to learn independence, social skills, daily living skills and provide the chance to explore career opportunities through hands-on learning experiences. Once skills are mastered, youth are given the opportunity to demonstrate those new skills in various work environments. For the majority of youth, it is the first time they experienced the "workplace world" and an opportunity for independence. For the first time, many parents see potential for independence for their children and employers see the benefits for both the youth and business co-workers. Expenditures for this fiscal year totaled \$2.8 million, an 18.7% increase or \$440,000 from last fiscal year due to higher enrollment and retention of students. Outcomes reflect 83% of participating youth demonstrated improvement in employability skills, and 64% of youth who are 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, 2023

- ◆ The Summer Youth Employment Program (“SYEP”), typically provides young people 16-18 years old who participate in CSC High School programming, are economically disadvantaged or aging out of foster care the opportunity to improve their workplace skills with real job experience, earning slightly higher than minimum wage. It is often difficult for youth to find meaningful summer employment opportunities regardless of economic conditions. This year the Council substantially increased its investment in this area. This allowed 916 youth (an additional 333 over the previous year) to complete the program. Expenditures totaled \$3.7 million, a 48.3% increase or \$1.2 million increase. 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. 5% of youth were satisfied with their work experience, and 96% employers indicated high satisfaction with the program.
- The Council funds two additional significant youth programs: 1) New DAY - diverts young offenders with law violations from the juvenile justice system and teaches a “life lesson” rather than be stigmatized by the delinquency system—a mark which carries into adulthood; and 2) Youth Transitions (“HYT”) - helps youth aging out of foster care, LGBTQ teens, and youth with delinquency involvement to successfully transition into adulthood. The budget for New DAY and HYT programs was \$8.7 million and represents 8% of the overall programmatic budget. New DAY providers offer quality services which include Restorative Justice Conferencing, a practice that brings together the wrongdoer, the impacted party, community representatives and other impacted directly or indirectly by the offense to foster healing and address the harm caused by the offense, as well as community service and therapy if appropriate. Expenditures increased \$617,600 or 23% from the prior fiscal year. Total expenditures for New DAY were \$3.3 million. On average, 92% of youth had no re-offenses 12 months after program completion.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

The HYT Programs provide quality service delivery with 97% of youth had no new law violations during the program. Expenditures for HYT increased from the prior year by 13.6% or \$512,000 from the prior year for total expenditures of \$4.3 million.

- 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 24% of the programmatic budget for a total of \$26.3 million annually.

Within the goal, programmatic funding includes Family Support programs which focus on prevention services for at-risk and high-risk families who receive intensive in-home family therapy, parent training, and case management; Kinship programs provide relative caregiver support and other support services to prevent out-of-home placements. Additionally, this goal supports 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 \$9.8 million, Kinship was \$1.2 million, and MOMS expended \$2.4 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 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 second year of implementation with \$2.8 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, provide legal advocacy and support for children in

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

the dependency and delinquency system. These legal and adoption services were eligible for Federal Title IV-E reimbursement and received \$389,059 in reimbursement for the fiscal year.

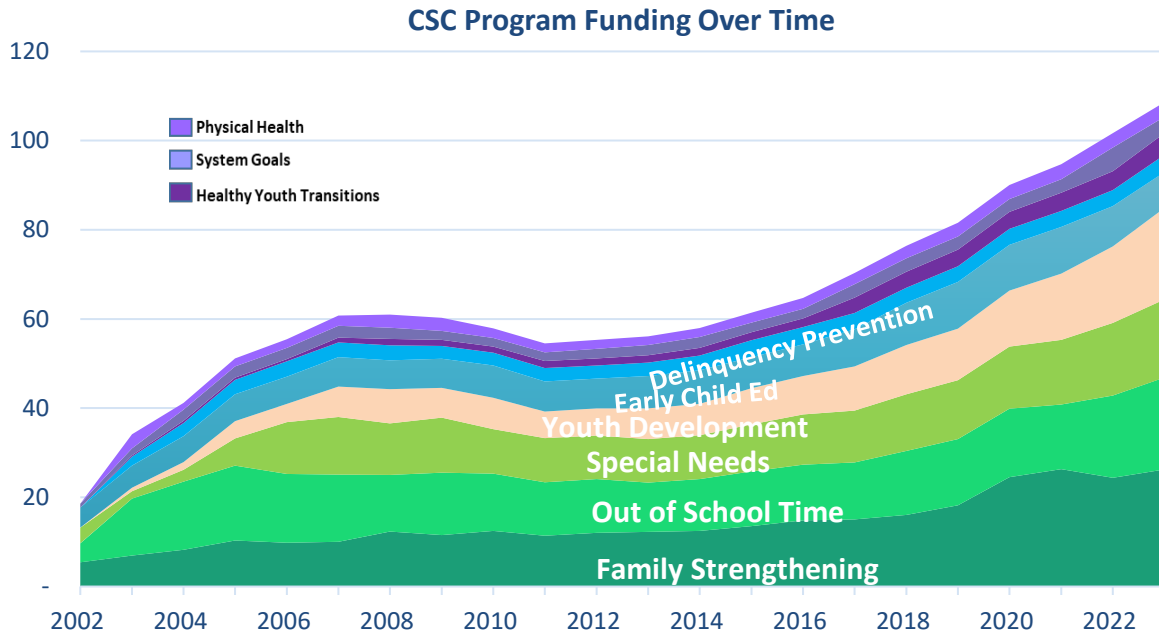
Data for many of the performance measures were analyzed. A sampling of Performance measures for these programs continue to demonstrate strong results: 87% of families improved family functioning; 97% of families did not require foster or institutional care while receiving Kinship services; and 92% of mothers demonstrated acceptable level or improvement of attachment/bonding with their infant.

- The Council released several program related procurement documents this past fiscal year including Request for Proposals (“RFP”) and Request for Qualifications (“RFQ”) to continue programmatic services. New procurements provide opportunities for new elements or evidence-based practices identified through “lessons learned” approach to continuous quality improvement. The procurements included: Family Supports which includes Family Strengthening, Kinship and Kinship Legal, MOMS and Supervised Visitation (Supervised Visitation was a new line of service that was added at the request of the Unified Family Court). The Research and Planning Department released two Asset Based Community Development (ABCD) related Consulting procurements. Public Affairs procurements include Capacity Building Mini-Grant Applications, Volunteer Income Tax Assistance (VITA) Services, and Trainer Cadre application. Non-programmatic procurements included Banking Services and Facility Management.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

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"). This report also contains other required supplementary information in addition to the basic financial statements starting on page 74. The Council remains current in its implementation of all GASB Statements.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

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 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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

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 between government-wide activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds (reported in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance) at the end of the related fund financial statement.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

While some funds are required to be established by State law, the Council only used the General Fund this fiscal year. A Special Revenue Fund is not needed as defined by the Governmental Accounting Standards Board ("GASB"). All governments are required to present consistent fund balance information which will improve financial reporting. More information on fund balance categories and the respective amounts can be found in the Notes to the Financial Statements on page 72.

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

Notes to the Financial Statements

The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 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, other postemployment benefits plan information and pension plan information are 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-second year of generating tax revenue, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$76.1 million at the close of the fiscal year. As property values fluctuate and the Council's ability to increase its millage rate is constrained by State statute, it is anticipated that net position will decrease over time. This is not an indication of the Council's deteriorating financial condition.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2023**

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

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

	<u>FY 2023</u>	<u>FY 2022</u>	<u>Variance</u>
Current Assets	\$ 88,623,212	\$ 82,271,553	\$ 6,351,659
Capital Assets	6,618,320	6,853,529	(235,209)
Total Assets	<u>95,241,532</u>	<u>89,125,082</u>	<u>6,116,450</u>
Deferred Outflows of Resources	<u>2,561,506</u>	<u>3,010,331</u>	<u>(448,825)</u>
Current Liabilities	9,585,969	11,215,895	(1,629,926)
Noncurrent Liabilities	<u>11,703,252</u>	<u>10,112,397</u>	<u>1,590,855</u>
Total Liabilities	<u>21,289,221</u>	<u>21,328,292</u>	<u>(39,071)</u>
Deferred Inflows of Resources	<u>431,026</u>	<u>423,658</u>	<u>7,368</u>
Net Position:			
Net Investment in Capital Assets	6,337,441	6,811,259	(473,818)
Unrestricted	<u>69,745,350</u>	<u>63,572,204</u>	<u>6,173,146</u>
Total Net Position	<u>\$ 76,082,791</u>	<u>\$ 70,383,463</u>	<u>\$ 5,699,328</u>

- ◆ The overall net position of the Council increased for fiscal year 2023 by 8.1%. The net increase of \$5,699,328, is attributable to primarily underutilization of the programs.
- ◆ The change in current assets from Fiscal Year 2022 to Fiscal Year 2023 totaled \$6,351,659. This increase is due to higher cash and investment balances.
- ◆ Net Investment in Capital Assets decreased 7% from the prior year in the amount of (\$473,818) and is the result a thorough analysis of all the assets and writing off old items that should not have been capitalized per the new GASB Statement 96 standards. Depreciation of various capital assets is also included in this category. Once it is determined that the capital assets are no longer useful, they are donated to a local organization that recycles/refurbishes electronic equipment to help address the digital divide.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

Total depreciation/amortization expense was \$698,177, of which \$207,618 was building related, \$210,025 was for software subscription assets, \$142,559 was for Intangible software enhancements, \$126,070 was for computer hardware/software and furniture and equipment, and \$11,905 for leased equipment.

- ◆ Deferred outflows of resources represent a consumption of net position that is applicable to a future period reporting the FRS and HIS pension liabilities and related components with other funds within the state. 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 decreased by (\$1,629,926) and is chiefly due to the timing of provider invoices for September services. The noncurrent liabilities category reflects an increase of \$1,590,855 which is primarily due to recognizing the proportionate share of the Florida Retirement System (FRS) and Health Insurance Subsidy (HIS) liability, the net OPEB liability for eligible retirees for health insurance "implicit subsidy" premiums that may be paid in the future, as well as compensated absences. The FRS and HIS liability increased based on increased benefits and subsidies to retirees approved by the Legislature. The implementation of GASB 87 and GASB 96 also contribute to the net changes.
- ◆ Deferred inflows of resources represent an acquisition of net position by the division that is applicable to a future reporting period. This amount increased by \$7,368 this fiscal year. The Council shares the reported FRS and HIS pension liabilities and related components with other funds within the state. As noted above, market conditions significantly affected the deferred outflows and inflows of the pension and OPEB plans reflected throughout this report. At fiscal year-end, the Council recognizes its allocated share of the state's deferred inflows of resources related to applicable pensions, as determined by the Florida Department of Financial Services, Statewide Financial Reporting Section.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Management's Discussion and Analysis
Fiscal Year Ended September 30, 2023**

- ◆ Unrestricted net position increased by 9.7% or \$6,173,146 from the prior year primarily because of cumulative unallocated budget and provider underutilization. Included in Unrestricted is \$6 million reserve in which the Council approved an action to set-aside funds for the exploration of a future building. Because the Council is prohibited from incurring debt of any type, these resolutions establish setting aside one-time funds for future growth.

- ◆ With respect to debt, the Council is prohibited, per Florida State Statute, from issuing any type of debt instrument including the issuance of bonds of any nature.

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

CSC's Summary Changes in Statement of Activities Fiscal Years Ended September 30,			
	FY 2023	FY 2022	Variance
Revenues:			
Property Taxes	\$ 105,403,582	\$ 99,302,231	\$ 6,101,351
Investment Earnings/(Loss)	5,130,695	(10,338)	5,141,033
Other	2,604,839	3,284,416	(679,577)
Total Revenues	113,139,116	102,576,309	10,562,807
Expenses:			
Program Services & Support	98,602,685	85,661,053	12,941,632
General Administration	5,188,354	4,622,517	565,837
Community Redevelopment and Tax Collector Fees	3,648,749	3,272,531	376,218
Total Expenses	107,439,788	93,556,101	13,883,687
Increase (Decrease) Net Position	5,699,328	9,020,208	(3,320,880)
Net Position - Beginning Balance	70,383,463	61,363,255	9,020,208
Net Position - End of Year	<u>\$ 76,082,791</u>	<u>\$ 70,383,463</u>	<u>\$ 5,699,328</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

- ◆ **Property taxes** are the Council's primary source of revenue. For fiscal year 2023, property tax revenue significantly increased by 6.1% or \$6,101,351 from the prior year. The Council reduced the millage rate for FY23 taking partial advantage of the increased property values. The millage rate for FY23 was .4500 with an authorization to levy up to .5 mills. However, Council Members remain quite concerned about millage rate increases and its effect on taxpayers. The Council continues to utilize fund balance to provide services that meet the identified needs for Broward County's children and families.
- ◆ **Investment earnings/(Loss)** as of September 30, 2023, dramatically increased totaling \$5,130,695 due to improved market conditions and significantly higher interest rates as of the end of the fiscal year and GASB requirements to recognize gains and losses on investments as of a certain date. For the longer-term Managed fund, the underlying securities are not matured, and it is anticipated that the total may increase and decrease over time, which is why there was a loss in the prior year and a significant gain for the current fiscal year.
- ◆ **Other revenue** includes grants, local foundations, training registration, and miscellaneous revenue, and for the current year equals \$2,604,839, which reflects a decrease from the prior year. The 20.7% decrease of (\$679,577) primarily stems from the ending of a federal grant.

This classification includes \$492,900 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. This reflected an 8.8% decrease of \$47,500 from the prior year due to lower reimbursement rates.

Local Foundations and Grants generated revenue of \$1,543,150, a slight 2.6% increase of \$38,900 from the prior year. This increase stemmed from a partnership with the DeLuca Foundation funding staff increases of the Youth FORCE middle school programs.

Additionally, local collaborative events such as the Back-to-School Extravaganza, and Broward Reads program collected revenue of \$163,000, a considerable decrease

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

of \$112,900 or 41% from the prior year. With multiple community events coming back to in-person events, the local partners were compelled to contribute towards other events and were not able to donate for the premiere Council initiatives. However, the Council made up the difference and both events were very successful.

Training revenues increased by \$300 for a total of \$9,300 for this fiscal year. The Council is able to meet the training needs of the community by offering a mix of in-person and virtually with reduced fees to encourage participation.

- ◆ **Expenses for Program Services and Support**, which includes related program administration, totaled \$98.6 million in fiscal year 2023; an increase of \$12.9 million or 15.1%. This notable increase continues the upward trend of programmatic expenses slightly under pre-pandemic levels. The need for social services is high as children and families adjust to these extraordinary times. Thus, the budget for program services increased \$5.5 million or 5% from the prior fiscal year, and expenses, as noted above, increased along those same trends. The graph on the following page illustrates that, 91.8% of total expenses support various programs and support services for children and families of Broward County.
- ◆ **Expenses for General Administration** totaled \$5.2 million in fiscal year 2023, an increase of \$565,800 or 12.2% from fiscal year 2022. This increase is the result of more staff and higher salary and benefits including increased FRS costs from the proportional share of the Florida Retirement System plan (see note 6), which resulted in an increase of the pension and OPEB expenses. Additionally, while salaries and benefits increased, most of all the other general administrative expenses such as materials and supplies, building expenses, travel, etc. also increased. General administrative costs represent 4.8% of the overall expenses, which demonstrates the Council's fiscal prudence, a very resourceful staff and effective use of technology. The Council's focus continues to be providing services throughout the community with minimal administration costs.
- ◆ **Community Redevelopment and Tax Collector fees** for fiscal year 2023 the total for these two functions increased by \$376,200 for a total of \$3.6 million. The Community Redevelopment (CRA) fees had the majority, \$341,800, of this increase. This was due

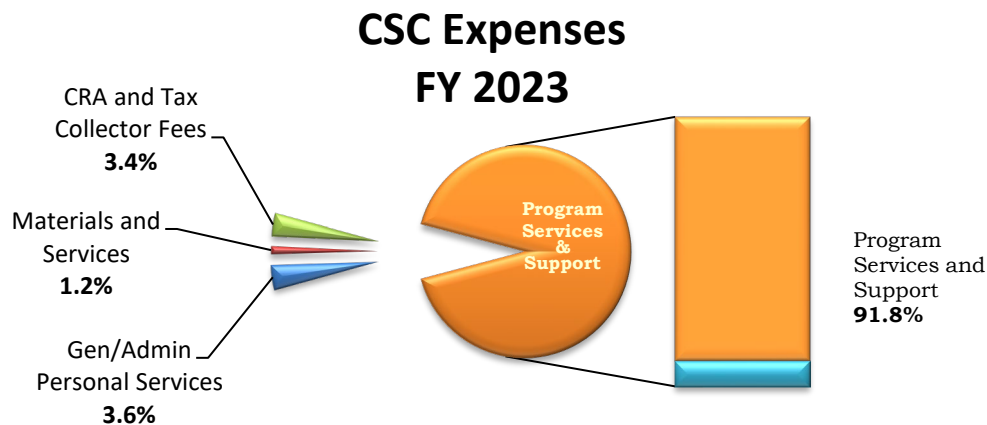
CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

to the increase of property values within the CRA districts even though the Council decreased 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 \$34,400 from the prior year.

The Community Redevelopment Agency tax increment fees are tied to the increased incremental property tax values in specific areas, as well as the Council's established millage rate. Generally, throughout the County, property values within the CRA districts continue to increase. In those districts wherein, the Council and the CRA have formed a partnership, \$1,433,428 CRA fees were used for programs and services for children in lieu of fees. These successful collaborations between the Council and many of the CRA Districts have been able to place programs and services for children in these targeted communities.

The illustration below depicts the total CSC expenses, by percentage, for fiscal year ended September 30, 2023.



Analysis below separately considers the operations of governmental activities.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUND

As the Council completed its twenty-second year of operations, the governmental funds (as presented in the balance sheet on page 32) reported a total fund balance of \$79.3 million. The fund balance categories are fully described in the Notes to the Financial Statements on page 42.

- ◆ **Fund balance** increased a total of \$8,064,168 or 11.3% from the prior year. As noted throughout this report, the primary reason for the increase in Fund Balance stemmed from underutilization of the provider contracts, coupled with additional appropriations for programs predominantly in youth development, family support, special needs, and out-of-school time goal areas, which in turn contributed to an increase in fund balance. Additionally, fund balance included \$179,981 of Non-Spendable funds for prepaid items in FY 2023 and \$6 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 fund balance to expand services for children and their families. Accordingly, the Council appropriated \$20 million of fund balance and budget carry-forward for next FY 23/24. Within Unassigned Fund Balance, the Council voted to maintain a minimum balance of 17% of budgeted operating expenditures or \$21,457,084 to manage cash inflows and outflows until tax revenue is received since the Council is prohibited of issuing short-term debt instruments such as RAN (Revenue Anticipation Notes) or TAN (Tax Anticipation Notes). This minimum amount is based on best practices as outlined by the Government Finance Officers Association (GFOA). This leaves a remaining Unassigned Fund Balance of \$31,407,782.

- ◆ **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 (\$20.2 million) occurred in Program Services reflected in the Council's General Fund Schedule of Revenues,

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

Expenditures, and Changes in Fund Balance – Budget to Actual found on pages 74-75. This variance is due to several factors related to programs and services as highlighted below:

- The past three years, providers were able to invoice for services using cost-reimbursement to ensure that they could cover their staff costs since the numbers served could be lower than normal. For fiscal year 22/23 now that in-person services have resumed, the Council's providers returned 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.

Total utilization of the programs increased 7% for a total of 82% from last year's 75%, as compared with an average of 74% over the past three years. The total budget variance affected by unallocated and underutilization of the contracts is 17% or \$20.1 million. See the chart in the Transmittal Letter on page ii for a utilization visualization of all the programs.

- The budget for Fiscal Year 2023 included \$664,850 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 \$1,075,621 of which 89% was salary/benefit lapse. General Administration budget variances totaled \$1,115,202 of which \$303,732 or 27.2% was related to salary/benefit lapse. Budget variances for facilities management add to building maintenance reserves. Additionally, \$401,171 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 \$4,393,419 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, 2023

OTHER ASSETS and OTHER OBLIGATIONS

At the end of Fiscal Year 2023, the Council had \$6.6 million invested in capital assets including land, building and related infrastructure, as well as computer hardware and software. More detailed information about the Council's policies concerning capital assets is presented in Notes 1 and 5 of the Notes to the Financial Statements.

As presented in Note 8 of the Notes to the Financial Statements, the Council purchases commercial insurance for property and casualty claims. Other obligations include accrued vacation pay and sick leave, proportionate share of pension costs and the net OPEB liability. More detailed information about the Council's long-term liabilities is presented in Notes 6, 7 and 11 of the Notes to the Financial Statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET and TAX RATES

The Council Members considered many factors when setting the subsequent fiscal-year's budget and tax rates during their May 2023 Budget Retreat. Council Members are always very cautious in setting the tax rate, weighing their desire to meet the expanding need for services against property values and voter concern about property tax rates. The Council is also mindful of the present fund balance, the .5 mill maximum tax levy and pressures within the local economy.

Broward County is the second most populous county in the state and comprises 31 different municipalities within an urban/suburban setting. Broward County's economic picture is robust; albeit uneven for certain sectors. Broward County unemployment rate was 3%, a slight increase from 2.6% in September 2022, down from 4.4% in September 2021.

Even with the lower unemployment rates, many families continue to exist in a state of persistent financial insecurity and are one financial emergency away from poverty, cited a recent study conducted by the Corporation for Enterprise Development. Broward continues to have a high percentage of households, 49.7%, that are considered "cost-burdened" (paying in excess of 30% of their incomes on housing costs) due to the high cost of living, low paying jobs, income stagnation, etc. Broward County is ranks near

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Management's Discussion and Analysis Fiscal Year Ended September 30, 2023

last in Florida's 67 counties in affordable available housing. This includes employed people like teachers, office workers, service industry and retail employees...the backbone of the local economy.

The high housing costs are unbearable for many residents. Home values continued to trend upwards with a notable 12.7% increase over the last year. The median price for a single-family home in Broward County is \$425,000, an increase of 6.25% since last year. Broward County continues to be one of the least affordable places to live in the country.

At present, Council goals and objectives are shaped using the County-wide Children's Strategic Plan, input from the community and staff. The budget is then developed around those identified service and system needs. For the upcoming 2023-2024 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., Lauderdale, Florida 33319 or visit the Council's website at: www.cscbroward.org.



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



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Statement of Net Position
September 30, 2023

	Governmental Activities
ASSETS	
Current Assets:	
Cash	\$ 4,556,459
Investments	83,099,581
Accounts and Interest Receivable	67,117
Due From Other Governments	720,074
Prepaid Items	179,981
Total Current Assets	88,623,212
Other Assets:	
Capital Assets, Not Being Depreciated/Amortized:	
Land	2,500,000
Intangibles - Work In Progress	3,500
Capital Assets, Being Depreciated/Amortized:	
Building and Related Infrastructure	3,429,104
Intangible Assets	145,500
Computer Hardware/Software	187,119
Furniture and Equipment	68,271
Software Subscription Assets	254,656
Intangible Right to Use Leased Equipment	30,170
Total Capital Assets	6,618,320
Total Assets	95,241,532
DEFERRED OUTFLOWS OF RESOURCES	
Pension Plans:	
Florida Retirement System	2,180,112
Health Insurance Subsidy	379,706
Other Post Employment Benefits (OPEB)	1,688
Total Deferred Outflows of Resources	2,561,506

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, 2023

LIABILITIES

Current Liabilities:

Accounts Payable and Accrued Liabilities	9,285,821
Unearned Revenue	57,350
Expected to be paid within one year:	
Compensated Absences	151,333
Software Subscription Liability	80,666
Lease Liability	10,798
Total Current Liabilities	<u>9,585,968</u>

Noncurrent Liabilities:

Expected to be paid after one year:	
Compensated Absences	1,362,002
Software Subscription Liability	169,675
Lease Liability	19,740
OPEB Liability	46,716
Net Pension Liability:	
Florida Retirement System	7,040,734
Health Insurance Subsidy	3,064,386
Total Noncurrent Liabilities	<u>11,703,253</u>
Total Liabilities	<u>21,289,221</u>

DEFERRED INFLOWS OF RESOURCES

Pension Plans:	
Florida Retirement System	85,340
Health Insurance Subsidy	272,732
Other Post Employment Benefits (OPEB)	72,954
Total Deferred Inflows of Resources	<u>431,026</u>

NET POSITION

Net Investment in Capital Assets	6,337,441
Unrestricted	69,745,350
Total Net Position	<u>\$ 76,082,791</u>

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



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



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Statement of Activities
Fiscal Year Ended September 30, 2023

	Governmental Activities
Expenses:	
Program Services:	
Program Services	\$ 89,320,249
Program Support	9,282,436
Total Program Services	98,602,685
General Administration:	
Personal Services	3,939,470
Materials and Services	1,248,884
Community Redevelopment and Tax Collector Fees	3,648,749
Total General Administration	8,837,103
Total Expenses	107,439,788
General Revenues:	
Property Taxes	105,403,582
Investment Earnings (Loss)	5,130,695
Grant Funding, Unrestricted	888,149
Miscellaneous Local	1,716,690
Total General Revenues	113,139,116
Change in Net Position	5,699,328
Net Position - Beginning	70,383,463
Net Position - End of the Year	\$ 76,082,791

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, 2023

	General Fund
ASSETS	
Current Assets:	
Cash	\$ 4,556,459
Investments	83,099,581
Accounts and Interest Receivable	67,117
Due From Other Governments	720,074
Prepaid Items	179,981
Total Assets	\$ 88,623,212
 LIABILITIES and FUND BALANCE	
Liabilities:	
Accounts Payable and Accrued Liabilities	\$ 9,285,821
Unearned Revenue	57,350
Total Liabilities	9,343,171
 Fund Balance:	
Nonspendable	179,981
Committed	6,000,000
Assigned	20,235,194
Unassigned	52,864,866
Total Fund Balance	79,280,041
Total Liabilities and Fund Balance	\$ 88,623,212

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, 2023

Fund Balance - Total Governmental Funds (page 32) \$ 79,280,041

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	\$ 10,003,375	
Less accumulated depreciation/amortization	<u>(3,669,881)</u>	6,333,494
Software Subscription Assets	\$ 339,541	
Less accumulated amortization for software subscription assets	<u>(84,885)</u>	254,656
Intangible right to use leased assets	\$ 53,980	
Less accumulated amortization for intangible right to use leased asset	<u>(23,810)</u>	30,170

Deferred outflows of resources related to Pensions and OPEB are recorded in the Statement of Net Position 2,561,506

Deferred inflows of resources related to Pensions and OPEB are recorded in the Statement of Net Position (431,026)

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

Compensated Absences		(1,513,335)
Software Subscription Liability		(250,341)
Lease Liability		(30,538)
OPEB Liability		(46,716)
Net Pension Liability:		
Florida Retirement System		(7,040,734)
Health Insurance Subsidy		<u>(3,064,386)</u>

Net Position of Governmental Activities (page 29) \$ 76,082,791

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, 2023

	General Fund
Revenues:	
Ad Valorem Taxes	\$ 105,403,582
Grant Funding	888,149
Investment Earnings (Loss)	5,130,695
Miscellaneous Local	1,716,690
Total Revenues	113,139,116
 Expenditures:	
Program Services & Support:	
Program Services	89,202,515
Monitoring/Outcome Materials	117,734
Employee Salaries and Benefits	7,697,083
Other Consultants	3,145
Material and Supplies	4,898
Printing and Advertising	9,401
Software Maintenance	94,338
Travel and Other Expenditures	68,918
Total Program Services & Support	97,198,032
 General Administration:	
Employee Salaries and Benefits	3,299,278
Legal Fees	32,190
Auditors and Other Consultants	43,207
Materials and Supplies	20,448
Printing and Advertising	3,751
Other General Administration	286,376
Telecommunications	39,589
Travel and Other Expenditures	144,290
Tax Collection Fees	654,818
Community Redevelopment Area Fees	2,993,931
Total General Administration	7,517,878

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, 2023, (Continued)

	General Fund
Capital Outlay:	
Computer Hardware/Software	58,946
Furniture/ Equipment	68,305
Remodeling/Renovations	3,500
Total Capital Outlay	130,751
Lease and Subscription Software Expenditures:	
Lease Principal Payment	11,732
Lease Interest Payment	255
Subscription Software Principal Payment	214,340
Subscription Software Interest Payment	1,960
Total Lease and Subscription Software Expenditures	228,287
Total Expenditures	105,074,948
Net Change in Fund Balance	8,064,168
Beginning Fund Balance	71,215,873
Ending Fund Balance	\$ 79,280,041

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, 2023

Net Change in Fund Balance
Total Governmental Funds (page 35) \$ 8,064,168

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	\$	78,287	
Less disposed capital assets,net		(80,000)	
Less current year depreciation/amortization		(476,247)	
Less amortization expense for software subscription assets		(210,025)	
Less amortization expense for intangible right to use leased assets		<u>(11,905)</u>	(699,890)

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	(29,024)
Change in Software Subscription Liability	214,340
Change in Lease Liability	11,732
Change in OPEB Liability and related pension items	29,537
Change in Net Pension Liability and related pension items:	
Florida Retirement System	(794,012)
Health Insurance Subsidy	(1,097,523)
Change in Net Position of Governmental Activities (page 31)	<u>\$ 5,699,328</u>

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2023

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, 2023

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, 2023

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 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. *Budgets and Budgetary Accounting*

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

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized as an extension of the formal budgetary process to reflect the estimated amount of future expenditures arising from the issuance of purchase orders, contracts or other forms of legal commitments existing at year-end, which will be paid in the future. Encumbrances lapse at year-end; however, the succeeding year's budget provides for the re-appropriation of certain year-end encumbrances.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2023

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 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, 2023

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, 2023

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

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, 2023

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 assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

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, 2023

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

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, 2023

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 and liabilities and deferred inflows, disclosure of contingent assets and deferred outflows of resources and liabilities and deferred inflows of resources at the date of the financial statements, and the reported amount of revenue and expenses/expenditures during the reporting period. Actual results may differ from those estimates.

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. *Impact of Change in Accounting Principles*

In May 2020, the GASB issued Statement No. 96-*Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.

The Council implemented GASB 96 in fiscal year 2023 and the changes were incorporated into the Council's 2023 financial statements. There was no effect on the beginning net position of the governmental activities as noted below.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2023**

G. Impact of Change in Accounting Principles (Continued)

	<u>Governmental Activities</u>	
Net position, September 30, 2022	\$	70,383,463
Adjustments:		
Net book value of software subscription assets		464,681
Software subscription liability		<u>(464,681)</u>
Net position, September 30, 2022	\$	<u>70,383,463</u>

H. 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 will take effect 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 will take effect for financial statements starting with the fiscal year that ends June 30, 2024. There is no impact to the Council.

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.

CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2023**

2. CASH AND INVESTMENTS

Statement of Policy

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

The Council’s policy is written in accordance with Section 218.415, Florida Statutes, which applies to funds under control of local governments and special districts. The policy and any subsequent revisions are approved by the Council Members. 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, 2023, the carrying amount of the Council’s deposits was \$4,556,459 with a bank balance of \$4,558,959. The Council’s deposits at year-end are considered insured and collateralized for custodial credit risk purposes.

Investments

The Council’s investment policy allows management to invest funds in investments permitted under Florida Statutes Section 218.415. This statute explicitly allows deposits and investments in QPD’s, 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, 2023, are composed of the following:

	<u>Reported Amount</u>	<u>Fair Value</u>
Cash Deposits	\$ 4,556,459	\$ 4,556,459
Investments with the SBA:		
Florida PRIME	28,018,193	28,018,193
Investments with FL PALM:		
FL PALM Portfolio	29,782,085	29,782,085
Managed Funds with US Bank:		
Assets	\$ 25,090,719	
Accrued Income	208,584	25,299,303
Total Investments	<u>83,099,581</u>	<u>83,099,581</u>
Total Cash and Investments	<u>\$ 87,656,040</u>	<u>\$ 87,656,040</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2023

2. CASH AND INVESTMENTS (Continued)

Credit Risk

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The Council's investment policy limits its investments to high quality investments to control credit risk. For liquidity purposes as well as to control risk, 70% of the Council's operating investments for fiscal year 2023, were invested with the SBA, and the Florida Public Assets for Liquidity Management (FL PALM). The remainder 30% of operating investments was 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	\$ 2,620,873
A2	1,899,651
A3	959,596
AA1	166,274
AA2	633,094
AA3	579,388
AAA	13,761,143
Not Rated	4,470,700
Total	<u>\$ 25,090,719</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 35 days, and 43 days for the FL PALM on September 30, 2023. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM.

The weighted average life (WAL) of Florida PRIME, and FL PALM on September 30, 2023, are 75 days. As of September 30, 2023, the average maturity in years of the Managed Funds investments held at US Bank are:

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2023**

2. CASH AND INVESTMENTS (Continued)

Investment Type	Total Fair Value	Average Maturity in Years		Percent Distribution
		Less than 1	1 to 5	
Cash Equivalents	\$ 39,347	\$ 39,347	\$ -	0.16%
U.S Government Securities	15,371,969	1,453,806	13,918,163	61.27%
Corporate Issues	7,018,248	922,611	6,095,637	27.97%
Foreign Issues	2,432,090	194,888	2,237,202	9.69%
Municipal Issues	229,065	-	229,065	0.91%
Total	\$ 25,090,719	\$ 2,610,652	\$ 22,480,067	100.00%

Concentration Risk

The Council's policy is to maintain a diversified portfolio to minimize the risk of loss resulting from concentration of assets in a specific issuer. Specific limits have been established which 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, 2023, 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 \$ 2,432,090.

CHILDREN’S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2023**

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, 2023, 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	\$ 39,347	\$ -	\$ 39,347	\$ -
U.S. Government Securities	15,371,969	13,969,481	1,402,488	-
Corporate Issues	7,018,248	-	7,018,248	-
Foreign Issues-Corporate Notes	2,008,489	-	2,008,489	-
Foreign Issues-Supra-National Agency Bonds	423,601	-	423,601	-
Municipal Issues	229,065	-	229,065	-
Total	\$ 25,090,719	\$ 13,969,481	\$ 11,121,238	\$ -

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2023

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, 2023, 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, 2023**

3. RECEIVABLES AND PAYABLES

Accounts and Interest Receivable as of September 30, 2023, consists of the following:

	<u>General Fund</u>
Taxes Receivable	\$ 13,002
Interest Receivable	27,925
Other	26,190
Total Accounts and Interest Receivable	<u>\$ 67,117</u>

Accounts Payable, and Accrued Liabilities as of September 30, 2023, consists of the following:

	<u>General Fund</u>
Funded Providers	\$ 8,458,603
Salaries and Wages Payable	454,455
Administrative & Other	371,506
Employee Reimbursements	1,257
Total Accounts Payable and Accrued Liabilities	<u>\$ 9,285,821</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 2023 was 0.4500 mills, which was a 4% reduction over the prior fiscal year. However, due to increased property values the tax revenue increased 6%. 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, 2022, upon which the fiscal year 2023 levy was based, was approximately \$246.7 billion. There was \$13,002 in property taxes receivable from the tax collector on September 30, 2023.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2023**

5. CAPITAL ASSETS ACTIVITY

The following is a summary of capital asset activity for the fiscal year ended September 30, 2023:

	Balance at Oct. 1, 2022 As Restated	Additions & Transfers	Retirements & Transfers	Balance at Sept. 30, 2023
Capital Assets:				
Capital Assets Not Depreciated/Amortized:				
Land	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Intangibles-Work in Progress	298,251	3,500	(298,251)	3,500
Capital Assets Depreciated/Amortized:				
Building	6,141,162	-	-	6,141,162
Building Infrastructure	313,132	-	(18,335)	294,797
Computer Hardware/Software	657,324	6,482	(217,247)	446,559
Intangible Assets	256,217	218,251	-	474,468
Furniture and Equipment	62,025	86,640	(5,776)	142,889
Software Subscription Assets	464,681	-	(125,140)	339,541
Intangible right to use leased equipment	53,980	-	-	53,980
Total Capital Assets	10,746,772	314,873	(664,749)	10,396,896
Less Accumulated Depreciation/Amortization:				
Building	2,639,635	204,274	-	2,843,909
Building Infrastructure	159,602	3,344	-	162,946
Computer Hardware/Software	368,986	107,701	(217,247)	259,440
Intangible Assets	186,409	142,559	-	328,968
Furniture and Equipment	62,025	18,369	(5,776)	74,618
Software Subscription Assets	-	210,025	(125,140)	84,885
Intangible right to use leased equipment	11,905	11,905	-	23,810
Total Accumulated Depreciation/ Amortization	3,428,562	698,177	(348,163)	3,778,576
Capital Assets, Net	\$ 7,318,210	\$ (383,304)	\$ (316,586)	\$ 6,618,320

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

Program Support	\$ 77,323
General Administration	620,854
Total Depreciation & Amortization Expense	\$ 698,177

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2023

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, 2023

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, 2023, for the FRS Pension and HIS Plans are listed below:

	<u>FRS</u>	<u>HIS</u>	<u>Total</u>
Net Pension Liability	\$ 7,040,734	\$ 3,064,386	\$ 10,105,120
Deferred Outflows of Resources	2,180,112	379,706	2,559,818
Deferred Inflows of Resources	85,340	272,732	358,072
Pension Expense	794,012	1,097,522	1,891,534

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.

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.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2023

6. RETIREMENT PLANS-Florida Retirement System (Continued)

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 June 30, 2023, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 9.30% and Senior Management Service class 10.67%. Effective July 1, 2023, the allocations increased 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, 2023

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, 2023, 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, 2022, through June 30, 2023, and from July 1, 2023, through September 30, 2023, respectively, were as follows: Regular—11.91% and 13.57%; Senior Management Service—31.57% and 34.52%; and DROP participants—18.60% and 21.13%. These employer contribution rates include 1.66% HIS Plan subsidy for the periods October 1, 2022, through June 30, 2023, and 2% from July 1, 2023, through September 30, 2023, respectively. The Council's contributions, including employee contributions to the Pension Plan totaled \$1,423,842 for the fiscal year ended September 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2023, the Council reported a liability of \$7,040,734 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The Council's proportionate share of the net pension liability was based on the Council's 2022-23 fiscal year contributions relative to the 2021-22 fiscal year contributions of all participating members. At June 30, 2023, the Council's proportionate share was .017669494 percent, which was a decrease of .000370355 percent from its proportionate share measured as of June 30, 2022.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2023**

6. RETIREMENT PLANS-Florida Retirement System (Continued)

For the fiscal year ended September 30, 2023, the Council recognized an increase in pension expense of \$794,012. In addition, the Council reported deferred outflows of resources and deferred inflows of resources related to the Pension Plan from the following sources:

Description	Defered Outflows of Resources	Defered Inflows of Resources
Differences between expected and actual experience	\$ 661,064	\$ -
Change of assumptions	458,973	-
Net difference between projected and actual earnings on Pension Plan investments	294,040	-
Changes in proportion and differences between Council Pension Plan contributions and proportionate share of contributions	531,489	85,340
Council Pension Plan contributions subsequent to measurement date	234,546	-
Total	\$ 2,180,112	\$ 85,340

The deferred outflows of resources related to the Pension Plan, totaling \$234,546 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, 2024.

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
2024	\$ 375,935
2025	83,982
2026	1,259,549
2027	115,262
2028	25,498
Thereafter	-

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2023

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 assumption, applied to all period included in the measurement:

Inflation	2.40 %
Salary increases	3.25%, 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, 2023, valuation, were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

Long-Term Expected Rate of Return - The long-term expected rate of return assumption of 6.7 percent consists of two building block components: 1) a long-term average annual inflation assumption of 2.40 percent as adopted in October 2023 by the FRS Actuarial Assumption Conference; and 2) an inferred real (in excess of inflation) return of 4.20 percent, which is consistent with the 4.48 percent real return developed from the capital market outlook model developed by the FRS consulting actuary; and for funding policy purposes, as allowable under governmental accounting standards. In the opinion of the FRS consulting actuary, Milliman, both components and the overall 6.70 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 assumptions and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2023**

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	1.0%	2.9%	2.9%	1.1%
Fixed Income	19.8%	4.5%	4.4%	3.4%
Global Equity	54.0%	8.7%	7.1%	18.1%
Real Estate	10.3%	7.6%	6.6%	14.8%
Private Equity	11.1%	11.9%	8.8%	26.3%
Strategic Investmen	3.8%	6.3%	6.1%	7.7%
Assumed Inflation – Mean			2.4%	1.4%

(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	\$ 12,027,008	\$ 7,040,734	\$ 2,869,120

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, 2023, the Council reported a payable in the amount of \$124,010 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2023.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements September 30, 2023

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, 2023, the HIS contribution was 1.66% for the period October 1, 2022, through June 30, 2023, and 2% for the period July 1, 2023, through September 30, 2023, respectively. The Council contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled. The Council's contributions to the HIS Plan totaled \$15,536 for the fiscal year ended September 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2023, the Council reported a liability of \$3,064,386 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The Council's proportionate share of the net pension liability was based on the Council's 2022-23 fiscal year contributions relative to the 2021-22 fiscal year contributions of all participating members.

At June 30, 2023, the Council's proportionate share was .019295519 percent, which was an increase of .000492622 percent from its proportionate share measured as of June 30, 2022. For the fiscal year ended September 30, 2023, the Council recognized HIS pension expense of \$1,097,522.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2023**

6. RETIREMENT PLANS-Florida Retirement System (Continued)

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

Description	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 44,861	\$ 7,193
Change of assumptions	80,562	265,539
Net difference between projected and actual earnings on HIS Plan investments	1,582	-
Changes in proportion and differences between Council HIS Plan contributions and proportionate share of contributions	213,260	-
Council HIS Plan contributions subsequent to the measurement date	<u>39,441</u>	<u>-</u>
Total	<u>\$ 379,706</u>	<u>\$ 272,732</u>

The deferred outflows of resources related to the HIS Plan, totaling \$39,441 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, 2024.

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:	<u>Amount</u>
2024	\$ 41,527
2025	39,880
2026	20,423
2027	(21,490)
2028	(13,391)
Thereafter	584

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2023

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	3.25%, average, including inflation.
Municipal bond rate	3.65%

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 3.65%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate adopted by the FRS Actuarial Assumption Conference. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

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 3.65%, 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 (2.65%) or one percentage point higher (4.65%) than the current rate:

	1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
Council's proportionate share of the net pension liability	\$ 3,495,986	\$ 3,064,386	\$ 2,706,618

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, 2023

6. RETIREMENT PLANS-Florida Retirement System (Continued)

Payables to the Pension Plan - At September 30, 2023, the Council reported a payable in the amount of \$1,482 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2023.

Deferred Compensation Plan

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

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

General Information about the OPEB Plan

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

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

Employees covered by the benefit terms- As of September 30, 2023, there are no retirees participating in the group health program, and eighty (81) active employees with health insurance coverage. There are five (5) active employees without coverage who are assumed not to elect retiree health coverage and do not generate GASB Statement No.75 liabilities.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2023

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

Total OPEB Liability

The Council's total OPEB liability of \$46,716 was measured as of September 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs: The total OPEB liability in the September 30, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	4.63%
Healthcare Trend Rate	7.50%
Retiree's Cost Sharing	Borne by the retiree.

The payroll growth assumption is based on the Florida Retirement Systems actuarial valuation as of July 1, 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 9/30/2022	<u>\$ 42,231</u>
Changes for the fiscal year:	
Service Cost	2,946
Interest	1,988
Differences between expected and actual experience	(1,294)
Changes in assumptions for other inputs	845
Benefit payments	<u>-</u>
Net changes	<u>4,485</u>
Balance at 9/30/2023	<u><u>\$ 46,716</u></u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2023

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 (3.63%), or one percentage higher (5.63%) than the current discount rate:

	1% Decrease (3.63%)	Discount Rate (4.63%)	1% Increase (5.63%)
Total OPEB Liability	\$49,563	\$46,716	\$43,857

Sensitivity of the Total OPEB Liability to changes in the Healthcare Trend Rate-The following presents the total OPEB liability of the Council, as well as what the Council's total OPEB liability would be if it were calculated using a healthcare trend rate that is one percentage point lower (6.50%), or one percentage higher (8.50%) than the current healthcare trend rate:

	1% Decrease (6.50%)	Healthcare Trend Rate (7.50%)	1% Increase (8.50%)
Total OPEB Liability	\$41,218	\$46,716	\$53,082

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB-For the fiscal year ended September 30, 2023; the Council recognized a decrease in OPEB expense of \$29,537. 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
Differences between expected and actual experience	\$ -	\$ 15,740
Changes of assumptions or other inputs	1,688	57,214
Total	<u>\$ 1,688</u>	<u>\$ 72,954</u>

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2023**

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

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>
2024	\$ (34,464)
2025	(19,944)
2026	(16,769)
2027	(89)
Thereafter	-

8. INSURANCE ACTIVITIES

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

**Notes to the Financial Statements
September 30, 2023**

9. LEASES PAYABLE

For the year ended September 30, 2023, 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.

Previously, the Council, entered into a 29-month lease as Lessee for the use of Postage Meter. An initial lease liability was recorded in the amount of \$5,282. As of September 30, 2023, the value of the lease liability is \$1,111. The Council is required to make quarterly fixed payments of \$530. The lease has an interest rate of 0.3280%. The Equipment estimated useful life was 29 months as of the contract commencement. The value of the right to use asset as of September 30, 2023, of \$5,282 with accumulated amortization of \$4,331 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 \$29,427. 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, 2023, of \$48,698 with accumulated amortization of \$19,479 is included with Equipment on the Lease Class activities table found below.

Amount of Lease Assets by Major Class of Underlying Asset

Asset Class	As of Fiscal Year-end	
	Lease Asset Value	Accumulated Amortization
Equipment	\$ 53,980	\$ 23,810

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2023

9. LEASES PAYABLE (Continued)

At September 30, 2023, the lease principal and interest requirements to maturity are:

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2024	\$ 10,798	\$ 179	\$ 10,977
2025	9,809	108	9,917
2026	9,931	38	9,969
Total	<u>\$ 30,538</u>	<u>\$ 325</u>	<u>\$ 30,863</u>

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, 2023, the financial statements include the adoption of 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.

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, 2023, the value of the subscription liability is \$250,341. 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, 2023, of \$339,541 with accumulated amortization of \$84,885 is included with Software on the Subscription Class activities table found below.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2023

10. SUBSCRIPTIONS PAYABLE (Continued)

Amount of Subscription Assets by Major Class of Underlying Asset

<u>Asset Class</u>	<u>As of Fiscal Year-end</u>	
	<u>Lease Asset Value</u>	<u>Accumulated Amortization</u>
Software	<u>\$ 339,541</u>	<u>\$ 84,885</u>

At September 30, 2023, the subscription principal and interest requirements to maturity are:

<u>Fiscal Year</u>	<u>Governmental Activities</u>		
	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2024	\$ 80,666	\$ 8,534	\$ 89,200
2025	83,416	5,784	89,200
2026	86,259	2,941	89,200
Total	<u>\$ 250,341</u>	<u>\$ 17,259</u>	<u>\$ 267,600</u>

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, 2023**

11. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for fiscal year ended September 30, 2023:

	Beginning Balance Oct 1, 2022			Ending Balance Sept 30, 2023		Amount Due Within One Year
	As Restated	Increases	Decreases			
Compensated Absences:						
Vacation Accrual	\$ 1,251,592	\$ 469,262	\$ (572,883)	\$ 1,147,971	\$	114,797
Sick Leave Accrual	232,719	317,691	(185,046)	365,364		36,536
Net Pension Liability:						
Florida Retirement System	6,712,273	328,461	-	7,040,734		-
Health Insurance Subsidy	1,991,527	1,072,859	-	3,064,386		-
OPEB Liability	42,231	4,485	-	46,716		-
Lease	42,270	-	(11,732)	30,538		10,798
Subscription	464,681	-	(214,340)	250,341		80,666
Total	\$ 10,737,293	\$ 2,192,758	\$ (984,001)	\$ 11,946,050	\$	242,797

For governmental activities, compensated absences and Net 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 as of September 30, 2023, that will be re-appropriated in the subsequent year are as follows:

General Fund:	
Program Services	\$ 469,683
Program Support & General Administration	125,081
Facilities Reserves	239,430
Capital Outlay	401,000
Total Encumbrances	\$ 1,235,194

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Notes to the Financial Statements

September 30, 2023

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 \$179,981 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 \$6,000,000 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 \$20,235,194 in Assigned Fund Balance, which can be further classified as follows: (1) Assigned for Outstanding Encumbrances, \$1,235,194, and (2) Assigned for Subsequent Year's Budget, \$19,000,000. 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 FY23 is \$21,457,084. The remaining Unassigned Fund Balance is \$31,407,782.

13. 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, 2023, the Council reported \$888,149 of grant funding which includes \$492,908 of State matching funds from the State of Florida Department of Children and Families, and \$395,241 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.

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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Ad Valorem Taxes	\$ 105,489,302	\$ 105,489,302	\$ 105,403,582	\$ (85,720)
Grant Funding	1,030,000	1,305,580	888,149	(417,431)
Investment Earnings (Loss)	250,000	250,000	5,130,695	4,880,695
Miscellaneous Local	1,619,337	1,700,815	1,716,690	15,875
Total Revenues	108,388,639	108,745,697	113,139,116	4,393,419
Expenditures:				
Program Services and Support:				
Program Services	108,398,855	109,283,342	89,202,515	20,080,827
Monitoring/Outcome Materials	195,500	195,500	117,734	77,766
Employee Salaries and Benefits	8,604,471	8,649,471	7,697,083	952,388
Other Consultants	15,000	15,000	3,145	11,855
Material and Supplies	10,200	10,200	4,898	5,302
Printing and Advertising	11,000	11,000	9,401	1,599
Software Maintenance	123,370	123,370	94,338	29,032
Travel and Other Expenditures	144,363	144,363	68,918	75,445
Total Program Services and Support	117,502,759	118,432,246	97,198,032	21,234,214
General Administration:				
Employee Salaries and Benefits	3,603,010	3,603,010	3,299,278	303,732
Legal Fees	40,000	40,000	32,190	7,810
Auditors and Other Consultants	119,000	214,594	43,207	171,387
Materials and Supplies	65,248	65,248	20,448	44,800
Printing and Advertising	21,200	21,200	3,751	17,449
Other General Administration	684,379	650,659	286,376	364,283
Telecommunications	53,670	53,670	39,589	14,081
Travel and Other Expenditures	324,027	300,527	144,290	156,237
Tax Collection Fees	638,090	672,416	654,818	17,598
Community Redevelopment Area Fees	3,006,756	3,011,756	2,993,931	17,825
Total General Administration	8,555,380	8,633,080	7,517,878	1,115,202
Capital Outlay:				
Computer Hardware/Software	150,000	368,831	58,946	309,885
Furniture/ Equipment	10,000	159,591	68,305	91,286
Remodeling/Renovations	-	3,500	3,500	-
Total Capital Outlay	160,000	531,922	130,751	401,171

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, 2023, (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Lease and Subscription Software Expenditures:				
Lease Principal Payment	-	23,100	11,732	11,368
Lease Interest Payment	-	400	255	145
Subscription Software Principal Payment	-	214,340	214,340	-
Subscription Software Interest Payment	-	1,960	1,960	-
Total Lease and Subscription Software Expenditures	-	239,800	228,287	11,513
Total Expenditures	126,218,139	127,837,048	105,074,948	22,762,100
Excess (Deficiency) of Revenues Over Expenditures	\$ (17,829,500)	\$ (19,091,351)	8,064,168	\$ 27,155,519
Beginning Fund Balance			71,215,873	
Ending Fund Balance			\$ 79,280,041	

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

	2023	2022	2021	2020
Children's Services Council of Broward County's proportion of the net pension liability	0.0176694940%	0.0180398486%	0.0170273950%	0.0151395620%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 7,040,734	\$ 6,712,273	\$ 1,286,226	\$ 6,561,709
Children's Services Council of Broward County's covered payroll	\$ 7,644,474	\$ 6,852,359	\$ 6,435,890	\$ 5,902,575
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	92.10%	97.96%	19.99%	111.17%
Plan fiduciary net position as a percentage of the total pension liability	82.38%	82.89%	96.40%	78.85%

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.

	2019***	2018	2017**	2016	2015	2014
	0.0146091890%	0.0141696770%	0.0130672500%	0.0113309120%	0.011379789%	0.010583942%
\$	5,031,064	\$ 4,267,980	\$ 3,866,532	\$ 2,861,064	\$ 1,469,852	\$ 645,776
\$	5,599,625	\$ 5,261,889	\$ 4,911,095	\$ 4,331,964	\$ 4,008,874	\$ 3,599,507
	89.85%	81.11%	78.73%	66.05%	36.66%	17.94%
	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

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

	2023	2022	2021	2020
Contractually required contribution	\$ 1,201,081	\$ 972,332	\$ 862,779	\$ 699,118
Contributions in relation to the contractually required contribution	(1,201,081)	(972,332)	(862,779)	(699,118)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Children's Services Council of Broward County's covered payroll	\$ 7,845,261	\$ 6,931,431	\$ 6,605,554	\$ 6,009,485
Contribution as a percentage of covered payroll	15.31%	14.03%	13.06%	11.63%

Notes to Schedule:

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

	2019	2018	2017	2016	2015	2014
\$	620,901	\$ 565,166	\$ 509,611	\$ 432,047	\$ 383,964	\$ 331,683
	(620,901)	(565,166)	(509,611)	(432,047)	(383,964)	\$ (331,683)
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
\$	5,651,279	\$ 5,347,394	\$ 5,047,763	\$ 4,482,724	\$ 4,060,069	\$ 3,634,125
	10.99%	10.57%	10.10%	9.64%	9.46%	9.13%

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

	2023	2022	2021	2020
Children's Services Council of Broward County's proportion of the net pension liability	0.019295519%	0.0188028973%	0.0181799700%	0.0170067690%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 3,064,386	\$ 1,991,527	\$ 2,230,047	\$ 2,076,499
Children's Services Council of Broward County's covered payroll	\$ 7,644,474	\$ 6,852,359	\$ 6,435,890	\$ 5,902,575
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	40.09%	29.06%	34.65%	35.18%
Plan fiduciary net position as a percentage of the total pension liability	4.12%	4.81%	3.56%	3.00%

Notes to Schedule:

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

	2019	2018	2017	2016	2015	2014
	0.0167376030%	0.0161103680%	0.0154074380%	0.0140325690%	0.0132139230%	0.012114771%
\$	1,872,770	\$ 1,705,139	\$ 1,647,434	\$ 1,635,438	\$ 1,347,612	\$ 1,132,761
\$	5,599,625	\$ 5,261,889	\$ 4,911,095	\$ 4,331,964	\$ 4,008,874	\$ 3,599,507
	33.44%	32.41%	33.55%	37.75%	33.62%	31.47%
	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

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

	2023	2022	2021	2020
Contractually required contribution	\$ 15,536	\$ 12,359	\$ 10,991	\$ 8,720
Contributions in relation to the contractually required contribution	(15,536)	(12,359)	(10,991)	(8,720)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Children's Services Council of Broward County's covered payroll	\$ 7,845,261	\$ 6,931,431	\$ 6,605,554	\$ 6,009,485
Contribution as a percentage of covered payroll	0.20%	0.18%	0.17%	0.15%

Notes to Schedule:

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

	2019	2018	2017	2016	2015	2014
\$	7,635	\$ 7,049	\$ 5,708	\$ 4,756	\$ 3,494	\$ 3,666
	(7,635)	(7,049)	(5,708)	(4,756)	(3,494)	(3,666)
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
\$	5,651,279	\$ 5,347,394	\$ 5,047,763	\$ 4,482,724	\$ 4,060,069	\$ 3,634,125
	0.14%	0.13%	0.11%	0.11%	0.09%	0.10%

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Schedule of Changes in Total OPEB Liability and Related Ratios
Fiscal Year Ended September 30, 2023

	2023	2022	2021	2020
Total OPEB Liability:				
Service cost	\$ 2,946	\$ 3,898	\$ 16,638	\$ 15,691
Interest	1,988	1,081	3,240	3,255
Differences between expected and actual experience	(1,294)	(3,590)	(1,800)	(2,012)
Changes in assumptions	845	(5,527)	(87,329)	1,851
Benefit payments	-	-	(4,314)	(3,023)
Net Change in total OPEB liability	4,485	(4,138)	(73,565)	15,762
Total OPEB liability- beginning	42,231	46,369	119,934	104,172
Total OPEB liability- ending	<u>\$ 46,716</u>	<u>\$ 42,231</u>	<u>\$ 46,369</u>	<u>\$ 119,934</u>
Covered employee payroll	\$ 7,632,504	\$ 6,998,835	\$ 6,450,612	\$ 6,042,702
Total OPEB liability as a percentage of covered-employee payroll	0.61%	0.60%	0.72%	1.98%

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:

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.

	2019		2018		2017
\$	13,883	\$	14,183	\$	28,867
	4,654		3,887		5,505
	(23,396)		(3,751)		(30,071)
	1,387		(1,980)		(79,636)
	-		(3,095)		(7,611)
	(3,472)		9,244		(82,946)
	107,644		98,400		181,346
\$	104,172	\$	107,644	\$	98,400
\$	5,664,873	\$	5,117,551	\$	4,987,866
	1.84%		2.10%		1.97%



Children's Services Council
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STATISTICAL SECTION





Children's Services Council
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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Annual Comprehensive Financial Report For the Fiscal Year Ended September 30, 2023

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	
2014	\$ 7,998,742	\$ -	\$ 12,582,381	\$ 20,581,123
2015	7,755,161	-	10,030,009	17,785,170
2016	7,420,106	-	10,527,935	17,948,041
2017	7,284,713	-	12,130,721	19,415,434
2018	7,510,054	-	13,648,440	21,158,494
2019	7,335,452	-	19,157,118	26,492,570
2020	7,004,338	-	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



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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Changes in Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenses				
Governmental activities:				
Program Services:				
Program Services	\$ 56,159,891	\$ 58,931,114	\$ 61,201,151	\$ 65,126,956
Program Support	3,610,414	4,263,718	6,178,792	6,460,890
Total Program Services	<u>59,770,305</u>	<u>63,194,832</u>	<u>67,379,943</u>	<u>71,587,846</u>
General Administration:				
Personal Services	1,588,115	1,704,943	2,004,709	2,341,237
Materials and Services	1,042,529	945,109	937,488	928,985
Community Redevelopment and Tax Collector Fees	1,856,081	2,043,045	2,393,301	2,782,040
Total General Administration	<u>4,486,725</u>	<u>4,693,097</u>	<u>5,335,498</u>	<u>6,052,262</u>
Total primary government expenses	<u>\$ 64,257,030</u>	<u>\$ 67,887,929</u>	<u>\$ 72,715,441</u>	<u>\$ 77,640,108</u>
Program Revenues				
Governmental activities:				
Grant Funding, Restricted	\$ 710,891	\$ 1,084,831	\$ 1,362,375	\$ 1,209,290
Total primary government program revenue	<u>\$ 710,891</u>	<u>\$ 1,084,831</u>	<u>\$ 1,362,375</u>	<u>\$ 1,209,290</u>
Net (Expense)/Revenue				
Total primary government net expense	<u>\$ 63,546,139</u>	<u>\$ 66,803,098</u>	<u>\$ 71,353,066</u>	<u>\$ 76,430,818</u>
General Revenues & Other Changes in Net Position				
Governmental activities:				
Property Taxes	\$ 61,362,297	\$ 65,140,776	\$ 70,246,887	\$ 75,990,468
Investment Earnings (Loss)	16,012	90,344	155,748	419,042
Grant Funding, Unrestricted	391,872	181,858	261,131	189,655
Miscellaneous Local	970,135	859,668	852,171	1,199,909
Total primary government	<u>\$ 62,740,316</u>	<u>\$ 66,272,646</u>	<u>\$ 71,515,937</u>	<u>\$ 77,799,074</u>
Changes in Net Position				
Total primary government	<u>\$ (805,823)</u>	<u>\$ (530,452)</u>	<u>\$ 162,871</u>	<u>\$ 1,368,256</u>

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 71,309,031	\$ 72,311,772	\$ 68,686,479	\$ 67,915,030	\$ 78,501,492	\$ 89,320,249
6,378,356	6,451,480	6,850,451	6,410,775	7,159,561	9,282,436
77,687,387	78,763,252	75,536,930	74,325,805	85,661,053	98,602,685
2,547,538	2,873,911	3,252,753	2,667,846	3,307,038	3,939,470
948,319	1,077,493	1,112,279	984,310	1,315,479	1,248,884
3,016,175	2,875,492	3,518,995	3,241,298	3,272,531	3,648,749
6,512,032	6,826,896	7,884,027	6,893,454	7,895,048	8,837,103
\$ 84,199,419	\$ 85,590,148	\$ 83,420,957	\$ 81,219,259	\$ 93,556,101	\$ 107,439,788
\$ 1,112,377	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,112,377	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 83,087,042	\$ 85,590,148	\$ 83,420,957	\$ 81,219,259	\$ 93,556,101	\$ 107,439,788
\$ 82,432,099	\$ 88,063,546	\$ 93,181,490	\$ 98,310,585	\$ 99,302,231	\$ 105,403,582
857,633	1,388,744	955,209	116,029	(10,338)	5,130,695
253,591	152,956	2,794,195	1,323,315	1,495,351	888,149
1,288,106	1,318,978	1,232,535	1,597,406	1,789,065	1,716,690
\$ 84,831,429	\$ 90,924,224	\$ 98,163,429	\$ 101,347,335	\$ 102,576,309	\$ 113,139,116
\$ 1,744,387	\$ 5,334,076	\$ 14,742,472	\$ 20,128,076	\$ 9,020,208	\$ 5,699,328

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
2014	\$ 76,899	\$ -	\$ 4,291,669	\$ 8,957,185	\$ 13,325,753
2015	88,763	-	4,233,858	8,815,025	13,137,646
2016	86,691	-	5,507,406	8,506,123	14,100,220
2017	187,407	-	5,470,758	10,533,309	16,191,474
2018	225,777	-	6,815,653	11,388,991	18,430,421
2019	228,307	-	7,824,448	17,022,631	25,075,386
2020	185,322	3,000,000	10,293,454	27,991,534	41,470,310
2021	247,417	3,000,000	19,414,037	38,920,384	61,581,838
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

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



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CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Changes in Fund Balance, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Revenues				
Ad Valorem Taxes	\$ 61,362,297	\$ 65,140,776	\$ 70,246,887	\$ 75,990,468
Investment Earnings (Loss)	1,102,763	1,266,689	1,623,506	1,398,945
Miscellaneous Local	16,012	90,344	155,748	419,042
Grant Funding	970,135	859,668	852,171	1,199,909
Total revenues	<u>63,451,207</u>	<u>67,357,477</u>	<u>72,878,312</u>	<u>79,008,364</u>
Expenditures				
Program Services and Support	59,683,292	63,077,687	67,032,175	71,271,782
General Administration	4,087,449	4,289,213	4,759,810	5,426,467
Capital Outlay	215,279	178,684	123,753	218,861
Lease & Subscription Software Expenditures	-	-	-	-
Total expenditures	<u>63,986,020</u>	<u>67,545,584</u>	<u>71,915,738</u>	<u>76,917,110</u>
Net change in fund balance	<u>\$ (534,813)</u>	<u>\$ (188,107)</u>	<u>\$ 962,574</u>	<u>\$ 2,091,254</u>

Fiscal Year						
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$	82,432,099	\$ 88,063,546	\$ 93,181,490	\$ 98,310,585	\$ 99,302,231	\$ 105,403,582
	1,365,968	152,956	955,209	116,029	(10,338)	888,149
	857,633	1,388,744	1,232,535	1,597,406	1,789,065	5,130,695
	1,288,106	1,318,978	2,794,195	1,323,315	1,495,351	1,716,690
	85,943,806	90,924,224	98,163,429	101,347,335	102,576,309	113,139,116
	77,678,631	78,030,206	74,777,670	74,468,614	85,354,774	97,198,032
	5,859,409	5,951,181	6,848,621	6,643,357	7,049,801	7,517,878
	166,819	297,872	142,214	123,836	525,661	130,751
	-	-	-	-	12,038	228,287
	83,704,859	84,279,259	81,768,505	81,235,807	92,942,274	105,074,948
\$	2,238,947	\$ 6,644,965	\$ 16,394,924	\$ 20,111,528	\$ 9,634,035	\$ 8,064,168

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)
2014	\$ 122,019,311	\$ 26,028,235	\$ 8,669,350	\$ 21,273,472
2015	140,193,523	26,740,443	9,285,153	21,699,215
2016	156,152,081	28,616,976	9,397,569	21,820,864
2017	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

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)
\$ 37,747,627	\$ 140,242,741	0.4882
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

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
2014	0.4882	-	0.4882	5.7230	7.4800	0.4110
2015	0.4882	-	0.4882	5.7230	7.4380	0.3842
2016	0.4882	-	0.4882	5.7230	7.2740	0.3551
2017	0.4882	-	0.4882	5.6690	6.9063	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

Source: Broward County Revenue Collection Division

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

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



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

2014			
Taxpayer	Taxes Levied	Rank	Percent to Aggregate Taxes Levied
Florida Power & Light Company	\$ 39,638	1	1.23%
Sunrise Mills Ltd	8,687	2	0.27%
Bellsouth Telecommunications Inc.	7,399	3	0.23%
Wal-Mart Stores East	7,287	4	0.23%
Diplomat Properties Ltd.	5,700	5	0.18%
Publix Supermarkets, Inc.	5,477	6	0.17%
Gulfstream Park Racing Assoc Inc.	4,714	7	0.15%
Arium Resort LLC	3,697	8	0.12%
Sunbeam Development Corp	3,694	9	0.12%
Sunbeam Properties Inc.	3,502	10	0.11%
City of Fort Lauderdale	-	-	0.00%
NXRT Pembroke LLC.	-	-	0.00%
Harbor Beach Property LLC	-	-	0.00%
MVHF LLC (BLDG) City of Hollywood (LAND)	-	-	0.00%
PMG-Greybrook Riverfront LLC	-	-	0.00%
Total principal taxpayers	<u>\$ 89,795</u>		<u>2.80%</u>

Source: Broward County Revenue Collector

2023

<u>Taxes Levied</u>	<u>Rank</u>	<u>Percent to Aggregate Taxes Levied</u>
\$ 87,180	1	1.56%
15,607	2	0.28%
-	-	0.00%
5,303	7	0.09%
8,159	3	0.15%
6,263	4	0.11%
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%
5,782	6	0.10%
6,148	5	0.11%
4,898	8	0.09%
4,527	9	0.08%
4,314	10	0.08%
<u>\$ 148,181</u>		<u>2.65%</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	
2014	\$ 64,738,551	\$ 61,482,355	95.0%	\$ (149,411)
2015	69,070,390	65,274,088	94.5%	71,553
2016	73,794,596	70,095,209	95.0%	85,362
2017	79,787,967	75,867,788	95.1%	52,786
2018	86,905,516	82,347,473	94.8%	68,902
2019	92,864,670	87,982,591	94.7%	48,353
2020	98,373,350	93,116,487	94.7%	122,562
2021	103,562,690	98,131,640	94.8%	75,964
2022	104,706,427	99,186,314	94.7%	(34,542)
2023	111,041,372	105,418,840	94.9%	-

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

Total Collections to Date

Amount	Percentage of Levy
\$ 61,332,944	94.7%
65,345,641	94.6%
70,180,571	95.1%
75,920,574	95.2%
82,416,374	94.8%
88,030,944	94.8%
93,239,049	94.8%
98,207,604	94.8%
99,151,772	94.7%
105,418,840	94.9%

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)
2014	1,869,235	\$ 80,905,552	\$ 43,283	39.9
2015	1,896,425	85,167,498	44,909	40.0
2016	1,909,632	89,572,271	46,906	40.0
2017	1,935,878	94,239,376	48,680	40.1
2018	1,951,260	98,087,689	50,269	40.5
2019	1,952,778	102,145,579	52,308	40.4
2020	1,944,375	109,473,926	55,908	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	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)
262,563	5.20%
265,401	4.70%
268,836	4.60%
271,105	3.30%
271,517	2.80%
270,550	2.80%
267,970	7.80%
260,715	4.40%
256,021	2.60%
254,384	3.00%

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

2014

Employer (1)	Employees (1)	Rank	Percentage of Total County Employment (2)
Broward School Board*	31,880	1	3.1%
Motorola	11,459	2	1.1%
Memorial Healthcare System*	11,200	3	1.1%
Broward County Government*	8,219	4	0.8%
Aviation Sales Co	3,971	5	0.4%
Pediatrics Medical Group	3,783	6	0.4%
American Express	3,200	7	0.3%
City of Pembroke Pines	2,800	8	0.3%
Autonation	2,457	9	0.2%
BrandsMart USA	2,400	10	0.2%
Total	81,369		7.9%

* 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

2023

Employer (1)	Employees (1)	Rank	Percentage of Total County Employment (2)
Broward School Board*	27,781	1	1.4%
Memorial Healthcare System*	16,167	2	0.8%
Broward County Government*	12,928	3	0.7%
Broward Health*	8,769	4	0.5%
FirstService Residential	4,869	5	0.3%
HEICO	4,532	6	0.2%
Nova Southeastern	4,089	7	0.2%
Broward College*	3,804	8	0.2%
American Express	3,500	9	0.2%
Spirit Airlines	2,734	10	0.1%
Total	89,173		4.6%

* 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
2014	45	17	62
2015	48	15	63
2016	49	17	66
2017	51	18	69
2018	56	20	76
2019	55	20	75
2020	57	21	78
2021	57	22	79
2022	61	24	85
2023	66	23	89

Source: Children's Services Council, Finance Administration

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

Utilization

Contract/Program Services <u>Fiscal Year</u>	Amount	Actual	Under-	Unallocated
	Under Contract (a)	Expenditures (b)	utilized (c)	(d)
2014	100%	96%	4%	0%
2015	99%	94%	5%	0%
2016	100%	94%	6%	0%
2017	99%	92%	7%	0%
2018	100%	93%	7%	0%
2019	98%	87%	11%	1%
2020	100%	76%	24%	0%
2021	99%	71%	28%	1%
2022	97%	75%	22%	3%
2023	100%	82%	18%	0%

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

General Fund Total Expenditures as a percentage of revenues

<u>Fiscal Year</u>	<u>Budget (e)</u>	<u>Actual (f)</u>
2014	106%	101%
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%

- (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			
	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Family Strengthening	\$ 12,342,529	\$ 13,368,082	\$ 14,634,489	\$ 14,625,683
Child Welfare/Adoption Promotion	160,000	160,000	201,425	449,023
Youth Development	7,061,103	8,105,573	8,565,486	9,913,146
Delinquency Prevention	3,299,074	3,819,116	3,882,289	3,693,789
Independent Living	1,705,743	1,793,734	1,938,078	3,453,678
Special Needs	9,826,260	10,544,491	11,262,154	11,615,565
Out of School Time	11,595,555	12,305,000	12,510,258	12,739,048
Early Child Education	7,527,142	6,964,718	7,101,288	8,331,244
Physical Health	1,973,941	2,169,334	2,413,343	2,579,085
System Goals	2,444,562	2,147,989	2,176,270	2,945,616
Unallocated	63,074	78,262	183,623	177,863
TOTAL	\$ 57,998,983	\$ 61,456,299	\$ 64,868,703	\$ 70,523,740

Source: Children's Services Council, Finance Administration

Fiscal Year

	2018	2019	2020	2021	2022	2023
	Budget	Budget	Budget	Budget	Budget	Budget
\$	14,691,173	\$ 16,781,607	\$ 22,197,880	\$ 23,966,670	\$ 21,775,568	\$ 23,528,238
	1,383,224	1,422,920	2,400,259	2,400,259	2,639,168	2,853,033
	11,019,508	11,558,299	12,525,294	14,838,909	17,162,625	20,535,007
	3,332,890	3,506,464	3,601,728	3,601,728	3,604,678	3,860,365
	3,587,678	3,716,788	3,803,739	4,081,500	4,229,618	4,880,012
	12,732,486	13,210,547	13,915,052	14,449,226	16,245,696	17,413,401
	14,333,308	14,829,189	15,323,467	14,509,357	18,473,374	20,730,397
	9,491,026	10,509,308	10,266,787	10,462,389	9,031,784	8,573,817
	2,802,488	3,121,270	3,194,475	3,357,049	3,229,359	3,282,903
	3,053,305	2,946,182	2,835,684	3,012,368	5,273,447	3,589,770
	-	1,074,857	12,939	871,477	3,497,021	231,899
\$	76,427,086	\$ 82,677,431	\$ 90,077,304	\$ 95,550,932	\$ 105,162,338	\$ 109,478,842



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



COMPLIANCE SECTION





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



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, 2023, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated March 21, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Councils' 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.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
March 21, 2024

DRAFT

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 (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, 2023. 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, 2023.

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.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
March 21, 2024

**Children's Services Council of Broward County
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended September 30, 2023**

<u>Federal Agency, Pass-through Entity, Federal Program</u>	<u>Federal Assistance Listing Number</u>	<u>Contract/Grant Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
Federal Agency Name:				
Department of Education				
Pass-through:				
Broward College				
Broward UP (Unlimited Potential) Promise Neighborhoods Project	84.215N	S215N210041	\$ 395,241	\$ 395,241
			395,241	395,241
Total Department of Education				
Department of Health and Human Services				
Pass-through:				
Florida Department of Children and Families				
Foster Care - Title IV-E	93.658	# YLJ74	389,059	-
Adoption Assistance	93.659	# YLJ74	103,849	-
Total Department of Health and Human Services			492,908	-
Total Expenditures of Federal Awards			\$ 888,149	\$ 395,241

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, 2023

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, 2023. 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 Questions Costs
 For the Year Ended September 30, 2023**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified Opinion

Internal control over financial reporting:

Material weakness(es) identified?

yes no

Significant deficiency(ies) identified?

yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Programs

Internal control over major federal programs:

Material weakness(es) identified?

yes no

Significant deficiency(ies) identified?

yes none reported

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

Unmodified Opinion

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

yes no

Identification of major federal program(s):

Assistance

Listing No.

Federal Program(s)

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?

yes 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, 2023, and have issued our report thereon dated March 21, 2024.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March 21, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

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

Financial Condition and Management

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

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

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 89.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the Council's fiscal year as 57.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$ 10,996,361.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$ 551,841.
- 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, 2023.
- 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 XX.

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 \$ 105,403,582.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds as none.

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.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
March 21, 2024

DRAFT

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*, during the year ended September 30, 2023. 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, 2023.

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.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
March 21, 2024



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



Inspiring Hope, Supporting Children and Families.



MISSION

To provide the leadership, advocacy and resources necessary to enhance children's lives and empower them to become responsible, productive adults through collaborative planning and funding of a continuum of 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.

Follow us on social media



TAB F

For Council Meeting

As Discussed by the
Finance Committee
February 28, 2024

March 21, 2024

Issue:	Managed Fund Quarterly Performance Report
Action:	Accept the Managed Fund Quarterly Performance Report for period ended December 31, 2023
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, a month following each quarter end, PFM presents a fund performance report to the Finance Committee using established benchmarks. This 55-page report is divided in a couple of sections including a summarized snapshot of current economic Market conditions such as inflation and labor indicators, what the Federal Reserve is doing and projections of upcoming actions, and current trends for the security and bond markets. The next section of the report details the performance of CSC's Managed Funds and highlights the quarterly performance of the fund against specific industry benchmarks. The remaining report details diversification, the sector allocation, and the details of each security in the fund.

The full quarterly performance report was distributed to each Council Member with the Finance Committee packet; therefore, only an excerpt of the portion of the report which relates to the performance of CSC's Managed Fund is included here. The Council Members are welcome to attend the quarterly Finance Committee when this report is presented in detail and there are opportunities to ask PFM any questions.

Recommended Action: Accept the Managed Fund Quarterly Performance Report for period ended December 31, 2023.

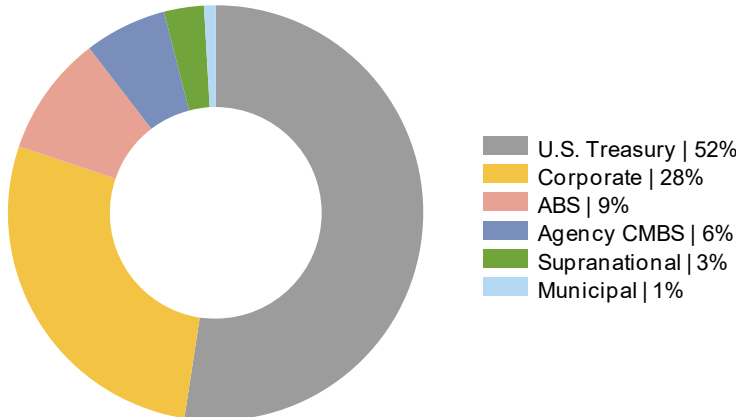
Portfolio Review:
CSC BROWARD COUNTY CORE PORTFOLIO

Portfolio Snapshot - CSC BROWARD COUNTY CORE PORTFOLIO¹

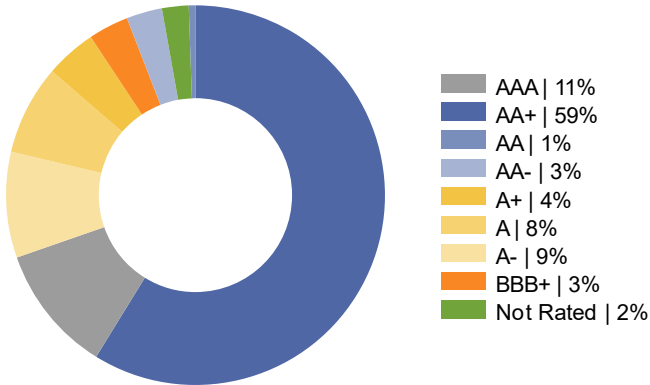
Portfolio Statistics

Total Market Value	\$25,953,562.53
<i>Securities Sub-Total</i>	\$25,606,116.83
<i>Accrued Interest</i>	\$220,866.97
<i>Cash</i>	\$126,578.73
Portfolio Effective Duration	1.73 years
Benchmark Effective Duration	1.76 years
Yield At Cost	4.02%
Yield At Market	4.48%
Portfolio Credit Quality	AA

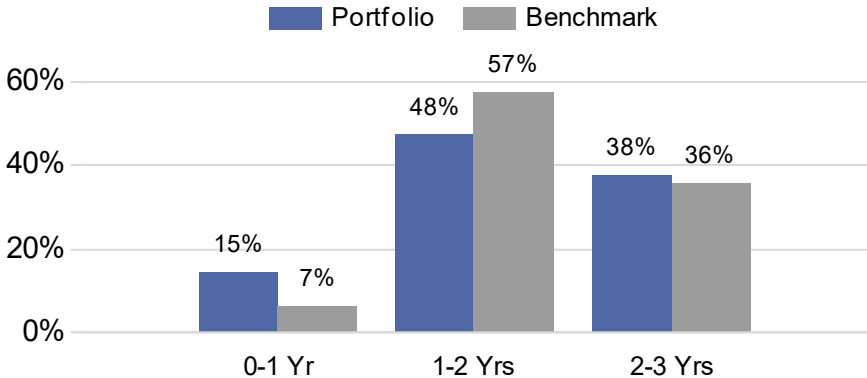
Sector Allocation



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. 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	52.4%	
UNITED STATES TREASURY	52.4%	AA / Aaa / AA
Agency CMBS	6.4%	
FANNIE MAE	0.5%	AA / Aaa / AA
FREDDIE MAC	5.9%	AA / Aaa / AA
Supranational	3.1%	
AFRICAN DEVELOPMENT BANK	1.4%	AAA / Aaa / AAA
ASIAN DEVELOPMENT BANK	1.7%	AAA / Aaa / AAA
Municipal	0.9%	
COMMONWEALTH OF MASSACHUSETTS	0.7%	NR / Aa / AAA
STATE OF CONNECTICUT	0.2%	AA / Aa / AA
Corporate	27.9%	
ADOBE INC	0.4%	A / A / NR
AMERICAN EXPRESS CO	0.6%	BBB / A / A
AMERICAN HONDA FINANCE	0.7%	A / A / NR
BANK OF AMERICA CO	1.5%	BBB / A / A
BANK OF MONTREAL	0.8%	A / A / AA
BANK OF NOVA SCOTIA	0.7%	A / A / AA
CANADIAN IMPERIAL BANK OF COMMERCE	0.6%	A / A / AA
CATERPILLAR INC	0.4%	A / A / A
CINTAS CORPORATION NO. 2	0.2%	A / A / NR
CITIGROUP INC	0.7%	BBB / A / A
COLGATE-PALMOLIVE COMPANY	0.2%	AA / Aa / NR
COMMONWEALTH BANK OF AUSTRALIA	1.0%	AA / Aa / A
DEERE & COMPANY	0.7%	A / A / A
DIAGEO CAPITAL PLC	0.8%	A / A / NR

Security Type / Issuer	Market Value (%)	S&P / Moody's / Fitch
Corporate	27.9%	
EXXON MOBIL CORP	0.4%	AA / Aa / NR
GENERAL DYNAMICS CORP	0.6%	A / A / NR
GOLDMAN SACHS GROUP INC	0.7%	BBB / A / A
HOME DEPOT INC	0.3%	A / A / A
INTEL CORPORATION	0.7%	A / A / A
JP MORGAN CHASE & CO	1.2%	A / A / AA
LINDE PLC	0.7%	A / A / NR
LOCKHEED MARTIN CORP	0.2%	A / A / A
MERCK & CO INC	0.4%	A / A / NR
MORGAN STANLEY	0.7%	A / A / A
NATIONAL RURAL UTILITIES CO FINANCE CORP	0.5%	A / A / A
PACCAR FINANCIAL CORP	0.7%	A / A / NR
PEPSICO INC	0.6%	A / A / NR
PNC FINANCIAL SERVICES GROUP	0.0%	A / A / A
RABOBANK NEDERLAND	1.0%	A / Aa / AA
ROYAL BANK OF CANADA	1.2%	A / A / AA
ROYAL DUTCH SHELL PLC	0.6%	A / Aa / AA
STATE STREET CORPORATION	1.1%	A / A / AA
SUMITOMO MITSUI FINANCIAL GROUP INC	0.8%	A / A / NR
TARGET CORP	0.3%	A / A / A
TEXAS INSTRUMENTS INC	0.1%	A / Aa / NR
THE BANK OF NEW YORK MELLON CORPORATION	0.7%	A / A / AA
TORONTO-DOMINION BANK	1.2%	A / A / AA
TOYOTA MOTOR CORP	0.7%	A / A / A
TRUIST FIN CORP	0.7%	A / A / A

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.

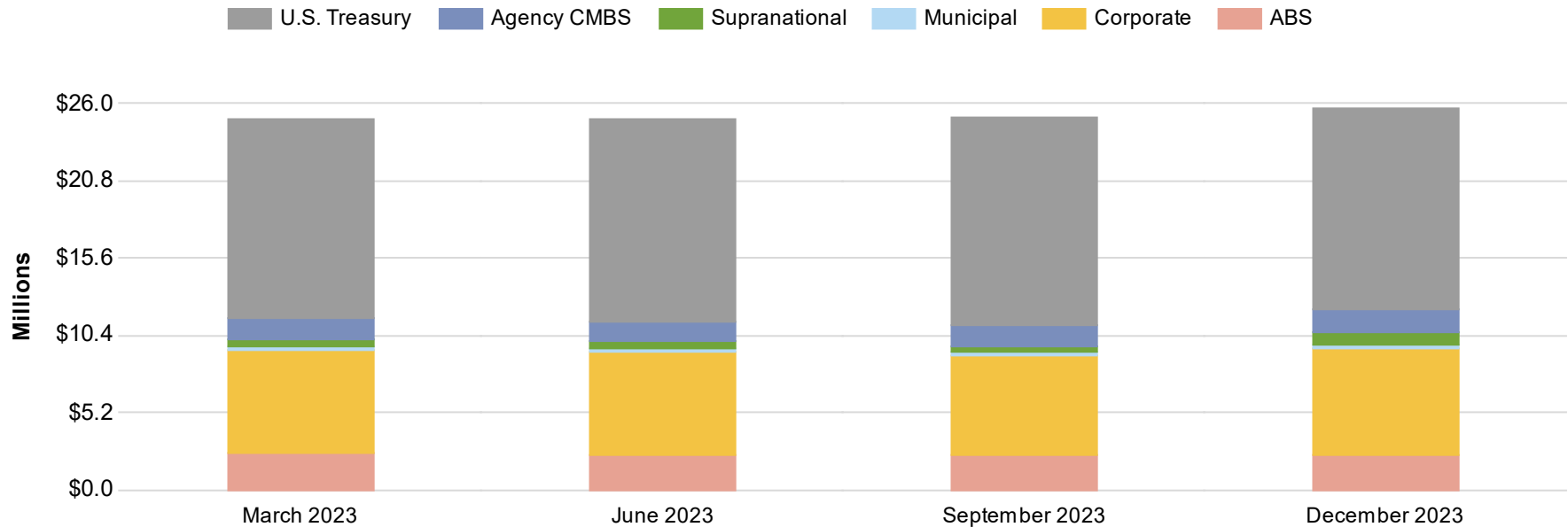
Issuer Diversification

Security Type / Issuer	Market Value (%)	S&P / Moody's / Fitch
Corporate	27.9%	
UNITED PARCEL SERVICE INC	0.4%	A / A / NR
WAL-MART STORES INC	0.6%	AA / Aa / AA
WELLS FARGO & COMPANY	0.6%	BBB / A / A
WESTPAC BANKING CORP	1.2%	AA / Aa / A
ABS	9.3%	
ALLY AUTO RECEIVABLES TRUST	0.6%	AAA / Aaa / NR
AMERICAN EXPRESS CO	0.7%	AAA / NR / AAA
BANK OF AMERICA CO	0.2%	NR / Aaa / AAA
BMW VEHICLE OWNER TRUST	0.3%	AAA / Aaa / NR
CAPITAL ONE FINANCIAL CORP	1.2%	AAA / Aaa / AAA
CARMAX AUTO OWNER TRUST	1.8%	AAA / Aaa / AAA
CNH EQUIPMENT TRUST	0.2%	NR / Aaa / AAA
DISCOVER FINANCIAL SERVICES	1.3%	AAA / Aaa / AAA
FORD CREDIT AUTO OWNER TRUST	0.3%	NR / Aaa / AAA
GM FINANCIAL CONSUMER AUTOMOBILE TRUST	0.2%	AAA / Aaa / NR
HARLEY-DAVIDSON MOTORCYCLE TRUST	0.3%	AAA / Aaa / NR
HONDA AUTO RECEIVABLES	0.2%	AAA / NR / AAA
HYUNDAI AUTO RECEIVABLES	0.4%	AAA / NR / AAA
JOHN DEERE OWNER TRUST	0.3%	NR / Aaa / AAA
TOYOTA MOTOR CORP	0.6%	AAA / Aaa / AAA
WORLD OMNI AUTO REC TRUST	0.9%	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

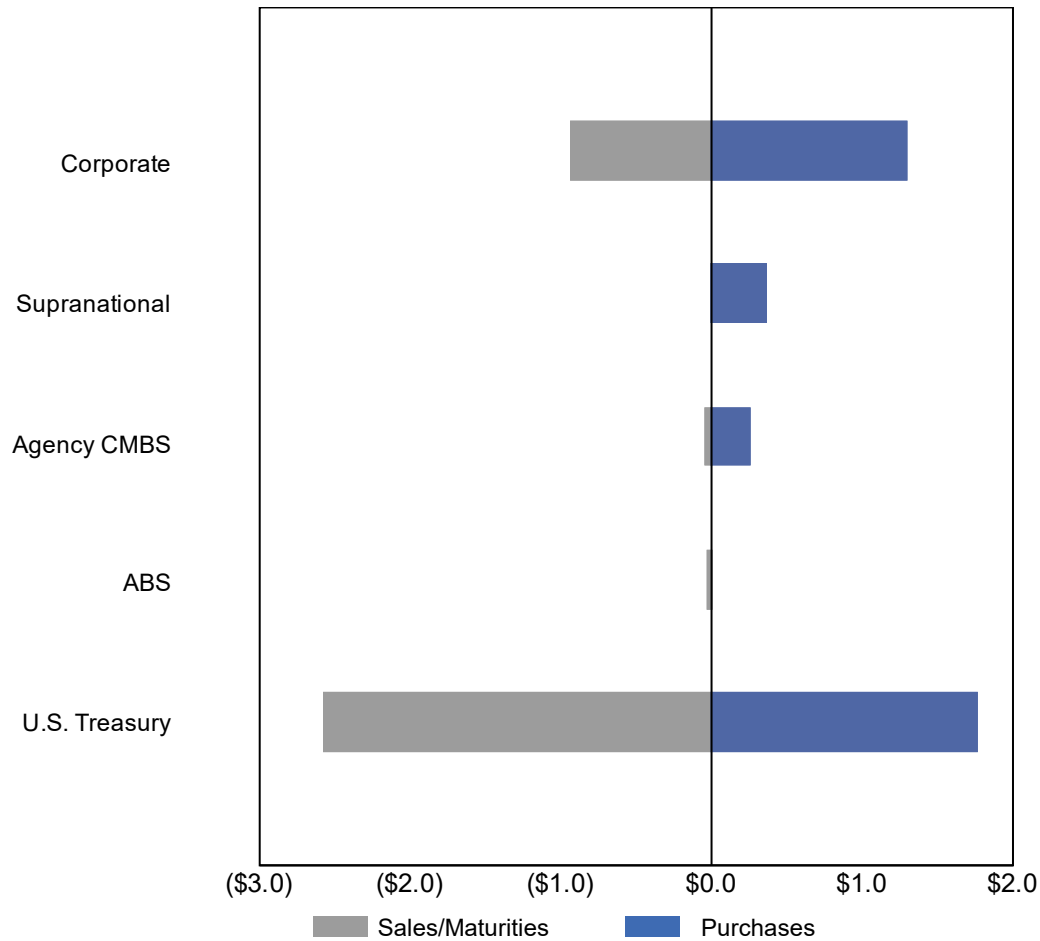
Security Type	Mar-23	% of Total	Jun-23	% of Total	Sep-23	% of Total	Dec-23	% of Total
U.S. Treasury	\$13.4	53.7%	\$13.5	54.4%	\$14.0	55.7%	\$13.4	52.4%
Agency CMBS	\$1.4	5.7%	\$1.4	5.6%	\$1.4	5.6%	\$1.6	6.4%
Supranational	\$0.4	1.7%	\$0.4	1.7%	\$0.4	1.7%	\$0.8	3.1%
Municipal	\$0.2	0.9%	\$0.2	0.9%	\$0.2	0.9%	\$0.2	0.9%
Corporate	\$7.0	28.3%	\$6.9	27.8%	\$6.6	26.5%	\$7.1	27.8%
ABS	\$2.4	9.7%	\$2.4	9.6%	\$2.4	9.6%	\$2.4	9.4%
Total	\$24.9	100.0%	\$24.9	100.0%	\$25.0	100.0%	\$25.6	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

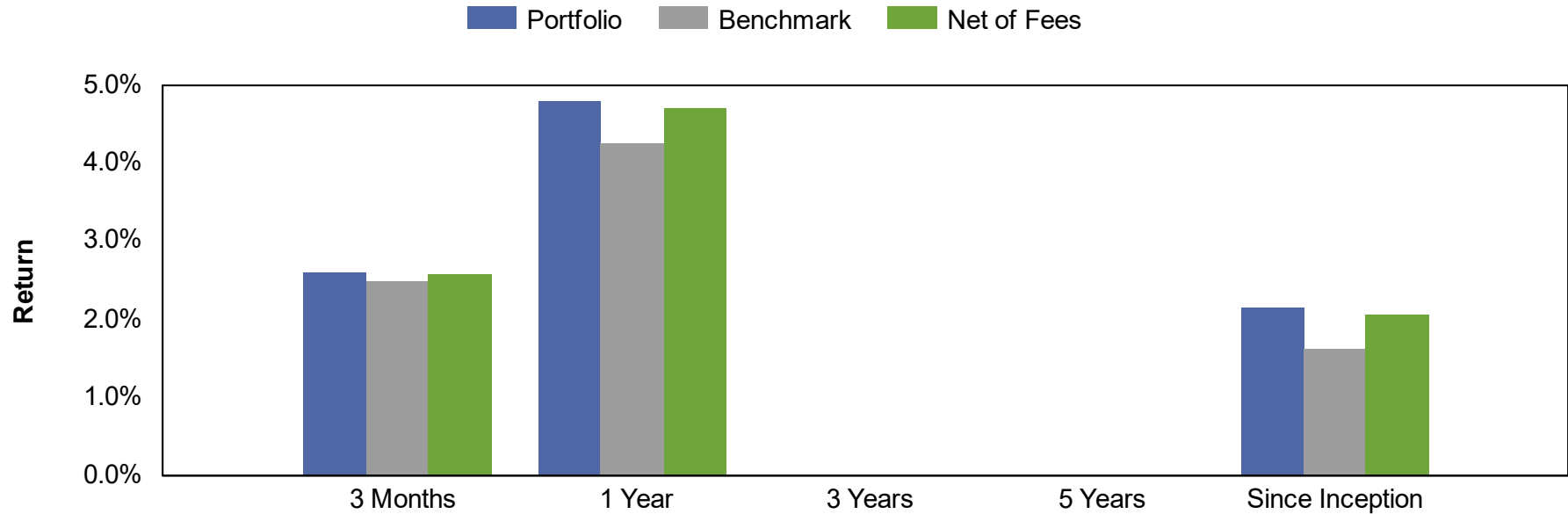
Net Activity by Sector
(\$ millions)



Sector	Net Activity
Corporate	\$365,256
Supranational	\$364,234
Agency CMBS	\$223,001
ABS	(\$24,308)
U.S. Treasury	(\$801,303)
Total Net Activity	\$126,879

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

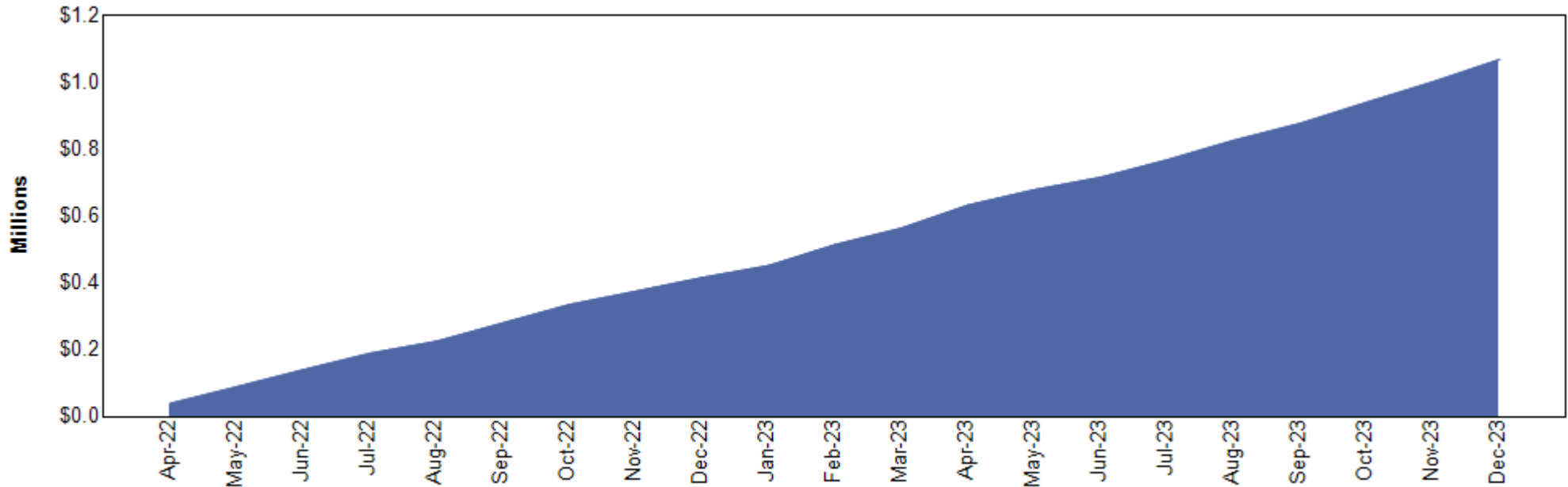
Portfolio Performance



Market Value Basis Earnings	3 Months	1 Year	3 Years	5 Years	Since Inception ¹
Interest Earned ²	\$234,794	\$792,129	-	-	\$1,154,466
Change in Market Value	\$421,622	\$398,987	-	-	(\$200,228)
Total Dollar Return	\$656,416	\$1,191,116	-	-	\$954,238
Total Return³					
Portfolio	2.59%	4.81%	-	-	2.16%
Benchmark ⁴	2.49%	4.26%	-	-	1.62%
Basis Point Fee	0.02%	0.10%	-	-	0.10%
Net of Fee Return	2.57%	4.71%	-	-	2.06%

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.

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	\$234,794	\$792,129	-	-	\$1,154,466
Realized Gains / (Losses) ³	(\$63,233)	(\$238,124)	-	-	(\$316,434)
Change in Amortized Cost	\$19,807	\$98,870	-	-	\$230,572
Total Earnings	\$191,368	\$652,876	-	-	\$1,068,604

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 G

For Council Meeting

**As Recommended by the
Finance Committee
February 28, 2024**

March 21, 2024

Issue:	Prepare for the Potential Need for New Office Space.
Action:	Approve Committing additional Fund Balance as Reserved for the Building Fund to prepare for Future Growth.
Budget Impact:	\$4 Million Fund Balance to be Committed to the Building Fund for FY 23/24.

Background: The Children's Services Council has been in its current headquarters for almost sixteen years and has maximized the available space. Meanwhile the demand for CSC's leadership on the many issues facing Broward's children and the increase in the number and scope of the contracts with agencies continue to grow. Over the past years, the Office Space Committee explored the vacant land adjacent to the building for possible future expansion to no avail. Recognizing that CSC is prohibited by statute from incurring any debt including a mortgage, the Council approved in February 2020 and November 2022 \$6 million in reserve towards solving the need for future growth.

Current Status: We have currently been able to manage the growth in staff by turning conference rooms and filing cabinet spaces into offices and allowing the staff to work in a combination of in person and remote workspaces known as "Hybrid with a Purpose". However, more and more staff are coming to the office regularly for work and meetings. This has required employees to double-up in office space meant for one. Since the current office space is at full capacity, staff are anticipating what the future needs might be and what steps to take to prepare so that when the time comes that CSC needs to expand, the funds are available. As a reminder, the Council is precluded by statute from securing debt of any kind.

Fund balance increased by \$8 million over the prior year due in part to \$4.3 million from interest earnings received on investments that was not previously budgeted. Thus, the Fund balance at September 30, 2023, totaled \$79.3 million, of which \$20.4 million is

assigned for programs and encumbrances in FY 23-24, \$6 million is committed for the building fund, minimum Fund Balance is \$21.5 million leaving an unassigned fund balance of \$31.4 million.

The Finance Committee approved bringing this item to the Council for approval and also asked staff to schedule an Office Space Committee meeting to discuss options now and in the future.

The current CSC headquarters is 31,500 sq ft. Given the rate of growth of the issues CSC is taking on, staff anticipates the need for a larger building in the 50,000-75,000 sq ft range. At an estimated cost of \$275-\$440 per square foot, the Council will need approximately \$15- \$20 million for the new space. This must be achieved through a combination of the sale of the current building and cash on hand. The cash needed could take several years to accumulate thus staff is recommending committing an additional \$4 million of fund balance to add to the Building Fund for future needs. Setting aside these funds would not impact programs and services as they are one-time funds that should not be used for recurring expenditures. However, if circumstances were to change and the money was needed, the Council could remove or change the commitment as explained below.

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

Recommended Action: Approve Committing additional Fund Balance as Reserved for the Building Fund to prepare for Future Growth.

TAB H

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Program Planning Committee Meeting

CSC Office & Virtual Zoom Meeting

March 11, 2024 @ 1:30 P.M.

Minutes

Program Planning Committee Members Physically in Attendance:

Governor Appointee Cathy Donnelly, Governor Appointee David Kenton

Program Planning Committee Members Virtually in Attendance:

Governor Appointee Jeffrey Wood

Program Planning Committee Members Absent:

Beam Furr

Staff in Attendance:

Cindy Arenberg Seltzer (*President/CEO*), Monti Larsen, Maria Juarez, Sharetta Remikie, Carl Dasse, Dion Smith, Priscilla Cole, Shira Fowlkes, Amy Jacques, Melissa Soza, Alicia Williams, Fern Phillip, Cristina Castellanos, Jill Denis-Lay, Kathleen Campbell, Meg Wallace, Kim Reid

Guests in Attendance:

Garry Johnson (*CSC Legal Counsel*), Izadora K. Isidore (*Keeping Kids Together, Inc.*), Judith Fletcher (*The Frederick A. DeLuca Foundation*)

Agenda:

I. Call to Order

Ms. Donnelly called the meeting to order at 1:31 P.M.

II. Program Planning Committee Minutes

Ms. Donnelly pointed out that the date at the top of the January minutes had been corrected to reflect the year 2024.

ACTION: Dr. Kenton made a motion to approve the Program Planning Committee Minutes from January 10, 2024, as presented, but with the corrected date. The motion was seconded by Mr. Wood and passed with no opposing votes.

III. Broward Children's Strategic Plan Funding Policy and Guidelines

Dr. Dasse, CSC's Director of Community Research & Partnering, briefly highlighted the proposed Broward Children's Strategic Plan Funding Policy and Guidelines.

ACTION: Mr. Wood made a motion to recommend to the full Council approval of the Broward Children's Strategic Plan Funding Policy and Guidelines, as

presented. The motion was seconded by Dr. Kenton and passed with no opposing votes.

IV. FLIPANY Leverage Request for the Broward UP Promise Neighborhood Project

Dr. Remikie briefly gave an overview of FLIPANY's leverage request. Dr. Kenton sought guidance from legal counsel as to any need for him to abstain since he worked for Broward College, which is the grantee of Broward UP. Mr. Johnson responded that he did not need to abstain, as Broward College is a public entity and there is no personal benefit to him. Ms. Arenberg Seltzer also pointed out that the funds are going to FLIPANY and not Broward College. Mr. Johnson confirmed with Dr. Kenton that he has no affiliation with FLIPANY.

ACTION: Dr. Kenton made a motion to recommend to the full Council approval of FLIPANY's leverage request for the Broward UP Promise Neighborhood Project, as presented. The motion was seconded by Mr. Wood and passed with no opposing votes.

V. Discussion of Funding Academic-Related Services During the Instructional School Day

Ms. Arenberg Seltzer led a discussion following up on the PPC's last meeting discussion concerning CSC's long-standing practice of not funding academic-related services during the instructional school day. When the issue was raised and discussed at the January PPC meeting, Members requested further information, asking legal counsel to research the legislative intent behind the authorizing language, and asking staff to initiate discussions with School Board staff.

Legal Counsel researched the issue and presented a memo outlining the groundwork and latitude provided by the CSC Charter and Florida Statute for the Council to craft its own policies, either along the lines of a "strict, literal" interpretation or a "broad, intent" interpretation.

Ms. Arenberg Seltzer shared conversations she had with Superintendent Licata, who expressed his belief that CSC shouldn't fund school supports during the day, but instead should work with the school system to enhance what is already being done. She noted that staff currently do that as situations arise, working with CSC-funded providers and school personnel on a case-by-case basis to meet students' needs. She added that up to this point, CSC has not issued a written policy specifically citing whether services could or could not be funded during the academic school day, as she felt that could take away the needed flexibility to handle situations on a case-by-case basis.

Discussion ensued, with Committee members expressing a desire to maintain this flexibility and evaluate each request on a case-by-case basis rather than creating a written policy. They felt that each case should be considered with legal counsel's

DRAFT

opinion and the state statute as guiding forces, along with the parameter that the Council should not fund any program or service that has been mandated by the legislature specifically to another agency.

Ms. Arenberg Seltzer then noted that this question originally was raised for consideration from Junior Achievement and their request for an RFP be issued for youth employment services which would include regular activities during the instructional school day in furtherance of the recent state mandate.

Ms. Arenberg Seltzer went on to explain to the Committee that CSC has not needed to issue an RFP for such services because CSC currently funds CareerSource which, as a government agency, is exempt from procurement pursuant to CSC's purchasing policy. She added that CareerSource has been doing a good job and that the Council increased their funding by \$1.4 million last year to expand summer services to additional youth. The Council also approved a new \$977,000 leverage with Junior Achievement for youth employment. This brings the Council's total investment this summer to \$5.2 million. The Committee agreed that no RFP was needed at this time and that if an RFP was issued in the future, it should not include services during the school day.

Ms. Arenberg Seltzer made the Committee aware that staff is currently reviewing unsolicited leverage requests from the School Board and Talent Forge for summer youth employment. She noted that it was not clear that there are enough employers to place many more youth. Ms. Donnelly noted that her company was at full employment. Committee Members agreed that the Council's recent expansion of summer youth employment opportunities was sufficient. They instructed staff to see if any eligibility tweaks would be needed to allow the School Board and Talent Forge youth to be served by CareerSource. They also agreed it would be best to monitor the youth employment program this summer to see if the community needs were being met, if there were enough employers for the number of students wanting to participate, etc., before considering an RFP for youth employment services in the next fiscal year.

VI. Public Comment/Council General Comments

There were none.

VII. Adjourn

The meeting adjourned at 2:20 P.M.

TAB I

**For Council Meeting
As Recommended by the
Program Planning Committee
March 11, 2024**

March 21, 2024

System Goal	SYS 1.1 Improve the coordination of provision of children's services.
Objective:	SYS 921 Provide leadership and resources for community strategic planning to promote a coordinated system of care.
Issue:	Increased Requests for Funding to Support Broward Children's Strategic Plan Committee Activities.
Action:	Approve the Broward Children's Strategic Plan Funding Policy and Guidelines
Budget Impact:	None.

Background: CSC has provided backbone support for the Broward Children's Strategic Plan (CSP) since its inception. Over the last 20+ years, the number of committees has increased to over 30 and the robustness of committee work has improved. Historically, funding requests from committees were infrequent but if something surfaced, it was processed through Purchases or an Issue Paper and brought to the Council for approval.

Current Status: As the Broward Children's Strategic Plan committees are implementing more and more educational and networking activities, the need for funding to advance the work of the Committees is becoming more commonplace. While Committees are encouraged to seek funding from sources other than CSC for major projects, in order to ensure fairness and consistency of CSC funding and to allow for the efficient processing of these varied requests, staff has drafted the attached Funding Policy and Guidelines.

Recommended Action: Approve the Broward Children's Strategic Plan Funding Policy and Guidelines



Broward Children's Strategic Plan Funding Policy & Guidelines

Purpose

The Children's Services Council (CSC) of Broward County serves as the backbone organization for the Broward Children's Strategic Plan (BCSP) and supports its committees through a wide range of activities, including the BCSP Fund. This funding opportunity is only available to BCSP Committees working in Broward County on behalf of children and families, and all requests must be approved by the Council.

I. Policy

To be considered for funding, activities must be consistent with the CSC's mission, support a BCSP Committee's objectives and promote community resources, community engagement, community input services, community education, community and neighborhood forums, community awareness campaigns, restorative justice practices, healing spaces/opportunities and research/continuum of care assessments etc. Research/continuum of care assessments may be eligible for more comprehensive funding and must follow CSC's procurement policies.

CSC staff serving as chairs, co-chairs, and or committee members are not eligible for any financial benefit from the BCSP Fund. However, CSC staff and CSC-funded provider staff are permitted to attend group events, training, and activities funded all or in part by BCSP Funds.

The BCSP Fund dollars are limited, and the denial of any request shall in no way be construed as a reflection on the project submitted or the agency involved.

BCSP Fund project/event/activity that may be supported:

1. Community engagement and education forums
2. Activities and supports necessary for community input
3. Conferences
4. Scholarships for youth to attend conferences
5. Research/continuum of care assessments
6. Resource fairs

BCSP Fund activities that are NOT supported:

1. Fundraising events
2. Award banquets
3. Events that are funded under CSC's Sponsorships Policy

II. Guidelines

Children's Services Council
6600 W Commercial Blvd
Lauderhill, FL 33319
Phone: (954)377-1000 Fax 377-1683

Created: March 2024
Page 1 of 4



Broward Children's Strategic Plan Funding Policy & Guidelines

1. Eligibility Criteria

- a. The activity must benefit the children and families of Broward County.
- b. The activity must fit into the goals and objectives of the Council.
- c. The project has been approved by the Committee and verified by the Committee Chair.
- d. Each request must have one BCSP Committee Selected Organization who will serve as the primary contact responsible for implementing the project/event/activity being funded by the BCSP Fund.
- e. Applicants should be able to demonstrate both successful and unsuccessful efforts to secure other funding to support the project.
- f. Complete an application through CSC's BCSP Fund Application Portal.
- g. Must be willing to adhere to all Federal, State and CSC policies.

2. Non-eligible Applications

- a. Individuals will not be funded.
- b. Proposals solely serving people living outside of Broward County.
- c. Proposals not approved by the BCSP Committee.

3. Important Dates & Timelines

- a. The BCSP Committee Selected Organization(s) must submit the BCSP Fund Request form at least two and a half (2.5) months prior to the date of the planned project/event/activity.
- b. When submitting BCSP fund requests, please consider that the Council convenes every 3rd Thursday of the month. (Often, July and December meetings are canceled)

The review of BCSP Fund requests is ongoing throughout the fiscal year or until the allocated balance of monies for the BCSP Fund is exhausted. Applications are reviewed on a first-come, first-served basis.

4. Application Procedure

- a. The BCSP Committee Selected Organization(s) must complete all requested information on the BCSP Fund Application Portal (including, but not limited to: a copy of the budget that shows what aspects of the requested project/event/activity are being supported by BCSP Funds and other funding sources)



Broward Children's Strategic Plan Funding Policy & Guidelines

- b. The BCSP Committee Selected Organization(s) must complete and sign a W-9, provide a copy of their ACTIVE registration with Sunbiz and ACH documentation.
- c. The BCSP Committee Selected Organization(s) must comply with E-Verify requirements per the Florida Statutes Section 448.095.

5. Funding Procedure

- a. The BCSP Fund requests will be reviewed by CSC staff and Management and recommendations are forwarded to the CSC Council for approval.
- b. If approved by the Council, requests for community engagement and education forums, community input services, conferences and scholarship for youth to attend conferences up to \$5,000 may not require a consulting agreement.
- c. If approved by the Council, requests for activities such as research, continuum of care assessments, national speakers, etc exceeding \$5,000 may be funded subject to CSC procurement guidelines and may require a consulting agreement.
- d. The CSC Strategy Manager managing the BCSP Fund request will work with the Selected Organization(s) to process the documentation required by CSC's Accounts Payable for processing and for payment.
- e. All CSC payments are made via ACH payment.
- f. The CSC funded BCSP Committee Selected Organization(s) is responsible for paying the vendors outlined in the application as approved by the Council and must provide proper documentation, as requested.

Funded BCSP Committee Selected Organization Requirements:

- a. The CSC and Broward Children's Strategic Plan logo must be included in all project/event/activity materials, both print and digital.
- b. CSC may provide a table at the project/event/activity if requested. Request for CSC participation must be noted in the application form.
- c. Post-event, providing evidence of the success and impact of the funding activity is crucial. Therefore, within 30 days post activity, the Selected Organization(s) must upload the following information via the portal.
 - Total Attendance: Provide the overall number of participants/attendees.
 - Media Coverage (if applicable): Compile press clippings and articles featuring the activity.



Broward Children's Strategic Plan Funding Policy & Guidelines

- Photographs (if applicable): Provide a collection of high-quality photographs showcasing key moments of the activity.
- Community Impact: Highlight any positive impact on the local community or system.

TAB J

For Council Meeting

**As Recommended by the
Program Planning Committee
March 11, 2024**

March 21, 2024

Service Goal	2.2 Children live in financially stable environments.
Objective:	026 Promote food security for families.
Issue:	FLIPANY's Leverage Request to Provide Food Support as part of Broward UP's Community Food and Nutrition Program Hunger Mitigation Efforts.
Action:	Approve FLIPANY's Leverage Request for Broward UP Promise Neighborhood Project.
Budget Impact:	\$87,576 Of \$6,230,044 Available Unallocated for FY 23/24. This is a three-year commitment.

Background: Approximately one in five children in Broward County experiences food insecurity. The CSC has supported childhood hunger relief efforts since 2006. As an enhanced investment in this area, the CSC procured Food Insecurity Mitigation services, which began in FY 22/23. These food insecurity mitigation programs use various methods to serve children and their families throughout Broward. One of the approved grantees was FLIPANY. Under their award, FLIPANY operates two food pantry sites at Deerfield Beach Middle and High Schools and a third site, Nina's Place, at Zion Lutheran Church. In October 2023, FLIPANY's contract was expanded to include meal provision responsibilities to 12 afterschool sites that provide approximately 600 students with snacks and supper.

Current Status: FLIPANY has become Broward UP's Community Food and Nutrition Provider as part of the Broward UP Promise Neighborhood project. To meet the existing objectives and deliverables of the Broward Up Food and Nutrition program FLIPANY proposes to build on the successful program model already at Deerfield Beach Middle and High Schools. The Broward UP program requires a 1 to 1 match from

a local government funder to receive its funding. CSC has had a long-standing relationship with FLIPANY and was asked to be a leverage funder. The Broward UP Nutrition Program will have three components: 1) Increase access to food resources by establishing and operating food distribution locations; 2) Provide weekly food resources to youth and their families within the targeted Broward County communities; 3) Provide opportunities for youth, their families, and local community members to participate in nutrition education programming. FLIPANY's staff will work with selected schools to identify and establish space for food pantry activities and build out the physical food pantry locations. This will include refrigerated storage for fresh produce, shelving, bins, and other supplies needed to properly inventory, store, and distribute the food resources obtained for distribution. FLIPANY will work with community partners such as Farm Share, local producers, and other organizations to obtain low-to-no-cost food items to stock the pantry locations. It is then expected that an additional two sites will be on-boarded by year three of the program for a total of three food distribution access points serving youth and their families within the targeted geographic region of the Broward UP Promise Neighborhood Project. The targeted cities and zip codes are Ft. Lauderdale-33311, Lauderdale Lakes-33309, Lauderhill-33311, Miramar-33023 and Plantation-33313. If funded, the program will require a three-year commitment from CSC.

Recommended Action: Approve FLIPANY's Leverage Request for Broward UP Promise Neighborhood Project.

For Council Meeting March 21, 2024

Service Goal	2.1 Reduce the incidence of child abuse, neglect and trauma.
Objective:	021 Provide effective family strengthening services to prevent child maltreatment.
Issue:	Maintain robust early screening, assessment, and services for young children at risk for developmental delay.
Action:	Approve Amended Interagency Child Abuse Prevention and Treatment Act Agreement and Data Sharing Agreement (CAPTA) with The Children's Diagnostic & Treatment Center (CDTC)
Budget Impact:	Not Applicable.

Background: In 2013, 2016, and 2021, the Council approved the interagency Child Abuse Prevention and Treatment Act (CAPTA) and Data Sharing Agreement with Children's Diagnostic Treatment Center (CDTC), Broward Sheriff's Office, ChildNet, and the Early Learning Coalition. Emerging from the Children's Strategic Plan's Baby SNAC committee, CAPTA ensures children under three involved in the child welfare system receive subsidized childcare and encourages community child-serving providers to use the Ages and Stages Questionnaire (ASQ) for the early identification of developmental delays and refer to CDTC's Early Steps Program for specialized intervention services. CSC-funded Family Support programs are required to administer the ASQ to all children in the home from birth to 36 months and connect the family to CDTC's Early Steps Program if a concern is identified.

Current Status: In the Summer 2023, the responsibility for child protection investigation services shifted from Broward Sheriff's Office (BSO) to the Florida Department of Children and Families (DCF). The substantive revision in the attached amended Agreement reflects the shift from BSO to DCF. Over the last three fiscal years, the Agreement has resulted in the screening and referral of over 462 children for further examination of possible developmental delays. In FY 22-23, CSC's Family Strengthening and Kinship programs conducted 1011 assessments for eligible children, resulting in 135 referrals to the Early Steps Program. The MOMS referral data was not available due to a data entry problem. The Agreement will be in effect until August 31, 2026. Staff recommends approval of the CAPTA, pending legal review.

Recommended Action: Approve Amended Interagency Child Abuse Prevention and Treatment Act Agreement and Data Sharing Agreement (CAPTA) with The Children's Diagnostic & Treatment Center (CDTC)

CAPTA INTERAGENCY OPERATING AGREEMENT

Broward County, Florida

This amended and restated Agreement is made and entered into on the date of the last signature of the Parties to this Agreement.

WHEREAS, the CHILD ABUSE PREVENTION AND TREATMENT ACT (CAPTA) requires that States have provisions and procedures for referring children, under the age of three, who are involved in substantiated cases of child abuse or neglect, to early intervention services under Part C of the IDEA [42 U.S.C. 5106a, Sec. 106 (b)(2)(A)(xxi)]. Florida has defined “substantiated” as any case with verified findings of child abuse or neglect.

WHEREAS, the federal INDIVIDUALS WITH DISABILITIES EDUCATION IMPROVEMENT ACT of 2004 contains requirements regarding the identification and referral to Part C programs of children, under the age of three, who are involved in a substantiated case of abuse or neglect or who are affected by illegal substance abuse or withdrawal symptoms from prenatal drug exposure (20 U.S.C., Sections 1437(a)(6)(A) and (B)).

WHEREAS, the federal INDIVIDUALS WITH DISABILITIES EDUCATION ACT, Part C, and the federal CHILD ABUSE PREVENTION AND TREATMENT ACT (CAPTA) define complimentary provisions and procedures for referring ...

- A. children, under the age of three, who are involved in substantiated cases of child abuse or neglect (Florida defines substantiated as verified findings) to early intervention services;
- B. infants born and identified as being affected by illegal substance abuse or withdrawal symptoms from prenatal drug exposure;

WHEREAS, the participating governmental and non-governmental Parties identified herein recognize the value of early intervention services and the importance of a comprehensive, collaborative, coordinative system of child protection services that infuse racial equity strategies.

NOW THEREFORE, this Interagency Agreement demonstrates the common commitment of these Parties (including employees, agents, representatives, consultants, and/or contractors), and defines their agreement with the terms and conditions set forth herein for ensuring that children under the age of three, who are potentially eligible for early intervention services, are identified and referred for Early Steps services and their caregivers participate in the early intervention services recommended.

RECITALS. The parties hereto acknowledge and agree that the above recitals are true and correct and are hereby incorporated by this reference.

I. PURPOSE

The purpose of this Agreement is to ensure that children, ages birth to their third birthday, for whom there are developmental concerns and/or who are:

- A. involved in substantiated cases of abuse or neglect, or
- B. at high risk for abuse or neglect, and/or
- C. at risk of removal from their custodial caregivers, and/or
- D. infants born and identified as being affected by illegal or prescribed substances or withdrawal symptoms resulting from prenatal drug exposure, and/or
- E. identified with developmental concerns through a Children’s Behavioral Health Assessment (CBHA)

are then promptly referred to the Broward / Gold Coast Early Steps Program. This Agreement describes identification, referral, and ongoing case management for early intervention services provided through the Part C system.

II. TERM OF AGREEMENT

Unless terminated earlier, the term of this Agreement shall commence on **September 1, 2021 and conclude on August 31, 2026.**

III. PARTICIPATING PARTIES

THE CHILDREN'S DIAGNOSTIC & TREATMENT CENTER, INC., Early Steps Program (hereinafter referred to as CDTC) is Broward County's lead agency for Part C, early intervention services for infants and toddlers with development delays and disabilities, as defined in the federal Individual with Disabilities Education Act. Part C is identified in Florida as Early Steps and administered by the Department of Health (DOH), Children's Medical Services. Early Steps is a statewide family-focused, multidisciplinary system of early intervention services for eligible infants and toddlers, birth to thirty-six months, with a developmental delay or an established medical condition that is likely to result in development delay. Since being authorized by the Florida Legislature, DOH has contracted CDTC to administer the Broward regional Part C Program. Referrals for children residing in Broward County, ages birth to three, are submitted to CDTC at cdtc_ESintake@browardhealth.org.

And

DEPARTMENT OF CHILDREN AND FAMILIES (hereinafter referred to as DCF) is a state agency, pursuant to Florida Statute, that has responsibility for the provision of all child protective investigations in Broward County. Child Protective Investigators (CPI) are integral to the identification of placements and supportive services, necessary to ensure the safety, security and well-being of children, and the resources necessary to stabilize their families. CPI's will prioritize referrals for Infants, birth to twelve months, who are reported as having been exposed and/or affected by substance abuse, misuse, or withdrawal symptoms.

And

CHILDNET, INC. is Broward's *Community Based Care* lead agency, selected by the Florida Department of Children and Families (DCF), Office of Family Safety, to manage a local system of services and supports for Broward's abused, abandoned and neglected children and their caregivers. ChildNet subcontracts for services such as: residential programs, family reunification and strengthening programs, family preservation and prevention programs, assessment services and childcare services. ChildNet purchases, as necessary, individualized services, including: tutoring, legal services and specialized assessments or therapeutic interventions. ChildNet also coordinates a variety of health, educational and social services funded by other public and private systems and organizations.

And

EARLY LEARNING COALITION OF BROWARD COUNTY, INC. (hereinafter referred to as ELC), pursuant to Florida Statute 1002, establishes a pre-k structure of early learning / school readiness programs. The ELC is charged with planning, developing, coordinating, overseeing, and administering a comprehensive and integrated Early Care and Education System that proactively prepares Broward County's children to succeed in school and in life. The ELC and/or its contract designees provide programming that includes *financially assisted child care* services, the Voluntary Pre-K program, and early care and education support programs that include: developmental screening and assessment; professional development for early childhood teachers; child care resources; and referral to family strengthening and support services.

And

THE CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY (hereinafter referred to as CSC) was established by the voters in 2000 as a taxing district created to fund some of the most critical needs for Broward County's children, including providing a safe environment for children. Toward this objective, the CSC funds Family Strengthening Programs that address families with both substantiated reports of / and those at high risk of child abuse and neglect. CSC has a mission of increasing capacity in the community and provides its services through partnerships with non-profit organizations.

IV. DEFINITION OF TERMS

1. Abuse – (FL Statute 39) any willful act or threatened act that results in any physical, mental, or sexual abuse, injury, or harm that causes or is likely to cause the child's physical, mental, or emotional health to be significantly impaired. Abuse of a child includes the birth of a new child into a family during the course of an open dependency case when the parent or caregiver has been determined to lack the protective capacity to safely care for the children in the home and has not substantially complied with the case plan towards successful reunification or met the conditions for return of the children into the home. Abuse of a child includes acts or omissions. Corporal discipline of a child by a parent or legal custodian for disciplinary purposes does not in itself constitute abuse when it does not result in harm to the child.
2. Case Plan Development Process – The process during which a case plan as defined in Chapter 39 of Florida Statute, is jointly developed between the family and the designated child protective services worker, delineating specific interventions aimed at addressing the contributing factors and underlying conditions that lead to child maltreatment.
3. Community-Based Care (CBC) Program - A system of care for the provision of all child protective services, with the exception of child protective investigations. The delivery model utilizes privatized contractors to determine the needs and develop the resources for the community being served, in addition to meeting core requirements outlined in federal laws and regulations, Florida Statute or in Florida Administrative Code, or as stipulated per contract with the DCF.
4. Established condition – A physical or mental condition diagnosed by a healthcare professional that has a high probability of resulting in disability or developmental delay.
5. Evaluation - The procedures used by appropriate qualified personnel to determine a child's initial and continuing eligibility for Early Steps, including determining the status of the child in each area of development.
6. Individualized Family Support Plan (IFSP) - A written care plan of early intervention services designed to meet the identified outcomes for an individual child and caregiver family that is developed by the family, evaluators, the service coordinator, service providers and others.
7. Florida Abuse Hotline Information System - 1-800 line (800-96-ABUSE / 1-800-962-2873) for reporting child abuse, neglect or abandonment, in addition to reporting abuse neglect or exploitation of vulnerable adults.
8. Lead Agency – An “eligible lead community-based provider” for DCF as defined in Section 409.988 F.S. The functions of a lead agency include the following:
 - a) Organize and manage a network of service providers;
 - b) Ensure case management for any children/families referred;
 - c) Ensure /provide all necessary services to ensure permanency;
 - d) Maintain and report required client and performance data; and
 - e) Manage financial risk (capped budget for all required services)

9. Comprehensive Behavioral Health Assessment (CBHA) – An in-depth and detailed review of the child’s family stems assessment, both clinical and direct observation, of the child’s emotional, social, behavioral, and developmental functioning.
10. Multidisciplinary - An evaluation and assessment process involving activities by one or more qualified professionals from two or more disciplines working with the family and primary service coordinator to identify the needs of the child and family.
11. Neglect – (FL Statute 39) occurs when a child is deprived of, or is allowed to be deprived of, necessary food, clothing, shelter, or medical treatment or a child is permitted to live in an environment when such deprivation or environment causes the child’s physical, mental, or emotional health to be significantly impaired or to be in danger of being significantly impaired.
12. Screening - A brief assessment designed to identify infants and toddlers who need more intensive diagnostic or assessment activities; the Broward community standard for a screening tool is the Ages and Stages Questionnaire (ASQ).
13. Substantiated Findings – Findings that have been *verified* in contrast to those that are *suspected*.

V. GENERAL ROLES AND RESPONSIBILITIES

A. Each Party agrees:

1. to work proactively and cooperatively to identify children potentially eligible for services under this Agreement;
2. to promptly refer and/or facilitate the referral of these children (according to the specific referral mechanisms defined herein) for Part C, Early Steps services; referrals are to be submitted to cdtc_ESintake@browardhealth.org.
3. to recognize that the biological or adoptive parent participates in decision making for their child, unless those rights have been legally modified or terminated;
4. to support interventions that meet the needs of children determined eligible for Part C services and to encourage the capacity of their caregivers to promote their child’s optimal development;
5. Information Sharing and Records:
 - a. each Party shall protect the rights of children and their families with respect to records created, maintained, and used. It is the intent of this Agreement to ensure that applicable laws and regulations for these rights be strictly followed, consistent with the Health Insurance Portability and Accountability Act, including the protection of private health information (PHI) and other confidential disclosures of families/caregivers and children, as well as staff’s access to encrypted e-mails;
 - b. necessary information concerning children, including information received from arrest, treatment/services, and the FL Abuse Hotline Information System, as well as data necessary to measure outcomes, will be shared between Parties in accordance with state and federal laws;
 - c. nonspecific child data on number of referrals and the outcome of referrals will be shared for federal and planning purposes; outcome information may be limited as agreed to by the Parties;
 - d. each party shall ensure that its contracts for services affected by this agreement shall include provisions for confidentiality of records and information;
 - e. to the extent possible, Parties will reveal this agreement and include its signatories on consents for services executed by caregivers;
 - f. to identify management staff to facilitate and intervene as necessary to ensure the successful implementation of this agreement;
 - g. to develop and implement data collection methodologies that will efficiently and meaningfully support outcome studies and system assessment;

- h. to provide timely notification of personnel changes that would affect services to children; to identify adequate personnel to provide timely referral information; to identify a liaison to update electronic files of documents and resources;
- B.** At the request of any principle to the CAPTA Agreement, a meeting may be called to review the terms, responsibilities, and performance outcomes of this Agreement.
- 1. review and refine operating protocols for communications, referrals, services, and reporting;
 - 2. track the development and progress of local implementation plans, including the efficiency of the referral process and the access to Early Steps services; and
 - 3. address any issues of mutual concern.
- C.** Educate and train personnel (including supervisors, case managers, protective investigators, contracted agencies, or consulting entities providing related services, such as the Child Protection Team, Guardian ad Litem, and foster parents) on the following:
- 1. relevant federal and state statutes, policies, and collaborative agreements;
 - 2. the roles and responsibilities of key personnel;
 - 3. locally approved referral procedures; the required timelines for performing these responsibilities, including timelines established by statute and by local agreement; and
 - 4. key indicators for abuse and neglect, its developmental impact, and other risk factors for developmental delays; best practices for service delivery of child protection, developmental early interventions, and other services covered by this Agreement.
- D.** Encourage that staff implementing this Agreement participate in:
- 1. ongoing conversations with people with lived experience to enhance policies and practices,
 - 2. opportunities to understand the historical and structural barriers to access and care to inform practice and policies.
- E.** Discuss in advance any policy or operational changes that may affect the services provided or the population being served under this agreement.

VI. CHILD IDENTIFICATION AND REFERRAL PROTOCOLS

A. DEPARTMENT OF CHILDREN AND FAMILIES

- 1. Child Protective Investigators (CPI) will refer cases involving children ages birth to three years
 - a) determined to have been involved in substantiated cases of abuse or neglect, and / or
 - b) children for whom there are developmental concerns / or who have been identified to have handicapping conditions;
 - c) infants, birth to one year of age, experiencing withdrawal symptoms or directly affected by substance abuse/misuse as soon as the criteria is met;
 - d) CPI will document these birth-history concerns in all subsequent referrals, including those to: ChildNet, CSC Family Strengthening Programs, Child Protection Team and other community agencies that respond to child protection cases for this population;
 - e) When the families of the child victims noted above are referred to a Children’s Services Council Family Strengthening Provider program and / or to Early Steps, the CPI will reinforce the importance of their participation in early intervention services;
 - 1) When child victims, as noted above, are placed in relative care, without judicial intervention and without CSC services, the CPI will complete or facilitate an Early Steps referral and will advise the caregiver of the importance of accessing the early intervention services; and, as appropriate, refer the caregiver for Kinship Initiatives for Supportive Services (KISS);

- 2) When child victims, as noted above, remain with a biological/adoptive parent, without CSC services or ChildNet services, the CPI will complete or facilitate an Early Steps referral and will advise the parent of the importance of accessing these early intervention services.
- 3) CPI will collaborate with Early Steps throughout the period of investigation, and thereafter as necessary, to facilitate identification, referral and service delivery of children identified through this Agreement.

B. Children's Services Council

1. Agencies contracted through the CSC to provide *family strengthening services* will assess the developmental status of children, birth to three years of age, using the ASQ, and as indicated, refer these children through Child Find;
 - a) families at high risk of having children removed; and
 - b) kinship caregivers receiving services and supports, including legal when the biological parent is unable to provide a safe, stable placement (Kinship initiatives for Supportive Services).
2. CSC will train Family Strengthening providers in established procedures related to identification, referral and participation in Early Steps services;
3. Contracted agencies will administer an ASQ screening prior to closing the case if a child under age three is involved. The ASQ may be a valuable tool in preparing a family's case plan and would ideally be completed within 60 days of a new referral intake in order to facilitate timely interventions;
4. Family Strengthening Agencies will educate families regarding developmental concerns and the importance of early intervention;
 - a) Preferred practice, in order to facilitate consents, would be that the Agency representative make the Child Find referral in the presence of the parent; and
 - b) The Family Strengthening Agency should be identified as the source of the referral to facilitate data collection and outcome studies.

C. EARLY LEARNING COALITION OF BROWARD COUNTY, INC.

1. The ELC, and early care and education programs, providing school readiness services, will strive to identify and facilitate referrals to Early Steps for children who are suspected to have developmental challenges.
2. If families give consent during registration and enrollment, the ASQ will be offered by early care and education providers when caregivers initially enroll their child in their program. If families have concerns and/or the screener indicates the child's development is not age appropriate, families will be informed and will be encouraged to provide consent to the submission of a Child Find referral.
3. The ELC will encourage parents to opt in for a voluntary developmental screening (ASQ) for their child when they complete their on-line application for services. The ELC will follow-up with their providers to confirm that the ASQ was completed within 45 days of enrollment, and annually thereafter, for children receiving financially assisted childcare. When indicated, the ELC Inclusion Team will work with early care and education providers and/or families to submit a referral through Child Find, along with the ASQ screening report/documents, in collaboration with the parent.
 - a) Families will be informed when developmental concerns have been identified and will be educated as to the importance of following up on these concerns;

- b) The early care and education provider will submit to CDTC Early Steps, with parent consent, referrals and screening documents for children identified with developmental concerns;
- c) The ELC Inclusion team will be available to provide additional support after submission, as needed upon request.

D. CHILDNET

1. Supportive Activities

- a) A **liaison** will be designated to research the status of children within the agency system and will be responsible for responding within **48 hours** to requests for information received from Early Steps;
- b) Liaison will provide to Early Steps the Unit, Supervisor and Dependency Case Manager for each case, as well as contact information: email and phone numbers;
- c) An **administrative liaison** will be designated to facilitate all aspects and terms of this interagency agreement and to ensure compliance;
- d) Dependency Case Managers will be responsible for confirming within **24 hours** the receipt of referral requests; and
- e) Current CAPTA/Early Steps referral documents will be maintained on the ChildNet electronic resource file.

2. Protective Supervision / In-Home Placement Referrals

- a) Dependency Case Managers will be responsible for discussing developmental concerns with the biological parent(s) and educating them as to the importance of monitoring developmental milestones and of following-up on developmental challenges; and
- b) If the child is receiving financial assistance from school readiness funds, thus, attending an early care and education program (ELC, Inc.), the Dependency Case Manager will inquire as to whether childcare personnel have developmental concerns and / or the results of developmental screenings administered;

3. Reunification / Adoption / Courtesy Placement Referrals

- a) Dependency Case Managers will be responsible for discussing developmental concerns with the biological / adoptive parent(s), foster parents, relative placements, and/or other current placement caregivers; for initiating Early Steps referrals when concerns are identified; and for educating caregivers as to the importance of monitoring the child's age-appropriate milestones and of following-up on developmental challenges;
- b) If a child is receiving financial assistance from school readiness funds;(ELC, Inc.), the Dependency Case Manager will routinely inquire of childcare personnel whether there are developmental concerns and/or the results of developmental screenings; and, when indicated, a referral to Early Steps will be facilitated; and
- c) Dependency Case Managers will be responsible to review and redact, as necessary, the Comprehensive Behavioral Health Assessment (CBHA) specific to developmental concerns and to complete an Early Steps referral within **thirty calendar days**, on all children whose CBHA has identified developmental concerns. Notwithstanding the absence of developmental concerns on the CBHA, if involved caregivers express concerns regarding a child's development, the Dependency Case Manager will act on those concerns by completing /facilitating a referral to Early Steps.

4. Referral Documents and Procedures

- a) Based upon suspected or reported developmental concerns, Dependency Case Managers will submit to the Broward Early Steps Program a complete referral package **within calendar thirty days** of having identified the child;
- b) In the event a 17th Circuit Judge / Magistrate recommends / orders Part C services, the Dependency Case Manager will forward the ChildNet CAPTA referral documents to Early Steps within **seven calendar days** of that directive;
- c) In the best interests of children with high risk medical conditions (i.e. infants in the NICU, CMS and medical foster care cases) and / or identified developmental challenges, Dependency Case Managers will strive to ensure that caregivers access the early intervention services necessary to support each child's optimal developmental achievements; should impediments arise, cases will be staffed with Child Net and Early Steps staff to ensure the needs of children are appropriately addressed; and
- d) When Early Steps notifies the designated ChildNet staff of having received a referral for a child who is involved with case management services, the Dependency Case Manager is responsible for informing the biological parent and current caregiver of the referral and for providing Early Steps programmatic information to same; further, the Dependency Case Manager is responsible for ensuring the CAPTA referral documents are submitted **within calendar 30 days** of notification:
 - 1) A complete CAPTA / Early Steps referral package includes:
 - a. ChildNet CAPTA referral form (Appendix A);
 - b. Early Steps Consent for Evaluation, executed by a biological parent and witnessed by Child Advocate (Appendix B);
 - c. Broward Early Steps Authorization to Disclose Information, executed by a biological parent and witnessed by the Dependency Case Manager (Appendix C);
 - i. When a biological parent is unavailable or unable to execute the Early Steps consents and ChildNet has placed the child in an out-of-home placement, the Dependency Case Manager will indicate same on the referral form, will identify and authorize, on the referral form, the caregiver permitted to make service decisions for the child (**Section 4 / page 2 of referral form**);
 - ii. A current Court Order will be required for submission with the referral package;
 - iii. When a biological parent, having been advised of the value of developmental interventions, is unwilling to execute the Early Steps consents, the Dependency Case Manager will document and forward this information to Early Steps; if a parent's unwillingness to support developmental services is potentially harmful to the well-being of the child, the case will be staffed for presentation to the Court;
 - d. Comprehensive Behavioral Health Assessment (CBHA), a component of which is a developmental screening; and
 - e. Other documents, as necessary, i.e. medical reports, birth certificates, custody orders;
 - 2) Dependency Case Managers serving Courtesy Cases will contact the child's placement jurisdiction to obtain the necessary consents executed by a biological parent, or to obtain legal documentation of the authority of a court appointed caregiver to provide these consents;
 - 3) ChildNet Unit Supervisors will be prepared to support Dependency Case Managers in completing the referral package and accessing the referral documents, which will be maintained on the ChildNet electronic resource file;

- 4) The complete referral package will be scanned and e-mailed to the Early Steps CAPTA Supervisor;
- 5) The ChildNet Liaison and Early Steps CAPTA Supervisor will schedule monthly consultations to review the status of all pending referrals and all referrals submitted within the past sixty days;
- 6) The ChildNet Supervisor or designee is responsible for ensuring Early Steps is informed within **48 hours** should a case be reassigned, transferred or should the child's placement change, including through reunification; and
- 7) A change of placement requires that a new CAPTA referral form be submitted, completing this subsection of the form and that the new caregiver be informed of Early Steps services; when necessary, the Advocate will also facilitate new consents.

E. CDTC / EARLY STEPS

1. Upon receipt of a referral from any source wherein the child is suspected to have child protective services involvement, the Early Steps Intake Manager will submit an information request to the identified ChildNet Liaison for confirmation that the case is open within its system;
 - a) **NICU** - Referrals for neo follow-up evaluations are received directly from five Broward neonatal intensive care units (NICUs); among these referrals are children identified as probable recipients of child protection services;
 - b) **DCF** - Referrals are received directly from Child Protective Investigators, in coordination with a behavioral health consultant, or through a CPI submitting a referral directly to CDTC;
 - c) **Early Steps** receives referrals from pediatricians, parents (including foster parents), relatives, and representatives of community agencies, for children, ages birth to three years, suspected or identified to be recipients of child protection agencies; (cdtc_ESintake@browardhealth.org)
 - d) **ChildNet** - Upon confirmation from the designated Liaison that the case has been assigned, and receipt of contact information for the Dependency Case Manager and this Case Manager's Supervisor, Early Steps will e-mail the Case Manager/Supervisor and/or designee informing him/her of the referral;
 - i. The Early Steps Intake Supervisor will provide a referral description, instructions for completing the CAPTA referral package and known details of significance;
 - ii. Dependency Case Managers may also originate Early Steps referrals in response to concerns revealed through direct observation, the CBHA, or requests received from caregivers or collaborative community partners;
4. The Early Steps Intake Supervisor will confirm receipt of each CAPTA referral package and affirm the case is being opened;
5. If the referral package is incomplete or inaccurate, Early Steps will provide the Dependency Case Manager and/or Manager's Supervisor direction and the ChildNet Liaison guidance necessary to complete the referral;
6. Opening cases will not be delayed by the absence of a CBHA, although this document would ideally be included in the referral package; and
7. Early Steps will provide the ChildNet Liaison notice of the assigned service coordinator, the evaluation appointment and the initial IFSP for distribution to the Dependency Case Manager.

VII. CASE MANAGEMENT PROTOCOLS

A. CHILDNET

1. Dependency Case Managers are responsible to inform the biological parents when their child is identified with developmental concerns, the importance of early intervention services, the Early Steps referral, and of their rights and responsibilities pursuant to these services;
2. Dependency Case Managers are responsible to inform the biological parent(s) of Early Steps communications, appointments, and service plans;
 - a) As appropriate, the Dependency Case Managers will notify the biological parent(s) of Early Steps appointments and invite the parent(s) to participate (evaluation appointment, IFSP meetings and intervention sessions);
 - b) The Dependency Case Managers will inform the Early Steps Service Coordinator and the current caregiver when the biological parent(s) desires to participate in the initial evaluation, in which case, the Dependency Case Managers will also be expected to attend;
 - c) Early Steps sessions will not be used as a supervised parental visit, and Early Steps personnel will not at any time be placed in a position of supervising same;
 - d) Consistent with “best practice” and ChildNet Policy, the assigned Dependency Case Managers or the ChildNet Liaison may participate in the Early Steps eligibility evaluation and, as a member of the child’s treatment team, will sign the appropriate Individual Family Support Plan (IFSP) forms;
 - e) Should the Dependency Case Managers be unable to attend the eligibility evaluation appointment, the Service Coordinator will provide the ChildNet Liaison with the IFSP for signature as ChildNet is regarded as a member of the child’s treatment team. The IFSP will be signed and returned to Early Steps within **7 calendar days**; and
3. Dependency Case Managers will be responsible for informing the biological parents, CMS, GAL, the Court and other involved parties of a child’s eligibility determination and service recommendations.

C. CDTC / EARLY STEPS

1. Early Steps will receive referrals for children ages birth to three, residing in Broward County for whom there are concerns regarding age-appropriate development or who have been identified with handicapping conditions. CAPTA participating agencies submit appropriate referral form to cdtc_ESintake@browardhealth.org or to an identified ES Liaison; families may request a referral through the CDTC Intake Phone Line @ 954.728.1101;
2. Early Steps will identify a Service Coordinator (case manager) for all ChildNet referrals; Dependency Case Managers will receive notification, within five calendar days, of the assigned Early Steps Service Coordinator;
3. Dependency Case Managers, as well as caregivers, will be copied on selected correspondence, assessments, IFSPs and will be notified of any pertinent issues related to the case;
4. Early Steps is responsible to conduct the child’s eligibility evaluation and develop the initial plan of care (Individual Family Support Plan) within 45 days of opening a referral;
5. Should Early Steps be unable to contact and/or engage the caregivers of children in the child protection system, ChildNet personnel will be notified and requested to intervene in order that the child’s developmental needs can be promptly addressed;
6. The success of early intervention is greatly dependent upon the participation of the child’s caregivers and their active involvement in implementing the treatment strategies identified for the child. To that end, Early Steps will strive to inform and engage the biological family / caregiver, as appropriate and in the best interests of the child.

7. WRITTEN NOTIFICATION:

1. Referrals are opened and *first contact* correspondence (assignment of service coordinator/case manager and program information) sent to the caregiver and the Dependency Case Manager within **five calendar days** of receipt by the Early Steps Intake Unit;
2. Family Needs Assessments, updated ASQ screenings and evaluation appointments are to be scheduled within **45 calendar days** of receiving the referral/opening the case, predicated upon the cooperation of the caregiver; and
3. The caregiver and Dependency Case Manager will receive notice the appointment date for the Early Steps developmental evaluation.

VIII. CDTC / EARLY STEPS SERVICE PROTOCOLS

1. The Early Steps system of supports and services is provided in accordance with the provisions of the most recent edition, and any subsequent amendments, of the Early Steps Policy Handbook and Operations Guide, (available <https://floridaearlysteps.com/>)
2. An administrative liaison will be designated to facilitate all aspects and terms of this interagency agreement and to ensure compliance;
3. Early Steps programs are available throughout Florida; however, only children who reside in Broward County are served by the Broward Early Steps Program;
4. Eligibility standards for Early Steps services are established by the State of Florida; the standardized instrument used to establish eligibility (the Battelle Developmental Inventory II) is also mandated by the State; informed clinical opinion and ancillary medical documentation will also be considered in establishing eligibility;
5. Although Early Steps provides services to children, birth to their third birthday, new referrals for children within 45 days of their third birthday should be made directly to Child Find, as Early Steps is unlikely to complete the eligibility evaluation prior to the child turning three; Child Find will, instead, schedule a Part B screening date; and
6. Six months prior to an eligible child's third birthday, Early Steps will begin preparations for the child's transition to Broward County School Board for IDEA Part B services or to other community resources.

7. EVALUATION AND PLANS OF CARE

- a) The child's current caregiver is expected to participate in the Early Steps eligibility evaluation/developmental assessment appointment, at which time the results will be thoroughly explained to the caregiver;
 - b) If the child is determined to be *ineligible*, the caregiver will be informed at the evaluation appointment and the caregiver will receive a copy of the evaluation scores; the caregiver will receive a Prior Notice of case closure;
 - c) If the child is determined *eligible*, the caregiver will participate in the development of an Individualized Family Support Plan (IFSP) that addresses the area(s) of delay; the caregiver will receive copies of the initial and all subsequent IFSPs.
8. If the child is determined eligible for Early Steps services, the Service Coordinator will identify an Early Steps enrolled service provider within the Broward provider network; services will be coordinated with the caregiver and authorized within **30 calendar days** of completion of the Individual Family Support Plan;
 9. Early Steps IFSP service plans will be reviewed and updated at a minimum of every six months, or as warranted; and

10. Early Steps is responsible for facilitating Early Steps eligible children's transition to the Broward County School Board Part B services or to other community resources.

IX. CDTC / EARLY STEPS COLLABORATIONS

A. DEPARTMENT OF CHILDREN AND FAMILIES

- a) Early Steps will code these referrals for data collection and analysis;
- b) An Early Steps representative will participate in staffings as appropriate (e.g multi-disciplinary team meetings/case transfer); when indicated, the representative will recommend and facilitate a Part C referral; and
- c) Early Steps staff will communicate with CPI in response to requests for case information and recommendations; Early Steps staff may, from time-to-time, request the support of the CPI in communicating and coordinating with families.

B. CHILDNET

- a) Early Steps will code these referrals for data collection and analysis;
- b) Early Steps will schedule Team Meetings w/ Units, as requested; and
- c) Early Steps will facilitate Leadership Meetings for system evaluation.

C. EARLY LEARNING COALITION OF BROWARD COUNTY, INC.

- a) Early Steps will code referrals received for data collection and analysis;
- b) Early Steps will implement strategies to maximize the participation of families referred through the ELC and/or its contracted designees; and
- c) Early Steps will encourage the collaboration and participation of early care and education program staff at assessments, treatment planning and transition meetings.

D. CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY / Family Strengthening Agencies

- a) Early Steps will code these referrals for data collection and analysis;
- b) Referring case managers, with family consent, may request to be notified of referral outcomes and case plans for the duration the case remains open to the referring agency;
- c) An ASQ screening shall inform the Early Steps referrals; developmental concerns will be reported to Child Find to document referral; and
- d) Early Steps will administer a current ASQ within 45 days of the case being opened; If no developmental concerns are identified parents may opt to forego the comprehensive, multidisciplinary eligibility evaluation; the case will be closed, and the Service Coordinator will provide the caregiver the closure letter and ASQ screening summary.

X. Interagency Dispute Process

In the event that a dispute arises regarding this Agreement between any of the parties, the aggrieved party shall send a notice to the other party setting forth the basis of the dispute and shall copy the remaining parties. The parties shall arrange for appropriate administrators to meet within thirty (30) working days of the service of said notice to attempt to amicably resolve the pending dispute. In the event that such efforts do not resolve the dispute, the aggrieved party may take such action as it deems appropriate.

XI. General Conditions

- A. No Waiver of Sovereign Immunity.** Nothing herein is intended to serve as a waiver of sovereign immunity by any agency or political subdivision to which sovereign immunity may be applicable.
- B. Mutual Indemnification.** To the extent permitted by applicable law and subject to Section §768.28, Florida Statutes, as amended, each party shall, to the extent allowed by Florida Statutes, indemnify and defend all others, including officers, agents and employees from all claims, suits, judgments, or damages, including attorneys' fees and costs arising out of any act, actions, errors, misconduct, negligence, neglect or omissions by said Agency, its employees or agents, relating to the performance or operation of this Agreement.
- C. Relationship of the Parties.** For purposes of this Agreement, each Party is operating as an independent entity. Nothing herein shall create or shall be construed as creating a partnership, joint venture, agency or any other relationship between the parties. No employees or representatives will be deemed or construed to be an employee of another Party for any reason, including but not limited to the Federal Unemployment Tax Act, any workers' compensation laws or income tax withholding laws. Each Party shall have sole responsibility for the payment of all federal, state, and local taxes applicable to that Party's services and services provided by the Agency's employees, agents, independent contractors, and volunteers under this Agreement.
- C. No Third-Party Beneficiaries.** Each Party expressly acknowledges that it is not its intent to create or confer any rights or obligations in or upon any third person or entity under this Agreement. Neither of the Parties intend to directly or substantially benefit a third Party by this Agreement. Each Party agrees that there are no third-party beneficiaries to this Agreement and that no third party shall be entitled to assert a claim against any of the Agencies based upon this Agreement. Nothing herein shall be construed as consent by an agency or political subdivision of the State of Florida to be sued by third parties in any matter arising out of any contract.
- D. Non-Discrimination.** The Parties hereto shall not discriminate against any employee or participant in the performance of the duties, responsibilities, and obligations under this Agreement because of race, age, religion, color, gender, national origin, marital status, disability or sexual orientation.
- E. Termination.** This Agreement may be canceled with or without cause during the term hereof upon thirty (30) days written notice to the other Parties of its desire to terminate this Agreement.
- F. Records.** Each Party shall maintain its own respective records and documents associated with this Agreement in accordance with the records retention requirements applicable to public records. Each Agency shall be responsible for compliance with any public documents request served upon it pursuant to applicable Florida Statutes governing public records and disclosure.
- G. Entire Agreement.** This document incorporates and includes all prior negotiations, correspondence, conversations, agreements and understandings applicable to the matters contained herein and each Party agrees that there are no commitments, agreements or

understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, the Agencies agree that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written.

- H. **Amendments.** No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Agreement and executed by each Party hereto.
- I. **Preparation of Agreement.** The Parties acknowledge that they have sought and obtained whatever competent advice and counsel as was necessary for them to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement has been their joint effort. The language agreed to herein expresses their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the Parties than the other.
- J. **Waiver.** The Agencies agree that each requirement, duty and obligation set forth herein is substantial and important to the formation of this Agreement and, therefore, is a material term hereof. Any Agency's failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement. A waiver of any breach of a provision of this Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Agreement.
- K. **Compliance with Laws.**
 - a. Each Party shall comply with all applicable federal and state laws, codes, rules and regulations in performing its duties, responsibilities and obligations pursuant to this Agreement.
 - b. Each party agrees that **if at any time** it provides patient care items or services or performs billing or coding functions on behalf of CDTC under this Agreement, it shall complete at least one hour of training on the Anti-Kickback Statute and the Stark Law in accordance with the training plan of Broward Health/CDTC. Each of the parties certifies that it shall not violate the Anti-Kickback Statute and the Stark Law, as applicable, with regards to the performance of this Agreement.
 - c. Each Party agrees that in the event any party discovers alleged non-compliant conduct associated with any Party's provision of services under this Agreement, it will notify the Broward Health's Corporate Compliance Ethics Department in a timely fashion.
- L. **Governing Law/Venue.** This Agreement has been executed and delivered in, and shall be interpreted, construed and enforced pursuant to and in accordance with the laws of the State of Florida. All duties and obligations of the Agencies created hereunder are performable in Broward County, Florida and Broward County, Florida shall be the sole and exclusive venue for any dispute, litigation, special proceeding, or other proceedings as between the Agencies that may be brought or arise out of or in connection with or by reason of this Agreement.
- M. **Binding Effect.** This Agreement shall be binding upon and inure to the benefit of the Agencies hereto and their respective successors and assigns.

- N. Assignment.** Neither this Agreement nor any interest herein may be assigned, transferred or encumbered by any Agency without the prior written consent of each Agency hereto. There shall be no partial assignments of this Agreement including, without limitation, the partial assignment of any right to receive payments.
- O. Force Majeure.** Neither of the Parties shall be obligated to perform any duty, requirement or obligation under this Agreement if such performance is prevented by fire, hurricane, earthquake, explosion, wars, sabotage, accident, flood, acts of God, strikes, or other labor disputes, riot or civil commotions, or by reason of any other matter or condition beyond the control of either of the Agencies, and which cannot be overcome by reasonable diligence and without unusual expense ("Force Majeure"). In no event shall a lack of funds on the part of either of the Agencies be deemed Force Majeure.
- P. Place of Performance.** All obligations under the terms of this Agreement are reasonably susceptible of being performed in Broward County, Florida and shall be payable and performable in Broward County, Florida.
- Q. Allocation of Resources.** The Agencies agree to communicate and, where possible and allowed under law, coordinate services provided under this Agreement to ensure the effective and efficient use of funds and agree to maximize all available funding sources. Funds used for services by each Agency pursuant to this Agreement shall not supplant other existing treatment funding.
- R. Severability.** In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, unlawful, unenforceable or void in any respect, the invalidity, illegality, unenforceability or unlawful or void nature of that provision shall not affect any other provision and this Agreement shall be considered as if such invalid, illegal, unlawful, unenforceable or void provision had never been included herein.
- S. Notice.** When any of the Parties desire to give notice to the other, such notice must be in writing, sent by U.S. Mail, postage prepaid, addressed to the Agency/Agencies for whom it is intended at the place last specified; the place for giving notice shall remain such until it is changed by written notice in compliance with the provisions of this paragraph. For the present, the Parties hereto designate the following as the respective places for giving notice:

To: **DEPARTMENT OF CHILDREN AND FAMILIES**

With a Copy to:

Kate Williams, Assistant Secretary, Office of Child and Family Well-Being
2415 N Monroe Street
Tallahassee, Florida 32303

To: **CHILDNET**

With a Copy to:

Larry Rein, CEO/President
1100 W. McNab Rd.
Fort Lauderdale, FL 33309

To: **EARLY LEARNING COALITION OF BROWARD, INC.**

With a Copy to:
Renee Jaffe, CEO
1475 West Cypress Creek Road, Suite 301
Ft Lauderdale, FL 33309

To: **CHILDREN'S SERVICES COUNCIL**

With a Copy to:
Cindy Arenberg Seltzer
President/CEO
Children's Services Council of Broward County
6600 West Commercial Boulevard,
Lauderhill, FL 33319

To: **CHILDREN'S DIAGNOSTIC & TREATMENT CENTER, INC.**

With a Copy to:
Ana Calderon Randazzo, Ph.D, Administrator
Ellie Schrot, Director, Broward Early Steps
1401 South Federal Highway
Fort Lauderdale, FL 33316

T. Captions/Headings. The captions or headings, section numbers, article numbers, title and headings appearing in this Agreement are inserted only as a matter of convenience and in no way define, limit, construe or describe the scope or intent of such articles or sections of this Agreement, nor in any way effect this Agreement and shall not be construed to create a conflict with any of the provisions of this Agreement.

U. Authority. Each person signing this Agreement on behalf of their respective Agency individually warrants that he or she has full legal power to execute this Agreement on behalf of the Agency for whom he or she is signing, and to bind and obligate such Agency with respect to all provisions contained in this Agreement.

V. Timelines. This Agreement shall become effective for the term of five years upon full execution. Renewal shall be reviewed by all Parties annually, no less than ninety (90) days prior to expiration, and any Party may request an amendment. Any proposed amendments or modifications shall be submitted in writing at least thirty (30) days prior to formal discussion or negotiation in the issue. Any amendments shall become effective only if agreed to in writing observing all the formalities of this Agreement. Either Party may terminate this Agreement without cause and for its convenience by giving thirty (30) calendar days' written notice.

W. Changes in Law.

- a. In the event that there is a change in a statute, regulation or the application or interpretation thereof, or the adoption of new legislation which may otherwise make this Agreement illegal or unenforceable, the Parties agree to use their best efforts to agree upon modifications to this Agreement which will make it legal and

enforceable. If after using best efforts, the Agencies are unable to reach any such agreement, then either party may terminate this Agreement upon thirty (30) days written notice to the other Parties.

- b. In the event there is a change in a statute, regulation or the application of interpretation thereof, or the adoption of new legislation which materially affects any of the Parties' duties and/or responsibilities under this Agreement, the Parties agree to use their best efforts to agree upon modifications to this Agreement which will allow for the execution of the parties' duties and/or responsibilities which are consistent with new trends or laws and beneficial to the community. If, after using best efforts the Agencies are unable to reach any such agreement, then either party may terminate this Agreement upon thirty (30) days written notice to the other Parties.

X. Insurance. Each Party maintains its own self-insurance program. Each party is self-insured up to its legal limits of liability. The parties to this Agreement are governmental entities per the provisions of §768.28, F.S., and thus each party agrees to be liable to limits as set forth in §768.28, F.S., for its independent acts of negligence or omissions or intention tortious acts which result in claims or suits against it, and agrees to be liable to the limits set forth in §768.28, F.S., for any damages proximately caused by said acts or omissions. Nothing herein shall be construed as consent by either party to be sued by third parties in any matter arising out of any contract. Nothing herein shall create or be construed to create an employer – employee, agency, joint venture or partnership relationship between the parties. Nothing in this section is intended to alter or waive either party's liability beyond the limits established in §768.28, Florida Statutes, as amended.

Y. Publicity. Without limitation, the Parties and their employees, agents, and representatives will not, without prior written consent of each of the other Parties hereto, in each instance, use in advertising, publicity or other promotional endeavor, either of the other Parties' logo, name, the name of any other Parties' employee or officer, or represent, directly or indirectly, that any product or service provided by a Party has been endorsed by any of the other Parties, or refer to the existence of this Agreement in press releases, advertising or materials distributed to the Parties prospective clients.

Z. Counterparts. This Agreement may be executed in multiple counterparts, and by facsimile signatures, each of which shall be deemed an original and all of which shall constitute a single agreement.

(Signature Page Follows)

Each Agency, by the signature below of its authorized representative, hereby acknowledges that he/she has read this agreement, understands it, and agrees to be bound by its terms.

IN WITNESS WHEREOF, the Parties hereto have made and executed this Agreement on the date first above written.

FOR: DEPARTMENT OF CHILDREN AND FAMILIES

By: Kate Williams, as Assistant Secretary _____
Date: _____

FOR: CHILDNET, INC.

By: Larry Rein, CEO/President _____
Date: _____

FOR: EARLY LEARNING COALITION, INC.

By: Renee Jaffe, CEO _____
Date: _____

FOR: CHILDREN'S SERVICES COUNCIL OF BROWARD

By: Cindy Arenberg Seltzer, President/CEO _____
Date: _____

**FOR NORTH BROWARD HOSPITAL DISTRICT
FOR AND ON THE BEHALF OF CHILDREN'S DIAGNOSTIC
& TREATMENT CENTER**

By: Alisa Bert, Interim CFO _____
Date: _____

TAB L

For Council Meeting March 21, 2024

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:	Family First Prevention Services Act Research.
Action:	For Your Information.
Budget Impact:	Not Applicable.

Background: In 2018, the US Federal Government passed the Family First Prevention Services Act (FFPSA) to prevent children from entering the child welfare system by allowing federal reimbursement for evidence-based programs (EBPs) such as Multi-systemic Therapy (MST) and Family Functioning Therapy (FFT). The state of Florida Department of Children and Families (DCF) implemented the FFPSA in 2021.

Current Status: The University of South Florida (USF) and Human Services Research Institute (HSRI) are providing technical assistance for DCF to provide fidelity and outcome data for reports that the state sends to the federal government to support drawing down federal dollars. USF and HSRI asked Managing Entities and Community Based Care organizations in Florida to provide contact information for locally funded EBPs. USF and HSRI have developed a fidelity monitoring plan for each EBP and partnered with the national organizations, MST Services and FFT LLC, to directly acquire the necessary data for these federal reports to minimize the burden on individual providers. The data on individual practitioners will be aggregated for the next report due to DCF in mid-May. No client level data will be included.

The CSC-Funded JAFCO program was notified by USF/HSRI and will participate in the research. As of the writing of this issue paper, no other CSC-funded providers have notified CSC of their intent to participate. We will reach out to the researchers to determine if they would be interested in looking at any of our other EBPs on the FFPSA list.

Recommended Action: For your information.

TAB M

For Council Meeting March 21, 2024

System Goal	SYS 1.2 Research and Evaluate Systems of Care.
Objective:	SYS 924 Provide leadership and resources to implement a collaborative, community-wide integrated data system to improve reporting.
Issue:	Broward Integrated Data Systems and Consent Management.
Action:	For Your Information Only.
Budget Impact:	Not Applicable.

Background: The CSC has been working with local, state, and national partners to advance integrated data sharing for children and families in Broward County to improve care coordination and family/child outcomes. The CSC created the Broward Data Collaborative (BDC) with key child serving agencies in 2017 and completed community participatory action research (CPAR) projects in 2018, 2019, and 2023 to embody equity in the integrated data system framework. The latest CPAR project focusing on youth and family experiences with the Broward Baker Act system informed and innovated the proof of concept known as “We Are Supported,” a care coordination and consent process integrated data system.

Stewards of Change Institute (SOCI), a national consortium focused on data system interoperability (<https://stewardsofchange.org/>), created the National Interoperability Collaborative (NIC) (<https://nic-us.org/>) in 2018 as “a community network to enhance information sharing, collaboration, and interoperability across diverse domains, including the expansive fields of health and human services.” Leveraging local, state, and national partnerships, NIC’s goal is to create system changes “that improve the lives of those disproportionately affected by racial and economic disparities.”

Current Status: In March 2024, SOCI invited CSC’s Chief Information Officer (CIO), and Julie Klahr, Broward Behavioral Health Coalition’s general counsel and partner with the We are Supported proof of concept project, to participate in a workshop at the Health Information Management System Society (HIMSS) conference on advancing equitable, person-centric consent processes. The consent process is critical in the design of integrated data systems that CSC, BDC, and people with lived experience in the Baker Act process have focused on to advance equity and person-centric consent.



Alongside representatives from California and Washington State, CSC's CIO shared Broward's experience integrating CPAR with the development of the We Are Supported consent form/process and aligning with the SOCI/NIC's focus on centering of people with lived experience in the co-design and creation of systemic change. The workshop generated actionable steps and recommendations to advance federal, state, and local equity-centered interoperability and consent utility policies, standards, and practices, including funding pilots at the state and county level. CSC has a seat at this national table due to the Council's consistent support of integrated data systems for children and families, CPAR, and equity.

Recommended Action: For Your Information Only.

TAB N

For Council Meeting March 21, 2024

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:	Accept Early Learning Coalition (ELC) Contribution for the 2024/25 Family Resource Guide
Action:	Approve Passthrough Revenue and Related Expenditures from ELC to Kessler Creative for the 2024/25 Family Resource Guide.
Budget Impact:	\$25,000 Of \$25,000 Available in SYS Goal 932 for FY 23/24.

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 ad space to raise the balance of the 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 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 June/July 2024. Over the past few years, the cost of translating articles, printing, and distributing 175,000 copies of the publication has consistently risen. Because it recognizes the value to its target audience, the Early Learning Coalition of Broward has agreed to continue to underwrite some of the cost by providing \$25,000 in FY 23/24 for the 2024/25 Guide. Staff recommends approving acceptance of ELC's revenue to help offset the \$140,700 total cost of the publication.

Recommended Action: Approve Passthrough Revenue and Related Expenditures from ELC to Kessler Creative for the 2024/25 Family Resource Guide.

TAB O

For Council Meeting March 21, 2024

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:	2024 Back to School Extravaganza (BTSE) Purchases.
Action:	Approve Ancillary Purchases for the BTSE 2024.
Budget Impact:	\$ 124,717 Of \$124,717 Available in Goal 072 in FY 23/24. <u>\$ 155,840</u> Of \$6,142,468 Available in Unallocated in FY 23/24 \$280,557 Total.

Background: CSC has for several years supported Broward County students identified by the School Board's social workers and community partners as living in economically disadvantaged households, by supplying them with items needed to be successful in school. This will be the fourteenth year that the Council provided a challenge grant to fund back-to-school supplies, shoes, and school uniforms.

Current Status: For FY23/24, in response to community needs, CSC staff is coordinating up to three smaller boutique events. The boutiques will occur in collaboration with community connection sites such as the Broward County Public Schools' Welcome Center in Pembroke Pines. These new ventures will operate alongside the July signature events at Blanche Ely Hs, Dillard 6-12 and Miramar HS. There will be a heavy emphasis on ensuring students and their families are equipped and prepared to begin school. Therefore, CSC staff is working with school personnel to ensure there will be representatives from BCPS' registrar, transportation and food services departments to assist with registration for those services.

Due diligence was done to source the most cost-effective, quality vendors for the purchases of hygiene products, uniforms, undergarments, shoes, and laundry detergent. Commitments for shoes have been secured from Soles for Souls, In Jacob's Shoes.

Vendor	Product	Total
Corporate Graffiti	1,000 Reusable Shopping bags for School Social Work Boutique	\$2,250
Beauty Initiative	Hygiene products and a shopping experience for the BTSE boutiques and at one BTSE site.	\$30,500
In Unison School Apparel	10,008 School uniforms in multiple sizes and colors.	\$185,139
Dollar Days	Undergarments in assorted sizes and colors.	\$33,173
Shoes from various vendors	Minimum target total 2,500 pairs of shoes, purchased and donated.	\$25,000
Beyond Clean Products	500 Packs of Laundry Detergent Sheets (each pack 32 loads)	\$4,495

As has been done in the past, Staff is reaching out to partners to help offset some of these costs but these commitments must be made now before we can determine the success of the fundraising campaign.

Recommended Action: Approve Ancillary Purchases for BTSE 2024.

TAB P

For Council Meeting March 21, 2024

Service Goal	2.2 Children live in financially stable environments.
Objective:	026 Promote food security for families.
Issue:	Budget increase to provide food for additional families in need
Action:	Approve an increase in South Florida Hunger Coalition's Mobile School Panty Program Budget
Budget Impact:	\$ 26,250 Of \$5,986,628 Available in Unallocated for FY 23/24.

Background: Approximately one in five children in Broward County experiences food insecurity. In June 2022, the CSC further deepened its commitment to childhood hunger relief efforts by releasing the Food Insecurity Mitigation Request for Proposals (RFP) encompassing various program models for services beginning FY 22/23. The food insecurity mitigation programs were designed to serve children and their families throughout Broward County. Five agencies were awarded contracts for six programs, including the South Florida Hunger Coalition (SFHC) for the Mobile School Pantry program. The Mobile School Pantry is a monthly mobile farmer's market-style shopping program that provides free food to families. Families benefit from a "shopping" experience and choose from a wide selection of fresh fruits and vegetables as well as up to ten nonperishables, bread, and dairy products.

Current Status: Now in its second year under the Food Insecurity Mitigation program, the Mobile School Pantry (MSP) currently has 1,441 families registered for their food distributions which are conducted monthly at six (6) Title 1 schools in Broward County. The team, through their dedicated work and connection to the communities they serve, have determined there is an urgent need to extend their services to support an additional 150 families from the Dania and Bethune Elementary schools. By leveraging relationships with existing food suppliers, MSP integrated these additional families and served them through the existing Collins Elementary School pantry starting in February. MSP has requested an increase in their funding to cover the increased operational costs of \$25 per family, per month (\$3,750) for a total cost of \$26,250 (March to September). The Pantry team will leverage partnerships and resources to scale their operations and maintain stability as best as possible in anticipation of being granted additional funding through their Food Insecurity Mitigation contract. This will be annualized to cover the full year (an additional \$18,750 for October through February) at the May budget retreat.



Recommended Action: Approve an increase in South Florida Hunger Coalition's Mobile School Party Program Budget

TAB Q

End of Session Legislative Update

Congratulations!! We've made it to the end of the 2024 Legislative Session, where both Chambers adjourned sine die at 2:25 p.m. on Friday, March 8th. This year, the following business was conducted.

- 1,957 Bills and Proposed Committee Bills (PCBs) filed
- 2,196 Amendments filed
- 3,051 Votes taken
- 43 Floor Sessions
- **324 Bills passed both chambers**

Budget

The 2024 Budget process began early this year, with the House and Senate presenting their proposed budgets within the 3rd week of the legislative session. The House proposed a \$115.5 billion budget, and the Senate proposed a \$115.9 billion budget. Each chamber's proposed budget was more than Governor DeSantis's proposed \$114.4 billion. The budget conference began on February 26 and continued through the week and weekend, concluding on Monday, March 4th. On March 5th, the agreed upon \$117.4 billion spending plan was filed, kicking off the 72-hour "cooling off" period countdown before a vote can occur. Members were able to vote on the budget on the last day of the legislative session, Friday, March 8th.

The budget sets out \$500 million for state debt, \$500 million for a state Emergency Preparedness and Response Fund, and increased salaries for state employees by 3%. It also increases K-12 spending by 2.75% per student. In addition, the budget includes more than \$245 million for Medicaid provider rate increases and \$100 million for upgrades to prisons. The budget is now headed to Governor DeSantis's desk, where he has line-item veto power. It is scheduled to take effect on July 1, 2024. See below for some larger budget issues relating to children and attached for a breakdown of local projects relating to children.

Early Learning in the Budget

- Broward's base allocation increased by 12 million for next year.
- \$40 million to support any expanded services needed as a part of the new reimbursement rates. Broward's ELC will apply to DEL for these dollars.
- \$20 million statewide to address the current School Readiness waitlist. These dollars have not been divided among counties. Currently, Broward hovers around 1000 students on the waitlist; this translates to a month-long wait.
- 3% increase to the VPK BSA for the school year and summer.
- 23 million for the new School Readiness Plus Program to lessen the financial cliff to serve families 85% - 100% SMI.

The following federal measures will go into effect on April 30:

- ELCs will no longer be reimbursed, but instead will receive money up front based off student enrollment instead of student attendance.
- No parent pays greater than 7% of total income for early learning.

Broward's Juvenile Detention Center in the Budget

In the 2024 budget, 23 million was allocated to Hillsborough County to renovate their juvenile detention center. Broward and Palm Beach, respectively, are scheduled to receive money in the 2026 budget to renovate our centers. We are expected to receive 5.5 million dollars in next year's budget to complete a design and review of our facility.

Looking ahead, it is imperative we recruit our Broward Delegation Members so that they can advocate for funding for our facility in next year's budget.

KidCare Expansion

In 2023, HB 121 expanded KidCare to 300% of the FPL. It is estimated to usher in 34,000 additional children into the program. This year, the Legislature increased funding to Kidcare by 32% to accommodate families who migrated from Medicaid after the end of Continuous Care into CHIP, and to provide coverage for families within 200-300% FPL.

Expansion is projected to occur in April 2024 but has slowed because AHCA did not submit a federal waiver to the Centers for Medicare and Medicaid Services (CMS). Implementation has also stalled because AHCA has filed a lawsuit against the CMS and the U.S. Department of Health and Human Services, claiming that new federal regulations undermine Florida's KidCare expansion. The Federal rule requires states to provide 12 months of continuous eligibility to children under 19 who are enrolled in Medicaid and the Children's Health Insurance Program (CHIP) with no exceptions, including non-payment of premiums.

Tech

HB 1 Online Platform for Minors

HB 3 – Online Protections for Minors

HB 1 would have prohibited kids under 16 from having social media accounts and added age verification requirements to make it harder for kids to view online pornography. Governor DeSantis *vetoed* the bill on March 1, 2024.

HB 3 enforces online protections for minors by regulating social media platforms and online content. The bill defines terms related to social media platforms and account holders, focusing on minors and their online activities. It requires social media platforms to prevent minors under 14 from creating accounts and mandates the termination of existing accounts for those minors. It also imposes parental consent requirements for minors aged 14 and 15 to have social media accounts. This bill also mandates the permanent deletion of personal information once a minor's account is terminated and

establishes civil penalties for platforms that knowingly or recklessly violate the act. HB 3 was heard in the Senate where an amendment was adopted on second reading. On third reading, the bill favorably passed with a vote of 30 Yeas and 5 Nays. The House concurred with the Senate's amendment and passed the bill favorably with a vote of 109 Yeas and 4 Nays. The bill has been enrolled and will soon be presented to the Governor who has 15 days to approve this legislation. If approved by the Governor, or allowed to become law without the Governor's signature, these provisions will take effect on July 1, 2024.

Status: PASSED

Healthcare

“Live Healthy”

SB 7016 – Health Care by Health Policy by Senator Burton

SB 7018 – Health Care Innovation by Health Policy by Senator Harrell

SB 7016 and SB 7018, collectively known as “Live Healthy, were a top priority of Senate President Kathleen Passidomo. The initiative aims to revise and support healthcare innovation, health care workforce, healthcare services, health care education, and Medicaid. **SB 7016** led by Senator Burton allocates \$737 million to various programs such as increasing positions for graduate medical students and providing incentives for health care professionals to work in rural areas. Through a favorable amendment, roughly \$96 million of Medicaid spending was cut and requirements for hospitals to have nonemergent care access plans were modified. The health care screening grant program was renamed in honor of President Passidomo's parents and provides grants to support nonprofit entities in providing screenings and services for the public. Also, SB 7016, expands the number of medical residency slots by 500 to increase the number of physicians in the state. It also establishes the Training, Education, and Clinicals in Health (TEACH) Funding Program to increase clinical opportunities. The House companion, **HB 1549 by Representative Grant**, was substituted for SB 7016. **SB 7018** by Senator Harrell focuses on renovating Florida's healthcare system by creating a healthcare innovation Department will fund a loan program that allocates \$50 million for applicants in the state to achieve revolutionary healthcare discoveries that will change the system. Both SB 7016 and SB 7018 unanimously passed in the Senate with a vote of 39 Yeas and 0 Nays. The bills favorably passed in the House with a vote of 117 Yeas and 1 Nays. On March 12th, **SB 7016** and **SB 7018** were signed by Officers and present to the Governor who must act on this bill by March 27, 2024.

Status: PASSED

Juvenile Justice

HB 185 – Dependent Children by Representative(s) Trabulsy

SB 1224 – Protection of Children and Victims of Crime by Senator Burton

When first introduced, HB 185 created a competency standard for the court to apply when determining whether a child is appointed an attorney ad litem (AAL). This competency standard limits the court's ability to appoint an AAL unless the child displays a "rational and factual understanding" of the court's legal proceedings. The bill also removes the 5 mandatory categories including:

- residing in or being considered for placement in a skilled nursing facility;
- prescribed a psychotropic medication
- diagnosed with a developmental disability
- placed in or being considered for placement into a residential treatment center or being considered for placement in a residential treatment center;
- victims of human trafficking;
- subject to a termination of parental rights petition; and
- removal from a foster home under certain conditions.

Lastly, the bill muddled the relationship between AALs and AALs from the Guardian Ad Litem Office. Through the work of the Florida Children's Rights Coalition, the bills were heavily amended, restoring judicial discretion and the mandatory categories, and removes the competency standards. The bills Senate companion, SB 1224 unanimously passed out of the Senate. The bill has been enrolled and will soon be presented to the Governor who has 15 days to approve this legislation. If approved by the Governor, or allowed to become law without the Governor's signature, these provisions will take effect on July 1, 2024.

Status: PASSED

HB 1181 – Juvenile Justice by Representative Jacques

SB 1274 – Juvenile Justice by Senator Martin

HB 1181 by Representative Jacques amends several statutes relating to the Department of Juvenile Justice (DJJ), the juvenile justice system, and juvenile firearm possession and use. The bill revises penalties for minors making a first illegal firearm charge for a juvenile a felony instead of a misdemeanor. The bill also establishes conditions for holding a child in secure detention before an adjudicatory hearing for specified offenses, presuming the child poses a risk to public safety. The bill was amended to authorize DJJ staff to utilize canine units on the grounds of a juvenile detention facility or commitment program to locate and seize contraband and ensure security within such a facility or program. Its Senate Companion, **SB 1274 by Senator Martin**, was substituted for HB 1181. An amendment was filed by the Senate to revise the penalties for minors committing specified firearms violations and mandate fingerprinting for minors involved in certain offenses. The bill favorably passed with a vote of 39 Yeas and 0 Nays. The House concurred with the amendment and favorably

passed with a vote of 84 Yeas and 25 Nays. The bill has been enrolled and will soon be presented to the Governor who has 15 days to approve this legislation. If approved by the Governor, or allowed to become law without the Governor's signature, these provisions will take effect on July 1, 2024.

Status: PASSED

Bills That May Affect the CSC

HB 433 – Employment Regulations by Representative Esposito

SB 1492 – Employment Regulations by Senator Trumbull

HB 433 by Representative Esposito prohibits political subdivisions from enacting wage or employment benefit requirements beyond state or federal mandates. This bill removes the ability of local governments to require a minimum wage for certain employees under the terms of a contract and provides that the bill's revisions to Florida's wage and employment benefits law do not impair any contract entered into before September 30, 2026. This bill prevents political subdivisions from favoring businesses based on their wage structures or employment benefits in competitive solicitation processes. It also bars local governments from imposing regulations on private employer scheduling practices unless federally required or authorized. Both chambers amended the bill several times. The bill passed favorably in the Senate with a vote of 24 Yeas and 15 Nays. In the House, the bill passed favorably with a vote of 74 Yeas and 36 Nays. Its Senate companion, **SB 1492**, was substituted for HB 433 on second reading. The bill has been enrolled and will soon be presented to the Governor who has 15 days to approve this legislation. If approved by the Governor, or allowed to become law without the Governor's signature, these provisions will take effect on July 1, 2024.

Status: PASSED

HB 1195 – Millage Rates by Representative Garrison

SB 1322 – Millage Rates by Senator Ingoglia

HB 1195 by Representative Garrison restricts specific increases in millage rates unless approved by a two-thirds vote of a governing body of a county, municipality, or independent special district unless circumstances allow for it. The bill passed favorably in each committee of reference. The bill was amended to clarify the language of a two-thirds majority vote required to increase the millage rate from the previous year's millage rate. **HB 1195** favorably passed with a vote of 85 Yeas and 21 Nays. It is currently in messages for the Senate. Its Senate Companion, **SB 1322 by Senator Ingoglia** had favorably passed two committees of reference and was never heard in its last committee of reference, Appropriations thus, it died in committee. With the legislature adjourning sine die, both versions of the bill have died.

Status: FAILED

Project Name	House Sponsor	House Amount Requested	Senate Sponsor	Senate Amount Requested	Final Amount	Vetoed?
JAFCO Children's Ability Center	Gottlieb	\$950,000	Polsky	\$950,000	\$475,000	N/A
Arc Broward Skills Training Adults with Disabilities	Gottlieb	\$350,000	Book	\$350,000	\$350,000	N/A
JAFCO Eagles' Haven Wellness Center	Hunschofsky	\$600,000	Polsky	\$600,000	\$600,000	N/A
GEM Sessions	Campbell	\$500,000	Book	\$500,000	Not Funded	N/A
FOCUS - Families On Career Up-skilling and Success Hispanic Unity of Florida	Cassel	\$400,000	Book	\$400,000	Not Funded	N/A
City of West Park Youth Crime Prevention Program	Woodson	\$600,000	Pizzo	\$600,000	\$300,000	N/A
City of West Park Mental Health Initiative	Woodson	\$400,000	Pizzo	\$400,000	Not Funded	N/A
MINDWORK: Mental Health for Workforce Readiness -HUF	Griffitts	\$500,000	Book	\$500,000	Not Funded	N/A
City of Hallandale Beach - Mental Health K-8 Wrap Around Services Program	Woodson	\$254,436	Pizzo	\$254,436	Not Funded	N/A
Stepping Up Initiative Jail Diversion Project- BBHC	Gottlieb	\$510,400	Book	\$510,400	Not Funded	N/A
Courage To Change Program - 17th Judicial Circuit- Family In Distress	Gottlieb	\$250,000	Jones	\$250,000	Not Funded	N/A
Dellenbach Foundation Fresh Start Program	Bartleman	\$81,000	Book	\$81,000	\$81,000	N/A
Children's Harbor Roof Replacement	Bartleman	\$439,878	Book	\$439,878	Not Funded	N/A
We Are Supported: Baker Act Care Coordination Integrated Data System Pilot Program	Hunschofsky	\$650,000	Osgood	\$650,000	Not Funded	N/A
Junior Achievement of South Florida Youth Workforce Program Expansions	Hunschofsky	\$705,745	Passidomo	\$705,745	\$705,745	N/A
Forever Family Child Abuse Prevention, Foster Care and Adoption Awareness and Recruitment - Forever Family	Daley	\$585,000	Osgood	\$585,000	Not Funded	N/A
Crockett Foundation, Inc. Innovation Lab	Williams	\$500,000	Book	\$500,000	\$500,000	N/A

TAB R

For Council Meeting March 21, 2024

Issue: Contract Award for Insurance Broker/Agent Services from the RFQ

Action: Approve Rating Committee selection of Brown and Brown for Employee Benefits and Marsh McLennan for Risk Management to provide Insurance Broker/Agent Services.

Budget Impact: N/A—Commissions and fees are paid by the various insurance companies.

Background: A Request for Qualifications (RFQ) to obtain insurance broker/agent services for CSC was released on January 29, 2024, and closed February 22, 2024. The RFQ includes two applications and separates Risk Management and Employee Benefits. There were five proposals received for Employee Benefits and three proposals for Risk Management. All three organizations for the Risk Management proposals were interviewed and the top three scoring proposals for the Employee Benefits were interviewed by the respective Rating Committees over the course of two days. The Rating Committees were comprised of the following professionals:

Rater	Agency	Committee
Tessa Lovell-Warner	Lead Employee Relations Analyst, Broward College	Employee Benefits
Beverly Hung	HR Director, ELC	Employee Benefits
Christine Klima	Chief Administrative Officer, ELC	Risk Management
Mike Preslo	Director of Finance, North Broward Preparatory School	Risk Management
Michelle Hamilton	Director of Human Resources, CSC	Both Applications

Current Status: Interviews for Employee Benefits were conducted March 7th and interviews for Risk Management were held March 8th. The Rating Committee's ranking is reflected below:

Employee Benefits Firm Name	Ranking Order	Risk Management Firm Name	Ranking Order
Brown and Brown Insurance Agency, INC	1	Marsh & McLennan Agency, LLC	1
RSC Insurance Brokerage, INC	2	Arthur J. Gallagher Risk Management Services, LLC	2
Gallagher Benefit Group, LLC	3	RSC Insurance Brokerage, INC	3

After approval by the Council, staff will begin negotiations for a five-year Broker of Record Agreement with the two respective agencies.

Recommended Action: Approve Rating Committee selection of Brown and Brown for Employee Benefits and Marsh McLennan for Risk Management to provide Insurance Broker/Agent Services.

TAB S

For Council Meeting March 21, 2024

Issue: Budget Amendments and Interim Financial Statements for the Period Ending February 29, 2024.

Action: Approve Budget Amendments and Interim Financial Statements for the Period Ending February 29, 2024.

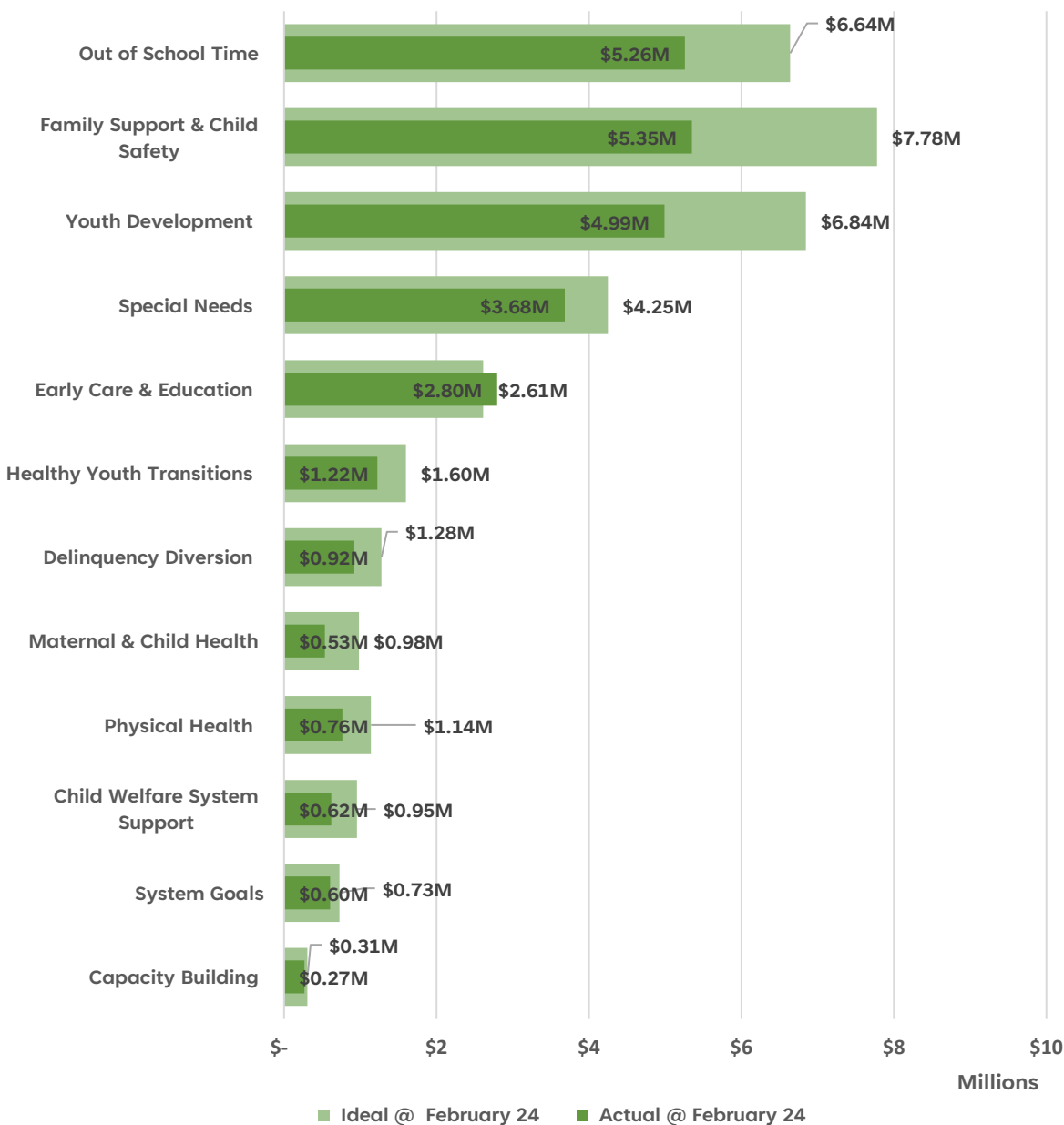
Budget Impact: None.

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 29, 2024.

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

- **91% of Revenue Collected:** As of February 29, 2024, CSC has collected \$106M in tax revenue, which is approximately 91% of the \$117M annual tax revenue budget. This rate is similar to this time last fiscal year. Most of the tax revenues are received in the month of December as many property owners take advantage of the 4% discount for paying their taxes promptly.
- **Investments Earnings:** The year-to-date net gain on managed funds is \$672,621 as of February 29, 2024. This reflects a decrease of \$92,242 from the prior month due to an investment loss recorded in February. However, our investments in FL PALM and SBA- Florida Prime continue to perform well and reported year-to-date combined interest earnings of \$1.5M.
- **Program Services Expenditures:** The Program Goals report, (starting on page 7) shows that utilization for most programs is on track. 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 processed. There are a few programs pending contract execution as noted in the comments. The chart below visually displays the year-to-date utilization for each program goal area and compares it to the expected expenditure (the Ideal) for that particular goal.

Program Services Ideal to Actual Expenditures
at 02.29.2024
(Reflects services through January 31, 2024)



Recommended Action: Approve Budget Amendments and Interim Financial Statements for the Period Ending February 29, 2024.



**BUDGET AMENDMENTS and
INTERIM FINANCIAL STATEMENTS
For The Five Month Period Ended
February 29, 2024**

Submitted to Council Meeting March 21, 2024



**Children's Services
Council of Broward County
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February 29, 2024**

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Children's Services Council of Broward County
 Budget Amendments
 for Period Ended February 29, 2024.

Description	Beginning Budget Annualized	Total Amendments	Ending Budget Annualized	Comments
Budget Amendments reflected in the financial statements:				
<u>Service Goals:</u>				
PEACE, Goal 035	1,497,605.00	15,000.00	1,512,605.00	U-Turn Youth Consulting - C/A 2/15/24
Unallocated	6,245,044.00	(15,000.00)	6,230,044.00	Reallocated to PEACE, Goal 035- C/A 2/15/24
<u>System Goals:</u>				
Budget Amendments reflected in the financial statements subject to Council approval:				
<u>General Administration:</u>				
Software Maintenance	65,248.00	90,498.00	155,746.00	Reclassify software for GASB 96 purposes.
Capital Outlay	501,320.00	(90,498.00)	410,822.00	Reclassify software for GASB 96 purposes.



Children's Services Council of Broward County
Balance Sheet
at February 29, 2024

	General Fund	Prior Year General Fund
ASSETS		
Current Assets:		
Cash	\$ 5,331,015.64	\$ 4,238,580.24
Investments (Note #3)	124,166,102.02	111,427,817.75
Investments -Managed Funds (Note #3)	25,971,923.95	24,801,708.61
Accounts and Interest Receivable	22,903.09	6,286.60
Due From Other Governments	526,617.12	167,747.60
Prepaid Items	323,339.49	367,163.25
Total Assets	\$ 156,341,901.31	\$ 141,009,304.05
 LIABILITIES and FUND BALANCE		
Liabilities:		
Accounts Payable and Accrued Liabilities	2,617,018.41	4,109,672.50
Salaries and Fringe Benefits Payable	343,491.13	344,782.74
Unearned Revenue	391,659.15	676,879.21
Total Liabilities	3,352,168.69	5,131,334.45
Fund Balance: (Note #4)		
Nonspendable	323,339.49	367,163.25
Committed for Building Fund	6,000,000.00	6,000,000.00
Assigned for Contracts & Encumbrances	99,495,204.90	89,519,737.48
Assigned for Administration	4,664,700.63	4,469,247.18
Unassigned - Minimum Fund Balance	23,594,565.00	21,457,084.00
Unassigned Fund Balance	18,911,922.60	14,064,737.69
Total Fund Balance	152,989,732.62	135,877,969.60
Total Liabilities and Fund Balance	\$ 156,341,901.31	\$ 141,009,304.05

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, 2024

	BUDGET	ACTUAL	VARIANCE	% of Actual to Budget
Revenues:				
Ad Valorem Taxes	\$ 117,085,410.00	\$ 106,244,196.45	\$ 10,841,213.55	90.74%
Federal & State Grant Funding:				
Title IVE Legal Supports	425,000.00	-	425,000.00	0.00%
Title IVE Adoption	105,000.00	-	105,000.00	0.00%
Promise Neighborhood	685,772.00	99,959.95	585,812.05	14.58%
Investment Earnings (Note #3)	250,000.00	1,528,050.01	(1,278,050.01)	611.22%
Investment-Gain(Loss)Managed Funds (Note #3)	-	672,621.23	(672,621.23)	
Local Foundation Grants	1,473,150.00	1,081,490.85	391,659.15	73.41%
Local Collaborative Events & Resources	138,421.00	116,925.23	21,495.77	84.47%
Training	10,000.00	6,480.00	3,520.00	64.80%
Budgeted Fund Balance & Carry Forward	20,027,185.00	-	20,027,185.00	0.00%
Total Revenues	\$ 140,199,938.00	\$ 109,749,723.72	\$ 30,450,214.28	78.28%
Expenditures:				
Program Services and Support:				
Program Services	120,080,157.00	27,002,674.74	93,077,482.26	22.49%
Monitoring	140,000.00	30,406.25	109,593.75	21.72%
Outcome Materials	57,650.00	16,698.35	40,951.65	28.97%
Total Program Services	120,277,807.00	27,049,779.34	93,228,027.66	
Employee Salaries	6,463,310.00	2,462,705.46	4,000,604.54	38.10%
Employee Benefits	2,949,652.00	979,729.53	1,969,922.47	33.22%
Consulting	17,800.00	2,800.00	15,000.00	15.73%
Material and Supplies	9,200.00	208.64	8,991.36	2.27%
Printing and Advertising	14,500.00	4,058.25	10,441.75	27.99%
Software Maintenance	160,520.00	40,042.62	120,477.38	24.95%
Telecommunications	26,700.00	6,784.90	19,915.10	25.41%
Travel / Dues & Fees	107,655.00	14,507.33	93,147.67	13.48%
Other Expenditures	36,633.00	7,956.03	28,676.97	21.72%
Total Program Support	9,785,970.00	3,518,792.76	6,267,177.24	
Total Program Services and Support	130,063,777.00	30,568,572.10	99,495,204.90	23.50%

Children's Services Council of Broward County
Budget to Actual (Budgetary Basis)- continued

	BUDGET	ACTUAL	VARIANCE	% of Actual to Budget
General Administration:				
Employee Salaries	2,835,596.00	1,029,156.30	1,806,439.70	36.29%
Employee Benefits	1,226,761.00	427,771.76	798,989.24	34.87%
Legal Fees	40,000.00	7,437.00	32,563.00	18.59%
Auditors	40,000.00	18,500.00	21,500.00	46.25%
Other Consultants	73,500.00	3,950.00	69,550.00	5.37%
Insurance	98,252.00	41,365.72	56,886.28	42.10%
Materials and Supplies	143,788.00	8,566.01	135,221.99	5.96%
Printing and Advertising	16,500.00	1,974.75	14,525.25	11.97%
Facilities Management & Bldg Operations (incl. reserves)	532,519.00	66,125.46	466,393.54	12.42%
Software Maintenance	314,440.00	78,124.81	236,315.19	24.85%
Telecommunications	49,866.00	8,181.44	41,684.56	16.41%
Travel / Dues & Fees	61,835.00	8,285.73	53,549.27	13.40%
Other Expenditures	167,687.00	40,012.40	127,674.60	23.86%
Total General Administration	5,600,744.00	1,739,451.38	3,861,292.62	
Non-Operating:				
Tax Collection Fees	701,094.00	320,984.31	380,109.69	45.78%
Community Redevelopment Area Fees	3,393,701.00	3,372,806.01	20,894.99	99.38%
Total Non-Operating	4,094,795.00	3,693,790.32	401,004.68	
Total General Administration & Non-Operating	9,695,539.00	5,433,241.70	4,262,297.30	56.04%
Capital Outlay:				
Computer Hardware/Software	329,298.00	-	329,298.00	0.00%
Furniture/ Equipment	12,524.00	-	12,524.00	0.00%
Remodeling/Renovations	69,000.00	30,973.46	38,026.54	44.89%
Total Capital Outlay	410,822.00	30,973.46	379,848.54	7.54%
Lease Expenditures: (Note #5)				
Lease Principal	28,929.00	6,936.45	21,992.55	23.98%
Lease Interest	871.00	308.76	562.24	35.45%
Total Lease Expenditures	29,800.00	7,245.21	22,554.79	24.31%
Total Expenditures	\$ 140,199,938.00	\$ 36,040,032.47	\$ 104,159,905.53	25.71%
Excess (Deficiency) of Revenues Over Expenditures		\$ 73,709,691.25		
Beginning Fund Balance		79,280,041.37		
Ending Fund Balance		\$ 152,989,732.62		

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



**Children's Services Council of Broward County
 Program Expenditures By Goals
 Budget to Actual (Budgetary Basis)
 For the Five Months Ended February 29, 2024**

Fiscal Year 2023 - 2024

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	83,652.00	24,858.00	\$ 58,794.00	29.72%			
	Unallocated - Training	16,348.00	-	16,348.00	0.00%			
	Total Training/Technical Assistance	100,000.00	24,858.00	75,142.00	24.86%			
Organization & Program Quality								
	HEAL Trauma Coaching	49,500.00	7,687.50	41,812.50	15.53%			
	Equity Initiatives	66,443.00	4,500.00	61,943.00	6.77%			
	Leadership Initiatives	44,000.00	10,200.00	33,800.00	23.18%			
	Mini Grants	170,490.00	102,294.00	68,196.00	60.00%			
	Training & Coaching	130,734.00	8,798.22	121,935.78	6.73%			
	Unallocated - Capacity Building	127,954.00	-	127,954.00	0.00%			
	Total Organization & Program Quality	589,121.00	133,479.72	455,641.28	22.66%			
Fiscal Support								
	FLITE-FS KIDS CWSYOP	2,954.00	492.32	2,461.68	16.67%	33.33%	⚠	CR
	FLITE-FS KIDS TIL Support	22,046.00	3,674.32	18,371.68	16.67%	33.33%	⚠	CR
	Healing Art Inst/FS KIDS	25,000.00	6,249.99	18,750.01	25.00%	33.33%	✅	CR
	Unallocated-Fiscal Support	50,000.00	-	50,000.00	0.00%			
	Total Fiscal Support	100,000.00	10,416.63	89,583.37	10.42%			
Volunteers								
	Volunteer Broward	326,159.00	100,440.08	225,718.92	30.79%	33.33%	✅	CR
	Total Volunteers	326,159.00	100,440.08	225,718.92	30.79%			
Total Capacity Building & Training		1,115,280.00	269,194.43	846,085.57	24.14%			

Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the Five Months Ended February 29, 2024
Fiscal Year 2023 - 2024

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	365,503.00	125,088.13	240,414.87	34.22%	33.33%	✓	UOS
	Ann Storck Center	354,116.00	40,086.22	314,029.78	11.32%	33.33%	✗	UOS New program. Services began in Jan due to Model training.
	ARC Inc.	829,569.00	219,421.76	610,147.24	26.45%	33.33%	✓	UOS
	Be Strong International	405,335.00	90,192.79	315,142.21	22.25%	33.33%	⚠	UOS
	Boys & Girls Club	332,424.00	105,665.31	226,758.69	31.79%	33.33%	✓	UOS
	Boys Town So Florida	460,471.00	73,218.51	387,252.49	15.90%	33.33%	⚠	UOS
	Broward Children's Center	315,840.00	28,694.56	287,145.44	9.09%	33.33%	✗	UOS Pending invoice; late start due to training new program staff.
	Children's Harbor Inc.	546,500.00	113,889.52	432,610.48	20.84%	33.33%	⚠	UOS
	Community Based Connections	425,632.00	125,167.47	300,464.53	29.41%	33.33%	✓	UOS
	Ctr for Hearing	166,162.00	22,948.12	143,213.88	13.81%	33.33%	⚠	UOS
	Family Central - NPP	610,060.00	172,333.39	437,726.61	28.25%	33.33%	✓	UOS
	Family Central - PAT	498,291.00	35,478.60	462,812.40	7.12%	33.33%	✗	UOS New program. Services began in Dec. due to Model training.
	Gulf Coast CC	1,199,578.00	353,222.61	846,355.39	29.45%	33.33%	✓	UOS
	Henderson Beh Hlth-MST	887,012.00	245,769.96	641,242.04	27.71%	33.33%	✓	UOS
	Henderson Beh Hlth-PACT	554,849.00	75,525.64	479,323.36	13.61%	33.33%	⚠	UOS
	Hispanic Unity of Florida	956,120.00	185,923.21	770,196.79	19.45%	33.33%	⚠	UOS
	Jack and Jill	30,000.00	3,867.38	26,132.62	12.89%	33.33%	✗	UOS Group services began in Jan.
	JAFCO-MST	736,777.00	254,159.63	482,617.37	34.50%	33.33%	✓	UOS
	Juliana Gerena	379,991.00	60,149.38	319,841.62	15.83%	33.33%	⚠	UOS
	KIDS in Distress HOMEBUILDER	608,837.00	139,645.82	469,191.18	22.94%	33.33%	⚠	UOS
	KIDS in Distress-KID First	1,604,373.00	326,127.30	1,278,245.70	20.33%	33.33%	⚠	UOS
	Memorial Healthcare-Family Tie	1,089,447.00	350,484.11	738,962.89	32.17%	33.33%	✓	UOS
	Memorial Healthcare-Teen Reach	559,985.00	143,356.24	416,628.76	25.60%	33.33%	✓	UOS
	Mount Bethel Human Services	327,537.00	28,292.55	299,244.45	8.64%	33.33%	✗	UOS New program. Services began in Jan due to Model training.
	Pace Center for Girls	315,574.00	65,024.98	250,549.02	20.61%	33.33%	⚠	UOS
	Smith Mental Health Associates	1,020,623.00	308,460.45	712,162.55	30.22%	33.33%	✓	UOS
	Unallocated - Family Strengthening	64,128.00	-	64,128.00	0.00%			
	Total Family Strengthening	15,644,734.00	3,692,193.64	11,952,540.36	23.60%			
Kinship								
	Harmony Development Center	222,944.00	57,806.36	165,137.64	25.93%	33.33%	✓	UOS
	KIDS in Distress-KISS	730,580.00	186,838.06	543,741.94	25.57%	33.33%	✓	UOS
	Legal Aid Service-KISS	514,122.00	123,656.41	390,465.59	24.05%	33.33%	✓	UOS
	Unallocated-Kinship Care/Non-Relative Care	2,460.00	-	2,460.00	0.00%			
	Total Kinship	1,470,106.00	368,300.83	1,101,805.17	25.05%			

Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the Five Months Ended February 29, 2024
Fiscal Year 2023 - 2024

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	500,000.00	71,945.50	428,054.50	14.39%	33.33%	⚠	UOS	
	Center For Mind Body Medicine	45,000.00	12,500.00	32,500.00	27.78%	33.33%	✅	CR	
	Community Based Connections /HEAL	570,600.00	74,838.49	495,761.51	13.12%	33.33%	❌	CR	Pending invoice. Staff vacancies.
	Healing Arts Inst of South FL FS KIDS	488,250.00	108,045.61	380,204.39	22.13%	33.33%	⚠	CR	
	JAFCO-Community Wellness Center	479,798.00	109,978.08	369,819.92	22.92%	33.33%	⚠	CR	
	Junior Achievement of South FI- Traum	100,000.00	28,772.14	71,227.86	28.77%	33.33%	✅	CR	
	Memorial Healthcare System / HEAL	638,400.00	184,232.19	454,167.81	28.86%	33.33%	✅	CR	
	Mental Health America of SE FL / HEAL	488,250.00	106,637.93	381,612.07	21.84%	33.33%	⚠	CR	
	Smith Mental Health Associates / HEAL	514,500.00	112,002.54	402,497.46	21.77%	33.33%	⚠	CR	
	Unallocated-Mindfulness Group Facilitation	127,000.00	-	127,000.00	0.00%				
	Total Trauma	3,951,798.00	808,952.48	3,142,845.52	20.47%				
Supervised Visitation	Children's Home Society of Florida	346,191.00	-	346,191.00	0.00%	0.00%		CR	Late contract execution.
	Total Supervise Visitation	346,191.00	-	346,191.00	0.00%				
Hunger	Community Enhancement Collaboration	176,518.00	44,185.25	132,332.75	25.03%	33.33%	✅	CR	
	FLIPANY, Inc.	213,118.00	58,293.78	154,824.22	27.35%	33.33%	✅	CR	
	Harvest Drive	84,096.00	24,038.85	60,057.15	28.59%	33.33%	✅	CR	
	LifeNet4Families	313,099.00	98,566.64	214,532.36	31.48%	33.33%	✅	CR	
	SFL Hunger Coal-Break Spot	156,715.00	16,446.94	140,268.06	10.49%	6.00%	✅	CR	
	SFL Hunger Coal-Markets Pantry	256,632.00	93,151.45	163,480.55	36.30%	33.33%	✅	CR	
	Total Hunger	1,200,178.00	334,682.91	865,495.09	27.89%				
Financial Stability	BEF Senior Send Off	17,250.00	-	17,250.00	0.00%			CR	
	Hispanic Unity-EITC	397,005.00	132,082.92	264,922.08	33.27%	33.33%	✅	CR	
	HOPE S FL - Day Respite	92,500.00	4,063.20	88,436.80	4.39%	33.33%	❌	CR	Invoices pending. TA provided.
	HOPE S FL - Navigation Services	323,300.00	7,549.94	315,750.06	2.34%	33.33%	❌	UOS	
	4EveryKid	25,000.00	-	25,000.00	0.00%			CR	
	Unallocated-Financial Stability	106,700.00	-	106,700.00	0.00%				
	Total Financial Stability	961,755.00	143,696.06	818,058.94	14.94%				
Total Family Supports	23,574,762.00	5,347,825.92	18,226,936.08	22.68%					

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Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Type (Note #6)	Comments
Youth Development								
Youth FORCE								
	Community Access Ctr, Inc	194,689.00	46,727.88	147,961.12	24.00%	33.00%	✓ UOS	
	Community Reconstruct Inc	489,691.00	94,275.18	395,415.82	19.25%	33.00%	⚠ CR	
	Crockett Foundation, Inc	586,546.00	239,473.11	347,072.89	40.83%	33.00%	✓ UOS	
	Crockett Foundation, Inc - DeLuca	261,565.00	99,339.67	162,225.33	37.98%	33.00%	✓ UOS	
	Ctr for Hearing	173,949.00	28,034.00	145,915.00	16.12%	33.00%	⚠ UOS	
	Firewall Center	244,298.00	78,925.04	165,372.96	32.31%	33.00%	✓ UOS	
	Firewall Center- BROWARD UP	187,335.00	28,752.12	158,582.88	15.35%	33.00%	⚠ CR	Broward UP grant - pending contract renewal for Jan.
	Firewall Ctr-DeLuca	205,380.00	127,930.57	77,449.43	62.29%	33.00%	✗ UOS	DeLuca funds are used first.
	Firewall Ctr - Leverage	151,674.00	59,688.73	91,985.27	39.35%	33.00%	✓ UOS	
	Firewall Ctr - Bair	76,357.00	-	76,357.00	0.00%	33.00%	✗ UOS	CSC funds used last.
	HANDY	482,441.00	148,820.98	333,620.02	30.85%	33.00%	✓ UOS	
	Hanley Ctr Foundation	30,545.00	10,181.68	20,363.32	33.33%	33.00%	✓ UOS	
	Harmony Development Ctr, Inc	542,931.00	152,446.21	390,484.79	28.08%	33.00%	✓ UOS	
	Hispanic Unity	1,787,760.00	678,706.95	1,109,053.05	37.96%	33.00%	✓ UOS	
	Memorial Healthcare	587,133.00	131,083.24	456,049.76	22.33%	33.00%	⚠ UOS	
	Memorial Healthcare - DeLuca	215,837.00	83,598.70	132,238.30	38.73%	33.00%	✓ UOS	
	Opportunities Ind Ctrs/OIC	647,316.00	210,853.77	436,462.23	32.57%	33.00%	✓ UOS	
	Our Children Our Future	199,723.00	62,540.89	137,182.11	31.31%	33.00%	✓ UOS	
	Urban League of BC	454,635.00	142,279.42	312,355.58	31.30%	33.00%	✓ UOS	
	Urban League of BC -BROWARD UP	155,411.00	27,935.82	127,475.18	17.98%	33.00%	⚠ CR	Broward UP grant - pending contract renewal for Jan.
	West Park, City of	251,044.00	8,598.64	242,445.36	3.43%	33.00%	✗ UOS	Low enrollment. Contract amended recently. Pending invoices.
	Wyman TOP Training	16,500.00	-	16,500.00	0.00%	33.00%	CR	Annual payment due in July.
	YMCA of South FL	854,781.00	199,791.59	654,989.41	23.37%	33.00%	✓ UOS	
	YMCA of South FL -BROWARD UP	343,026.00	43,280.53	299,745.47	12.62%	33.00%	✗ CR	Broward UP grant - pending contract renewal for Jan.
	Miramar City	80,000.00	12,029.14	67,970.86	15.04%			
	Training	25,000.00	1,415.92	23,584.08	5.66%			PATHS and PBL training.
	Unallocated-Yth Force	1,311,604.00	-	1,311,604.00	0.00%			Set aside for RFP
	Total Youth FORCE	10,557,171.00	2,716,709.78	7,840,461.22	25.73%			

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LEAP High School	Community Based Connections	155,781.00	58,388.79	97,392.21	37.48%	31.00%	✓ UOS	
	Firewall Ctr	485,117.00	159,247.96	325,869.04	32.83%	31.00%	✓ UOS	
	Hispanic Unity	937,470.00	289,439.03	648,030.97	30.87%	31.00%	✓ UOS	
	Museum of Discovery/Science	202,622.00	51,413.72	151,208.28	25.37%	31.00%	✓ UOS	
	Museum of Discovery/Science	125,564.00	38,516.77	87,047.23	30.68%	31.00%	✓ UOS	
	YMCA of S FL	2,553,180.00	1,039,184.03	1,513,995.97	40.70%	31.00%	✓ UOS	
	Unallocated-LEAP High	400,000.00	-	400,000.00	0.00%			Set aside for RFP
	Total LEAP High School	4,859,734.00	1,636,190.30	3,223,543.70	33.67%			
Youth Employment	CareerSource Broward	4,215,656.00	57,673.57	4,157,982.43	1.37%	6.00%	✓ UOS	
	Junior Achievement DeLuca Foundation	977,253.00	-	977,253.00	0.00%			New SYEP leverage program.
	Total Youth Employment	5,192,909.00	57,673.57	5,135,235.43	1.11%			
PEACE	Community Based Connections	494,153.00	162,157.51	331,995.49	32.82%	34.00%	✓ UOS	
	Crockett Foundation, Inc	242,768.00	87,323.32	155,444.68	35.97%	34.00%	✓ UOS	
	Harmony Development Ctr, Inc	199,030.00	74,681.77	124,348.23	37.52%	34.00%	✓ UOS	
	Smith Community MH	561,654.00	229,970.73	331,683.27	40.95%	34.00%	✓ UOS	
	U-Turn Youth Consulting	15,000.00	-	15,000.00	0.00%			Set aside for RFP
	Total PEACE	1,512,605.00	554,133.33	958,471.67	36.63%			
Youth Leadership Development	Brwd Ed Found-B2L	40,000.00	13,333.36	26,666.64	33.33%	33.33%	✓ CR	
	FL Children's 1st	7,164.00	2,100.00	5,064.00	29.31%	33.33%	✓ CR	
	FLITE-FS KIDS CWSYOP	78,750.00	8,424.93	70,325.07	10.70%	33.33%	✗ CR	Pending invoices.
	Total Youth Leadership Development	125,914.00	23,858.29	102,055.71	18.95%			
	Subtotal Youth Development	22,248,333.00	4,988,565.27	17,259,767.73	22.42%			

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Juvenile Diversion								
New DAY								
	Broward Sheriff's Office	704,131.00	112,553.26	591,577.74	15.98%	33.33%	⚠ UOS	
	Camelot CC	329,394.00	82,981.04	246,412.96	25.19%	33.33%	✅ UOS	
	Community Reconstruction	262,536.00	34,835.97	227,700.03	13.27%	33.33%	❌ CR	Pending invoice.
	Harmony Development Ctr, Inc	338,477.00	124,008.19	214,468.81	36.64%	33.33%	✅ UOS	
	Henderson Behavioral Health	219,350.00	23,589.37	195,760.63	10.75%	33.33%	❌ UOS	Pending invoices.
	Juliana Gerena & Assoc. Program	388,175.00	138,701.06	249,473.94	35.73%	33.33%	✅ UOS	
	Memorial Healthcare Sys	726,949.00	195,357.25	531,591.75	26.87%	33.33%	✅ UOS	
	PACE Center for Girls	172,045.00	35,100.63	136,944.37	20.40%	33.33%	⚠ UOS	
	Smith Mental Health Assoc	392,286.00	116,340.42	275,945.58	29.66%	33.33%	✅ UOS	
	Urban League of BC	275,222.00	50,255.76	224,966.24	18.26%	33.33%	⚠ UOS	
	Training	25,000.00	6,983.33	18,016.67	27.93%			
	Total New DAY	3,833,565.00	920,706.28	2,912,858.72	24.02%			
Total Youth Development & Juvenile Diversion		26,081,898.00	5,909,271.55	20,172,626.45	22.66%			
Independent Living								
Healthy Youth Transitions (HYT)								
	Camelot CC	468,702.00	126,453.34	342,248.66	26.98%	33.33%	✅ UOS	
	FLITE-FS KIDS	532,818.00	79,770.35	453,047.65	14.97%	33.33%	⚠ CR	
	Gulf Coast CC	555,946.00	95,099.27	460,846.73	17.11%	33.33%	⚠ UOS	
	HANDY	864,455.00	269,849.58	594,605.42	31.22%	33.33%	✅ UOS	
	Harmony Development Ctr, Inc	454,741.00	142,420.46	312,320.54	31.32%	33.33%	✅ UOS	
	Henderson Beh Hlth -Wilson Grd	230,246.00	29,668.70	200,577.30	12.89%	33.33%	❌ UOS	Pending invoices.
	HOMES	180,886.00	73,022.74	107,863.26	40.37%	33.33%	✅ CR	
	Memorial Healthcare Sys	750,157.00	230,312.56	519,844.44	30.70%	33.33%	✅ UOS	
	PACE Center for Girls	290,677.00	76,801.36	213,875.64	26.42%	33.33%	✅ UOS	
	SunServe	469,924.00	101,381.90	368,542.10	21.57%	33.33%	⚠ UOS	
	Total Healthy Youth Transitions	4,798,552.00	1,224,780.26	3,573,771.74	25.52%			
Total Independent Living		4,798,552.00	1,224,780.26	3,573,771.74	25.52%			

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Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Type (Note #6)	Comments
Literacy and Early Education								
Subsidized Childcare								
	Early Learning Coalition (ELC)	3,592,850.00	1,163,619.17	2,429,230.83	32.39%	33.33%	✓	UOS
	ELC - Vulnerable Population	3,434,171.00	1,390,674.89	2,043,496.11	40.50%	33.33%	✓	UOS
	Total Subsidized Childcare	7,027,021.00	2,554,294.06	4,472,726.94	36.35%			
Grade Level Reading								
	Broward Reads for Record	163,092.00	-	163,092.00	0.00%			CR
	Campaign for Grade Level Reading	26,116.00	5,000.00	21,116.00	19.15%			CR
	Volunteer Broward	119,097.00	35,364.71	83,732.29	29.69%	33.33%	✓	CR
	Kidvision	150,000.00	75,000.00	75,000.00	50.00%			CR
	Reading & Math	300,000.00	125,809.10	174,190.90	41.94%	33.33%	✓	CR
	Countdown to Kindergarten	55,440.00	-	55,440.00	0.00%			
	Unallocated - Grade Level Reading	102,350.00	-	102,350.00	0.00%			
	Total Grade Level Reading	916,095.00	241,173.81	674,921.19	26.33%			
Total Literacy & Early Education		7,943,116.00	2,795,467.87	5,147,648.13	35.19%			
Child Welfare Supports								
Adoptive/Foster Parent Recruit								
	Forever Families/Gialogic	189,263.00	47,315.73	141,947.27	25.00%	33.33%	✓	CR
	Heart Gallery of Broward	57,094.00	19,031.20	38,062.80	33.33%	33.33%	✓	CR
	Total Adoptive/Foster Parent Recruit	246,357.00	66,346.93	180,010.07	26.93%			
Legal Supports								
	Legal Aid of Broward County	2,616,676.00	551,060.02	2,065,615.98	21.06%	33.33%	⚠	UOS
	Total Legal Supports	2,616,676.00	551,060.02	2,065,615.98	21.06%			
Total Child Welfare Support		2,863,033.00	617,406.95	2,245,626.05	21.56%			

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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								
	FLCSC / 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	124,092.00	36,698.96	87,393.04	29.57%	30.00%	✓	CR
	After School Program	2,691,450.00	751,035.09	1,940,414.91	27.90%	30.00%	✓	UOS
	Broward County Parks - LOA	13,200.00	13,199.08	0.92	99.99%	100.00%	✓	CR
	City of Hallandale	265,600.00	60,393.62	205,206.38	22.74%	30.00%	✓	UOS
	City of Hollywood	931,040.00	190,780.86	740,259.14	20.49%	30.00%	✓	UOS
	City of Miramar	181,480.00	23,709.20	157,770.80	13.06%	30.00%	⚠	UOS
	City of Oakland Park	517,950.00	174,007.10	343,942.90	33.60%	30.00%	✓	UOS
	Comm After School w/Margate CRA	504,946.00	94,751.03	410,194.97	18.76%	30.00%	⚠	UOS
	Community After School	951,444.00	237,081.59	714,362.41	24.92%	30.00%	✓	UOS
	Community Based Connections	362,150.00	2,524.32	359,625.68	0.70%	30.00%	✗	UOS Services started Jan 8, 2024.
	Firewall	2,276,490.00	395,059.73	1,881,430.27	17.35%	30.00%	⚠	UOS
	FL International University	907,247.00	72,289.46	834,957.54	7.97%	6.00%	✓	CR
	FLIPANY	50,000.00	15,176.11	34,823.89	30.35%	30.00%	✓	CR
	Hallandale CRA	784,026.00	784,025.36	0.64	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	242,250.00	42,526.78	199,723.22	17.55%	30.00%	⚠	UOS
	Kids In Distress	225,036.00	48,702.92	176,333.08	21.64%	30.00%	✓	UOS
	Soref JCC	719,434.00	231,555.99	487,878.01	32.19%	30.00%	✓	UOS
	Sunshine Aftercare Program	2,148,269.00	504,163.27	1,644,105.73	23.47%	30.00%	✓	UOS
	United Community Options	165,750.00	23,127.24	142,622.76	13.95%	30.00%	⚠	UOS
	Volta Music Foundation	150,000.00	69,858.92	80,141.08	46.57%	30.00%	⚠	CR
	YMCA	4,860,036.00	1,200,247.29	3,659,788.71	24.70%	30.00%	✓	UOS
	YMCA w/Deerfield CRA	233,529.00	32,164.01	201,364.99	13.77%	30.00%	⚠	UOS
	Back to School Supplies	295,592.00	-	295,592.00	0.00%			
	Consultant	81,200.00	14,000.00	67,200.00	17.24%			PATHS and PBL training .
	Unallocated MOST GP	3,135.00	-	3,135.00	0.00%			
	Total Maximizing Out-of-School Time	19,914,011.00	5,245,742.93	14,668,268.07	26.34%			
Summer Programs								
	Total Summer Programs	1,037,160.00	-	1,037,160.00	0.00%			
Total Out-of-School Time		20,961,171.00	5,255,742.93	15,705,428.07	25.07%			

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Physical Health								
School Health								
	FLDOH/w Coral Spring CRA	545,361.00	164,893.04	380,467.96	30.24%	33.33%	✓	CR
	Florida Department of Health	1,272,509.00	288,933.52	983,575.48	22.71%	33.33%	⚠	CR
	Miami Lighthouse for the Blind	60,000.00	25,519.69	34,480.31	42.53%	33.33%	✓	CR
	Total School Health	1,877,870.00	479,346.25	1,398,523.75	25.53%			
Water Safety/Drowning Prevention								
	Florida Department Of Health	366,239.00	86,816.25	279,422.75	23.70%	33.33%	✓	CR
	Broward County-Swim Central	687,782.00	42,088.80	645,693.20	6.12%	6.00%	✓	CR
	Total Water Safety/Drowning Prevent	1,054,021.00	128,905.05	925,115.95	12.23%			
Kid Care Insurance Outreach								
	Florida Department Of Health	524,530.00	156,589.18	367,940.82	29.85%	33.33%	✓	CR
	Total Kid Care Insurance Outreach	524,530.00	156,589.18	367,940.82	29.85%			
Total Physical Health		3,456,421.00	764,840.48	2,691,580.52	22.13%			
Maternal & Child Health								
Screening/Assessment/Support								
	BHS - Healthy Families Broward	1,328,600.00	237,486.51	1,091,113.49	17.87%	33.33%	⚠	CR
	Total Screening/Assessment/Support	1,328,600.00	237,486.51	1,091,113.49	17.87%			
Mothers Overcoming Maternal Stress (MOMS)								
	Memorial Healthcare System - MOMS	1,365,630.00	221,294.76	1,144,335.24	16.20%	33.33%	⚠	UOS
	Total Mothers w/Maternal Dep	1,365,630.00	221,294.76	1,144,335.24	16.20%			
Fetal Infant Mortality								
	Broward Hlthy Start-SAFE SLEEP	252,768.00	75,055.71	177,712.29	29.69%	33.33%	✓	CR
	Total Fetal Infant Mortality	252,768.00	75,055.71	177,712.29	29.69%			
Total Maternal & Child Health		2,946,998.00	533,836.98	2,413,161.02	18.11%			
Physical, Developmental, & Behavioral Needs								
MOST/Special Needs								
	After School Programs	362,543.00	84,704.52	277,838.48	23.36%	28.00%	✓	UOS
	Ann Storck Center	491,428.00	136,012.62	355,415.38	27.68%	28.00%	✓	UOS
	ARC Broward	2,021,190.00	459,336.36	1,561,853.64	22.73%	28.00%	✓	UOS
	Broward Children's Center	800,047.00	146,160.13	653,886.87	18.27%	28.00%	✓	UOS
	Center for Hearing and Communication	335,200.00	40,369.01	294,830.99	12.04%	28.00%	⚠	UOS
	Smith Community MH	1,063,812.00	261,992.63	801,819.37	24.63%	28.00%	✓	UOS
	United Cerebral Palsy	1,030,081.00	137,503.97	892,577.03	13.35%	28.00%	⚠	UOS
	YMCA of S FL	5,591,737.00	1,428,650.36	4,163,086.64	25.55%	28.00%	✓	UOS
	Total MOST/Special Needs	11,696,038.00	2,694,729.60	9,001,308.40	23.04%			

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MOST Summer Program/Special Needs								
	Total MOST Summer Program/Special Needs	825,574.00	-	825,574.00	0.00%			
	Subtotal MOST Special Needs	12,521,612.00	2,694,729.60	9,826,882.40	21.52%			
STEP								
	ARC, INC	498,037.00	151,234.00	346,803.00	30.37%	26.00%	✓	UOS
	Ctr for Hearing	274,692.00	64,427.68	210,264.32	23.45%	26.00%	✓	UOS
	Smith Community MH	350,141.00	97,397.78	252,743.22	27.82%	26.00%	✓	UOS
	United Community Options	797,061.00	126,157.89	670,903.11	15.83%	26.00%	⚠	UOS
	YMCA of S FL	773,219.00	223,047.43	550,171.57	28.85%	26.00%	✓	UOS
	Unallocated-STEP	400,000.00	-	400,000.00	0.00%			Set aside for RFP
	Total STEP	3,093,150.00	662,264.78	2,430,885.22	21.41%			
Information/Referral Network								
	First Call for Help BH	710,687.00	-	710,687.00	0.00%	33.33%	✗	UOS
	First Call for Help SN	1,010,802.00	259,250.97	751,551.03	25.65%	33.33%	✓	UOS
	Total Information/Referral Network	1,721,489.00	259,250.97	1,462,238.03	15.06%			Pending contract execution.
Respite Services-BREAK								
	Memorial Healthcare Sys (BH)	123,090.00	39,797.73	83,292.27	32.33%	33.33%	✓	UOS
	Smith Community MH	102,237.00	25,608.85	76,628.15	25.05%	33.33%	✓	UOS
	Total Respite Services-BREAK	225,327.00	65,406.58	159,920.42	29.03%			
Total Physical, Developmental, & Behavioral Needs		17,561,578.00	3,681,651.93	13,879,926.07	20.96%			
Child & Youth Safety								
Eliminate Bullying and Choose								
	United Way - Choose Peace	61,760.00	-	61,760.00	0.00%	33.33%	✗	CR
	Total Eliminate Bullying and Choose	61,760.00	-	61,760.00	0.00%			Contract was executed in December. Pending invoices.
Total Child & Youth Safety		61,760.00	-	61,760.00	0.00%			
Grand Total Service Goals		111,364,569.00	26,400,019.30	84,964,549.70	23.71%			



Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the Five Months Ended February 29, 2024
Fiscal Year 2023 - 2024

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	599,728.00	182,196.14	417,531.86	30.38%	33.33%	✔	CR
	Total Single Point of Entry	599,728.00	182,196.14	417,531.86	30.38%			
Research & Evaluate Systems of Care								
Leadership/Resources-Strategic								
	CCB	10,000.00	10,000.00	-	100.00%			
	Children Strategic Plan Initiatives	51,062.00	11,938.72	39,123.28	23.38%			
	Unallocated-Strategic Plan	48,938.00	-	48,938.00	0.00%			
	Total Leadership/Resources-Strategic	110,000.00	21,938.72	88,061.28	19.94%			
Improve Provider Reporting								
	Data Systems	60,000.00	25,000.00	35,000.00	45.73%			
	Software maintenance	27,500.00	4,264.95	23,235.05	15.51%			
	Web hosting Fee	102,995.00	65,685.00	37,310.00	63.77%			
	Unallocated-Improve Provider Reportir	64,614.00	-	64,614.00	0.00%			
	Total Improve Provider Reporting	255,109.00	94,949.95	160,159.05	37.22%			
Promote Research Initiatives								
	Various Emancipatory Consultants	54,250.00	-	54,250.00	0.00%			
	UPENN - AISP	22,237.00	4,680.50	17,556.50	21.05%			
	A Little Help Never Hurt LLC	147,420.00	2,495.86	144,924.14	1.69%			
	Unallocated-Promote Research Initiatives	34,500.00	-	34,500.00	0.00%			
	Total Promote Research Initiatives	258,407.00	7,176.36	251,230.64	2.78%			
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		1,293,244.00	306,261.17	986,982.83	23.68%			

CR Late contract execution.



Children's Services Council of Broward County
Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the Five Months Ended February 29, 2024
Fiscal Year 2023 - 2024

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	60,000.00	28,500.00	31,500.00	47.50%			
	Sponsorship	40,000.00	17,000.00	23,000.00	42.50%			
	Total Sponsorships	100,000.00	45,500.00	54,500.00	45.50%			
Educate Taxpayers								
	Broward Education Comm Network	31,600.00	300.00	31,300.00	0.95%			
	MNetwork	110,000.00	27,450.00	82,550.00	24.95%			
	Marketing	475,000.00	112,104.53	362,895.47	23.60%			
	Other Purchased Services	7,500.00	250.28	7,249.72	3.34%			
	Printing	6,100.00	1,981.16	4,118.84	32.48%			
	Resource Guide	140,700.00	-	140,700.00	0.00%			
	Outreach Materials	31,500.00	17,450.00	14,050.00	55.40%			
	Unallocated - Public Awareness	115,900.00	-	115,900.00	0.00%			
	Total Educate Taxpayers	918,300.00	159,535.97	758,764.03	17.37%			
Advocacy/Outreach								
	FLCSC Dues	80,000.00	80,000.00	-	100.00%			
	Registration	2,500.00	75.00	2,425.00	3.00%			
	Local/Day Trip	2,500.00	328.49	2,171.51	13.14%			
	Travel	15,000.00	1,962.31	13,037.69	13.08%			
	Total Advocacy/Outreach	100,000.00	82,365.80	17,634.20	82.37%			
Pub Communication w/ Special Population								
	ADA remediation	2,500.00	2,400.00	100.00	96.00%			
	Special Needs Communications	3,150.00	3,150.00	-	100.00%			
	Other Purchased Services	19,000.00	3,442.50	15,557.50	18.12%			
	Unallocated - Public Comm w/ Spec. Pop	19,350.00	-	19,350.00	0.00%			
	Total Pub Communication w/ Spec Pop	44,000.00	8,992.50	35,007.50	20.44%			
Total Public Awareness & Advocacy		1,162,300.00	296,394.27	865,905.73	25.50%			
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		2,485,544.00	602,655.44	1,882,888.56	24.25%			
	Unallocated General	6,230,044.00	-	6,230,044.00	0.00%			
Total All Goals		\$ 120,080,157.00	\$ 27,002,674.74	\$ 93,077,482.26	22.49%			

Children's Services Council of Broward County
Notes to the Preliminary Financial Statements
February 29, 2024

- (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 the 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 29, 2024 the reported year-to-date gain on said funds is \$672,621.23
- (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 2024 programs, and new RFP's occurring during the year.
 - Assigned for Administration-Includes the projected expenditure for salary, fringe, travel, supplies etc., for FY24
 - Unassigned Fund Balance includes 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 Expenditures The financial statements include the adoption of GASB Statement No. 87, *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about all governments' leasing activities. The Council is prohibited by statute from having debt, therefore lease principal and interest payments are reported in the financials as lease 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 T

For Council Meeting March 21, 2024

Issue: Monthly Statements for the Managed Fund.

Action: Accept Monthly Statements for the Managed Fund from PFM and US Bank for February 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 for 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 funds 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, the Council approved at the June 2022 meeting, that staff would bring forth a summary of the monthly statements from both PFM and US Bank to the Council; however, if any Council Member has questions or wants additional information, the entire statement is available for review. It is important to note that these two statements reflect the activities of the overall portfolio and do not indicate the performance of the fund. A month following each quarter end, PFM will present a fund performance report to the Finance Committee of which any Council Member is welcome to attend.

Recommended Action: Accept Monthly Statements for the Managed Fund from PFM and US Bank for February 2024.

Managed Account Summary Statement

For the Month Ending **February 29, 2024**

CSC BROWARD COUNTY CORE PORTFOLIO - 00000000

Transaction Summary - Managed Account

Opening Market Value	\$25,818,078.07
Maturities/Calls	(35,659.35)
Principal Dispositions	(1,318,957.88)
Principal Acquisitions	1,235,229.21
Unsettled Trades	194,947.08
Change in Current Value	(167,648.26)
Closing Market Value	\$25,725,988.87

Cash Transactions Summary - Managed Account

Maturities/Calls	0.00
Sale Proceeds	1,335,457.06
Coupon/Interest/Dividend Income	83,317.50
Principal Payments	35,659.35
Security Purchases	(1,326,909.90)
Net Cash Contribution	(341.48)
Reconciling Transactions	0.00

Earnings Reconciliation (Cash Basis) - Managed Account

Interest/Dividends/Coupons Received	99,816.68
Less Purchased Interest Related to Interest/Coupons	(1,707.69)
Plus Net Realized Gains/Losses	(6,944.22)
Total Cash Basis Earnings	\$91,164.77

Cash Balance

Closing Cash Balance **\$251,447.92**

Earnings Reconciliation (Accrual Basis)

	Total
Ending Amortized Value of Securities	25,956,522.18
Ending Accrued Interest	188,817.64
Plus Proceeds from Sales	1,335,457.06
Plus Proceeds of Maturities/Calls/Principal Payments	35,659.35
Plus Coupons/Dividends Received	83,317.50
Less Cost of New Purchases	(1,431,883.98)
Less Beginning Amortized Value of Securities	(25,888,728.47)
Less Beginning Accrued Interest	(204,326.07)
Total Accrual Basis Earnings	\$74,835.21

Portfolio Summary and Statistics

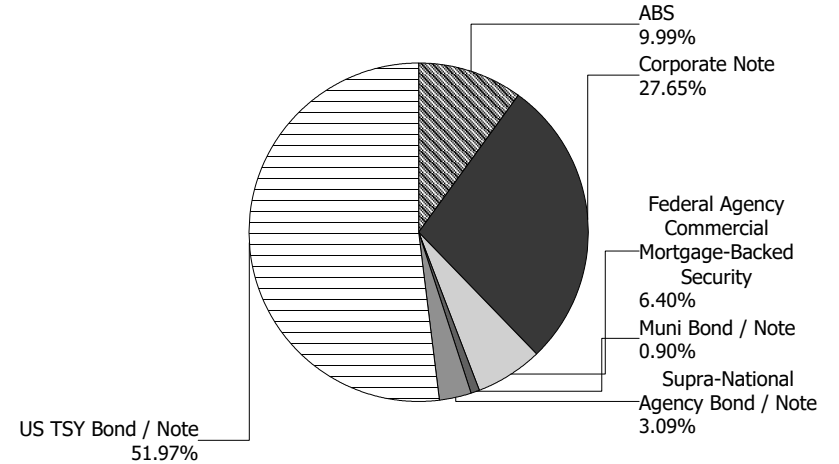
For the Month Ending **February 29, 2024**

CSC BROWARD COUNTY CORE PORTFOLIO - 00000000

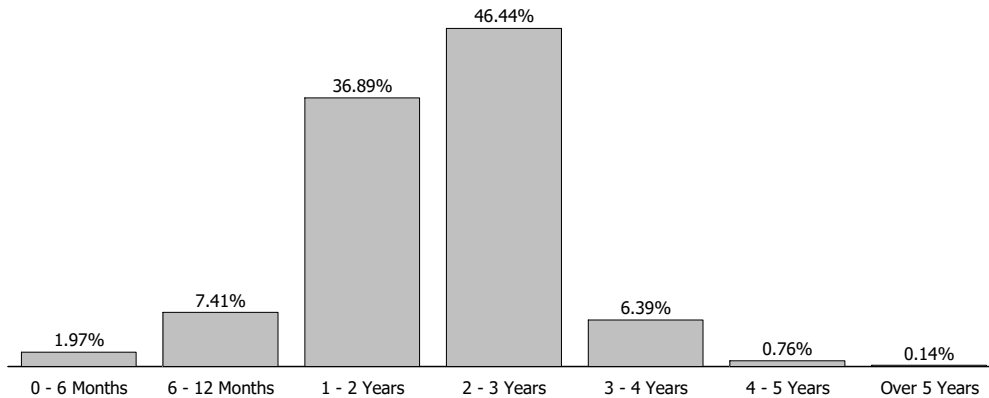
Account Summary

Description	Par Value	Market Value	Percent
U.S. Treasury Bond / Note	13,495,000.00	13,369,097.83	51.97
Supra-National Agency Bond / Note	805,000.00	794,783.25	3.09
Municipal Bond / Note	235,000.00	231,577.60	0.90
Federal Agency Commercial Mortgage-Backed Security	1,690,999.17	1,645,255.63	6.40
Corporate Note	7,230,000.00	7,114,489.56	27.65
Asset-Backed Security	2,611,438.08	2,570,785.00	9.99
Managed Account Sub-Total	26,067,437.25	25,725,988.87	100.00%
Accrued Interest		188,817.64	
Total Portfolio	26,067,437.25	25,914,806.51	
Unsettled Trades	195,000.00	195,144.00	

Sector Allocation



Maturity Distribution



Characteristics

Yield to Maturity at Cost	4.14%
Yield to Maturity at Market	4.77%
Weighted Average Days to Maturity	762

Managed Account Issuer Summary

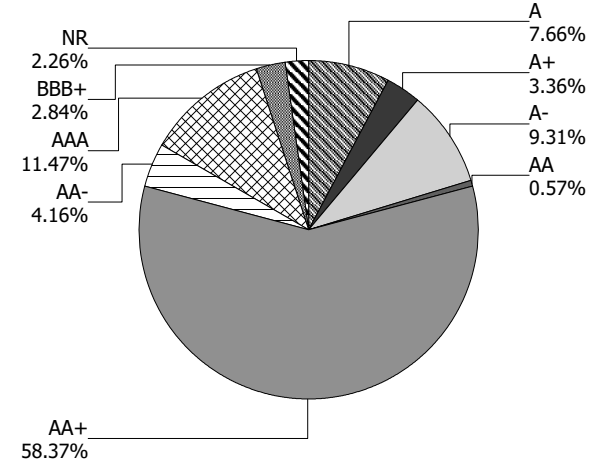
For the Month Ending **February 29, 2024**

CSC BROWARD COUNTY CORE PORTFOLIO - 00000000

Issuer Summary

Issuer	Market Value of Holdings	Percent
ADOBE INC	96,917.50	0.38
AFRICAN DEVELOPMENT BANK	365,599.33	1.42
ALLY AUTO RECEIVABLES TRUST	132,611.49	0.52
AMERICAN EXPRESS CO	185,911.16	0.72
AMERICAN HONDA FINANCE	174,808.26	0.68
ANZ BANKING GROUP LTD	273,464.95	1.06
ASIAN DEVELOPMENT BANK	429,183.92	1.67
ASTRAZENECA PLC	89,849.97	0.35
BANK OF AMERICA CO	440,609.97	1.71
BANK OF MONTREAL	199,376.40	0.77
BANK OF NOVA SCOTIA	188,491.02	0.73
BMW VEHICLE OWNER TRUST	58,656.99	0.23
BRISTOL-MYERS SQUIBB CO	39,999.36	0.16
CANADIAN IMPERIAL BANK OF COMMERCE	145,854.90	0.57
CAPITAL ONE FINANCIAL CORP	318,301.86	1.24
CARMAX AUTO OWNER TRUST	443,949.76	1.73
CATERPILLAR INC	165,191.60	0.64
CINTAS CORPORATION NO. 2	53,840.44	0.21
CISCO SYSTEMS INC	119,985.48	0.47
CITIGROUP INC	184,073.52	0.72
CNH EQUIPMENT TRUST	78,918.68	0.31
COLGATE-PALMOLIVE COMPANY	50,048.70	0.19
COMMONWEALTH BANK OF AUSTRALIA	251,404.00	0.98
COMMONWEALTH OF MASSACHUSETTS	168,029.70	0.65
DEERE & COMPANY	175,074.30	0.68
DIAGEO CAPITAL PLC	201,786.80	0.78
DISCOVER FINANCIAL SERVICES	327,520.55	1.27
ELI LILLY & CO	124,295.63	0.48
FANNIE MAE	130,144.51	0.51
FORD CREDIT AUTO OWNER TRUST	66,311.25	0.26
FREDDIE MAC	1,515,111.12	5.88
GENERAL DYNAMICS CORP	147,054.90	0.57

Credit Quality (S&P Ratings)



Managed Account Issuer Summary

For the Month Ending **February 29, 2024**

CSC BROWARD COUNTY CORE PORTFOLIO - 00000000

Issuer	Market Value of Holdings	Percent
GM FINANCIAL CONSUMER AUTOMOBILE TRUST	56,740.60	0.22
GOLDMAN SACHS GROUP INC	172,652.94	0.67
HARLEY-DAVIDSON MOTORCYCLE TRUST	75,381.63	0.29
HOME DEPOT INC	64,695.83	0.25
HONDA AUTO RECEIVABLES	39,415.12	0.15
HYUNDAI AUTO RECEIVABLES	108,428.58	0.42
JOHN DEERE OWNER TRUST	68,895.28	0.27
JP MORGAN CHASE & CO	307,250.02	1.19
LINDE PLC	184,127.36	0.72
LOCKHEED MARTIN CORP	39,917.40	0.16
MORGAN STANLEY	185,913.01	0.72
NATIONAL RURAL UTILITIES CO FINANCE CORP	210,727.14	0.82
PACCAR FINANCIAL CORP	169,136.10	0.66
PNC FINANCIAL SERVICES GROUP	9,868.90	0.04
ROYAL BANK OF CANADA	297,374.80	1.16
ROYAL DUTCH SHELL PLC	146,785.05	0.57
STATE OF CONNECTICUT	63,547.90	0.25
STATE STREET CORPORATION	289,754.70	1.13
SUMITOMO MITSUI FINANCIAL GROUP INC	197,898.60	0.77
TARGET CORP	78,617.18	0.31
TEXAS INSTRUMENTS INC	144,474.92	0.56
THE BANK OF NEW YORK MELLON CORPORATION	188,168.00	0.73
TORONTO-DOMINION BANK	298,514.60	1.16
TOYOTA MOTOR CORP	318,771.52	1.24
TRUIST FIN CORP	176,773.16	0.69
UNITED PARCEL SERVICE INC	98,616.50	0.38
UNITED STATES TREASURY	13,369,097.83	51.96
WAL-MART STORES INC	147,673.60	0.57
WELLS FARGO & COMPANY	146,430.75	0.57
WESTPAC BANKING CORP	312,151.61	1.21
WF CARD ISSUANCE TRUST	195,144.00	0.76
WORLD OMNI AUTO REC TRUST	220,666.22	0.86
Total	\$25,725,988.87	100.00%

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CSC BROWARD COUNTY - CORE PORTFOLIO
ACCOUNT 0000000-000

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Period from February 1, 2024 to February 29, 2024

MARKET AND COST RECONCILIATION

	02/29/2024 MARKET	02/29/2024 FEDERAL TAX COST
Beginning Market And Cost	26,064,165.77	26,083,049.27
Investment Activity		
Interest	98,108.99	98,108.99
Realized Gain/Loss	- 6,944.22	- 6,944.22
Change In Unrealized Gain/Loss	- 163,629.74	.00
Net Accrued Income (Current-Prior)	- 19,435.37	- 19,435.37
Total Investment Activity	- 91,900.34	71,729.40
Plan Expenses		
Trust Fees	- 341.48	- 341.48
Total Plan Expenses	- 341.48	- 341.48
Net Change In Market And Cost	- 92,241.82	71,387.92
Ending Market And Cost	25,971,923.95	26,154,437.19

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CSC BROWARD COUNTY - CORE PORTFOLIO
ACCOUNT 0000000-000

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Period from February 1, 2024 to February 29, 2024

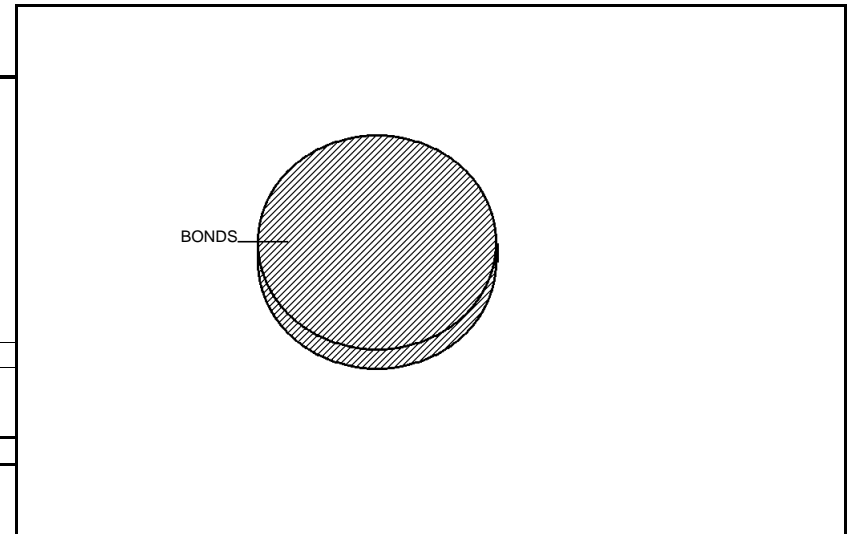
CASH RECONCILIATION

Beginning Cash	- 89,973.00
Investment Activity	
Interest	98,108.99
Cash Equivalent Purchases	- 271,518.88
Purchases	- 1,430,176.29
Cash Equivalent Sales	144,336.36
Sales/Maturities	1,354,617.22
Total Investment Activity	- 104,632.60
Plan Expenses	
Trust Fees	- 341.48
Total Plan Expenses	- 341.48
Net Change In Cash	- 104,974.08
Ending Cash	- 194,947.08

ASSET SUMMARY

ASSETS	02/29/2024 MARKET	02/29/2024 FEDERAL TAX COST	% OF MARKET
Cash And Equivalents	56,500.65	56,500.65	0.22
U.S. Government Issues	15,014,046.86	15,121,859.81	57.81
Corporate Issues	6,999,495.01	7,061,413.95	26.95
Foreign Issues	3,483,030.60	3,492,388.10	13.41
Municipal Issues	231,576.15	235,000.00	0.89
Total Assets	25,784,649.27	25,967,162.51	99.28
Accrued Income	187,274.68	187,274.68	0.72
Grand Total	25,971,923.95	26,154,437.19	100.00

Estimated Annual Income **1,029,567.35**



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.

For Council Meeting March 21, 2024

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 2024. To facilitate reviewing the various purchases, staff has segregated the items into various categories. 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.

Vendor	Description	Amount	Comment (Back-up documentation is available upon request.)
Purchase Orders (greater than \$10,000):Backup documentation is attached:			
NABCO (door) Masonry vendor TBD	Hurricane Sliding Door System, Single, FBO, Motion Detectors, Safety Devices, On/Off/Hold Open; Masonry work to accommodate new door vendor TBD	\$20,000.00	See IP Attached
Purchase Orders (less than \$10,000):			
Broward County	Printing of Gun Lock Up Rack Cards	\$1,575.00	
FDOT	CSC Vehicle SunPass Access	\$200.00	
GFOA	Certificate of Achievement Review Fee \$460; Popular Annual Financial Report Application Fee \$250	\$710.00	
Lenovo	7 ea docking stations @\$166 ea	\$1,162.00	
Security Watch Group, LLC	Security Patrols and Motion Activated Cameras (April -Sept 2024 @\$1,550 /mo.)	\$9,300.00	
Sun-Sentinel	Top Workplace Advertisement	\$5,000.00	
Program Related Purchases:			
Advarra	Single Site Protocol and Investigator	\$ 500.00	System Goal 923
Amazon	Monitor stands (6)	\$ 200.00	Service Goal 012
DEMCO	600 packs of 100 Book Reading Charts	\$ 4,194.00	Service Goal 5.1.3-Countdown to Kindergarten
En USA Advertising	Print Spanish; rate increase	\$ 260.00	System Goal 932
FL Association of Infant Mental Health	Children's Mental Health Awareness event 5/9/24; Ft Lauderdale	\$ 1,700.00	System Goal 921 Children's Strategic Plan
Facilities Operations:			
Broward Backflow / TBD	Annual - Drainage test, certify and permit	\$ 380.00	
Broward County	Annual - Elevator certification	\$ 200.00	
Broward Fire Equip - Pyruie Barker	Annual - Fire extinguisher maintenance	\$ 200.00	
Cornerstone Property Care, LLC	Close up 2 half walls and make into offices	\$ 6,200.00	
Employee Travel and Training:			
Marlando Christie	LinkedIn Learning Premium; 1/29-1/31/24;	\$ 240.00	
Kathleen Campbell	GFOA; Correctly Calculating Net Investment in Capital Assets; 2/5/24	\$ 35.00	
Jeffrey Glover	2024 TIP Trainer Recertification Development ; 2/21-2/22/24; Virtue	\$ 400.00	
Ivy Pierre	Sunshine Conference 2/21-2/21/24; Orlando	\$ 900.00	
Nicholas Hessing	Florida Legislature; 2/26-2/29/24; Tallahassee	\$ 497.00	
Sue Gallagher	HIMSS Global Health Conference; 3/10-311/24; Orlando	\$ 299.00	
Priscilla Cole & Shira Fowlkes	2024 NYEC Annual Forum; 3/4-3/6/24; Atlanta	\$ 3,977.00	
Florence Ukpai	National Afterschool Assoc Convention; 3/17-3/20/24; Dallas	\$ 1,989.00	
Michelle Hagues	Black maternal Health Workshop; 4/12/24; Lauderdale Lakes	\$ 65.00	
Shira Fowlkes; Cindy Arenberg Seltzer	2024 FL Prosperity & Economic Summit; 5/23/24; Coral Springs	\$ 610.00	
Shira Fowlkes, Shantigra Williams, Sue Gallagher, Michelle Hagues, Karen Franceschini, Julie Toscano, Priscilla Cole, Jennifer Wennberg, Jill Denis-Lay, Andria Dewson; Fern Phillips; Tabitha Bush; Shaquoia Wilson, Amber Gross, Brooke Tenenbaum, Erin Byrne	United Way of Broward County; 2024 Behavioral Health Conference; 5/14-5/15/24; Ft Laud	\$ 1,600.00	

Sponsorship			
AHEM Education Inc. SPNR 24-22	Broward Earth Day 2024: Community Conversation Circle and Mindful Beach Clean Up for Healing, Justice and Climate Action; 4/20-4/21/24; Dania Beach	\$2,000.00	A key component of this event is to promote family and youth engagement in self-care, care for others and care for the environment. Broward County students will have the opportunity to practice the afore-mention mindfulness and healing activities, share their experiences, learn how to integrate into their lives, serve in cleaning up the beach and earn community service hours toward their graduation requirements.
Broward Moms Incorporated DBA The Greater Fort Lauderdale Diaper Bank SPNR-24-20	4th Annual Birth, Baby and Beyond Health Expo; 5/11/24; Ft Lauderdale	\$2,000.00	This Expo will be an educational and interactive event designed to connect community resources, medical teams, providers and the community together with the hopes of addressing social determinants of health including diaper need, food insecurity and isolation. We will be providing essential information, medical screenings and resources to individuals in the community that have been linked to negative health outcomes including a higher rate of caesarian sections and lack of maternal and mental health care.
Broward Public Library foundation SPNR-24-24	2024 Children's Bookfest; 2024 Summer Learning Program; 2024 Conference on Children's Literature 6/1/-9/20/24; Ft Lauderdale	\$5,000.00	These three incredible Broward County Library programs reach across the entirety of Broward County. The 18th Annual Children's Bookfest is the official kick-off to Broward County Library's Summer Learning Program. The conference on Children's Literature is a daylong professional development conference designed for anyone invested in early learning and literacy. (Service Goal 053)
Community Reinvestment Alliance of Florida, Inc SPNR-24-25	Summit24; 5/1/24; Coral Springs	\$2,000.00	Summit24 will provide training and technical assistance to community-based organizations and financial institutions. Summit24 will bring together community stakeholders and national speakers to help address and put forth recommendations to solve the issues that affect Florida. The Annual Summit provides training, technical assistance, and access to partnerships for community-based organizations as well as financial institutions.
Florida's Children First SPNR-24-21	Use the Law to Support Sibling Relationships – Help Reduce Institutional Trauma; 3/19-5/30/24; Ft Lauderdale	\$1,000.00	Florida Youth SHINE members will share their experiences with losing, maintaining and re-establishing relationships with their siblings and others. FCF attorneys will review all the laws and rules that are in place to protect sibling relationships and share practical tools as well.
Harris Chapel United Methodist Church Inc. SPNR-24-16	Grandfamily Barbeque; 3/17/24; Ft Lauderdale	\$1,000.00	This is a barbeque held for the participants of the support group for grandparents who are raising their grandchildren and their families. The children benefit as they meet other children who are also being raised by their grandparents.
Kids In Distress, Inc. SPNR-24-15	Broward Aware Family Fun and Resource Fair; 4/13/24; Ft Lauderdale	\$3,550.00	Broward AWARE is an awareness campaign that aims to ensure that Broward County families, educators, media, law enforcement and all stakeholders use and share resources that will make it possible for all children to safely realize their full potential, hopes and dreams. (HIGH TRAFFIC SPONSORSHIP)
Memberships:			

List of Invoices, Travel, Purchase orders, Sponsorships, etc.
Submitted to the Children's Services Council
March 21, 2024

Coral Springs Chamber of Commerce	2024 Membership	\$280.00	
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For Council Meeting March 21, 2024

Issue: Replace CSC's Front Door

Action: Approve replacing the Front Door and related construction costs

Budget Impact: \$20,000 of \$150,072 in Facility Reserves for FY 23/24.

Background: The CSC moved into the current headquarters building in October 2009 and because of the air pressure in the building, opening and closing the front door has presented some level of difficulty since the beginning. Staff have had numerous experts try to fix it by adjusting the air pressure, adjusting sensors on the door and many other ideas, all to no avail. Opening and closing the front door remains very difficult and is now the subject of jokes!

Current Status: Since all ideas have been exhausted and failed, staff is recommending a whole new front door concept and installing automated sliding doors. Attached is a brochure highlighting how it would look. The quote for the doors is from Nabco Entrances, Inc for \$13,000. The additional budget request is an estimate for probable masonry work that may be needed but a contractor and actual amount has not yet been identified.

Recommended Action: Approve replacing the Front Door and related construction costs

GT1175

Hurricane Sliding Door Systems
Impact and Non-impact Rated



Product Features and Benefits

- Large urethane door rollers for **smooth operation**
- Heavy-duty anodized roller track for **long-lasting durability**
- Belt drive and brushless motor system ensure **silent and reliable operation**
- Widest width (18') available in the industry to further **enhance your entrance**
- AHCA/NFPA 101-compliant exit device for **secure locking during a hurricane**
- Pressure ratings up to 105psf provide **peace of mind during hurricane season**
- Dry-glazed system allows for glass only over door panel replacement, **reducing cost and time of repair**



GT1175 Hurricane Sliding Door Systems

The NABCO GT1175 Hurricane-rated Sliding Door System is in a class of its own. While elegant by design, the GT1175 offers pressure ratings up to 105psf, frame widths to 18', and a revolutionary dry-glaze system that allows damaged glass to be replaced without replacing the entire door panel. NABCO's microprocessor control provides reliable door operation, important usage counts, and diagnostic features for quick troubleshooting and reduced maintenance costs. Offering a prompt return on your investment with one of the lowest costs of ownership, the ultra-quiet, high-performance GT1175 Hurricane Package is the perfect solution to showcase your entrance.

The GT1175 Slider Operator



Header cover is pre-wired for sensor installation and uses extra-thick aluminum extrusions to minimize deflection.



Quick-disconnect power supply Low-voltage transformer Microprocessor control Brushless motor/gearbox Thick weatherstrip Microfiber-reinforced belt

PRODUCT INFORMATION

Header dimensions - standard	6 1/2"W (165.1) x 7 1/2"H (190.5)
Standard finish	Clear and dark bronze anodized
Optional finishes	Painted, clad, special anodized
Mounting	Concealed
Threshold	Surface-applied, recessed, none
Configurations	Single, bi-part / full breakout, fixed sidelite

TECHNICAL INFORMATION

Operator drive	Electro-mechanical
Drive system	Belt drive
Motor type	1/4 HP (peak) brushless
Primary circuit protection	Breaker
Controller	Microprocessor
Breakout	System disabled when panels break out
Operating voltage	120 VAC - 5 AMP
Auxiliary power output	12 VDC
Maximum door panel weight	600 lbs. total moving weight
Switch modes	On/off, 1-way, 2-way, hold-open, night
Opening and closing speed	Adjustable
Reduced opening function	Standard
Obstacle detection	Both directions
Hold-open time	Adjustable (0-67 seconds)

CODE COMPLIANCE / APPROVALS

Code compliance	ANSI A156.10
Approvals	UL, ULC, CSA and CSFM

H60/H105 COMPARISON

	H60	H105
Max. Height	7' 7.5" (2324.1)	8' 8" (2641.6) See NOA
Max. Width	16' (4876.8) bi-part/8' (2438.4) single	18' (5486.4) bi-part/9' (2743.2) single See NOA
Glass	Impact: 1/2" Solutia Saflex (wet glaze) Non-Impact: 5/16" tempered (wet glaze)	Impact: 7/16" Dupont Sentry Glass (dry or wet glaze) Non-Impact: 1/4" tempered (dry glaze)
Lock Options	Standard single - 3-point Standard bi-part - 3-point active panel Flush bolt inactive panel 4450 handles (optional)	Single - 2-point or 3-point (indicators on interior) 4550 handles (optional) Bi-part - 3-point active panel/2-point other panel Or 2-point on both panels (indicators on interior) 4450 handles (optional) Exterior key cylinder standard Adams Rite G86 panic device; applicable on full open with muntin only
Flush bolts	Required	Not used
Stiles	Narrow or medium	Medium only
Bottom rail	4", 6.5" or 10"	6.5" or 10"
Muntin	None	4" or none
Wind pressure	PSF +60 / -70	Max PSF +/- 105
FL product approval	Impact: #16167.1 (Bi-part FSL) Non-impact: #16167.2 (Bi-part FSL) Impact: #16167.3 (Bi-part FBO) Non-impact: #16167.4 (Bi-part FBO)	Impact: #16802.1 (Single, bi-part /FSL, FBO) Non-impact: #16802.2 (Single, bi-part /FSL, FBO)
Miami-Dade (NOA)		Impact: #15-0323.05 Non-impact: #15-0323.04

For reference only. Contact your NABCO sales professional for specific detailed information.

NABCO Service and Specifications

Along with the NABCO factory branches, NABCO has the largest independently owned network of automatic door distributors in North America. Their friendly, qualified installers and technicians always strive to exceed your expectations from install to after-sales service. NABCO's factory branches and independent distributors provide AAADM-certified technicians to ensure your doors meet all ANSI A156.10 standards.

Complete three-part specifications and CAD drawings are available on the NABCO website.



Member of the Nabtesco Group

NABCO ENTRANCES INC.

S82 W18717 Gemini Drive | Muskego, WI 53150 | 877-622-2694 | Fax 888-679-3319

www.NABCOentrances.com | Email info@NABCOentrances.com



Distributed by:



NABCO Entrances, Inc.

10741 NW 18th Drive
Plantation, FL 33322

www.nabcoentrances.com

Estimate

Date	Estimate #
2/9/2024	453311L

Estimate valid for 30 day from above date

Ira Lehman 561-284-0405 ILehman@NabcoEntrances.com

Sold To:

Ship To:

Elias Porras, Prop. Mgr.
McGuire Real Estate Services
2901 W. Cypress Creek Rd., Ste. #104
Ft. Lauderdale, fl. 33309
(954)686-6900
elias@mcg-re.com

Children's Services Council
6600 W. Commercial Blvd.
Ft. Lauderdale, FL. 33319

Terms	Project
50% Deposit Required Upon Placement of Order	Children's Services Council

Qty	Description (Furnish Materials & Install)
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1	H-105 Hurricane Sliding Door System, Single, FBO, Motion Detectors, Safety Devices, On/Off/Hold Open Type so-sx "Medium Stile" Impact Unit, size 96" x 96" with 40 1/8" net slide opening. SX/SO-Panels equipped with emergency breakaway feature and 88" Full Break-out. Florida Product approval Impact FBC #FL 39894.1. Sliding Door Special Finish, NABCO Bone White (SW PWS3-20012), Cost as Quoted Sliding Door Glass, Gray Laminated, 7/16", for H105 (Qty Equal sqft)								
	Price includes a "Controlled Entry" package, consisting of:								
1	Fail Secure Auto Electric Carriage Lock Integrate into access control system (all vendors need to be present) (does not include return trips)								
20240209-3 IL- Children's Services Council									
Warranty:	One year on materials and labor during normal working hours								
Excludes:	<table border="0"> <tr> <td>* 120v/10a Power to operator(s).</td> <td>* Permitting</td> </tr> <tr> <td>* Preparation and Finishing of Opening(s).</td> <td>* Engineering Calculations</td> </tr> <tr> <td>* Transom(s) and other Glazing.</td> <td>* After Hours Labor</td> </tr> <tr> <td>* Break metal and Perimeter Caulking</td> <td>* Painting, Patching and Cosmetic Work</td> </tr> </table>	* 120v/10a Power to operator(s).	* Permitting	* Preparation and Finishing of Opening(s).	* Engineering Calculations	* Transom(s) and other Glazing.	* After Hours Labor	* Break metal and Perimeter Caulking	* Painting, Patching and Cosmetic Work
* 120v/10a Power to operator(s).	* Permitting								
* Preparation and Finishing of Opening(s).	* Engineering Calculations								
* Transom(s) and other Glazing.	* After Hours Labor								
* Break metal and Perimeter Caulking	* Painting, Patching and Cosmetic Work								

ACCEPTANCE OF PROPOSAL: The above Prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Applicable sales tax is subject to change upon invoicing. If company or job is exempt from sales tax, return fully completed exemption certificate with signed estimate or proposal.	Total includes estimated sales tax, but is subject to change upon final billing.
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Signature _____	Date _____	Total	\$12,998.00
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I/We understand and agree that the information provided is for the purpose of obtaining merchandise on credit. I/We further understand and agree that all accounts or monies due to NABCO ENTRANCES, INC. shall be paid in accordance with the Credit Terms above. Penalties are at a rate of 1.5% per month (18% per year) and will be assessed against all accounts 60 days past due based on a month end aging method. I/We agree to pay all reasonable costs of collection, in addition to any court costs and/or attorney fees incurred. Lead times subject to quote approval.

TAB V

DRAFT

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
6600 WEST COMMERCIAL BOULEVARD, LAUDERHILL, FL 33319**

**Agency Capacity Building (ACB) Committee Meeting Minutes
February 21, 2024
2:00 PM – 4:00 PM**

Participants in Attendance: Florida; Frank Isaza, Harleen Hutchinson, Beverly Hung, Stephen Ferrante, Keisha Grey, Monica Wesolowski, Jarvis Brunson, Robert Crum, Cynthia Moreno and Kristina Graham

Community Resource:

Guest Speakers and Panel: Co-Chair-Dr Kenton, Jackie Roca (YMCA Broward), Beatriz Del Rio (Broward Healthy Start)

CSC Staff in Attendance: Kenneth King, Kandys Torrance, Nicolette Picardi

Agenda:

Welcome:

Dr Kenton, Co-Chair opened the session and Kenneth King, Director of Public Affairs and Organizational Development Children's Services Council called the meeting to order and welcomed everyone to the February meeting. He asked each participant to introduce themselves and advised that today's panelists and committee members would be in-person as well as virtually.

Approval of the Minutes: The minutes will be approved at the next meeting.

Introduction of the Panel: A panel discussion was conducted that focused on Human Resources. The discussion is an important one because when applying for the Capacity Building grant, Human Resources is one of the most popular categories selected. Why? Because HR is a critical area of internal operations and is often put on the back burner for more pressing matters. We recognize that knowing where to begin with HR can be challenging, especially if your nonprofit is new or growing and has limited time and resources.

Panel discussion:

Kenneth King initiated the conversation by asking the panel what challenges they face as HR Professionals. The panelists discussed the challenges to hiring and finding the right applicants to fit the job openings they have open. Some of the challenges raised were the hybrid model of current work environment, the office culture, and the support needed from the executive to carry out decisions. Many applicants are more interested in the culture of

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**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
6600 WEST COMMERCIAL BOULEVARD, LAUDERHILL, FL 33319**

the office i.e. benefits, work-life balance, career development, etc than the actual salary. The YMCA explained that wellness programs were popular among staff with benefits aimed at mental well-being. Post-COVID, HR professionals are using the models they adopted during Covid. The use of Zoom is still used widely for keeping connected to staff.

Succession planning was discussed as the next topic. The panelists agreed that often this was put on the back burner not a priority as they are very small HR departments and do not have the resources to devote to this. Hiring and how to bridge the gap between the generations was brought up as a concern because working for a non-profit was not high on the list of career choices for incoming generations of employees.

HR and legal issues were raised, Kenneth King asked if any of the panelists had in-house legal counsel and proposed the idea of a shared legal counsel. The panelists agreed this was a good idea.

Closing:

Kenneth thanked the panelists and participants for being present. The meeting was adjourned at 3:30 pm.

TAB W

Funders Forum Meeting Summary

March 1, 2024

Members Present:

Angelica Rosas, Community Foundation; **Angelika Schlanger**, McKnight Foundation; **Dawn Miller**, Grayer Family Foundation; **Dion Smith**, Children's Services Council (CSC); **Efrem Crenshaw**, Broward County Human Services Department; **Fiorella Smyth**, Florida Blue; **Jessica Durrant**, Department of Children and Families (DCF); **Kenneth King**, CSC; **Keyonia Lawson**, CSC; **Lisa Bayne**, CSC; **Maria Hernandez**, United Way; **Melanie Burgess**, The Jim Moran Foundation; **Monica King**, Broward Healthy Start Coalition (BHSC); **Neiko Shea**, ChildNet; **Radoika (Rady) Pilarte**, CSC; **Renzo Torrenga** for Silvia Quintana, Broward Behavioral Health Coalition (BBHC); **Sandra Veszi Einhorn**, Coordinating Council of Broward; **Sheri Brown Grosvenor**, Community Foundation; **Susan Cantrick**, Broward County Public Schools; **Tara Williams**, Broward County Human Services Department; **Teves Bush**, Department of Juvenile Justice (DJJ); **Traci Schweitzer**, DCF

Guest:

Heather Davidson, Coordinator, Trauma Responsive Learning Initiative

Welcome and Introductions:

Dion S. welcomed new members Jessica Durrant, Program Manager for the Department of Children and Families, and Dawn Miller, Foundation Representative for the Grayer Family Foundation, and member introductions were completed.

Approval of the February 2, 2024, Meeting Minutes:

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

Trauma Responsive Initiative Presentation

Maria H. introduced Heather Davidson, Coordinator for the Trauma Responsive Learning Initiative that presented "Moving from Trauma-Informed to Trauma-Responsive: A Training Program for Organizational Change" to members. This initiative was presented by Dr. Stephanie Covington during the United Way 2023 Behavioral Health Conference and has now been implemented in the community by providing Trauma Responsive Systemic Training for community agencies. This series of trainings is intended to create organizational change by aligning all aspects of an agency with best practices for addressing trauma, such as updating program policies, environment, language, and values and involving all staff to better serve clients who have experienced trauma.

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The Trauma Responsive Learning Initiative consists of 7 cohorts, training 10 -12 designated staff members from each agency for 18 months.

CEUs are available for the Kick-Off and Guide Team trainings.

Cohort #5 begins on April 8, 2024. To register go to the following website:

<https://www.unitedwaybroward.org/event/trauma-responsive-learning-initiative-2/>

These trainings are currently sponsored by United Way, CSC, and Broward Behavioral Health. Members who are interested in partnering to help fund this initiative should contact Heather Davidson at traumainitiative@unitedwaybroward.org

A copy of the presentation was distributed to members.

Funders Forum Member Updates:

Partnerships / Leverages / Grants

Children's Services Council

Dion S. shared that CSC had a meeting with Broward County Public School's CTACE (Career, Technical, Adult & Community Education) Division to learn about their services. CSC is exploring whether to release a Youth Employment RFP. Dion S. will provide an update to members during the April meeting.

Community Foundation

Sheri B. G. announced that pursuant to Florida Statute 409.147, the Florida Department of Children and Families through the Ounce of Prevention is offering one-time grants to help eligible communities obtain a Florida Children's Initiative (FCI) designation that will establish a process to identify severely disadvantaged areas and provide guidance for developing a new social service paradigm that systematically coordinates programs that will address the critical needs of children and their families and for directing efforts to rebuild the basic infrastructure for the community.

The Community Foundation established the Markham Health and Resource Hub, which sparked the Ounce of Prevention's interest in replicating the initiative in the Pompano Beach Northwest community. The Ounce of Prevention awarded funding for a planning grant. If the planning grant plan is accepted by the Ounce of Prevention, it would be the sixth established FCI site in the state and the first site in Broward that will then allow them to access additional funding for that community. Sheri B. G. asked members for their support and will reach out to request letters of support.

Quarterly Funders / Non-Profit Community Event Subcommittee Update

Ken K. provided an update to members about the planning stages of the community funder and nonprofit event where funders and nonprofit agencies network and share about funding priorities, processes, procedures, and nonprofit needs.

In February, Ken K. shared a draft “Funders Funding Profile” that contained pre-populated questions and answers that would be distributed to agencies that are looking for funding before the event in hopes that it will lead to a more collaborative conversation and facilitate and improve relationships with nonprofit organizations. The committee is now working on professionally branding the profile and making an electronic version. Ken K. would like to come up with a comprehensive list of the agencies funders are funding.

A meeting will be scheduled to discuss funding processes, work on engaging questions to address the panel and the audience and assign who will be chosen to serve on the first panel at the Regional Nonprofit Executive Alliance philanthropic day on May 22nd.

Angelika S. will connect with the Association of Fundraising Professionals Chapter in Broward, which hosts an annual meet the funders' panel in April and would like to suggest that they provide a survey for those nonprofits who attend to receive feedback on how it could be more helpful. Angelika S. will meet with one of their board members and will connect with Ken K. regarding the next steps.

Contract and Budget Development Subcommittee Update / Salary Survey

The Contract and Budget Development Subcommittee meeting will hold its next meeting on March 4th and will have more information to report to members in April.

During the February meeting, Dion S. spoke to members about developing another nonprofit salary study similar to the one completed in 2022. The last salary study led to many funders requiring and funding salary minimums. Dion S. offered to lead the effort to update the study.

An email with a template was sent to members requesting salary data for their social service / human service / afterschool programs. Dion S. requested that members send their salary information by March 15th to present to members during the April meeting.

Broward Children’s System of Care Program Update

Renzo Torrenga, Director of Children’s Crisis Services for Broward Behavioral Health, provided a presentation to members on the progress that is being made with the Children’s System of Care Program that was established by House Bill 945 to provide funding sponsored by DCF to BBHC, to establish Children’s Care Coordination Teams (CCCT) that works with the Baker Act receiving facilities to help families follow through with recommended care. The CCCT was then expanded into specialty sub-teams that have a more strategic focus on the needs of the community. The teams are:

- Children’s Care Coordination Teams for Transitions from Children’s Receiving Facilities.

- Children’s Care Coordination Teams for Transitions from Statewide Inpatient Psychiatric Programs (SIPP).
- Children’s Care Coordination Teams for supporting Baker Act Diversions from Mobile Response Teams (MRT).
- Children’s Care Coordination Teams for Transitions from the Department of Juvenile Justice (DJJ) and ChildNet.

Another expansion of the Children’s System of Care is the Family Support Team, which works collaboratively with families to explore their culture, beliefs, and values and work together to identify strengths, as well as family needs. The agencies that provide care are Chrysalis, Harmony, Our Children Our Future, and Smith (DJJ Family Support Team).

There is also the Short-Term Residential (SRT) Program that extends wait times for SIPP beds statewide, in hopes to be able to reduce reoccurring admissions. There are currently 8 beds for youth at Citrus Health Network.

The presentation also highlighted the following additional initiatives that have been established in the community to work with families:

- Healthy Connections for MOMS & Babies Project that is a system state-wide transformation partnership to demonstrate that evidence-based early intervention combined with peer support improves outcomes for pregnant women, their babies, and their families. They currently have 3 mothers enrolled.
- Children & Adolescent Weekend Respite Program that provides short-term weekend care for children 5-17 years old through the National Youth Advocate Program and Children’s Harbor.
- One Community Partnership 4 (OCP4) grant awarded to BBHC through SAMHSA that began on September 30, 2023, that will focus on providing universal mental health and trauma screenings to VPK and elementary school children for early identification, and connection to services and supports for those in need.
- They have also established a contract with Broward County School Board to have school Social Workers and Family Counselors refer students of all ages to BBHC for Care Coordination and behavioral health service oversight. They have received 700 referrals this school year and over 1,400 referrals overall.

Renzo T. will send resource materials to share with members to distribute to agencies.

Additional Updates:

Children’s Services Council

Dion S. reminded members that CSC’s Healthy Youth Transition (HYT) procurement will close on March 12, 2024, at 4:00 p.m. HYT provides success coaching, life skills training, and independent living supports for dependent, delinquent, crossover, and LGBTQ youth to support their successful transition to adulthood.

United Way

Maria H. reminded members that the Behavioral Health Conference is scheduled on May 14th and 15th, 2024 at the Convention Center. They are still in need of sponsorship support. For more information and to register for the conference please visit United Way's website and registration link at <https://www.unitedwaybroward.org/event/bhc2024/>

Healthy Start Coalition

Monica K. announced that the Broward Healthy Start Coalition would be hosting the 2024 Maternal & Child Health Conference on Friday, April 12, 2024, at the Embassy Suites, Fort Lauderdale, from 9:00 a.m. to 4:00 p.m. There will be national members in attendance to talk about maternal mental health and how to support our mothers and respectfully care for our communities. The conference will also address the black infant mortality rate. For more information, please visit their website at <https://browardhsc.org/events/>. To register for the event please visit <https://www.eventbrite.com/e/836197387897?aff=oddtcreator>. The flyer is attached for members to distribute.

Next Funders Forum Meeting

The next meeting will be held virtually on Friday, April 5, 2024, from 2:00 p.m. to 4:00 p.m. Members should contact Keyonia Lawson at klawson@cscbroward.org to include any additional agenda items.

The meeting was adjourned at 3:35 p.m.

Next Steps, Tasks & Follow-up

- Dion S. will provide an update regarding youth employment procurement.
- Angelika S. will meet with the Association of Fundraising Professionals and connect with Ken K. regarding the next steps to participate in their funders panel.
- A follow-up meeting for both subcommittees will be scheduled.
- Members are to provide Dion S. with their salary information by March 15th to present to members during the April meeting.

Ongoing Tasks:

- Dion S. and Lisa B., will continue to facilitate sub-committee meetings for members to discuss learning opportunities related to contract and budget development items (Salary survey).
- Ken and Sheri are the Co-leads of the sub-committee planning the May 22nd joint Funder and Nonprofit Event. Members are encouraged to join the subcommittee and help plan the May event.
- Silvia Q. and Larry R. will continue to provide an update about Broward's Children's System of Care Plan.

TAB X

DRAFT

**The Broward Reads Coalition - Campaign for Grade-Level Reading
Meeting Minutes
February 7, 2024
9:30 a.m.**

The meeting was conducted via Zoom.

Participants: Cindy Arenberg Seltzer (Co-Chair), Dr. Sharetta Remikie, Ken King, Kim Reid, Yolanda Meadows (CSC of Broward County); Commissioner Beam Furr (Co-Chair) & CSC Council Member; Renee Jaffe (Co-Chair), Allison Metsch (Early Learning Coalition of Broward County); Dr. Lori Canning (Co-Chair), Martha Steinkamp (BCPS); Jenny Del Valle, Alexandria Persad (HandsOn Broward); Lisa Sporillo (City of Pembroke Pines); Kimberly White (Broward County Library); Karen Smith (Friends of the Broward County Library, Inc.); Randall Deich (Greater Fort Lauderdale Alliance); Sarah Curran (Museum of Discovery and Science); Sharon Hughes (YMCA); Amanda Smith (Art and Culture Center/Hollywood); Deontre Clayton (Florida Early Learning Corps)

I. Welcome

Commissioner Beam Furr convened the meeting at 9:32 and extended a warm welcome to the attendees. He commenced the proceedings with introductions from the floor.

Dr. Lori Canning moved to approve the December meeting minutes, which Allison Metsch seconded. The motion passed without any objections.

II. Partner Updates

a) CSC of Broward County (Cindy Arenberg Seltzer, Dr. Sharetta Remikie, Liza Khan)

Dr. Remikie excitedly shared that JumpStart has awarded Broward County as an Impact Partner of the Year. This award goes to everyone associated with the Broward Reads coalition committee who deserves a big hand. She advised that the plaque should be ready soon and would be shared once it arrives. Dr. Remikie further advised that a reading of "With Lots of Love" will take place on Zoom on February 13 with the author, Jenny Torres Sanchez. The information will be shared with those interested in attending.

Dr. Remikie informed the group that this is the 10th year the coalition has worked with Read for the Record. Dr. Remikie shared, Kim Reid is forming an anniversary celebration sub-committee for anyone interested in joining to assist in the planning. Additionally, she apprised the group that the engagement

subcommittee, is looking at strategies for recruiting new coalition members and engaging underrepresented groups with the library system. The next meeting is scheduled for February 20 at 10 am via Zoom.

Dr. Remikie informed the coalition of the Florida Grade Level Reading Campaign's next meeting, which will be on February 22 at noon via Zoom. She also provided background information on World Read Aloud Day, which falls on February 7.

Cindy Arenberg Seltzer added that the Florida Chamber will be holding their Prosperity Conference in Coral Springs in May. They have a foundational focus on early care and education, which is lovely to see from a business organization.

b) Broward County Public Schools (Dr. Lori Canning)

Dr. Lori Canning advised the group about their upcoming re-envisioning meetings starting soon and mentioned that they would focus on the schools and their enrollment. She added that the Florida assessment for student thinking scores had been released, showing continued improvement. Dr. Canning mentioned she would share the recent test scores at the next meeting as they analyze the results.

She informed the group about the academic workshop scheduled for February 13 and shared that several initiatives are underway to support students and families.

Dr. Canning unveiled their plan for launching the kindergarten campaign, titled "New Swag," which aims to ensure parents know they will receive all necessary support through various outreach opportunities, initiatives, and resources, ensuring every student is kindergarten-ready and warmly welcomed into the Broward County public school system.

She expressed their desire to schedule more kindergarten meetings in the upcoming weeks and extended an invitation to anyone interested in joining the committee. Dr. Canning also shared the Redefining Broward Schools website: <https://www.browardschools.com/redefining> for those who wish to view it.

c) Early Learning Coalition (Renee Jaffe, Allison Metsch)

Renee Jaffee happily announced the VPK FAST scores from last year, indicating that students are at a proficient level of readiness for kindergarten. The state average is 76.4 percent, and Broward scored 78.5 percent. She also shared that they measure student/teacher interactions and how impactful they have been when it comes to student testing.

Renee shared the details of the Day in K event on June 11 from 5:00 to 8:00 pm. She talked about the many resources that will be available and the events that will take place, some geared just for students while others aimed at parents. She stated the bookworm program is still ongoing, with over eight thousand families registered and have begun to receive bundles of books. They are also collaborating with Healthy Start regarding the baby bookworms' program, which is close to getting off the ground.

Allison Metsch reported the outcome of their Early Educator Bootcamp, which was successful and well attended. Allison advised that due to a few individuals on a waiting list, they would have another session during spring break.

d) Broward County Libraries (Kimberly White)

Kimberly White announced that Broward County Libraries are celebrating their 50th anniversary and will have celebratory events from January to April. In conjunction with the anniversary, they will be sharing buttons, stickers, and bookmarks.

Kimberly announced their upcoming major festival, Art Lit, is scheduled for February 10 at Lauderhill Central Park, during which they plan to conduct a book distribution at the event. StoryFest takes place on March 3 at the NSU Alvin Sherman Library. She also asked that everyone save the date for Children's BookFest, which will take place on June 1 at Northwest Regional Library.

e) HandsOn Broward (Jenny Del Valle)

Jenny Del Valle excitedly shared that she and her organization are also celebrating 50 years of service in the South Florida area. They will be sending out email blasts about celebrations as information becomes available.

She discussed their various methods to spread the word about grade-level reading and how they keep volunteers motivated and engaged after the Read for the Record event. Between November and December, 72 volunteers engaged as reading coaches, and 360 are now mentors. She spoke about planning another superhero reader event and the five hundred superhero capes that have been donated.

Open Mic

Sharon Hughes from the Y.M.C.A., shared that Team Broward is a literacy program created to help decrease the numerous social stressors and triggers that students deal with daily. They utilize the arts to educate and provide youth with a mental space to freely express themselves. The program will present a

DRAFT

play entitled "Snowy and The Seven Affirmations" at the L.A. Lee YMCA/Mizell Community Center Black Box Theatre on February 10th and 11th.

Amanda Smith from the Art and Culture Center shared that they are organizing their annual Early Voices collaborative exhibition for early learning classrooms through elementary school. In this event, each classroom receives a canvas and a few books to create a collaborative work of art, which will be displayed at their annual event in April.

Meeting Schedule for FY 23-24:

The next meeting will take place on **April 3, 2024, at 9:30 a.m.**

Subsequent meeting dates: June 5, August 7, October 2, December 4

III. The meeting adjourned at 11:15 a.m.



Human Services Department

COMMUNITY PARTNERSHIPS DIVISION / Children's Services Administration

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

Broward County Board of County Commissioners
Children's Services Board
Regular Meeting Minutes – January 19, 2024
9:00 am – 11:00 A.M.

1. Call to Order

Evan Goldman called the meeting to order at 9:02 A.M. and welcomed all Board Members.

2. Roll Call

Monica King called the roll.

A quorum was established with, Evan Goldman, Monica King, Daniel Schevis, Jarvis Brunson, Joel Smith, Malena Mendez, Maria Juarez Stouffer, Teves Bush, Traci Schweitzer, Dr. Thomas L. Walker, and Veda Hudge present. Sarah Gillespie Cummings, and Commissioner Michael Udine attended via TEAMS. After the roll call, Brenda Fam, Cara Malave present, Elida Segrera, and Burton Miller via TEAMS.

Members absent: Ally Walford and Marilyn Moskowitz.

Staff Members in attendance: Efrem Crenshaw, Community Partnerships Division (CPD) Director, Dr. Tiffany Hill-Howard, Children's Services Administrator (CSA), Sterling Parrish (CSA), Brandon Johnson (CSA), Paulette Herron (CPD) and Keith Bostick, Deputy Director of Human Services Department (HSD) present. Ronald Honick, Assistant County Attorney via TEAMS.

3. Approval of CSB November 17, 2023, Minutes

Motion: To approve the meeting's minutes as presented by staff.

First: Daniel Schevis

Second: Malena Mendez

Declaration of Conflict: None

Discussion: None

Result: Passed

4. Chair Report

Chair Goldman welcomed our County Human Services Intern, Cristal Mallet and informed that Robert Mayersohn is in a new role which created a vacancy in the Vice-Chairperson's position.

Motion: To appoint Monica King as the new Vice-Chair of the Children Services Board.

First: Daniel Schevis

Second: Malena Mendez

Broward County Board of County Commissioners

• Mark D. Bogen • Lamar P. Fisher • Beam Furr • Steve Geller • Robert McKinzie • Nan H. Rich • Hazelle P. Rogers • Tim Ryan • Michael Udine
www.broward.org

Declaration of Conflict: None

Discussion: None.

Result: Passed

Evan Goldman asked for a nomination for the new Secretary.

Motion: To appoint Jarvis Brunson as the new Secretary of the Children Services Board.

First: Joel Smith

Second: Veda Hudge

Declaration of Conflict: None

Discussion: None.

Result: Passed

5. Section Report

CSA FY 23 End of the Year Utilization and Performance Report

Dr. Tiffany Hill-Howard presented the final utilization report as of end of the year 2023. The utilization is 89% (\$17,195,777.29) of the expected 100.00% (\$19,351,659.00). The report was broken down by service categories, which included the contract amount, expenditure, variance and utilization rate. The report was also by Outcome-Based Providers (as per our Service Delivery Models-SDMs), Special Appropriations Providers and Utilization of those services.

Efrem Crenshaw mentioned that CSA left 4.1 million dollars unspent at the end of the FY22 compared to end of FY23 CSA 2 million dollars unspent and pointed out the improvement from one year to the next and the engagement of the Staff and the Board.

Members of the Board and Staff discussed this update.

RFP 2025

Dr. Hill-Howard informed that the RFP process will be coming out late winter, early spring and is taking into consideration all the recommendations and suggestions from the Board in addition to providers. CSA also had a provider 's forum where had conversations with families, staff members, knowledge experts. She mentioned that CSA had provided updates to the handbook and taxonomies. And after 8 years there is a great update for taxonomies rate increase, this way, now, there will be a better chance of providers getting into business with the County.

There will be no changes in any services, as per the Strategic Plan approved by the Board, considering our Service Delivery Models, the outcomes and monitoring the providers. We will be able to see the outcome updates once the RFP has been made public.

Members of the Board and Staff discussed this update.

6. Committee Chair Reports

Needs Assessment

Evan Goldman informed that the Needs Assessment Committee is in capable hands with Maria Juarez Stouffer as the Chairperson. Ms. Juarez Stouffer informed that the Annual Performance Report was presented to the Children Services Council and gave details of the programs, outcomes, impacts and visualization.

Efrem Crenshaw mentioned that the CSB Needs Assessment is the space where providers can have their presentations and suggested that it would be a great opportunity for the NAC Chair to invite the Childrens Services Council to present their information to the Board.

Members of the Board and Staff discussed this update.

7. Liaison Reports

Advocacy

No report.

Juvenile Justice

Chief Teves Bush mentioned they are working on the language/updates of some House-Bills related to aftercare services, use of firearms, electronic monitoring and legislation to adopt their graduated matrix about who have violated probation.

Chief Bush had reached out to their statewide volunteering mentoring coordinator to get some clarification about the Governor De Santis \$1million mentoring program which will go toward providers.

SNAC

Maria Juarez suggested to Dr. Carl Dasse-CSC to the NAC meetings to share the SNAC monthly updates. Dan Schevis commented that per Bylaws CSB is allowed to invite presenters that can provide information as long as that person understands that it's a matter of sunshine record and advise them on that.

Ms. Juarez informed that Help Me Grow program had their kickoff meeting and focusing on bringing the program back to Broward County. SNAC is working on a collaboration with Family Central to establish a special needs swim work group to increase access to water safety instruction for children with special needs. And they are also developing a housing and employment resource packet, a job fair for people with special needs as well.

Members of the Board discussed this update.

System of Care

Elida Segrera gave updated on the Trauma Informed Initiative that had its first admission and are working with all the receiving facilities to get training to explain the protocol

process. She reminded as well about the BYRC2, and referral requirements are a little more flexible than BYRC1.

8. New Business

Evan mentioned that part of the agenda packet is the letter regarding Backer Act, endorsed by CSB, which Chair Goldman will sign enthusiastically and gave some detail information about the program.

9. Old Business

None

10. Public Comment

None

11. Good of the Order

Joel Smith shared that last Saturday at Nina's Place (community food pantry) usually gives away more than 3000 pounds and last Saturday they gave away 15500 pounds, which shows the people needs.

Joel mentioned also that they are hosting, with the BC School Board, an educational health and wellness townhall meeting with the purpose of asking the district leaders to share with the community what the different departments of the school district are doing.

Mr. Smith shared that Jarvis Brunson is facilitating their 7th Iteration of the Community Bike Club where 15 were expected and 28 participated.

They are starting a 10-week program of conversational English for the Haitian American population. Monica shared that they are working also in a similar program a 6-week intensive English class for 25 women patients that they are been working with.

Ms. King informed the Board that it is Black Maternal Health Week, and they want to bring awareness on that issue to the community.

Sarah Gillespie Cummings referred to the minutes of a previous meeting regarding the request of underutilized funds to remain within the Children's Services. Efreem Crenshaw said that Staff will draft the letter and it will be approved by the Board to be submitted to the Commission.

12. Adjournment

Motion: To adjourn CSB meeting at 10:19 A.M.

First: Evan Goldman

Second: Joel Smith

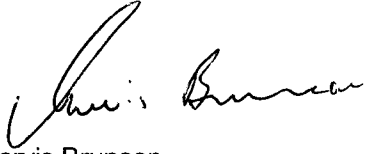
Declaration of Conflict: None

Discussion: None

Result: Passed

The next Children's Services Board Meeting is February 23, 2024.

These minutes were approved at the Children's Services Board Meeting dated February 23, 2024, as certified by:

A handwritten signature in black ink, appearing to read "Jarvis Brunson". The signature is fluid and cursive, with the first name "Jarvis" written in a larger, more prominent script than the last name "Brunson".

Jarvis Brunson
Children's Services Board Secretary



Children's Services Council

of Broward County

Our Focus is Our Children.

COMMUNITY IMPACT

‘It’s still very raw.’ Families come together 6 years after Parkland shooting.



CARL JUSTE CJUSTE@MIAMIHERALD.COM

In Coral Springs on Wednesday, Max Schachter, right, lights a candle for his son, Alexander, one of the 17 victims of the 2018 Marjory Stoneman Douglas High School shooting.

BY JIMENA TAVEL

JTAVEL@MIAMIHERALD.COM

Right after she lit a candle to commemorate the sixth anniversary of her 14-year-old son Luke’s death, Gena Hoyer touched her chest.

“I always touch my heart when I think of Luke and the other 16. It’s the first thing I grab when I’m thinking of them; I grab my heart,” she later said about the moment as a tear rolled from her right eye.

“I miss him very, very much,” she added, touching her heart again.

On Wednesday, six years after a former student shot and killed 17 people at Marjory Stoneman Douglas High School in Parkland on Feb. 14, 2018, the grieving families and other community members gathered in nearby Coral Springs to remember the 14 students and three staffers.

About 200 people attended a “Forever in Our Hearts” ceremony at Eagles’ Haven, a wellness center opened in March 2019 to foster healing. The event, an annual tradition, featured the release of 17 doves and the lighting of 17 candles, and other activities that reflected each of the victims’ individual passions, such as watching an Irish dance in honor of Cara Loughran’s love of culture and exercising in honor of Scott Beigel’s love of fitness.

Gena Hoyer, who arrived with her husband, Tom, said the pain worsens. But seeing the other families helps.

“We lean on each other for support and love,” she said. “We’re always there for each other.”

Those relationships shined through when the family members hugged each other after lighting a candle inside a crystal vase with each victim’s name in red. They sparked the flames one by one, as “Forever” by Kenny Loggins played in the background. Audience members cried.

Sarah Franco, the executive director of Eagles’ Haven, led the attendees in three deep breaths as some closed their eyes.

“Six years ago, on 2/14, for our community, but especially for the victims’ families, the world stopped, and our hearts broke into a million pieces, and we felt that we had lost our ability to breathe. And again today our hearts literally ache for the families because their pain will never end, and their hearts are and will always be broken,” Franco said.

“For six years, however, by loving and supporting one another, we have somehow found a way to get to this day and keep breathing through the pain,” she continued.

“Sometimes, we need a reminder to breathe, and I would think that today is one of those days, so let’s take three deep breaths together as one community to send our strength to one another.”

‘IT’S A VERY DIFFICULT DAY’

The group breathed in an out and then walked a few feet toward two wooden cages with 17 white birds inside. As some of the family members opened them, Lori Alhadeff hugged her husband, Ilan. They lost their daughter, Alyssa, in the tragedy.

“It’s a sad day for me. It’s a very difficult day for me,” Lori Alhadeff said about the anniversary. “It’s still very raw.”

Alhadeff, who got an 8 tattooed on her wrist to symbolize her daughter’s soccer jersey number, said she wants everyone to know she will keep trying to make schools safer.

The former teacher was elected to the Broward County School Board after the shooting and serves as the board chair.

Broward Public Schools Superintendent Peter Licata, who on Wednesday morning visited the Stoneman Douglas campus to deliver a wreath and Coral Springs Middle after to paint rocks with kids, echoed Alhadeff's sentiment.

"We have to figure out how to change that," he said. "This wasn't my reality when I was going to school, but it's kids' reality nowadays. So we have to figure out where we went wrong and how to fix it."

He also praised the community for coming together.

"It's impressive how the community keeps doing this, and it's something that has to continue," he said.

As the attendees sauntered around the event, eating the 17's favorite foods, such as Luke Hoyer's chicken nuggets from Chick-Fil-A and Alexander Schachter's Nutella crepes, Ellen Enoch-Marx petted a pony to pay tribute to Meadow Pollack's love of horses.

Enoch-Marx, a 67-year-old Coral Springs resident, said she visited Eagles' Haven on Wednesday to comfort the affected families.

"These people have lost their loved ones in a horrific crime," said the retiree from Memorial Hospital. "They need our support."

Jimena Tavel: 786-442-8014, @taveljimena

FOREVER FAMILY

Forever Family - Enoch



Forever Family - Enoch
February 27, 2024 at 11:18 am EST

ORLANDO, Fla. — “I would like a Forever Family. I would like that. People that understand me and what I’ve gone through, throughout my whole life and who could be there for the rest of my life.” That is what Enoch wishes for. Watch his story below and to learn more about this sweet young man, contact the [Children’s Services Council of Broward County Florida](#) and [ChildNet](#) at [ForeverFamily.org](#)

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

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Governor Appointee*

*Jeffrey S. Wood, Vice Chair
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*Beam Furr, Secretary
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*Cathy Donnelly
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*Debra Hixon
Board Member
Broward County Public Schools*

*Dr. Peter B. Licata
Superintendent
Broward County Public Schools*

*Dennis Miles
Community Director, Southeast &
Southern Regions
Department of Children & Families*

*Dr. Paula Thaqi
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Broward County Health Dept.*

*Honorable Francis Viamontes
Judicial Member*

*Vacant
Governor Appointee*

*Vacant
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL

John Milledge

Garry Johnson

February 29, 2024

Re: God's Gift

To Whom It May Concern:

The Children's Services Council of Broward County (CSC) supports God's Gift's plan to purchase a Community Center, which will advance their effort to promote the holistic development of girls in Broward County. God's Gift plays a vital role in offering opportunities that prepare young women for successful futures. They provide career pathway exposure, college readiness opportunities, and life skills training during the summer and after school for girls of color living in the 33311 and 33313 zip codes area of Broward County. God's Gift also forges connections between girls of color and women of color who serve as role models for promising career opportunities.

The CSC is pleased to continue including God's Gift in the Broward Children's Strategic Plan and supporting their inclusion in CSC Agency Capacity Building workshops and training. Additionally, CSC appreciates the healthy living, parenting, and restorative justice circles offered by God's Gift that provide positive peer-building relationships aimed at creating layers of support and a nurturing environment for the girls in our community.

Thank you for your dedication to the well-being and empowerment of young girls in Broward County.

Sincerely,

Cindy Arenberg Seltzer

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

Pleading our cause & connecting our people since 1971

WESTSIDE GAZETTE

Broward County's Oldest and Largest African American Owned and Operated Newspaper

March 11, 2024

**Broward
AWARE!**
PROTECTING OUR CHILDREN



**Creating safe
environments
for all children to
thrive.**

Join our Campaign!

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Cindy Arenberg Seltzer
President and CEO
Children's Services Council of Broward County
6600 West Commercial Boulevard
Lauderhill, FL 33319

Dear Cindy,

I am reaching out with immense admiration for your dedication to the at-risk youth in our communities. It is my pleasure to invite you to SunServe's 2024 SHINE Gala on April 5, 2024, at 6:30 PM at The Venue in Wilton Manors.

In honor of your remarkable dedication and twenty-four years of unwavering leadership at the Children's Services Council of Broward County, we are privileged to honor you with the "Dr. James Lopresti - Visionary Award." This accolade is a testament to your exceptional contributions and perfectly reflects our commitment to championing and enhancing the lives of the most vulnerable members within our communities, especially our young LGBTQ+ identified individuals.

We warmly invite you and a guest to join us for this special evening. Your presence would greatly highlight the event and allow us to personally thank you for your inspiring work. We look forward to celebrating this well-deserved recognition with you.

We kindly ask that you arrive by 6:30 PM for the start of our cocktail reception. The program will begin at 8:00 PM. Formal attire is requested.

With heartfelt appreciation,

Tony Lima
CEO, SunServe

MONTHLY COUNCIL MEETING ATTENDANCE

October 2023–September 2024 (FY 23/24)

Council Member	Oct'23	Nov'23*	Dec'23	Jan'24	Feb'24	Mar'24	Apr'24	May'24	Jun'24	Jul'24	Aug'24	TRIM I	Sep'24	TRIM II
Michael Davis***	P	A	N/A	A	N/A									
Cathy Donnelly	A	A	N/A	P	P									
Beam Furr	P	A	N/A	P	P									
Debra Hixon**	N/A	P	N/A	P	P									
David H. Kenton	P	P	N/A	P	P									
Peter B. Licata	P	A	N/A	A	P									
Dennis Miles	P	P	N/A	P	A									
Paula Thaqi	A	P	N/A	P	Virtual									
Jeffrey S. Wood	Virtual	P	N/A	Virtual	P									
Francis Viamontes***	N/A	N/A	N/A	N/A	P									
Allen Zeman**	A	N/A	N/A	N/A	N/A									

* The Nov 16, 2023, monthly meeting was postponed to December 8, 2023, due to flooding.

** The School Board’s annual organizational meeting was held Nov 14, 2023, and Debra Hixon was appointed as the BCSB representative to the CSC. She replaces School Board Member Zeman.

** Judge Davis, who no longer presides over juvenile cases, was replaced by Judge Francis Viamontes on February 1, 2024.