

BOARD MEMBERS

Jeffrey S. Wood
Chair
Governor Appointee

Dr. Christine Thompson
Vice Chair
Governor Appointee

Senator Nan Rich
Secretary
Broward County Commission

Honorable Lauren M. Alperstein
Judicial Member

Alyssa Foganholi
Governor Appointee

Dr. Howard Hepburn
Superintendent
Broward County Public Schools

Debra Hixon
Board Member
Broward County Public Schools

Julia Musella
Governor Appointee

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

Dr. Paula Thaqi
Director
Broward County Health
Department

Vacant
Governor Appointee

STAFF
Cindy Arenberg Seltzer
President /CEO

LEGAL COUNSEL
John Milledge
Garry Johnson

DATE: March 13, 2026

TO: Council Members

FROM: Cindy Arenberg Seltzer

SUBJECT: Information for the March 19th Council meeting

Enclosed is the information packet for the CSC monthly meeting on Thursday, March 19, from 9:30 A.M. to Noon, at the CSC Office. If you usually receive a hard copy packet via courier, it should arrive this afternoon.

At this meeting, CSC auditors will deliver their Required Communications. Also for your consideration will be the draft Annual Comprehensive Financial Report (ACFR), revisions to the Leverage and Violence in the Workplace Policies, and other action items. Updates will also be given on the Maximizing Out-of-School Time (MOST) and Capacity Grant procurements. The Council Member Roundtable this month will feature an update on the Council's Asset Based Community Development (ABCD) work.

If you have any questions about the information in this packet, please feel free to reach out to me.

We look forward to seeing you on the 19th!

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

Thursday, March 19, 2026
9:30 a.m.

MEETING AGENDA

- | | |
|---|---|
| I. Call to Order | Jeffrey S. Wood, <i>Chair</i> |
| II. Roll Call | Amy Jacques, <i>Special Assistant</i> |
| III. Chair's Report | Jeffrey S. Wood, <i>Chair</i> |
| <ul style="list-style-type: none"> a. Moment of Silence in Remembrance of Former Council Member Sue Gunzburger b. Approve February 2026 Council Minutes (Tab 17) | |
| IV. President's Report | Cindy Arenberg Seltzer, <i>President/CEO</i> |
| <ul style="list-style-type: none"> a. Good of the Order b. Legislative Update | |
| V. Finance Committee Report | (Tab 18) Paula Thaqi, <i>Committee Chair</i> |
| <ul style="list-style-type: none"> a. Accept Auditor's Report & Approve Draft Annual Comprehensive Financial Report | (Tab 19) Sardou Meritlus & Roberto Ayala, <i>Citrin Cooperman & Company, LLP</i> |
| <ul style="list-style-type: none"> b. Accept the Managed Fund Quarterly Report | (Tab 20) |
| VI. Chief Program Officer Report | Maria Juarez, <i>CPO</i> |
| FYI – MOST 2026 RFP Overview | (Tab 21) |
| VII. Public Affairs & Organizational Development Report | David Kenton, <i>COO</i> |
| <ul style="list-style-type: none"> a. Approve Passthrough Revenue and Related Expenditures from ELC to Kessler Creative for 2026/2027 Family Resource Guide | (Tab 22) |
| <ul style="list-style-type: none"> b. Approve Six-Month Extension of the Government Consulting Contract with Becker & Poliakoff | (Tab 23) |
| <ul style="list-style-type: none"> c. Approve Budget Increase for Additional Summer BreakSpot Site and Replenish South Florida Hunger Coalition Funds | (Tab 24) |
| <ul style="list-style-type: none"> d. Approve Increased Funding for M Network for CSC Community Awareness Campaign | (Tab 25) |
| <ul style="list-style-type: none"> e. FYI – 2026-2027 Capacity Building Grant RFA Update | (Tab 26) |

- VIII. Chief Operating Officer Report** David H. Kenton, COO
- a. Approve Revised Leverage Funds Request Policy **(Tab 27)**
 - b. Approve Revised Violence in the Workplace Policy **(Tab 28)**
 - c. Approve Budget Amendments and Interim Financial Statements **(Tab 29)**
 - d. Accept the Managed Fund Monthly Statements **(Tab 30)**
 - e. Approve CSC Monthly Purchases **(Tab 31)**
- IX. Agency Capacity Building Committee Meeting Report** **(Tab Y)** Julia Musella, *Committee Member*
- X. Public Comment** Jeffrey S. Wood, *Chair*
- XI. Council Members' Roundtable ABCD Update**
- Maya Berryhill-Porter,
Assistant Director of Community Building
- Michelle Hagues-Fullwood,
Assistant Director of Program Services
- Yvette Dubose,
ABCD Apprentice/Community Connector, Fort Lauderdale
- Miriam Monegro,
Community Connector, Hollywood
- Kamalah Fletcher, *Chief Problem Solver, A Little Help Never Hurt*
- XII. For Your Information** **(Tab Z)**
- a. Community Impact
 - b. Attendance Report

Please complete this form [ASL Request Form](#) for ASL interpreter requests. For all other requests for special accommodations, please reach out to Betty Dominguez at (954) 377-1665 or bdominguez@cscbroward.org at least one week in advance so that proper arrangements can be made.

TAB 17

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

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

February 19, 2026

9:30 A.M.

Minutes

Council Members in Physical Attendance:

Judge Lauren M. Alperstein, School Superintendent Howard Hepburn, Governor Appointee Julia Musella, DCF Child Protection Director Robert Shea, Health Department Director Paula Thaqi, Governor Appointee Jeffrey S. Wood (*Chair*)

Council Members Virtual Attendance:

School Board Member Debra Hixon, Broward County Commissioner Nan Rich

Council Members Absent:

Governor Appointee Alyssa Foganholi, Governor Appointee Christine Thompson

Counsel Present:

Garry Johnson, Esq.

Staff in Attendance:

Cindy Arenberg Seltzer (President/CEO), David Kenton, Maria Juarez, Sue Gallagher, Michelle Hamilton, Dion Smith, Lisa Bayne, Marlando Christie, Ken King, Marissa Greif-Hackett, Kathleen Campbell, Alicia Williams, Carl Dasse, Kimberly Goulbourne, Amy Jacques, Angie Buchter, Tracy Graham, Nelson Giraldo, Johnsingh Jeyasingh, Jimmy Jean, Akil Edwards, Keyonia Lawson, Michelle Hagues-Fullwood, Trisha Dowell, Jennifer Wennberg, Ashley Cole, Felina Rosales-Furer, Pooja Yajnik, Shira Fowlkes, Brooke Sherman, Leslie Saca, Diane Choi, Jheanelle Henry, TaiQuay Bogle, Melissa Soza, Julie Toscano, Shaquoia Wilson, Demetria Rawls, Arturo Parham, Shawanda Spencer, Deidre-Ann Burrell, Julie-Ann Waweru, Roxanne Smith, Camila Mathieson, Madeline Jones, Amber Gross, Astrid Cantos, Erin Byrne, S. Lorenzo Benaine, Horace Summers, Kimberlee Reid, Janine DeLeon, Marissa Aquino, Gabi Tabib, Latora Steel, Ivy Pierre, Alexia Bridges, Carlos Campos, Diego Alvarez, Jessica Rincon, Fern Phillip, Silke Angulo, Lynn Kalmes, Cristina Castellanos, Alexandra Lemoine, Karen Franceschini, Tabitha Bush, Maya Berryhill-Porter, Radoika Pilarte, Maryanne Rodriguez, Ileana Blanco, Valencia McConnico-Bell, Kandyss Torrence, Andria Dewson, Mina Razavi, Gaby Carbonell, Jonathan Corado, Trisha Hines, Yolanda Meadows, Betty Dominguez, Zoë Lewis, Erica Ansley, Kyle Jones, Clarice Horton, Jennifer Fletcher, Nancy Adjohan, Jocelin Eubanks, Maxine Goldson, Travis Johnson, Celeste Freixas, Cynthia Reynoso, Shantigra Shae Williams, Youseline Jean-Baptiste

Guests in Attendance:

See Attachment 1

Agenda:

I. Call to Order

Chair Jeffrey S. Wood called the meeting to order at 9:32 A.M.

II. Roll Call

The roll was called, and a quorum was established.

III. Chair's Report

a) Moment to Arrive

Council Members took a moment to allow their bodies and minds to settle and focus before considering the meeting agenda items.

b) January 2026 Council Minutes

ACTION: Ms. Musella made a motion to approve the January 15, 2026, Council meeting minutes as presented. The motion was seconded by Dr. Thaqi and passed with no opposing votes.

c) Farewell to Judge Viamontes

Council Members said farewell to Judge Viamontes and presented her with a framed photo to commemorate her time with the Council. Cindy thanked her for fulfilling the commitment to a two-year term and expressed gratitude for bringing supervised visitation to fruition.

Judge Viamontes stated that it has been an honor to serve on the Council and be a part of its great work in the community. She noted that she is now back on the criminal bench.

IV. President's Report

a) Good of the Order

Ms. Arenberg Seltzer highlighted the Anti-Human Trafficking Summit, the theme of which was "Behind the Mask: Are you Getting Played?" It focused on the dangers of online gaming. The Broward Human Trafficking Coalition, in collaboration with its STARS Committee (Stop Trafficking and Rescue Survivors), partnered with NSU's Sociodrama Student Organization, Stage for Change, and

Dr. Grace Telesco, to promote audience interaction with the youth. Summit participants included 40 youth, 11 community-based organizations, and other community members.

Ms. Arenberg Seltzer shared positive feedback on CSC-supported Asset Based Community Development (ABCD) work from elected officials and community leaders.

Ms. Arenberg Seltzer and Chair Wood will announce the winner of the Children's Services Council of Broward County Collective Impact for Youth Award at this year's Non-Profit Awards. They also recently announced the finalists in that category – Mobile School Pantry, Voices for Children of Broward County, and Volta Music Foundation -- at the recent VIP Announcement Reception. Ms. Arenberg Seltzer was also selected to receive the Greenspoon Marder Leader of the Year Award.

As part of the Subaru Loves to Help initiative, CSC partnered with Operation Warm and Subaru of Pembroke Pines to provide shoes and socks to children from economically disadvantaged families. CSC hosted a shoe gifting event at North Lauderdale Elementary School, where approximately 200 students received new shoes and socks. The experience also included a literacy component, with children participating in a group read of *Pete the Cat: Rocking in My School Shoes*.

Ms. Arenberg Seltzer shared that she served as a panelist at a recent Tower Forum meeting. Moderated by Bob Swindell, she was joined by CEOs, Ms. Kathleen Cannon (United Way) and Mr. Mark Wilson (Florida Chamber of Commerce), to discuss the benefits cliff, where a small increase in salary can cause a person to disproportionately lose benefits such as subsidized childcare, food assistance, and housing supports.

Ms. Arenberg Seltzer also served on a panel at the National South Florida Addiction Prevention & Solutions Summit, where she was joined by Silvia Quintana (Broward Behavioral Health Coalition) and Kathleen Cannon to discuss the overall environmental landscape of substance use in Broward County. She provided insights into the challenges facing children, youth, and families, as well as the opportunities for our community to strengthen prevention, early intervention, and coordinated support.

Ms. Arenberg Seltzer reported that she recently served as the guest speaker for the Kol Tikvah Social Action Shabbat, sharing information about CSC's work in the community. She recruited several volunteers for the upcoming Read for the Record event and connected several people with Broward Partnerships for Kids (BPK).

Ms. Arenberg Seltzer received the Spirit of Community Award at the YMCA's Martin Luther King, Jr., Inspirational Breakfast.

Ms. Arenberg Seltzer promoted the upcoming Read for the Record event, letting Members know that it wasn't too late to sign up to read at a school. She drew Members' attention to the bag of props on the dais for use during their reading.

b) Legislative Update

Ms. Arenberg Seltzer briefed the Council on her and Chair Wood's recent trip to Tallahassee for this year's Broward Days and Florida Alliance of Children's Councils and Trusts (FACCT) Legislative Fly-In, which occurred at the same time. She noted that they met with several legislators, sharing information about CSC and its impact in Broward. She updated the Council on the status of various property tax bills and their potential impact on CSC's services. Senator Rich suggested creating a handout like the County's that explains where ad valorem taxes go. Ms. Arenberg Seltzer shared that such a document is currently being developed and will be available before the next meeting.

V. Executive Committee Report

Retention of the President/CEO and Amendments to the Current Employment Contract

Chair Wood thanked members for completing the CEO evaluation tool and noted that the comments were appreciated. He stated that the evaluation reflects the positive things Ms. Arenberg does in the community on behalf of CSC and Broward's children and families. The Executive Committee recommended retaining her and amending her contract to allow for annual salary adjustments. He explained that those adjustments were approved last year and need to be reflected in the employment contract.

Ms. Arenberg Seltzer shared how much the many thoughtful comments meant to her and noted what a blessing the Council's support has been. She described her job as worthwhile and impactful, noting that her evaluation also reflects the work of CSC staff, who make her look good. She expressed her appreciation for everything CSC staff does for Broward's children and families.

ACTION: Dr. Thaqi made a motion to approve the retention of the President/CEO and amend the current employment contract to allow for annual salary adjustments, as presented. The motion was seconded by Ms. Musella and passed with no opposing votes.

VI. Chief Program Officer (CPO) Report

Ms. Juarez briefly highlighted the items under the CPO Report, as presented in the meeting information packet.

a) DCF IV-E Data Sharing Agreement

ACTION: Dr. Thaqi made a motion to approve the Data Sharing Agreement with DCF, as presented. The motion was seconded by Ms. Musella and passed with no opposing votes.

Dr. Thaqi inquired about the status of Legal Aid's attorney recruitment and retention for representing children in the Dependency System. Mr. Walter Honaman (Legal Aid) indicated that some of those issues may have been resolved. Dr. Thaqi further inquired whether the program could expand representation to all children in the Dependency System.

Ms. Juarez promised to follow up with Legal Aid to see if there is capacity to expand. If so, it will be recommended and discussed at the May Budget Retreat.

b) New DAY RFP Raters

Ms. Juarez noted that Members are permitted to rate or appoint a designee. No Members requested any additions to the list. Ms. Juarez pointed out that the current New DAY contracts sunset on September 30, 2026, and that the new RFP has been released.

ACTION: Mr. Shea made a motion to approve the New DAY 2026 RFP Rating Committee source experts as presented. The motion was seconded by Ms. Musella and passed with no opposing votes.

c) Homeless Prevention Program Update

Ms. Juarez briefly summarized the background and gave a current status update on Legal Aid Services of Broward County's Homeless Prevention Program (HPP), as presented in the meeting information packet. After addressing challenges of limited accessible funds and significant demand by transitioning from a cost-reimbursement model to an advance payment model, nine families with 21 children received eviction-prevention financial assistance between October and December of 2025. Eight families' rental situations were determined to be unsustainable and were connected to other community resources or offered relocation support, housing search assistance, and CareerSource Broward employment services. She noted that the CSC-funded program does not currently assist families facing foreclosure, but that the Council can discuss expanding the program to include that assistance at the May Budget Retreat.

VII. Chief Innovation Officer Report

Dr. Gallagher gave a brief update on the CSC Impact Study. Consultants and staff are currently delving into 10 years' worth of individual participants' data from the Family Strengthening and New DAY Programs, pulling together financial data and conducting 40 qualitative interviews. She thanked Camila Mathieson (Senior Executive Assistant) for scheduling those interviews and Senator Rich for taking the time to be interviewed. Dr. Gallagher praised the cross-departmental effort to create data sets for deeper analysis.

VIII. Public Affairs & Organizational Development Report

Ms. Arenberg Seltzer shared that Dr. Remikie resigned her position as Chief Public Affairs Officer at the end of last week. Dr. Kenton, CSC's COO, has stepped into the breach to provide leadership for the department until the next steps have been determined. She pointed out that the two department Directors, Ken King and Kimberly Goulbourne, are doing well.

Dr. Kenton highlighted the items under the Public Affairs & Organizational Development Report, as presented in the meeting information packet.

a) U-Turn Youth Teen Chat Training Series and Summit

ACTION: Judge Alperstein made a motion to approve the leverage contract with U-Turn Consulting for a teen chat training series, provider training sessions, and high-impact sponsorship of We the People Summit; and accept funds and related expenditures from the State Attorney's Office for U-Turn Youth Consulting, as presented. The motion was seconded by Dr. Hepburn and passed with no opposing votes.

b) Return of Unused Heart Gallery Funds to CSC Unallocated Funds

ACTION: Dr. Thaqi made a motion to approve the return of unused Heart Gallery of Broward County funds to CSC Unallocated Funds, as presented. The motion was seconded by Mr. Shea and passed with no opposing votes.

c) Purchases for Back-to-School Extravaganza (BTSE)

ACTION: Judge Alperstein made a motion to approve Purchases for BTSE 2026, as presented. The motion was seconded by Dr. Hepburn and passed with no opposing votes.

- d) Increased Funding to Cox Media for Water Safety Awareness Day

ACTION: Dr. Thaqi made a motion to approve an increase in the budget with media partner Cox Media Group to support the 2026 Water Safety Awareness Day, as presented. The motion was seconded by Judge Alperstein and passed with no opposing votes.

- e) Training Cadre Skill Building Budget

ACTION: Ms. Musella made a motion to approve the allocation of an additional \$30,000 to the Trainer Cadre Skill Building Budget for the remainder of the Fiscal Year to ensure continuity of training services, as presented. The motion was seconded by Judge Alperstein and passed with no opposing votes.

IX. Chief Operating Officer (COO) Report

Dr. Kenton briefly highlighted the items under the COO Report.

- a) Budget Amendments and Interim Financial Statements

ACTION: Dr. Thaqi made a motion to approve the Budget Amendments and Interim Financial Statements for the period ending January 31, 2026, as presented. The motion was seconded by Judge Alperstein and passed with no opposing votes.

- b) Managed Fund Monthly Statements

ACTION: Dr. Thaqi made a motion to accept the monthly statements for the Managed Fund from PFM and US Bank for January 31, 2026, as presented. The motion was seconded by Judge Alperstein and passed with no opposing votes.

- c) CSC Purchases

ACTION: Judge Alperstein made a motion to approve the CSC monthly purchases, as presented and minus the Broward Education Foundation Sponsorship & KID Sponsorship. The motion was seconded by Dr. Thaqi and passed with no opposing votes.

ACTION: Mr. Shea made a motion to approve the Broward Education Foundation sponsorship, as presented. The motion was seconded by Judge Alperstein and passed with no opposing votes and abstentions from Dr. Hepburn and Ms. Hixon, who submitted the attached voting conflict forms.

ACTION: Dr. Thaqi made a motion to approve the KID sponsorship, as presented. The motion was seconded by Judge Alperstein and passed with no opposing votes.

d) Popular Annual Financial Reporting (PAFR) Award

Dr. Kenton announced that for the fifth consecutive year, the CSC PAFR has been awarded Outstanding Achievement in Popular Annual Financial Reporting. He noted that the reviewers highlighted the PAFR's approach to engaging readers and making financial information easy to understand.

Dr. Kenton announced that the CSC Finance Committee will meet on February 24 at 1:30 P.M. at the Health Department and via Zoom. The Committee will receive the Auditor's required communication, review the draft Annual Comprehensive Financial Report, and discuss the quarterly investment report. He noted that all CSC Members are welcome to attend.

X. Broward Reads Coalition Meeting Report

Senator Rich highlighted the recent meeting of the Broward Reads Coalition and referred Members to the minutes in the information packet. She noted that the draft minutes should reflect the consistent spelling of HIPPPY (Home Instruction Program for Preschool Youth).

XI. Special Needs Advisory Coalition (SNAC) Report

Ms. Hixon briefly highlighted the recent meeting of the SNAC and referred Members to the minutes in the information packet. She shared that the January meeting had 50 participants from 20 organizations, and that the Coalition has increased its membership to 87. She noted that the Coalition continues to promote water safety for those with special needs, especially those with Autism. She highlighted a first-ever job fair connecting businesses with job seekers with disabilities. The Helping Industries Recruit Exceptional Employees (HIREE) will be held on March 28 at JA World. The next SNAC meeting will be held on April 17 at 9:00 A.M. at the CSC office.

XII. Funders Forum Meeting Report

Ms. Juarez briefly highlighted the recent Funders Forum meeting and referred Members to the minutes in the information packet. She highlighted the Care Solace presentation, which highlighted its platform that connects families to mental health providers, substance use treatment, and social services. She noted that this could be an option to consider in addressing challenges with families understanding what is available and how to access it. She pointed out that Opioid Trust Fund monies have been used in other states to provide this service.

Ms. Juarez also highlighted a presentation by CSC's Assistant Director of Planning, Diane Choi, who had been directed by the Funders Forum to gather information on youth employment programs in Broward County. Her presentation is attached to the Funders Forum meeting minutes.

XIII. Public Comment

There were no public comments.

XIV. Council Members' Roundtable

Mr. Ken King (Director of Public Affairs and Organizational Development) and Mr. Thom Mozloom (The M Network) highlighted the CSC 2026 Communications Strategy Plan. Mr. King outlined the goals of the communication strategy: increase public awareness of CSC and its funded programs, connect tax dollars to real community impact, highlight prevention and Return On Investment (ROI), and position CSC as a trusted, local leader.

Mr. King shared strategies for connecting with CSC's funded providers, including a co-branding provider toolkit to amplify the brand and build consistency. The CSC provider toolkit will include ready-to-use social media and messaging templates, ROI storytelling frameworks, clear funding acknowledgment language, and unified messaging that strengthens countywide visibility. He also shared strategies to maximize owned, earned, and paid media.

XV. Adjournment

The meeting adjourned at 11:21 A.M.

Nan Rich, Secretary

MEETING ATTENDEES (* Denotes Speaker)

Name	Organization
Traci Schweitzer	Department of Children & Families
Mark Reyes	Urban League of Broward County
Thom Mozloom*	The M Network
Donna Lavalle	Smith Community Health
Otto Valenzuela	Hispanic Unity of Florida
Alison Rodriguez	YMCA of South Florida
Joy Oglesby	Leadership Broward
Eugenia Nikitina	Broward County
Elizabeth Dorante	Hispanic Unity of Florida
Paqui Chinga	Legal Aid – Homeless Prevention Program
Monica King	Broward Healthy Start Coalition
Hudelaine R. Deus	City of West Park
Walter Honaman*	Legal Aid

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

LAST NAME—FIRST NAME—MIDDLE NAME <i>Hepburn - Howard</i>	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE <i>Children's Services Council of Broward County</i>
MAILING ADDRESS <i>600 SE 3rd Ave., 10th Floor</i>	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input checked="" type="checkbox"/> OTHER LOCAL AGENCY
CITY COUNTY <i>Fort Lauderdale Broward</i>	NAME OF POLITICAL SUBDIVISION: _____
DATE ON WHICH VOTE OCCURRED <i>February 19, 2026</i>	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 equally 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 the reverse side 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 inures to his or her special private gain or loss. Each elected or appointed local officer also is prohibited from knowingly voting on a measure which inures to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent organization or subsidiary of a corporate 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 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 otherwise may participate 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 other side)

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, Howard Hepburn, hereby disclose that on February 19, 2026:

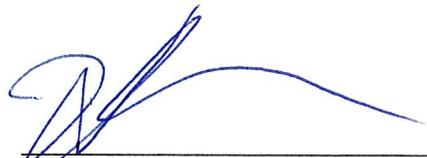
(a) A measure came or will come before my agency which (check one)

- 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 Education Foundation (BEF), by whom I am retained; or
- inured to the special gain or loss of _____, which is the parent 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 the Broward Education Foundation (BEF) Sponsorship contained within Agenda Item IX.c., "Approve CSC Monthly Purchases," as I serve on the Board of the Broward Education Foundation.

February 19, 2026
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.

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 19, 2026:

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

- 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 Education Foundation (BEF), by whom I am retained; or
- inured to the special gain or loss of _____, which is the parent 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 the Broward Education Foundation (BEF) Sponsorship contained within the Agenda Item IX.C., "Approve CSC Monthly Purchases," as I serve on the Board of the Broward Education Foundation.

February 19, 2026
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.

TAB 18

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

**LOC: Broward Health Department, with Zoom Access
February 24, 2026 @ 1:30 P.M.**

Minutes

Committee Members in Attendance:

Health Department Director Paula Thaqi (*Committee Chair*), School Board Member Debra Hixon

Committee Members Virtual:

Governor Appointee Alyssa Foganholi

Committee Members Absent:

Governor Appointee Christine Thompson

Staff in Attendance:

Cindy Arenberg Seltzer (*President/CEO*), David Kenton (*Chief Operating Officer*), Kathleen Campbell (*Director of Finance*), Amy Jacques, Felina Rosales-Furer

Guests in Attendance:

Sardou Mertilus (*Citrin Cooperman*), Roberto Ayala (*Citrin Cooperman*), Leslie Weaber (*PFM Asset Management*)

Agenda:

I. Call to Order

Dr. Thaqi called the meeting to order at 1:33 P.M.

II. Roll Call

A roll call was conducted, and a quorum was established with Committee Members Thaqi and Hixon physically present.

III. Past Committee Minutes

ACTION: Ms. Hixon made a motion to approve the Finance Committee meeting minutes from November 12, 2025, as presented. The motion was seconded by Ms. Foganholi and passed with no opposing votes.

IV. Auditor's Required Communications

Mr. Sardou Mertilus (*Citrin Cooperman*) and Mr. Roberto Ayala (*Citrin Cooperman*) communicated certain audit matters related to key audit elements and the scope of work for the CSC audit for Fiscal Year (FY) ending September 30, 2025. They congratulated the CSC Finance and Management Teams on an unmodified/clean opinion, with no material weaknesses, no significant deficiencies, and no disagreements with management. The audit results confirmed adherence to state and federal regulations and strong governance.

Ms. Arenberg Seltzer inquired as to the need to disclose the potential impact of proposed property tax reduction/elimination legislation under GASB Statement No. 102, which requires state and local governments to disclose certain risks that could negatively affect the level of service they provide or their ability to meet their obligations as they come due. She pointed out that CSC's dedicated revenue stream is property taxes, so any reduction or elimination of those taxes would have a significant negative impact on CSC's level of service and program commitments. The auditors agreed to disclose that and to also note it in the Popular Annual Financial Report (PAFR).

Dr. Thaqi congratulated the CSC Finance Team on the clean audit, noting that it conveys transparency, compliance, and a high level of fiscal responsibility.

V. Draft FY 24-25 Annual Comprehensive Financial Report (ACFR) and Auditor's Report

Dr. Kenton highlighted the draft ACFR for FY ending September 30, 2025, as presented in the Committee information packet. He drew attention to a 4% increase in program utilization and a total actual administrative rate of 3.8%. He noted that CSC operated lean and that a sizeable portion of the Fund Balance supported program expenses.

Ms. Campbell pointed out that CSC is in the fourth year of a five-year contract with Citrin Cooperman as auditors, and as mandated, a proposal will then be issued for a new auditing firm.

Ms. Arenberg Seltzer and Dr. Thaqi noted that the ACFR conveys CSC's careful stewardship and responsible management of funds.

ACTION: Ms. Hixon made a motion to recommend to the full Council acceptance of the Auditor's Report for FY Ending September 30, 2025, and

recommend approval of the draft ACFR for FY ending September 30, 2025. The motion was seconded by Ms. Foganholi and passed with no opposing votes.

VI. Quarterly Investment Report as of December 31, 2025

Ms. Leslie Weaber (*PFM Asset Management*) presented the Investment Performance Review for the Quarter Ended December 31, 2025. She provided a brief overview of the economy, noting that the labor market is stabilizing and normalizing. She pointed out that the Feds are emphasizing patience. She highlighted the CSC portfolio for the fourth quarter, noting that it was AA high credit quality, well-diversified across the board, and had outperformed the benchmark.

VII. Public & Members' General Comments

Ms. Arenberg Seltzer briefly discussed the general, conservative direction staff is considering as they prepare to present the FY 26/27 CSC budget at May's Budget Retreat. Committee members leaned toward recommending a flat millage rate.

VIII. Adjourn

The meeting adjourned at 2:37 P.M. with a motion from Ms. Hixon and a second from Ms. Foganholi.

TAB 19

**For Council Meeting
March 19, 2026
As Recommended by the
Finance Committee on
February 24, 2026**

Issue: Review of the Annual Comprehensive Financial Report (“ACFR”) for Fiscal Year Ending September 30, 2025, and presentation of the Auditor’s Required Communications.

Action:

1. Acceptance of the Auditor’s Report for FY Ending September 30, 2025, as Recommended by the Finance Committee on February 24, 2026.
2. Approve Draft ACFR for FY Ending September 30, 2025, as Recommended by the Finance Committee on February 24, 2026.

Budget Impact: None.

Background: The Preliminary Financial Statements for the fiscal year ended September 30, 2025, were reviewed and approved at the Council meeting held on November 20, 2025. These statements serve as the foundation for the Annual Comprehensive Financial Statements (“ACFR”) for the same fiscal year. The ACFR provides two accounting perspectives, as required by the Government Accounting Standards Board (“GASB”), to accurately reflect the government’s financial position. The first perspective is presented in the Government-Wide Financial Statements, which use an accounting methodology commonly adopted by private-sector entities (see page 39 of the ACFR for further details). The second perspective is Fund Accounting, reflecting the operational approach used throughout the year (see page 40 of the ACFR for additional information).

Current Status: During the Finance Committee Meeting, the auditors from Citrin Cooperman summarized the report and highlighted the points of interest included in the Auditor’s Required Communications, and it was well received. This is the fourth year of a five-year audit engagement, as Council policy mandates a five-year audit firm rotation. The audit went very smoothly. No adjusting entries were made from the preliminary financial statements issued in November. The final ACFR will include the Independent Auditors’ Report, in which the Council received an “unmodified” opinion. Additional related ACFR Audit Reports include their reports on internal controls over financial reporting and compliance reporting related to the federal grants that the Council receives.

The Draft ACFR is attached as a PDF for your review. A hard copy of the Draft ACFR is available upon request. The final printed and bound ACFR will be distributed at the Council's April meeting. The ACFR will be submitted to GFOA by the March 31 deadline for review for the Certificate of Achievement in Excellence in Financial Reporting.

Significant financial highlights for the year include:

- Total Tax Revenue budgeted through the TRIM process totaled \$128.4 million, which was an increase of \$11.2 million or 9.6% from the prior year. This increase was attributable to higher property values throughout the County, even though the Council maintained the prior year's .4500 millage rate. Tax Revenue collected was \$1.25 million more than the budget; \$1.18 million of that amount was received at year-end due to a refund of Tax collector fees, and \$82,739 is for prior year's taxes.
- Overall earnings on investments held with the SBA and FL PALM along with gains on the managed funds totaled \$6.7 million and reflect a decrease of \$0.5 million from the prior year. The decrease was mainly due to unrealized losses recorded on managed fund investments early in the fiscal year, driven by changes in market conditions; however, the portfolio continues to outperform its benchmark.
- The total Program Services/Support budget was \$146.8 million (which included \$3.6 million for the PN Grant and \$143.20 million in the general fund), with actual expenditures of \$127.5 million, resulting in a budget variance (underutilization) of \$19.3 million. Many programs experienced underutilization due to staff vacancies, low enrollment, poor attendance, and few referrals. Some after-school program providers also lost the ability to serve youth at school sites, negatively affecting participation rates. Overall program utilization was 87% of the budget for the fiscal year, representing a 4% increase from the previous year.
- General Administration, factoring out the Non-Operating expenditure of CRA and Tax Collector Fees, came in under budget with a total actual administrative rate of 3.8%. Philosophically, while budgeted amounts should be set slightly higher to account for unforeseen events during the year, it is a testament to prudent financial management when actual expenditures repeatedly come in under budget.
- At the end of the fiscal year, the Council's fund balance was \$90.3 million, an increase of 1.5% (\$1,292,382) from the previous year. The increase is attributed to unbudgeted interest earnings/unrealized gains on investments, the reimbursement of excess tax commission fees, and underutilization of provider contracts, all of which contributed to the growth of the Fund Balance. The 2024-2025 budget included \$24.8 million from the fund balance to support program

expenses. However, due to spending on provider contracts coming in \$17.2 million under budget and the receipt of unexpected revenues, including a \$1.2 million refund from the Tax Collector and \$6.2 million in unbudgeted interest earnings, the organization did not need to use the fund balance as originally anticipated. Instead, these factors resulted in an increase of \$1.2 million to the fund balance.

- Of this \$90.3 million in fund balance, the Council appropriated \$27.5 million for the budget to expand services for children and families in fiscal year 2025-2026. Additionally, the Council has committed \$10 million to a building fund to prepare for future growth, as it is prohibited from incurring any debt. The remainder includes \$259,472 of non-spendable funds for prepaid items in FY 2025 and
- \$52.5 million in unassigned fund balance. Within unassigned fund balance, \$26 million (approximately two months or 17% of the annual operating budget), is maintained as a minimum fund balance to be used for unanticipated emergencies, while the remaining \$26.5 million provides a cushion to address future declines in property values and is available as a Rainy Day Fund for spending at the Council's discretion.

Recommended Action: 1. Acceptance of the Auditor's Report for FY Ending September 30, 2025, as Recommended by the Finance Committee on February 24, 2026.

2. Approve Draft ACFR for FY Ending September 30, 2025, as Recommended by the Finance Committee on February 24, 2026.



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March 19, 2026

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

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

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Council are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the Council during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Net OPEB obligation – In Florida, state statutes require that the employer make health insurance coverage available to retirees at the employer's group rate. This creates an implicit cost arising as a result of the blended rate premium since retiree health care costs, on average, are higher than those of active employee healthcare costs. The Council obtained an actuarial valuation to record its estimated costs and liability in accordance with

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Children's Service Council of Broward County

March 19, 2026

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the requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

- Net pension liability related to the Florida Retirement System – In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* – an amendment of GASB Statement No. 27 and other applicable governmental accounting pronouncements, the Council has recorded its share of the Florida Retirement System Pension Plan (FRS) defined benefit plan liability, including deferred inflows and outflows, and the Retiree Health Insurance Subsidy Program (HIS) defined benefit plan liability, including deferred inflows and outflows, based on the State of Florida's Schedule of Employer Allocations, Schedule of Other Pension Amounts by Employer, and the Notes to the Schedules which have been audited by the Auditor General of the State of Florida.
- Compensated Absences – Management's estimate of the compensated absences liability, including accrued sick and vacation leave, is based on the requirements of GASB Statement No. 101, *Compensated Absences* ("GASB 101"), which was implemented by the Council during the year, as well as on employees' accumulated leave balances, historical usage patterns, and current compensation rates. We evaluated the methods, assumptions, and data used to develop the compensated absences liability, including the calculation of accrued sick and vacation leave under GASB 101, in determining that the estimate is reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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



Children's Service Council of Broward County

March 19, 2026

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Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 19, 2026.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

We were not engaged to report on the introductory and statistical sections, which accompany the financial

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Children's Service Council of Broward County

March 19, 2026

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statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Management has confirmed to us that the final version of the popular annual financial report ("annual report") will be provided to us as soon as available, and prior to its issuance. We will read it and consider whether material inconsistencies exist, on selected amounts or other items, between the annual report and the Council's audited financial statements. We are not responsible for omitted information or for the completeness of the information.

Restriction on Use

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

Very truly yours,

CITRIN COOPERMAN & COMPANY, LLP

DRAFT



**ANNUAL
COMPREHENSIVE
FINANCIAL
REPORT**
FISCAL YEAR ENDED
SEPTEMBER 30,
2025



Connecting Community. Empowering Families.

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

Council Members



Jeffrey S. Wood
Governor Appointee
Chair



Dr. Christine Thompson
Governor Appointee
Vice Chair



Senator Nan Rich
Broward County Commission
Secretary



Alyssa Foganholi
Governor Appointee



Dr. Howard Hepburn
Superintendent
Broward County Public Schools



Debra Hixon
Board Member
Broward County
Public Schools



Julia Musella
Governor Appointee



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



Dr. Paula Thaqi
Broward County Health
Dept.
Director



Honorable
Francis Viamontes
Judicial Member



Vacant
Governor Appointee

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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

**FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Issued by:

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

Prepared by:

Financial Management:

David H. Kenton, J.D., Ed.D., Chief Operating Officer
Kathleen Campbell, C.P.A., C.G.F.O., Director of Finance
Diego Alvarez, M.A.C., Assistant Director of Finance



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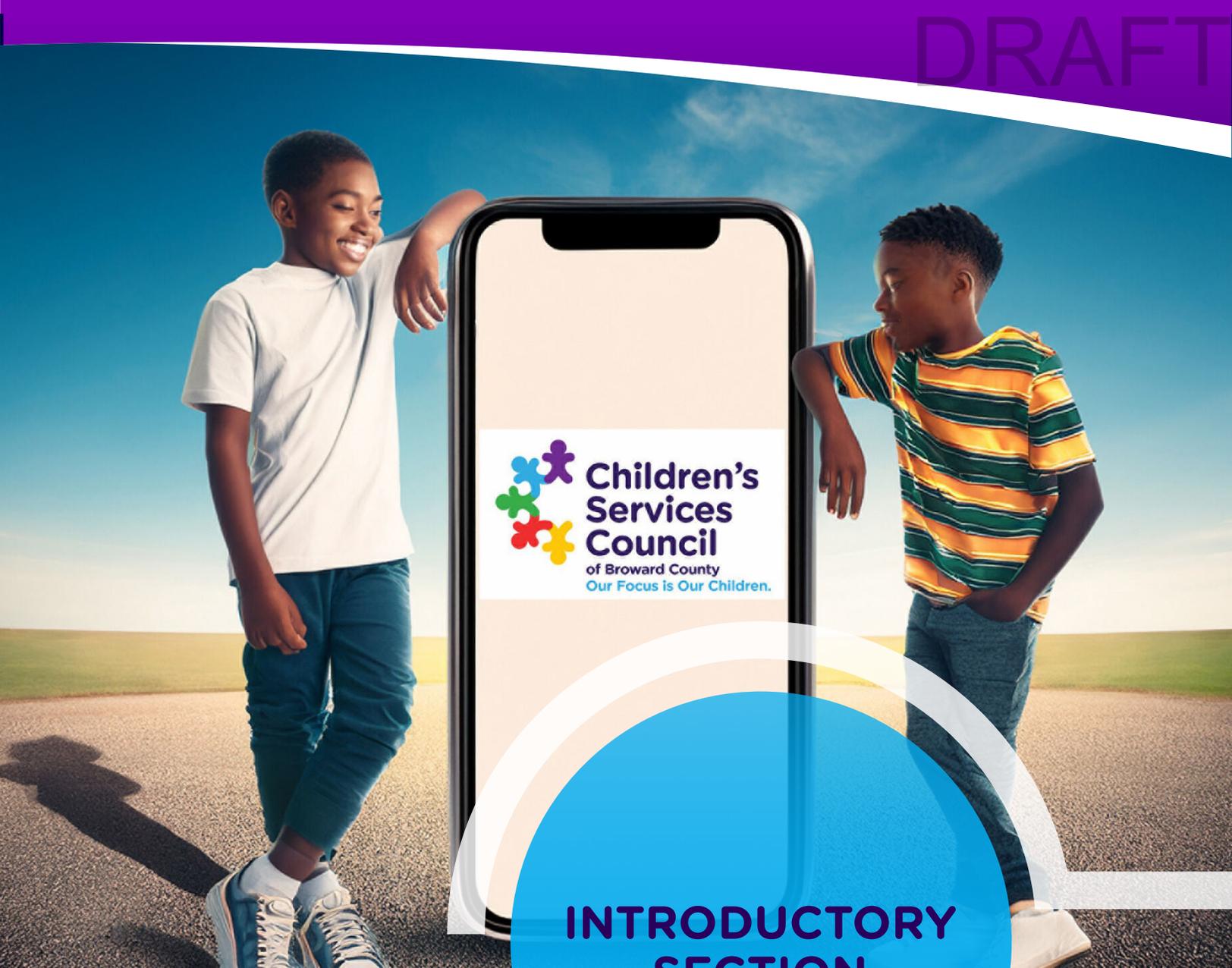
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**INTRODUCTORY
SECTION**





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

*Jeffrey S. Wood, Chair
Governor Appointee*

*Dr. Christine Thompson, Vice Chair
Governor Appointee*

*Senator Nan Rich, Secretary
Broward County Commission*

*Honorable Lauren M. Alperstein
Judicial Member*

*Alyssa Foganholi
Governor Appointee*

*Dr. Howard Hepburn
Superintendent
Broward County Public Schools*

*Debra Hixon
Board Member
Broward County Public Schools*

*Julia Musella
Governor Appointee*

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

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

*Vacant
Governor Appointee*

STAFF

*Cindy J. Arenberg Seltzer
President/CEO*

LEGAL COUNSEL
*John Milledge
Garry Johnson*

March 19, 2026

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

Dear Council Members and Citizens:

In the spirit of good stewardship, we respectfully submit the Annual Comprehensive Financial Report ("ACFR") of the Children's Services Council of Broward County ("the Council") or ("CSC") for the fiscal year that ended September 30, 2025. Florida Statutes require that our financial statements are prepared in conformance with United States Generally Accepted Accounting Principles ("GAAP") and that an external audit be performed by an independent certified public accounting firm in accordance with generally accepted auditing standards. This report is the primary method of reporting the Council's financial activities and satisfies those requirements.

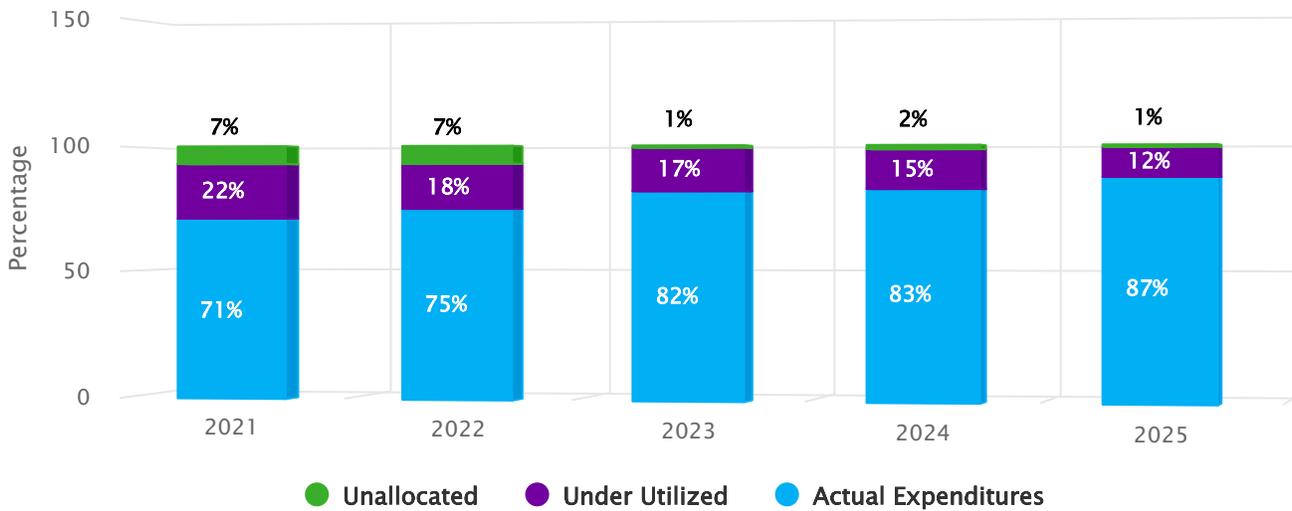
Responsibility for the integrity, objectivity, accuracy, completeness, and fairness of the presentation of these financial statements rests with management. Prepared in conformity with United States Generally Accepted Accounting Principles ("GAAP") for governmental entities, the financial information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

Program utilization continued an upward trend as depicted in the graph below, inching closer to pre-pandemic levels. The Council's



administrative functions continue to maintain a high level of productivity while keeping our administrative expenses under 5%.

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



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

The Council's financial statements are audited by Citrin Cooperman, a firm of licensed certified public accountants. On June 16, 2022, the Council Members competitively selected Keefe McCullough, CPAs LLP (KMC) as their audit firm. However, in 2024, Keefe McCullough was acquired by Citrin Cooperman, resulting in the acquisition of KMC's attest assets by Citrin Cooperman. This is the fourth year of a five-year term of the audit engagement since Council policy mandates a five-year audit firm rotation. The goal of the independent audit was to provide



reasonable assurance that the financial statements of the Council for the fiscal year ended September 30, 2025, 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, 2025, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the Council's basic financial statements includes part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. This federal requirement is the result of receiving federal grants as listed on the Schedule of Expenditures of Federal Awards. The standards governing Single Audit engagements require the independent auditors to report not only on the fair presentation of the financial statements, but also on the Council's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. The Council had three federal grants for fiscal year ended September 30, 2025, one from the Federal Title IV E for Adoption, a second Title IV E Foster Care Assistance through the Florida Department Children and Families; and the third grant is Promise Neighborhood which previously awarded through Broward College (BC) but is now awarded through Florida Atlantic University (FAU). The related reports are presented in the Compliance Section of this report.

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

CSC Profile

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



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

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

The Council is not a component unit of any other governmental unit, nor does it meet the criteria to include any governmental organization as a component unit. The jurisdiction of the Council is contiguous with Broward County, the second most populated county in the state and one of the most diverse counties in Florida, touting a higher Diversity Index (84.3) than both Florida (76.8) and the United States (72.1) (Esri Diversity Index, 2023). Interesting facts from the US Census Bureau include Broward County as a minority-majority county with 35.7% White Non-Hispanic, 27.7% Black Non-Hispanic, 34.4% Hispanic or Latino, and 3.9% Asian and other. There are an estimated 2 million people living in Broward County, of which 415,564, or 20.4% are children under 18 years old (source: American Community Survey, 2024).

Broward Partnership for Kids 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 Partnership for Kids (formerly Broward County Children's Strategic Plan), which provides a valuable framework for the community to foster public dialog on trends and benchmarks and to develop action plans for system improvements. There are over 30



different working committees and subcommittees comprised of representatives from all facets of the Broward child-serving community including parents and youth who meet both virtually and in-person throughout the year, with the support of Council staff, to fill gaps and lend their voice of lived experience to find more efficient ways to provide services.

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

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

Budget and Fiscal Policy

The annual budget serves as the foundation for the Council’s financial planning and control. Each year, the Council Members hold an annual retreat in May to set the budget for the upcoming fiscal year. At that retreat they consider County-wide trend data, reaffirm existing goals, or establish new goals and or objectives based on community and program data (including indicators of need and Return on Investment) feedback from the on-going work of the various Committees from the County-wide Children’s Strategic Plan and input from Council Members. Next, they review the outcome and utilization history of funded goal areas, as well as individual programs. For those contracts that are performing well, they are renewed for the upcoming year. If any new goals or initiatives are identified by the Council or staff a placeholder or budget amount is determined. Staff then researches best practice, evidence-informed programs to address any of these newly identified areas, procures specific services through the social service network, and assesses the performance of programs to ensure the desired results are obtained. The Council revisits the



May budget recommendations at their monthly meetings in June and August to ensure the final budget is aligned with the goals and objectives and establishes a tentative millage rate that will ensure that sufficient resources can be available in preparation for the Truth-in-Millage (“TRIM”) hearings, as discussed below.

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

Accountability to the taxpayer, as well as to the children and families that are served, remains a high priority of the Council. All funded programs are monitored using a three-part approach: doctoral and master level researchers analyze outcome measures, program experts including staff with advanced degrees and off-duty teachers and doctoral students, review the quality of the services delivered including client satisfaction; and accountants monitor the administrative/ financial functions. This three-part methodology has been very successful, ensuring accountability while providing useful information used to improve program design and to inform the training and technical assistance needs of funded providers.

In recognition of our fiduciary responsibility to Broward taxpayers and to ensure funded agencies are well-positioned to meet their service obligations, the Council continues to use a financial viability test to verify that agencies have the necessary administrative infrastructure to successfully manage CSC funding. Provisions for smaller maximum funding awards and Fiscal Sponsor partnership opportunities help smaller and niche organizations succeed in receiving Council funding while maintaining high standards for financial and administrative accountability.

Long term Financial Planning

Long-term financial planning for a government usually includes those aspects involved with capital budget, revenue, and expenditure forecasts. However, the Council is limited regarding capital expenditures, as its authorizing statute explicitly prohibits the issuance of bonds or incurring any form of debt. In accordance with governmental accounting standards, SBITAs (Subscription-Based Information Technology Arrangements) and leases are required to be



recorded as debt in the financial statements, even though the statute does not permit debt obligations. In 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 remains a central place for community meetings and training. 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. Additionally, we are currently in the process of conducting an office renovation to help accommodate the increase in staff members. Recognizing the statutory prohibition against debt, the Council has established a Building Commitment using Fund Balance, with a current balance of \$10 million.

Economic Conditions and Outlook

South Florida remains an exceptional place to live, work, and raise a family. Broward County—Florida's second most populous county and the 17th most populous in the nation (World Population Review, 2025)—is known for its cultural vibrancy, 24 miles of beaches, and diverse communities. With 38.4% of residents born outside the United States, compared to the national average of 15% (U.S. Census Bureau, 2024), Broward's multicultural identity contributes significantly to the region's richness and appeal.

Although Broward has avoided the direct impact of major hurricanes in recent years, storm activity continues to create localized disruptions that can threaten housing stability and essential needs for many families. CSC and community partners remain committed to preparedness and to providing rapid support when storms affect vulnerable neighborhoods. These efforts are vital, especially as families navigate an increasingly challenging economic landscape.

South Florida's cost of living has risen rapidly, outpacing wage growth and highlighting longstanding regional inequities (South Florida Regional Planning Council Annual Report, 2024). Five years after the COVID-19 pandemic, residents continue to face financial pressures stemming from inflation, high housing costs, and limited access to affordable childcare. Ongoing discussions at the state level regarding changes to property tax regulations further underscore the uncertainty of future public funding. Any reduction in local revenues could directly affect the Council's capacity to maintain or expand essential children's services (Florida Legislature, 2025).

These broader economic trends strongly influence life in Broward County. The Miami Herald reported that Broward was among the nation's 14 largest metropolitan areas in 2024, and remains one of the most expensive rental markets in the country. Housing affordability, in particular, poses a significant challenge. In 2024, Broward recorded 18,335 evictions—the highest number since



2019. Nearly half (46.5%) of homeowners with a mortgage and more than two-thirds (65.9%) of renters spend 30% or more of their income on housing, categorizing them as cost-burdened (American Community Survey, 2024). This is consistent with data from the U.S. Bureau of Labor Statistics (2024), which shows that housing, transportation, and food account for 69% of household spending in South Florida, far above the national average of 62.9%.

The financial strain is even more pronounced for working families. The 2025 Asset Limited, Income Constrained, Employed (ALICE) Report estimates that a single parent with one child in Broward must earn \$63,408 annually to cover basic needs—including \$712 for childcare, \$1,650 for housing, and \$817 for food each month. Broward continues to have the highest childcare costs in the state (CareerSource Broward, 2022), further complicating economic stability for parents who are employed yet unable to meet rising expenses.

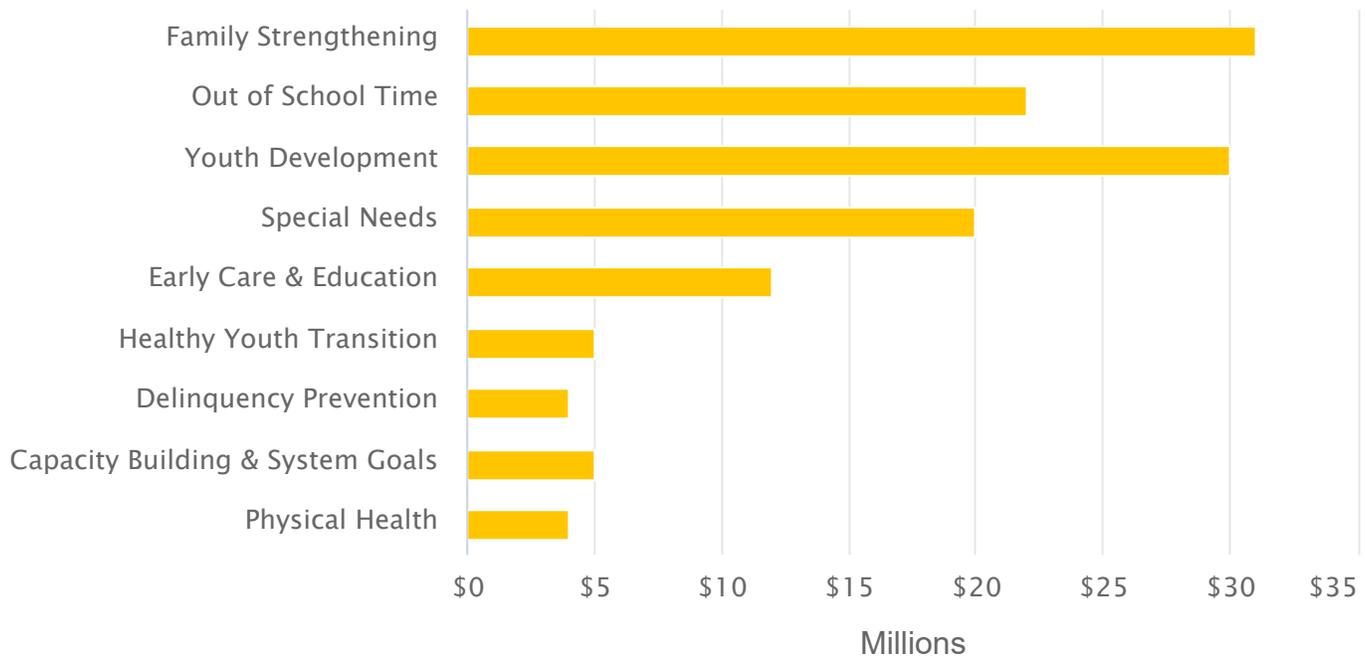
These realities have translated directly into increased demand for social services. As living costs grow faster than wages, more residents are turning to CSC-funded programs for critical support. The rise in utilization is not merely a reflection of expanded access—it is evidence of significant community need and the essential role CSC plays in addressing it.

Over the past year, provider agencies drew down 87% of their budgets, demonstrating strong performance and high service demand. In addition to delivering critical supports to children and families, CSC investments strengthen Broward's economy by funding over 3,100 full-time equivalent positions across the social service sector. These programs not only help families stabilize and thrive today, but also contribute to long-term community well-being and economic resilience.

The chart below illustrates the Program Services Budget.



CSC 2025 Funding By Program Goals



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

Major Initiatives

Over the past year, efforts have been focused on connecting communities and empowering families, fostering an environment where children can thrive and families feel supported. The annual budget allocated solely for children’s services and programs totaled \$135 million, 12% 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 128 is a ten-year trend of programmatic expenditures by goal area and beginning on page 32 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. Since 2018, the Council has completed three community participatory action research projects to build connections between system professionals and youth and parents in a way that honors youth and parents' lived experience and informs policy and system improvements. Other significant community partnership and system-building highlights include the following:

- The Council provides backbone support and co-chairs along with other community partners a collaboration known as Broward Reads: The Campaign for Grade Level Reading. Using the Broward Partnership for Kids infrastructure, the Committee is comprised of dozens of active members from business, non-profit, philanthropy, 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. To celebrate the 20th Anniversary of Jumpstart the Read for the Record Event has been scheduled for February 26, 2026. Broward will read See Marcus Grow by Marcus Bridgewater . The event will be augmented with literacy events around the county, more book giveaways and a visit by the author.
- The Back-to-School Extravaganza (BTSE) remains a key initiative in supporting students across Broward County. This year's BTSE events were successful in distributing essential school supplies and community resources to thousands of families. This year, over 8,000 children served through CSC-funded summer camps received supplies and resources. Almost 2,000 students received supplies or backpacks during CSC-sponsored boutique events throughout the county. Additionally, the Broward County Schools' Social Worker (SSW) Boutique was well-stocked with items that students and their families would need throughout the school year. These items include school supplies, backpacks, shoes, school uniforms, and undergarments. This summer, the SSW Boutique Staff received over 500 uniform assistance requests through a QR code at the three CSC BTSE events: Bair Middle School Shoe Giveaway, City of Lauderhill Education & Resource Fair, and the Deerfield Beach Back-to-School Block Party. Park Lakes Elementary and Dillard Elementary each received 240 uniform sets in various sizes, along with 100 backpacks and school supplies to support their students. The Deerfield Beach Community Cares Program received 200+ uniform sets to establish a satellite SSW Boutique serving the Deerfield Beach and Ely Innovation Zones. The CSC Shoe Boutique at Bair Middle School was a signature back-to-school initiative led by the CSC. Over 700

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www.cscbroward.org



children were personally fitted with brand-new, quality sneakers by CSC staff and volunteers provided by HandsOn South Florida, ensuring they started the school year with confidence and pride. The 2025 BTSE and the introduction of boutique events have made a significant impact on students and families in Broward County. With the support of partner organizations, this initiative continues to enhance access to essential resources, ensuring students are equipped for success in the new school year.

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

CSC played a key role in the successful transition of the U.S. Department of Education Promise Neighborhood (PN) grant from Broward College to Florida Atlantic University (FAU). As part of this transition, CSC assumed thirteen subcontracts to align with federal PN goals while also applying CSC’s relational contract-management approach. CSC staff further supported the initiative by creating job descriptions for seven new full-time and three part-time positions, hiring new team members, and promoting staff to meet program demands.

In addition to contract oversight, CSC provided continuous data support to PN providers, working closely with FAU to complete both the PN March Ad Hoc Report and the PN August Annual Report. The twelve direct-service PN subcontracts represented nearly \$1.9 million in allocated funding, underscoring the scale of the Council’s commitment to coordinated neighborhood support.



As part of the PN work, CSC began implementing its Community Governing model grounded in Asset-Based Community Development (ABCD) across five neighborhoods: Lauderhill, Fort Lauderdale, Lauderdale Lakes, Pompano Beach/Collier City, and West Park. The ABCD approach focuses on building community leadership from within—training residents, known as Community Connectors, to identify neighborhood strengths, build relationships, and activate local solutions. Through listening campaigns, community asset mapping, and resident-led project grants, the ABCD teams helped spark a range of grassroots initiatives, including intergenerational activities, STEM and robotics programs, etiquette workshops, literacy events, and entrepreneurial fairs.

The Community Foundation of Broward (CFB) also expanded this work by funding an ABCD Civic Design Team in the Pompano Beach Ely/Sanders Park neighborhood. This site emerged from CSC's partnership with Project RYZE/Exit 36 and CFB's effort to establish a Florida Children's Initiative in the Blanche Ely community.

With the support of the PN grant, CSC increased the number of ABCD civic design teams from three to seven neighborhoods, strengthening resident-driven innovation and community cohesion across Broward County. Feedback from municipal leaders and civic design team members has been overwhelmingly positive, reflecting the meaningful impact these efforts are having at the neighborhood level.

- CSC remains committed to addressing food insecurity across Broward County by funding comprehensive, year-round hunger mitigation services that ensure children and families have reliable access to nutritious meals. These efforts reflect CSC's longstanding commitment to stabilizing families and supporting healthy childhood development. While hunger and homelessness can occur separately, they often overlap. Families facing eviction or housing instability are at heightened risk of food insecurity, and addressing one need can help alleviate the other. With this in mind, CSC's hunger initiatives work in tandem with community partners to provide holistic support. A key component of this strategy is CSC's partnership with Legal Aid Service of Broward County through the Community Collaborative Homeless Prevention Program (HPP), inspired by the Manne Foundation Homeless Prevention, Inc. This initiative supports families at imminent risk of eviction by providing legal advocacy and targeted flex-funds to help them remain housed. By preventing homelessness, the program also reduces the likelihood of hunger, strengthening the overall continuum of care for Broward's children and families. Together, CSC's hunger mitigation investments and collaborative homelessness prevention efforts help ensure children grow up in homes that are nourished, stable, and supported.



-
- 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 Broward Partnerships for Kids works to improve communication and access to services, as well as advocates for the Special Needs population to ensure that needed services are recognized both at the State and local level. Additional areas of focus include, strengthening parent advocacy, and developing a birth to age twenty-two Transition Roadmap service delivery continuum model.
 - 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 600 organizations connected to workshops, panel discussions, training, and special events.
 - Through the FY 24/25 RFPs, CSC awarded \$2.75 million for Legal Supports to serve 800 children and youth in dependency or delinquency systems and secured \$361,600 in federal Title IV-E reimbursements, while the HEAL Trauma RFP awarded approximately \$6 million to nine providers to serve 2,432 families using the Community Mental Health Worker model. Together, these investments strengthen CSC’s broader system-building strategy for FY 2024–25, which expands supports for medically fragile children, builds youth workforce pipelines, enhances school-based prevention frameworks, fortifies legal advocacy, and advances trauma-responsive community models. These coordinated efforts create consistent, countywide pathways that help families more easily access services while increasing alignment across hospitals, schools, youth-serving organizations, environmental agencies, legal systems, and neighborhood partners. The result is a more resilient and equitable ecosystem—one that scales evidence-based practices, maximizes federal reimbursement opportunities, and delivers critical services directly into underserved communities—ultimately improving access, outcomes, and long-term well-being for children and families throughout Broward County.

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, 2024. This was the twenty-third consecutive year that the Council was eligible and received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

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

Respectfully Submitted,

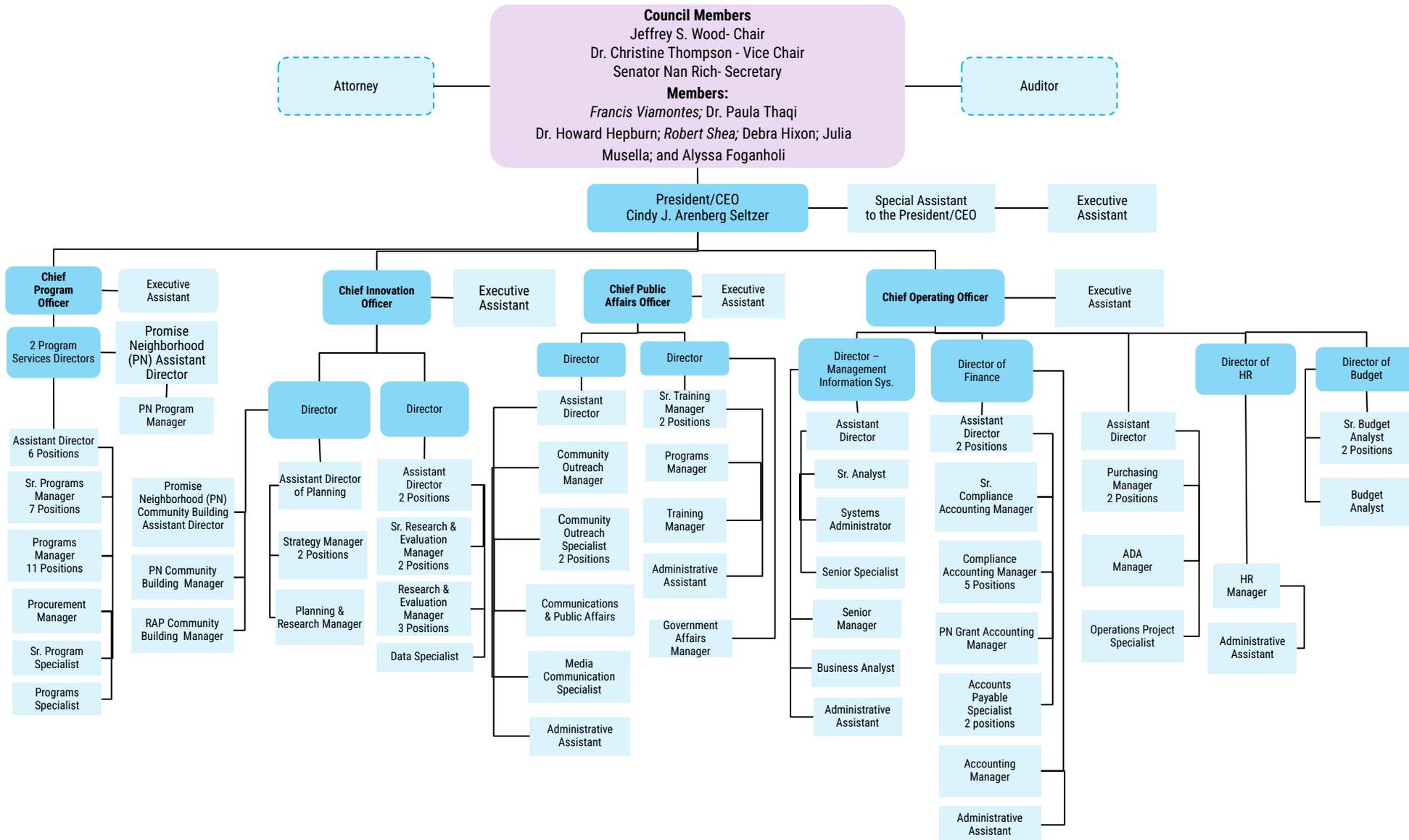
Cindy J. Arenberg Seltzer
President/CEO

David H. Kenton
Chief Operating Officer

Kathleen Campbell
Director of Finance

Children's Services Council of Broward County Organizational Chart and List of Principal Officials

Broward's Children and their Families





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, 2024

Christopher P. Morill

Executive Director/CEO



**FINANCIAL
SECTION**

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, and the major fund, of the Children's Services Council of Broward County (the "Council"), as of and for the year ended September 30, 2025, 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, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedule, Schedules of Proportionate Share of Net Pension Liabilities and Contributions, and the Schedule of Changes in Total OPEB Liability and Related Ratios on pages 32-48 and 92-103 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

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

Fort Lauderdale, Florida

[DATE]

DRAFT



**Management's
Discussion and Analysis**

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, 2025. Please read it in conjunction with the transmittal letter on page 11 and the Council's basic financial statements, which begin on page 51.

Financial Highlights

The fiscal year ending September 30, 2025, marks the Council's twenty-fourth 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 174 programs are delivered by about 105 community organizations that share the Council's mission/vision, commitment to children, and expectations for excellence.

The following illustrates some of the financial highlights for the fiscal year:

- Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of the fiscal year 2024/25 by \$86.0 million (total net position). Of this amount, \$80.2 million represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and providers.
- The Council's net position increased by \$795,784, from last fiscal year. This increase is \$8.3 million less than the amount by which net position increased in the prior year but this is not perceived as either a negative or positive development. Property tax revenues increased by 9.6% percent, or \$11.2 million, as the Council took advantage of the higher property values while maintaining the millage rate. Expenses for program services increased by 17.1% or \$18.7 million more than what was spent in the prior year. These increased expenses reflect a steady increase in service utilization and a corresponding expansion of programs delivered across the continuum of care. The ongoing growth and enhancement of programmatic services are highlighted throughout this report.
- At the close of the fiscal year, the Council's governmental fund reported a fund balance of \$90.3 million, an increase of 1.5% or \$1,292,382 from the prior year. The increase is attributed to unbudgeted interest earnings, unrealized gains on managed funds, and the reimbursement of excess tax commission fees, all of which contributed to the growth of the Fund Balance. Given the unpredictable nature of interest rates, CSC customarily refrains from fully budgeting for interest earnings and instead allocates these funds for future use.
- Of this \$90.3 million fund balance, \$52.5 million is available for spending at the Council's discretion (unassigned fund balance). However, this Unassigned Fund Balance includes \$26 million that is maintained as minimum fund balance following best practice policy per the GFOA and represents two months of the annual operating budget. The Council committed \$10.0 million towards the Building Fund to prepare for future growth. The assigned fund balance is \$27.5 million, which will be used for budget priorities in FY 25/26.

- Levied tax revenue generated through the TRIM process totaled \$128.4 million, which was an increase of \$11.2 million or 9.6% from the prior year. This increase was attributable to higher property values throughout the County even though the Council maintained the millage rate from the prior year. The Council is mindful of rising property values and is careful to budget accordingly. The favorable economic conditions that led to increased tax revenues help provide additional community resources for those areas that struggle economically.
- A comparison of the Operating Budgets for Fiscal Year 23/24 and Fiscal Year 24/25, shows an increase of \$14.2 million or 10.1% increase. This budgetary increase was primarily due to the increase in tax revenues.
- The Council appropriated \$25 million of fund balance and budget carry-forward in Fiscal Year 24/25 to help offset tax increases while maintaining or expanding much-needed programmatic services. The Council has historically used a portion of fund balance for this purpose. With this budget increase, many programmatic goal areas were increased based on specific needs identified with input from the county-wide Broward Partnership for Kids Committees. All programs funded by the Council remain evidence-informed and generally demonstrate strong performance outcomes. Program service delivery and related performance outcomes provide comprehensive and objective evidence for determining program effectiveness while providing data for comparison with local, state, and national indicators.

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

- The Council's steadfast commitment to Family Support programs is demonstrated by their long-term funding commitment to this goal. The budget for the multiple Family Support & Child Welfare programs comprises 21% of the annual programmatic budget for a total of \$27.9 million. Within the Family Supports goal, programmatic funding includes Family Strengthening 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. 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. The HEAL 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. The Family Supports goal also covers programs for Hunger Mitigation and Financial Stability. These include homelessness prevention efforts and the EITC program, which provides tax preparation assistance for low-income families, as well as carefully chosen hunger mitigation services that support comprehensive, year-round programs to ensure children and families have consistent access to nutritious food.
- Total expenditures for Family Support and Child Welfare programs reached \$23 million, including \$13 million expenditures for Family Strengthening programs, \$1.5 million

expenditures for Kinship programs, \$3.7 million spent on HEAL Trauma programs and \$2 million on Hunger and Financial stability programs. Outcomes reported indicate 100% of families improved family functioning; 100% of families had no verified abuse 12 months post program, and 100 % of families reported satisfaction with Family Training sessions.

- The Family Supports goal is closely connected to the MOMS (Mothers Overcoming Maternal Stress) programs, which aim to reduce pre- and post-natal depression, encourage maternal-child bonding, and provide other educational resources such as safe sleep guidance. In the 2024-2025 fiscal year, the budget for MOMS programs was set at \$3.4 million, with total expenditures amounting to \$2.9 million. Reported outcomes indicate that 86% of mothers who screened positive for depression received appropriate services, and 100% of mothers reduced smoking from intake through 36 weeks of pregnancy.

The Council works closely with a network of community partners involved in the child welfare system to support programs that recruit adoptive families and provide legal advocacy and support for children in the dependency and delinquency system. These legal and adoption services were eligible for Federal Title IV-E reimbursement and received \$467,935 in reimbursement for the fiscal year.

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

Expenditures for the grade level reading initiatives noted above totaled \$983,400, an increase of \$189,300 or 23% more than the prior year. This was primarily due to the timing of purchasing the books for the annual Broward Reads for the Record.

Expenditures for the subsidized childcare programs totaled \$10.1 million, which was an increase of \$2.3 million or 29% more than the prior year. The Council increased funding for this goal due to a continued decline in the ability to transition children into federally subsidized childcare, the higher cost of services for younger aged children and an overall increased demand for these services.

Outcomes for Subsidized Childcare for the vulnerable population demonstrate that 100% of parents and caregivers report benefits by receiving childcare services (e.g., respite, pursuing/maintaining employment opportunities, therapeutic treatment, etc.).

- The Council provides funding for Maximizing Out-of-School Time (MOST) programs across the county, serving elementary school students with academically enriching and engaging activities. These initiatives create a safe and supportive environment for children in economically disadvantaged neighborhoods who attend Title I elementary schools, where more than 86% of students qualify for free or reduced lunch. Core components include homework assistance, physical fitness, project-based learning, and social-emotional

development, offered throughout the academic year and summer sessions. This continues to be one of the larger program areas, representing 16.6% or \$22.3 million of the overall program budget. Despite improvements in staff recruitment and retention, inconsistent daily school attendance continues to affect program usage. Program expenditures reached \$19.9 million this fiscal year, up by \$1.7 million or 9%. The outcomes of these notable Out of School Time programs demonstrate the high quality of services provided. Parents greatly appreciate CSC's commitment to elementary Out of School Time programs. For example, 99% of parents believe MOST programs help them keep their jobs, support children's progress in reading and language development, and 94% said the MOST programs help their children in completing homework more effectively.

- Also, the Council provides out-of-school time programs for children with Special Needs including those with special physical, developmental, and behavioral conditions. The programs provide a secure and supportive environment after school and throughout the summer, with the goal of enhancing academic achievement, promoting social, developmental, and physical activities, and offering educational field trips as well as cultural arts opportunities. Special Needs programs maintain flexible and individualized staff-to-child ratios to facilitate effective interactions tailored to each child. Expenditures for these programs during FY25 amounted to \$18.9 million, reflecting an increase of 13.3% or \$2.2 million from the previous year. Performance outcomes included 100% of children demonstrating acceptable social interactions and 100% of children remaining safe.
- The Council provides funding for a range of youth development programs procured via the Positive Youth Development ("PYD") Request for Proposals. These initiatives include after-school programming for middle and high school students, targeted interventions for hard-to-reach middle school youth, and employment and independent living skills training for youth with special needs. While school-based programs serving older youth experienced some challenges in recent years, they demonstrated increased enrollment and enhanced youth engagement this year compared to prior years.
- A brief description of the PYD and other youth initiatives include:
 - The Youth FORCE programs provide year-round programming for youth to promote positive youth development and school community attachment. The program reaches youth transitioning from middle to high school who are at risk of dropping out, and it includes assigning a Success coach for every 35 students enrolled. Services within this area focus on supporting high-risk middle school students, including those with behavioral health challenges and other special needs. Engaging this age group presents unique challenges, but these programs effectively foster environments that encourage positive decision-making and long-term skill development. These year-round programs are located at middle schools identified by the Broward County School District as having the highest need, based on criteria such as poverty levels, academic performance, disciplinary actions, delinquency referral rates, and unexcused absenteeism rates. Expenditures for this fiscal year totaled \$14.0 million, a 42.8%

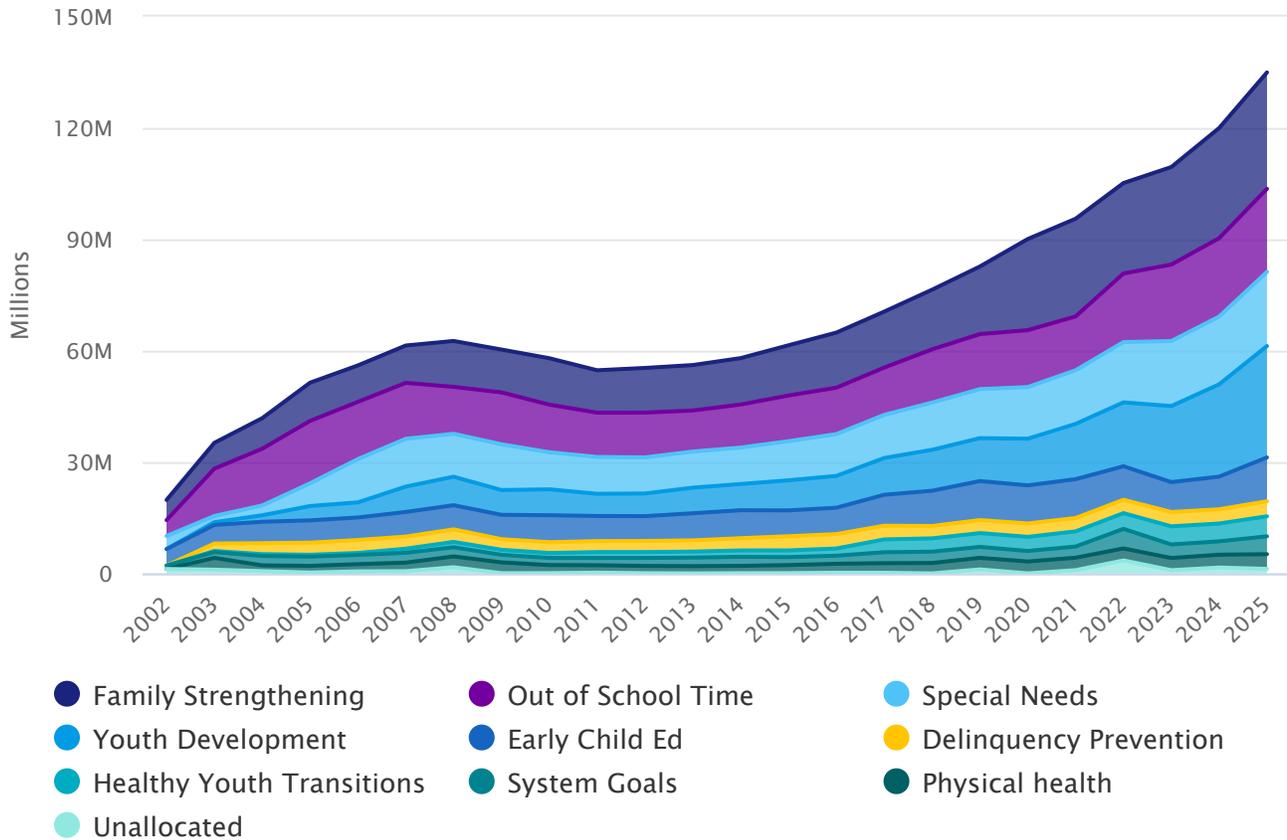
increase of \$ 4.2 million from last fiscal year, due to increased enrollment and student retention. Outcomes reflect that 90% of youth demonstrated gains in Youth Development Competencies, including character and confidence, leadership, civic engagement, self-esteem, and self-worth.

- The LEAP High programs offer high school students structured academic support to help them meet or surpass state standards and improve graduation rates. This High School Initiative features tiered case management services designed to help youth graduate and achieve their post-secondary ambitions. Youth Leadership initiatives encourage self-advocacy, legislative involvement, career exploration, and smooth transitions after high school. These programs are available at 18 high-need high schools throughout the county. Expenditures for this fiscal year totaled \$6.0 million, a 42.8% increase of \$ 1.8 million from last fiscal year, due to improved student attendance and retention. Outcomes indicate that 90% of youth improved their reading grade level, and 92% improved their daily school attendance.
- The Supported Training and Employment Programs (“STEP”) provide year-round support for youth with special needs to learn independence, social skills, and daily living skills, and provide the chance to explore career opportunities through hands-on learning experiences. These innovative programs are an important component of a continuum of care for high school teens with physical and developmental disabilities. Once skills are mastered, youth are given the opportunity to demonstrate those new skills in various work environments. For the majority of youth, it is the first time they have experienced the “workplace world” and an opportunity for independence. For the first time, many parents see potential for their children’s independence, and employers see benefits for both the youth and business co-workers. Expenditures for this fiscal year totaled \$4.3 million, a 65.3% increase of \$1.7 million from last fiscal year. Outcomes reflect that participating youth reported that earning their own money had a positive impact on their confidence, allowed them to save money, and helped their families, and 95 % demonstrated improvement in employability skills.
- The Summer Youth Employment Program (“SYEP”) typically provides young people 16-18 years old who participate in CSC High School programming and are economically disadvantaged or aging out of foster care the opportunity to improve their workplace skills with real job experience, earning slightly higher than minimum wage. It is often difficult for youth to find meaningful summer employment opportunities regardless of economic conditions. This year, 1,226 youth were served in the program, which is 161 more than the prior year. Total expenditures reached \$5.2 million, a 23.8% increase or \$1.0 million higher than last fiscal year’s amount. The primary contributor to this increase was the introduction of a new leverage partner that received funding for a Pre-Apprenticeship Program. This new initiative is designed to prepare graduating high school seniors for registered apprenticeships and careers. It provides coverage for youth wages for up to 90 days, partial staffing costs, and expenses required for essential certifications. Ninety-seven percent (97%) of youth

- were satisfied with their work experience, 99% of employers indicated high satisfaction with the program, and 94% of youth demonstrated work readiness.
- The Healthy Youth Transitions Program (HYT) and Independent Living Programs support youth who face formidable challenges that can hamper their ability to successfully become independent adults. Among them are youth who are aging out of foster care, who are living in kinship or other relative and non-relative care, and who are involved in the juvenile justice system. These HYT programs provide quality service delivery, with 96% of youth having no new law violations during the program. Ninety-seven percent (97%) of youths had no new pregnancies or caused a pregnancy during the program. Expenditures for the HYT and Independent Living Programs totaled \$4.7 million, similar to the prior year.
 - Sometimes, a single error in judgment may result in incarceration of a young individual, bringing about serious and enduring consequences. To give these youths a second chance and help reduce re-offending, CSC funds New Diversion Alternatives for Youth (New DAY). This program includes Restorative Justice Conferencing, which brings together the wrongdoer, the affected party, community representatives, and others who are directly or indirectly impacted by the offense. The goal is to foster healing and address the harm caused by the incident. Program outcomes show that 89% of youth successfully completed the diversion program, while 85% increased their resilience. On average, 92% of youth had no re-offenses 12 months after program completion. Expenditures remained similar to the prior year. Total expenditures for New DAY were \$3.4 million.
 - During the past fiscal year, the Council issued several program-related Requests for Proposals (RFPs). In May 2025, the Legal Supports RFP awarded \$2.75 million to a single provider to deliver legal representation and advocacy for 800 children and youth involved in dependency or delinquency systems. The program also offers a Legal Helpline for families seeking legal advice on juvenile issues and coordinates with the Department of Children and Families to secure federal Title IV-E reimbursements, resulting in \$361,600 in additional funds for FY 24/25. Additionally, the Healing and Empowering All Living with Trauma (HEAL) RFP distributed approximately \$6 million among nine providers to support 2,432 families. These HEAL programs utilize the Community Mental Health Worker (CMHW) Model, training and deploying trusted community members to connect underserved families with essential social services and supports, address trauma, and advocate for systemic changes across North, Central, and South Broward County.

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

CSC Program Funding Over Time (Chart)



Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position (on pages 51 and 51) and the Statement of Activities (on page 52) 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 53. 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 58 – 88) provide information that is essential to a full understanding of data provided in the government-wide and fund financial statements and is required by United States Generally Accepted Accounting Principles ("GAAP").

This report also contains required supplementary information other than management's discussion and analysis (this section) in addition to the basic financial statements starting on page 92. The Council remains current in its implementation of all GASB Statements.

Overview Of The Financial Statements

Government-wide Financial Statements

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

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

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

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

These two statements report the Council's net position and changes in net position. You can think of the Council's net position—the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources—as one way to measure the Council's financial health, or financial position. However, a decrease in net position over the next few years is not necessarily an indication of deteriorating financial health. It is anticipated that net position will decrease over the next few years as the Council very carefully weighs the local economic environment with the need for services, and strategically uses fund balance to avoid raising millage rates while 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 governmental fund financial statement.

While some funds are required to be established by State law, the Council only used a General Fund this fiscal year. All governments are required to present consistent fund balance information which will improve financial reporting. More information on fund balance categories and the respective amounts can be found in the Notes to the Financial Statements on page 88.

The Council adopts an annual appropriated budget for all its funds. Budgetary comparison schedules are available starting on page 92 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 58 - 88 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. The individual fund statements with budget to actual comparisons, as well as information on other postemployment benefits and pension plans can be found on pages 92 to 103 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-fourth year of generating tax revenue, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$86.0 million at the close of the fiscal year. As property values fluctuate and the Council's ability to increase its millage rate is constrained by State statute, it is anticipated that net position will decrease over time. This is not an indication of the Council's deteriorating financial condition.

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

CSC's Summary Net Position As of September 30,

	2025	2024	Variance
Assets			
Current Assets	\$ 104,444,162	\$ 103,264,521	\$ 1,179,641
Capital Assets	5,924,248	6,192,572	(268,324)
Total Assets	<u>110,368,410</u>	<u>109,457,093</u>	<u>911,317</u>
Deferred Outflows of Resources	1,982,057	2,431,172	(449,115)
Liabilities			
Current Liabilities	14,526,062	14,557,600	(31,538)
Noncurrent Liabilities	9,988,154	10,964,296	(976,142)
Total Liabilities	<u>24,514,216</u>	<u>25,521,896</u>	<u>(1,007,680)</u>
Deferred Inflows of Resources	1,829,941	1,155,843	674,098
Net Position			
Net Investment in Capital Assets	5,818,583	5,987,232	(168,649)
Unrestricted	80,187,727	79,223,294	964,433
Total Net Position	<u>\$ 86,006,310</u>	<u>\$ 85,210,526</u>	<u>\$ 795,784</u>

- The overall net position of the Council increased for fiscal year 2025 by 0.9%. The net increase of \$795,784, is primarily attributable to underutilization of the programs and earnings on investments. While program utilization is trending upward, the total utilization rate on program services contracts in fiscal year 2025 was 87%.
- The change in current assets from Fiscal Year 2024 to Fiscal Year 2025 totaled \$1,179,641. This increase is due to higher accounts and interest receivable balances, resulting from a refund of excess commission fees from the Tax Collector subsequent to year end.
- Net Investment in Capital Assets decreased 2.8% from the prior year in the amount of \$168,649 and is the result of the depreciation and disposal of various capital assets and reduction in the GASB 87 and 96 liabilities included in this category. Once it is determined that the capital assets are no longer useful, they are donated to a local organization that recycles/ refurbishes electronic equipment to help address the digital divide. Total depreciation/ amortization expense was \$523,268, of which \$223,808 was building-related, \$123,241 was for computer hardware/software and furniture and equipment, \$84,886 was for software subscription assets, \$72,550 was for Intangible software enhancements, and \$18,783 for leased equipment.

- Deferred outflows of resources represent a consumption of net position that is applicable to a future period reporting the Florida Retirement System (FRS) and Health Insurance Subsidy (HIS) pension liabilities and related components with other funds within the state. This amount decreased by \$449,115 this year. The net change from this year is attributable to the recognition of prior year actuarial losses and improved investment performance. 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 composed primarily of accounts payable, which decreased by \$31,538 and is chiefly due to the timing of provider invoices for September services. The noncurrent liabilities category reflects a decrease of \$976,142 which is primarily due to recognizing the proportionate share of the FRS and HIS liability. The total OPEB liability for eligible retirees for health insurance "implicit subsidy" premiums that may be paid in the future, as well as compensated absences slightly increased due changes in assumptions and the implementation of GASB Statement 101. The FRS and HIS liability decreased based on several factors including changes in actuarial assumption and covered payroll.
- Deferred inflows of resources represent an acquisition of net position that is applicable to a future reporting period. This amount increased by \$674,098 this fiscal year. The Council shares the reported FRS and HIS pension liabilities and related components with other funds within the state. At fiscal year-end, the Council recognizes its allocated share of the state's deferred inflows of resources related to applicable pensions, as determined by the Florida Department of Financial Services, Statewide Financial Reporting Section.
- Unrestricted net position increased by 1.2% or \$964,433 from the prior year primarily because of cumulative unallocated budget and provider underutilization. Because the Council is prohibited from incurring debt of any type, these resolutions establish setting aside one-time funds for future growth.

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,**

	2025	2024	Variance
Revenues			
Property Taxes	\$ 128,444,140	\$ 117,207,208	\$ 11,236,932
Investment Earnings	6,775,712	7,265,618	(489,906)
Other	3,394,506	2,497,097	897,409
Total Revenues	<u>138,614,358</u>	<u>126,969,923</u>	<u>11,644,435</u>
Expenses			
Program Services & Support	127,595,291	108,939,011	18,656,280
General Administration	5,734,230	4,858,840	875,390
Community Redevelopment and Tax Collector Fees	4,489,053	4,044,337	444,716
Total Expenses	<u>137,818,574</u>	<u>117,842,188</u>	<u>19,976,386</u>
Change In Net Position	795,784	9,127,735	(8,331,951)
Net Position - Beginning Balance	85,210,526	76,082,791	9,127,735
Net Position - End of Year	<u>\$ 86,006,310</u>	<u>\$ 85,210,526</u>	<u>\$ 795,784</u>

- Property taxes** are the Council's primary source of revenue. For fiscal year 2025, property tax revenue significantly increased by 9.6% or \$11,236,932 from the prior year. The millage rate for FY25 remained at .4500, reflecting a thoughtful decision by the Council to maintain stability while taking advantage of the increased property values. While they have authorization to levy up to .5 mills, the Council Members remain quite attentive to millage rate increases and their effect on taxpayers. The Council continues to utilize fund balance to provide vital services that meet the identified needs of Broward County's children and families. This approach emphasizes both fiscal responsibility and the desire to foster a thriving community.
- Investment earnings (or losses)** experienced a 6.7% decrease of \$0.5 million, totaling \$6,775,712. This is attributed to fluctuation in market conditions during the fiscal year. GASB requirements mandate the recognition of gains and losses on investments as of a specific date. It is important to note that for the long-term Managed fund, the underlying securities have not matured yet, and fluctuations in the total value are expected over time.
- Other revenue** includes grants, local foundations, training registration, and miscellaneous revenue, and for the current year equals \$3,394,506, which reflects an increase from the prior year. The 35.9% increase of \$897,409 primarily stems from funding received through the federally funded Promised Neighborhood grant.

This classification includes \$467,935 from Federal Title IV-E Foster Care, Legal Representation, and other Adoption Programs through an agreement with the State of Florida Department of Children and Families. Due to lower reimbursement rates, this reflects a 0.9% decrease of (\$4,319) from the prior year.

Revenue from Local Foundations and collaborative events totaled \$982,330, representing a 39.6% decrease of \$642,824 compared to the previous year. This reduction is primarily

attributable to the conclusion of funding provided through the DeLuca Foundation's partnership with the Youth FORCE middle school programs.

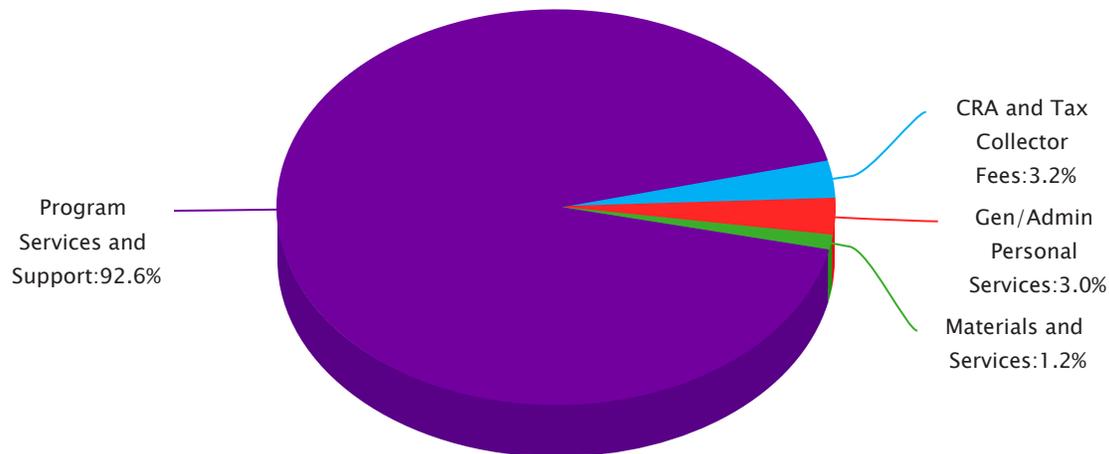
Training revenues declined by \$4,050, resulting in a total of \$5,960 for the current fiscal year. The Council remains committed to meeting the community's training needs through a blend of in-person and virtual sessions. The decrease in training revenues is attributable to the change in policy whereby CSC-funded service providers are no longer required to pay registration fees. Despite strong participation, this change has resulted in lower overall fee collection.

- **Expenses for Program Services and Support**, which includes related program administration, totaled \$127.6 million in fiscal year 2025; an increase of \$18.7 million or 17.1%. This increase is higher than the percentage increase in the prior year, this continues the upward trend and reflects a steady increase in utilization of program services. The need for social services continues to increase as children and families adjust to these extraordinary times. As a result, the budget for program services increased by \$15.0 million or 12.5% from the prior fiscal year, and expenses, as noted above, increased along those same trends. The graph on the following page illustrates that 92.6 % of total expenses support various programs and support services for children and families of Broward County.
- **Expenses for General Administration** totaled \$5.7 million in fiscal year 2025, a increase of \$875,390 or 18% more than fiscal year 2024. This increase is attributable to higher staff costs associated with new hires, as well as an increase in compensated absences liability, both of which contributed to the growth in personnel services expenses. Additionally, other general administrative expenses, such as facilities management, and software maintenance, also increased. General administrative costs excluding the non operating costs related to Community Redevelopment and Tax Collector fees represent 4.2 % of the overall expenses, which demonstrates the Council's fiscal prudence, very resourceful staff, and effective use of technology. The Council's focus continues to be providing services throughout the community with minimal administration costs.
- **Community Redevelopment and Tax Collector fees.** The total of these two functions for the fiscal year 2025 increased by \$444,716 for a total of \$4.5 million. The Community Redevelopment (CRA) fees had the majority, \$396,012 of this increase. This was due to the increase of property values within the CRA districts even though the Council maintained the millage rate from the prior year. The Tax Collector fees are based on the operating budget of the Property Appraisers Office and are allocated among the taxing districts. These fees slightly increased by 7.2 % or \$48,704 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, \$2,469,819 CRA fees were used for programs and services for children in lieu of fees. These successful collaborations between the Council and many of the CRA Districts have been able to place programs and services for children in these targeted communities.

The illustration below shows the total CSC expenses, by percentage, for the fiscal year ending September 30, 2025.

CSC Expenses FY 2025



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

Financial Analysis Of The Governmental Fund

As the Council completed its twenty-third year of operations, the governmental funds (as presented in the balance sheet on page 53) reported a total fund balance of \$90.3 million. The fund balance categories are fully described in the Notes to the Financial Statements on page 63.

- Fund balance** increased by a total of \$1,292,382 or 1.5% from the prior year. While underutilization of the provider’s contracts contributed to an increase in fund balance, it is important to note the substantial amount of \$6.7 million of unbudgeted interest earnings and unrealized gains, also significantly contributed to the increase in fund balance. Additionally, the fund balance included \$259,472 of non-spendable funds for prepaid items in FY 2025 and \$10.0 million Committed to future office space.

Given this era of ongoing needs within the community and the limitations on raising property taxes, the Council assigned a portion of the fund balance to expand services for children and their families. Accordingly, the Council appropriated \$27.5 million of fund balance and budget carry-forward for the next fiscal year 2025-2026. Within Unassigned Fund Balance, the Council voted to maintain a minimum balance of two months (17%) of budgeted operating expenditures or \$26,038,293 to manage cash inflows and outflows until tax revenue is received since the Council is prohibited from issuing short-term debt instruments such as RAN (Revenue Anticipation Notes) or TAN (Tax Anticipation Notes). This minimum amount is

based on best practices as outlined by the Government Finance Officers Association (GFOA). This leaves a remaining Unassigned Fund Balance of \$26,508,566.

- **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 \$20.7million below the final budget amounts.
- **Budget variances** - The most significant positive variance (\$17.3 million) occurred in Program Services reflected in the Council's General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual found on pages 92-93. This variance is due to several factors related to programs and services as highlighted below:
 - For fiscal year 2024-2025 the total utilization of the programs is 87% which reflects a 4% increase from the prior year, compared with an average of 78% over the past four years. For most contracts, the Council requires that the service provider's invoice be based on "units of service", not reimbursement of expenses. Consequently, if a provider does not provide all of the services that were anticipated, the contract is under-utilized. This method of invoicing allows the Council to only pay for services actually provided. The Council monitors utilization throughout the year and continues to work closely with those providers to help them provide the services and, therefore, utilize the available funds. The total budget variance affected by unallocated and underutilization of the program services contracts is 15% or \$17.3 million. See the chart in the Transmittal Letter on page 12 for a utilization visualization of all the programs.
 - During the fiscal year 2024-2025, the Promised Neighborhood (PN) grant transitioned from Broward College to Florida Atlantic University, resulting in CSC receiving an increased award, taking on thirteen subcontracts, and hiring support staff. As a result, the program services and support budget was amended to include \$3.7 million in additional grant funding.
 - The program services budget for Fiscal Year 2025 included \$1.2 million that was not allocated to any specific program and could be appropriated in the subsequent fiscal year. Because various local economic conditions may arise at any time, the Council purposefully left these funds unallocated to have flexibility in meeting unexpected needs of the community.
 - The budget variance for Program Support was \$2,013,506 of which 85% was related to salary/benefit lapse. General Administration budget variances totaled \$1,118,228 of which \$373,311 or 33.3% was related to salary/benefit lapses. Budget variances for facilities management add to building maintenance reserves. Additionally, \$319,468 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 \$5,450,135 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.

Other Assets And Other Obligations

At the end of Fiscal Year 2025, the Council had a \$5.8 million investment in capital assets net of depreciation, amortization, and related debt, including land, buildings, and related infrastructure, as well as leased equipment, computer hardware, software, and software subscriptions. More detailed information about the Council's policies concerning capital assets is presented in Notes 1 and 5 of the Notes to the Financial Statements.

As presented in Note 8 of the Notes to the Financial Statements, the Council purchases commercial insurance for property and casualty claims. Other obligations include accrued vacation pay and sick leave, a proportionate share of pension costs, and the total OPEB liability. More detailed information about the Council's long-term liabilities is presented in Notes 6, 7, 11, 9, 10 and 13 of the Notes to the Financial Statements.

Economic Factors, Next Year's Budget And Tax Rates

The Council Members carefully evaluate numerous factors when deciding on the budget and tax rates for the next fiscal year at their annual May Budget Retreat. They approach setting the tax rate with caution, striving to balance the growing demand for services with property values and voters' concerns about taxes. Additionally, the Council keeps in mind the current fund balance, the .5 mill maximum tax levy, and economic pressures in the local community.

A snapshot of the local economy presents a complex mix of economic indicators. Within Broward County, the economic outlook for Fort Lauderdale in 2025–2026, according to the Greater Fort Lauderdale Alliance, is positive, with resilient growth, continued diversification away from a purely tourism-based economy, and a strong, high-value, pro-business climate. In 2025, Broward County saw employment gains, adding 3,400 jobs, and had a 4.2% unemployment rate at the end of the year. Professional services, financial activities, and tourism remain strong sectors. The region continues to attract new businesses, aided by a pro-business climate and the absence of state income tax. High demand for residential and commercial property is expected to continue in 2026, with over 4,000 new multifamily units projected for 2025 and condominium prices forecasted to rise by 5%–7% in 2026. The greatest challenge for business leaders is the cost and availability of employee housing, which affects workforce retention and recruitment. (source: Greater Fort Lauderdale Alliance). CSC has observed this manifestation in the CSC-funded programs and in provider agencies' challenges with recruiting and retaining staff. Most workers earn wages that do not keep pace with local housing costs. Many of these households are cost-burdened, meaning they spend a high share of their income on rent or mortgages. As a result, there is a growing demand for services related to housing and food insecurity. Despite high business confidence, inflation, competition for skilled labor, housing instability, and food insecurity persist as concerns within Broward County.

At present, the Council's goals and objectives are shaped by the County-wide Broward Partnership for Kids (formerly the Children's Strategic Plan), data trends, and input from the community and

staff. The budget is then developed around those identified service and system needs. For the upcoming 2025-2026 fiscal year, local property values increased by 7.5 percent, allowing the Council Members to maintain the millage rate at 0.4500 mills while generating an additional \$9.6 million in tax revenue. The Council members approved a 3% increase in service provider staff salaries for the 2025-2026 fiscal year budget, intended to address immediate service provider recruitment and retention challenges. Additionally, the Council members voted to appropriate a total of \$27 million in fund balance and budget carry forward to expand programs and services to help meet the ever-growing needs of the community.

The CSC remains vigilant regarding potential legislative changes to the tax structure. A proposed constitutional amendment concerning the collection of ad valorem taxes—CSC's primary source of revenue—is under review in the Florida Legislature. Additional revenue streams, which account for less than 5% of total income and serve as partnerships to complement core funding, would also be eliminated should ad valorem taxes be discontinued.

Requests For Information

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

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Basic Financial Statements

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Statement of Net Position
September 30, 2025

	<u>Governmental Activities</u>
Assets	
Current Assets	
Cash	\$ 4,901,902
Investments	97,215,635
Accounts and Interest Receivable	1,267,971
Due From Other Governments	799,182
Prepaid Items	259,472
Total Current Assets	<u>104,444,162</u>
Capital Assets	
Capital Assets, Not Being Depreciated/Amortized	
Land	2,500,000
Intangibles - Work In Progress	47,580
Capital Assets, Being Depreciated/Amortized	
Building and Related Infrastructure	3,137,974
Computer Hardware/Software	44,212
Furniture and Equipment	90,542
Software Subscription Assets	84,885
Intangible Right to Use Leased Equipment	19,055
Total Capital Assets	<u>5,924,248</u>
Total Assets	<u>110,368,410</u>
Deferred Outflows of Resources	
Pension Plans	
Florida Retirement System	1,548,760
Health Insurance Subsidy	380,434
Other Post Employment Benefits (OPEB)	52,863
Total Deferred Outflows Of Resources	<u>1,982,057</u>

See accompanying notes to basic financial statements.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Statement of Net Position
September 30, 2025 (continued)

	<u>Governmental Activities</u>
Liabilities	
Current Liabilities	
Accounts Payable and Accrued Liabilities	\$ 14,086,887
Unearned Revenue	100,190
Expected to be paid within one year	
Compensated Absences	233,320
Software Subscription Liability	86,259
Lease Liability	19,406
Total Current Liabilities	<u>14,526,062</u>
Noncurrent Liabilities	
Expected to be paid after one year	
Compensated Absences	2,099,885
Total OPEB Liability	113,155
Net pension Liability	
Florida Retirement System	5,104,259
Health Insurance Subsidy	2,670,855
Total Noncurrent Liabilities	<u>9,988,154</u>
Total Liabilities	<u>24,514,216</u>
Deferred Inflows of Resources	
Pension Plans	
Florida Retirement System	1,150,687
Health Insurance Subsidy	652,471
Other Post Employment Benefits (OPEB)	26,783
Total Deferred Inflows Of Resources	<u>1,829,941</u>
Net Position	
Net Investments in Capital Assets	5,818,583
Unrestricted	80,187,727
Total Net Position	<u>\$ 86,006,310</u>

See accompanying notes to basic financial statements.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Statements of Activities
Fiscal Year Ended September 30, 2025

	Governmental Activities
Expenses:	
Program Services:	
Program Services	\$ 117,803,850
Program Support	9,791,441
Total Program Services	<u>127,595,291</u>
General Administration:	
Personal Services	4,088,289
Materials and Services	1,645,941
Community Redevelopment and Tax Collector Fees	4,489,053
Total General Administration	<u>10,223,283</u>
Total Expenses	<u>137,818,574</u>
General Revenues:	
Property Taxes	128,444,140
Investment Earnings	6,775,712
Grant Funding, Unrestricted	2,406,216
Miscellaneous Local	988,290
Total General Revenues	<u>138,614,358</u>
Change In Net Position	795,784
Net Position - Beginning	85,210,526
Net Position - Ending	<u>\$ 86,006,310</u>

See accompanying notes to basic financial statements.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Balance Sheet - Governmental Fund
September 30, 2025

	General Fund
Assets	
Cash	\$ 4,901,902
Investments	97,215,635
Accounts and Interest Receivable	1,267,971
Due From Other Governments	799,182
Prepaid Items	259,472
Total Assets	\$ 104,444,162
Liabilities	
Accounts Payable and Accrued Liabilities	\$ 14,086,887
Unearned Revenue	100,190
Total Liabilities	14,187,077
Fund Balances	
Nonspendable	259,472
Committed	10,000,000
Assigned	27,450,754
Unassigned	52,546,859
Total Fund Balances	90,257,085
Total Liabilities and Fund balances	\$ 104,444,162

See accompanying notes to basic financial statements.

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Reconciliation of the Governmental Fund Balance Sheet to
the Government-Wide Statement of Net Position
September 30, 2025**

Fund Balance - Total Governmental Fund (page 53)		\$ 90,257,085
<p>Amounts reported for governmental activities in the government-wide Statement of Net Position are different because:</p> <p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.</p>		
Governmental capital assets	\$ 10,232,526	
Less accumulated depreciation/amortization	<u>(4,412,218)</u>	5,820,308
Software Subscription Assets	\$ 339,541	
Less accumulated amortization for software subscription assets	<u>(254,656)</u>	84,885
Intangible right to use leased assets	\$ 74,941	
Less accumulated amortization for intangible right to use leased asset	<u>(55,886)</u>	19,055
Deferred outflows of resources related to Pensions and OPEB are recorded in the Statement of Net Position		1,982,057
Deferred inflows of resources related to Pensions and OPEB are recorded in the Statement of Net Position		(1,829,941)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Compensated Absences		(2,333,205)
Software Subscription Liability		(86,259)
Lease Liability		(19,406)
Total OPEB Liability		(113,155)
Florida Retirement System		(5,104,259)
Health Insurance Subsidy		<u>(2,670,855)</u>
Net Position of Governmental Activities (page 51)		<u>\$ 86,006,310</u>

See accompanying notes to basic financial statements.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Statement of Revenues, Expenditures and
Changes In Fund Balance - Governmental Fund
Fiscal Year Ended September 30, 2025

	General Fund
Revenues	
Ad Valorem Taxes	\$ 128,444,140
Grant Funding	2,406,216
Investment Earnings	6,775,712
Miscellaneous Local	988,290
Total Revenues	138,614,358
Expenditures	
Program Services & Support	
Program Services	117,702,694
Monitoring/Outcome Materials	101,156
Employee Salaries and Benefits	9,504,167
Other Consultants	7,464
Material and Supplies	14,208
Printing and Advertising	9,249
Software Maintenance	141,044
Travel and Other Expenditures	108,067
Total Program Services & Support	127,588,049
General Administration	
Employee Salaries and Benefits	3,950,331
Legal Fees	31,136
Auditors and Other Consultants	53,464
Materials and Supplies	90,502
Printing and Advertising	6,521
Other General Administration	581,269
Telecommunications	32,967
Travel and Other Expenditures	178,563
Tax Collection Fees	720,235
Community Redevelopment Area Fees	3,768,818
Total General Administration	9,413,806
Capital Outlay	
Computer Hardware/Software	47,246
Furniture/Equipment	56,033
Remodeling/Renovations	108,296
Total Capital Outlay	211,575
Lease and Subscription Software Expenditures	
Lease Principal Payment	18,851
Lease Interest Payment	495
Subscription Software Principal Payment	83,416
Subscription Software Interest Payment	5,784
Total Lease And Subscription Software Expenditures	108,546
Total Expenditures	137,321,976
Net Change in Fund Balances	1,292,382
Beginning Fund Balance	88,964,703
Ending Fund Balance	\$ 90,257,085

See accompanying notes to basic financial statements.

**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, 2025**

Net Change in Fund Balance		
Total Governmental Funds (page 55)		\$ 1,292,382

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	\$ 261,748	
Less disposed capital assets,net	(6,804)	
Less current year depreciation/amortization	(419,599)	
Less amortization expense for software subscription assets	(84,886)	
Less amortization expense for intangible right to use leased assets	<u>(18,783)</u>	(268,324)

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		(766,298)
Change in Software Subscription Liability		83,416
Change in Lease Liability		16,259
Change in OPEB Liability and related pension items		2,766
Change in Net Pension Liability and related pension items:		
Florida Retirement System		393,665
Health Insurance Subsidy		41,918

Change in Net Position of Governmental Activities (page 52)		<u>\$ 795,784</u>
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See accompanying notes to basic financial statements.

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**Notes to the Financial
Statements**

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".

Note 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 Basic Financial Statements
September 30, 2025

Note 1. Summary Of Significant Accounting Policies (Continued)

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.

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

Note 1. Summary Of Significant Accounting Policies (Continued)

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. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. All other revenue items are measured and available when earned.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to leases, subscription based information technology agreements (SBITAs), compensated absences, pensions and the total OPEB obligations are recorded only when a payment is due. General capital asset acquisitions, including entering into contracts giving the Council the right to use assets, are reported as expenditures in the governmental fund.

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.

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.

Children's Services Council of Broward County
Notes to Basic Financial Statements
September 30, 2025

Note 1. Summary Of Significant Accounting Policies (Continued)

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

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

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

The Florida Public Assets for Liquidity Management (FL PALM) is a common law trust organized under the laws of the State of Florida. The sponsors of the Fund are the Florida School Boards Association and the Florida Association of District School Superintendents. The Fund is designed to meet cash management and short-term investment needs of school districts, political subdivisions of the State of Florida, or instrumentalities of political subdivisions of the State.

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

Note 1. Summary Of Significant Accounting Policies (Continued)

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. 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,

Children's Services Council of Broward County
Notes to Basic Financial Statements
September 30, 2025

Note 1. Summary Of Significant Accounting Policies (Continued)

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

Fund Balance and Flow Assumptions – Generally, Fund Balance represents the difference between the assets and deferred outflows of resources and liabilities and deferred inflows of resources. In the fund financial statements, governmental funds report fund classifications based on the nature and extent to which the Council is bound to have constraints on the specific purposes for which amounts in those funds can be spent.

The following classifications describe the relative strength of the spending constraints:

- Nonspendable Fund Balance – amounts that are not in spendable form (such as prepaid items) or are legally or contractually required to be maintained intact.
- Restricted Fund Balance – amounts constrained to specific purposes by external providers (such as grantors) or imposed by law through constitutional provisions, or by enabling legislation.
- Committed Fund Balance – amounts constrained to specific purposes by formal action of the Council itself, using its highest level of decision-making authority (i.e., the Council Members) through an Issue Paper. To be reported as committed, amounts cannot be used for any other purpose unless the Council Members take the same highest-level action (i.e., Issue Paper) to remove or change the constraint.
- Assigned Fund Balance – amounts the Council intends to use for a specific purpose but are neither restricted nor committed. Assignments can be made by the Executive Committee or by an official which the Council Members delegate the authority at their direction. Through the Issue Paper process, the Council approves assigned fund balance.
- Unassigned Fund Balance – amounts that have not been restricted, committed, or assigned to specific purposes within the general fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

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

Minimum Fund Balance Policy – In the General Fund, the Council strives to maintain a minimum unassigned fund balance of 17% or two months of the budgeted operating expenditures. This minimum amount is required to manage cash inflows and outflows

Note 1. Summary Of Significant Accounting Policies (Continued)

until tax revenue is received since the Council is prohibited from issuing short-term debt instruments such as RAN (Revenue Anticipation Notes) or TAN (Tax Anticipation Notes).

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

Net Position and Flow Assumptions – The Net Position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The Net Position of the government wide funds are categorized as net investment in capital assets, which consists of capital assets, net of accumulated depreciation/amortization and is reduced by debt attributable to the acquisition, construction or improvement of those assets, as well as any related deferred outflows/inflows of resources attributable to those assets or debt. The net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation or through external restrictions imposed by grantors or laws or regulations of other governments. The balance of net position is reported as unrestricted. In order to report an amount as Restricted Net Position – net position and an unrestricted – net position in the government-wide financial statements, the Council would first use restricted net position before using unrestricted net position.

F. Revenues and Expenditures/Expenses

Program Revenues – Amounts reported as miscellaneous local revenue include 1) local grants for various programs, 2) donations and contributions for events and 3) charges to customers for training. 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.

Use of Estimates – The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows of resources and liabilities and deferred inflows of resources, disclosure of contingent assets and deferred outflows of resources and liabilities and deferred inflows of resources at the date of the financial statements, and the reported amount of revenue and expenses/expenditures during the reporting period. Actual results may differ from those estimates.

Children's Services Council of Broward County
Notes to Basic Financial Statements
September 30, 2025

Note 1. Summary Of Significant Accounting Policies (Continued)

Compensated Absences – The Council employees are granted a specific number of paid vacation and sick leave days. Employees are permitted to accumulate a maximum of 450 hours (60 days) of vacation as of September 30. Excess time is forfeited if not used by the end of the fiscal year.

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

G. New Accounting Pronouncements

Effective October 1, 2024 the Council implemented GASB 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. In addition, the statement amends the disclosure requirements for compensated absences to allow governments to disclose only the net change in the liability for compensated absences. Governments are also no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. The effects of the implementation of this standard was not considered material to the financial statements.

Effective October 1, 2024 the Council implemented GASB Statement No. 102, – Certain Risk Disclosures. The objective of this statement is to enhance transparency by requiring state and local governments to disclose certain risks that could negatively affect the level of service they provide or their ability to meet their obligations as they come due. The statement aims to improve financial reporting by ensuring stakeholders have relevant information about potential vulnerabilities due to concentrations or constraints. The implementation of this standard did not alter the presentation of the financial statements, and no risks were identified during this fiscal year that satisfied the criteria outlined in Statement 102.

The Council is currently evaluating the implementation requirements related to the following statements:

GASB Statement No. 103 – In April 2024, the GASB issued Statement No. 103 - Financial Reporting Model Improvements. The objective of this Statement is to improve key elements of the financial reporting model, making it more effective for decision-making and accountability. It covers issues related to the management discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statement of revenues, expenses, and changes in

Note 1. Summary Of Significant Accounting Policies (Continued)

fund net position, major component unit information, and budgetary comparison information. The requirements of this Statement are effective for the fiscal year that ends June 30, 2026.

GASB Statement No. 104 – In September 2024, the GASB issued Statement No. 104 - Disclosure of Certain Capital Assets. State and local governments must provide detailed note disclosures regarding capital assets in their financial statements, as outlined in Statement No. 34. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures and includes separate reporting by major asset class for lease assets (per Statement No. 87), intangible right-to-use assets (per Statement No. 94), and subscription assets (per Statement No. 96), along with other intangible assets. The Statement also requires additional disclosures for capital assets held for sale, requiring governments to assess these assets each reporting period and disclose balances, historical costs, accumulated depreciation, and any related debt by asset class, ensuring users have essential information for decision-making and accountability. The requirements of this Statement are effective for the fiscal year that ends June 30, 2026.

GASB Statement No. 105 – In December 2025, the GASB issued Statement No. 105 – Subsequent Events. This Statement aims to enhance financial reporting for subsequent events by increasing consistency and meeting the information needs of financial statement users. It defines subsequent events as those occurring after the financial statement date but before the statements are issued and requires disclosure of the date through which subsequent events have been evaluated. The Statement also distinguishes between events that should be recognized in the financial statements and those that require only note disclosure. The requirements of this Statement are effective for the fiscal year that ends June 30, 2027.

Note 2. Cash and Investments

Statement of Policy

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

The Council's investment policy is written in accordance with Section 218.415, Florida Statutes, which applies to funds under the control of local governments and special districts. The policy and any subsequent revisions are approved by the Council Members. Florida statutes authorize the deposit of the Council funds in demand deposits or time deposits of financial institutions approved by the State Treasurer, defined as qualified public depositories. Pursuant to Chapter 280, Florida Statutes, the State Treasurer requires Qualified Public Depositories ("QPD") to deposit with the Treasurer or other banking institution, eligible collateral. In the event of a failure, the remaining public depositories would be responsible

**Children’s Services Council of Broward County
Notes to Basic Financial Statements
September 30, 2025**

Note 2. Cash and Investments (Continued)

for covering any losses. All bank balances of the Council are held in a QPD. As of September 30, 2025, the carrying amount of the Council’s deposits was \$4,901,902 with a bank balance of \$4,904,983. The Council’s deposits at year-end that exceed the FDIC insured amount of \$250,000 are considered collateralized for custodial credit risk purposes.

Investments

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

Cash and investments as of September 30, 2025, are composed of the following:

	Reported Amount	Fair Value
Cash Deposits	\$ 4,901,902	\$ 4,901,902
Investments with the SBA:		
Florida PRIME	31,806,071	31,806,071
Investments with FL PALM:		
FL PALM Portfolio	37,185,919	37,185,919
Managed Funds with US Bank:		
Assets	\$ 27,982,051	
Accrued Income	241,594	28,223,645
Total Investments	97,215,635	97,215,635
Total Cash and Investments	\$ 102,117,537	\$ 102,117,537

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Council’s investment policy limits its investments to high-quality investments to control credit risk. For liquidity purposes as well as to control risk, 71% of the Council’s operating investments for fiscal year 2025 were invested with the SBA and the Florida Public Assets for Liquidity Management (FL PALM). The remaining 29% of operating investments were managed by PFM Asset Management and held in trust at US Bank.

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

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

Note 2. Cash and Investments (Continued)

Rating	Fair Value
Managed Funds Investments:	
A1	\$ 2,559,371
A2	2,523,551
A3	773,137
AA1	10,476,740
AA2	1,551,938
AA3	1,117,949
AAA	2,590,038
Not Rated	6,389,327
Total	<u>\$ 27,982,051</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 47 days, and 42 days for the FL PALM on September 30, 2025. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM.

As of September 30, 2025, the weighted average life (WAL) of Florida PRIME, was 73 days. The average maturity in years of the Managed Funds investments held at US Bank on September 30, 2025, are:

Investment Type	Total Fair Value	Average Maturity in Years			Percent Distribution
		Less than 1	1 to 5	More than 5	
Cash Equivalents	\$ 156,927	\$ 156,927	\$ -	\$ -	0.56%
U.S Government Securities	15,838,395	301,453	15,536,942	-	56.60%
Corporate Issues	9,138,906	267,803	8,746,169	124,934	32.66%
Foreign Issues	2,847,823	664,934	2,182,889	-	10.18%
Total	<u>\$ 27,982,051</u>	<u>\$ 1,391,117</u>	<u>\$ 26,466,000</u>	<u>\$ 124,934</u>	<u>100.00%</u>

Concentration Risk

The Council's policy is to maintain a diversified portfolio to minimize the risk of loss resulting from the concentration of assets in a specific issuer. Specific limits have been established that limit the percentage of portfolio assets that can be invested with a specific issuer. GASB Statement No. 40, Deposit, and Investment Risk Disclosures, requires disclosure when the percentage is 5% or more in any one issuer. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, or other pooled investments are excluded from this requirement. At September 30, 2025, the Council had no investment in any one issuer of 5% or more requiring disclosure.

Children's Services Council of Broward County
Notes to Basic Financial Statements
September 30, 2025

Note 2. Cash and Investments (Continued)

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 \$2,847,823.

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 are valued using quoted prices in active markets for identical securities.

Level 2 – Investments are valued using matrix pricing and other observable inputs, including benchmark yields, reported trades, broker-dealer quotes, and issuer spreads.

Level 3 – Investments (if any) would be valued using unobservable inputs, including internally-developed assumptions.

There were no changes in valuation techniques during the fiscal year.

The Florida PRIME and FL PALM are not included in the fair value hierarchy as they are reported at amortized cost. At September 30, 2025, the investments by fair value are:

Note 2. Cash and Investments (Continued)

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	\$ 156,927	\$ 156,927	\$ -	\$ -
U.S. Government Securities	15,838,395	13,302,932	2,535,463	-
Corporate Issues	9,138,906	-	9,138,906	-
Foreign Issues-Corporate Notes	2,847,823	-	2,847,823	-
Total	\$ 27,982,051	\$ 13,459,859	\$ 14,522,192	\$ -

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, 2025, 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 Basic Financial Statements
September 30, 2025**

Note 3. Receivables and Payables

Accounts and Interest Receivable as of September 30, 2025, consist of the following:

	General Fund
Taxes Receivable	\$ 1,223,161
Interest Receivable	\$ 44,790
Other	\$ 20
Total Accounts and Interest Receivable	\$ 1,267,971

Accounts Payable, and Accrued Liabilities as of September 30, 2025, consist of the following:

	General Fund
Funded Providers	\$ 13,010,405
Salaries and Wages Payable	576,859
Administrative & Other	496,788
Employee Reimbursements	2,835
Total Accounts Payable and Accrued Liabilities	\$ 14,086,887

Note 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 2025 was 0.4500 mills. Property taxes are levied each November 1 on the assessed value listed as of the prior January 1 for real and personal property located within Broward County. The adjusted assessed value on July 1, 2024, upon which the fiscal year 2025 levy was based, was approximately \$297.6 billion. There was \$1,223,161 in property taxes receivable from the tax collector on September 30, 2025.

Note 5. Capital Assets Activity

The following is a summary of capital asset activity for the fiscal year ended September 30, 2025:

	<u>Balance at Oct. 1, 2024</u>	<u>Additions & Transfers</u>	<u>Retirements & Transfers</u>	<u>Balance at Sept. 30, 2025</u>
Capital Assets:				
Capital Assets Not Depreciated/Amortized:				
Land	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Intangibles-Work in Progress	55,004	47,580	(55,004)	47,580
Capital Assets Depreciated/Amortized:				
Building	6,141,162	150,776	(27,144)	6,264,794
Building Infrastructure	287,130	12,524	-	299,654
Computer Hardware/Software	447,025	47,247	(22,793)	471,479
Intangible Assets	474,468	-	-	474,468
Furniture and Equipment	118,518	56,033	-	174,551
Software Subscription Assets	339,541	-	-	339,541
Intangible right to use leased equipment	72,349	2,592	-	74,941
Total Capital Assets	<u>10,435,197</u>	<u>316,752</u>	<u>(104,941)</u>	<u>10,647,008</u>
Less Accumulated Depreciation/Amortization:				
Building	3,048,743	210,244	(20,340)	3,238,647
Building Infrastructure	174,263	13,564	-	187,827
Computer Hardware/Software	346,883	103,177	(22,793)	427,267
Intangible Assets	401,918	72,550	-	474,468
Furniture and Equipment	63,945	20,064	-	84,009
Software Subscription Assets	169,770	84,886	-	254,656
Intangible right to use leased equipment	37,103	18,783	-	55,886
Total Accumulated Depreciation/ Amortization	<u>4,242,625</u>	<u>523,268</u>	<u>(43,133)</u>	<u>4,722,760</u>
Capital Assets, Net	<u>\$ 6,192,572</u>	<u>\$ (206,516)</u>	<u>\$ (61,808)</u>	<u>\$ 5,924,248</u>

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

Program Support	\$ 28,828
General Administration	494,440
Total Depreciation & Amortization Expense	<u>\$ 523,268</u>

Children’s Services Council of Broward County
Notes to Basic Financial Statements
September 30, 2025

Note 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.

The aggregate net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense as of September 30, 2025, for the FRS Pension and HIS Plans are listed below:

	FRS	HIS	Total
Net Pension Liability	\$ 5,104,259	\$ 2,670,855	\$ 7,775,114
Deferred Outflows of Resources	1,548,760	380,434	1,929,194
Deferred Inflows of Resources	1,150,687	652,471	1,803,158
Pension Expense	393,665	41,918	435,583

Note 6. Retirement Plans (Continued)

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. 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

Children's Services Council of Broward County
Notes to Basic Financial Statements
September 30, 2025

Note 6. Retirement Plans (Continued)

Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Senior Management, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts through September 30, 2025, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 11.30% and Senior Management Service class 12.67%.

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

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, 2025, 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

Note 6. Retirement Plans (Continued)

from October 1, 2024, through June 30, 2025, and from July 1, 2025, through September 30, 2025, respectively, were as follows: Regular—13.63% and 14.03%; Senior Management Service—34.52% and 33.24%; and DROP participants—21.13 % and 22.02%. These employer contribution rates include 2% HIS Plan subsidy for the periods October 1, 2024, through September 30, 2025. The Council's contributions, including employee contributions to the Pension Plan totaled \$1,768,284 for the fiscal year ended September 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2025, the Council reported a liability of \$5,104,259 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2025. The Council's proportionate share of the net pension liability was based on the Council's 2024/25 fiscal year contributions relative to the 2023-24 fiscal year contributions of all participating members. At June 30, 2025, the Council's proportionate share was 0.016446713 percent, which was a decrease of 0.001222781 percent from its proportionate share measured as of June 30, 2024.

For the fiscal year ended September 30, 2025, the Council recognized pension expense of \$393,665. In addition, the Council reported deferred outflows of resources and deferred inflows of resources related to the Pension Plan from the following sources:

Description	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 545,189	\$ -
Change of assumptions	592,737	-
Net difference between projected and actual earnings on Pension Plan investments	-	852,208
Changes in proportion and differences between Council Pension Plan contributions and proportionate share of contributions	148,243	298,479
Council Pension Plan contributions subsequent to measurement date	262,591	-
Total	<u>\$ 1,548,760</u>	<u>\$ 1,150,687</u>

The deferred outflows of resources related to the Pension Plan, totaling \$262,591 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, 2026.

**Children’s Services Council of Broward County
Notes to Basic Financial Statements
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Note 6. Retirement Plans (Continued)

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

Fiscal Year Ending September 30:	Amount
2026	\$ 855,281
2027	(216,579)
2028	(300,921)
2029	(202,300)
2030	-

Actuarial Assumptions – The total pension liability in the July 1, 2026, actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.40 %
Salary increases	3.50%, average, including inflation.
Investment rate of return	6.70%, net of pension plan investment expense, including inflation.

Mortality assumptions for the FRS Pension Plan were based on the PUB-2010 base table, projected generationally with Scale MP-2018. Actuarial assumptions used in the July 1, 2025, valuation, were based on the results of an actuarial experience study for the period July 1, 2018, through June 30, 2023.

Long-Term Expected Rate of Return – The long-term expected rate of return assumption of 6.70 percent consists of two building block components: 1) a long-term average annual inflation assumption of 2.40 percent as adopted in October 2024 by the FRS Actuarial Assumption Conference; and 2) an inferred real (in excess of inflation) return of 4.20 percent. In the opinion of the FRS consulting actuary, Milliman, both components and the overall 6.70 percent return assumption were determined to be reasonable and appropriate per the Actuarial Standards of Practice.

The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The FRS allocation policy’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying real return assumptions from Milliman’s model combined with the FRS Actuarial Assumption Conference’s 2.4% inflation assumption. These assumptions are not based on historical returns but instead are based on a forward-looking capital market economic model.

**Children's Services Council of Broward County
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September 30, 2025**

Note 6. Retirement Plans (Continued)

Asset Class	Target Allocation ⁽¹⁾	Annual Arithmetic Return	Compound Annual (Geometric) Return	Annual Standard Deviation
Cash Equivalents	1.0%	3.2%	3.2%	1.1%
Fixed Income	29.0%	5.5%	5.4%	4.0%
Global Equity	45.0%	8.5%	6.9%	18.3%
Real Estate	12.0%	8.4%	7.1%	1686.0%
Private Equity	11.0%	12.4%	8.8%	28.4%
Strategic Investments	2.0%	6.5%	6.1%	8.7%
Assumed Inflation – Mean			2.4%	1.5%

⁽¹⁾ Summarized current target allocation policy, provided by AON Hewitt Investment Consulting to Milliman.

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:

	1% Decrease (5.70%)	Current Discount Rate (6.70%)	1% Increase (7.70%)
Council's proportionate share of the net pension liability	\$ 10,017,029	\$ 5,104,259	\$ 985,463

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, 2025, the Council reported a payable in the amount of \$154,439 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2025.

Children's Services Council of Broward County
Notes to Basic Financial Statements
September 30, 2025

Note 6. Retirement Plans (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, 2025, the HIS contribution was 2% for the period October 1, 2024, through September 30, 2025. The Council contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled. The Council's contributions to the HIS Plan totaled \$20,095 for the fiscal year ended September 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2025, the Council reported a liability of \$2,670,855 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2025. The Council's proportionate share of the net pension liability was based on the Council's 2024/25 fiscal year contributions relative to the 2023/24 fiscal year contributions of all participating members.

At June 30, 2025, the Council's proportionate share was 0.020837657 percent, which was an increase of 0.001542138 percent from its proportionate share measured as of June 30, 2024. For the fiscal year ended September 30, 2025, the Council recognized HIS pension expense of \$41,918.

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

Note 6. Retirement Plans (Continued)

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 15,943	\$ 4,237
Change of assumptions	23,640	646,011
Net difference between projected and actual earnings on HIS Plan investments	-	2,223
Changes in proportion and differences between Council HIS Plan contributions and proportionate share of contributions	290,957	-
Council HIS Plan contributions subsequent to the measurement date	49,894	-
Total	<u>\$ 380,434</u>	<u>\$ 652,471</u>

The deferred outflows of resources related to the HIS Plan, totaling \$49,894 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, 2026.

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

Fiscal Year Ending September 30:	Amount
2026	\$ (46,273)
2027	(90,160)
2028	(80,167)
2029	(63,738)
2030	(41,593)
Thereafter	-

Actuarial Assumptions – The total pension liability in the July 1, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement

Inflation	2.40 %
Salary increases	3.50%, average, including inflation.
Municipal bond rate	5.20%

Mortality rates were based on the PUB-2010 with Projection Scale MP-2018 tables. The actuarial assumptions used in the July 1, 2025, valuation was based on the results of an actuarial experience study for the period July 1, 2018, through June 30, 2023.

Discount Rate – The discount rate used to measure the total pension liability was 5.20%. In general, the discount rate for calculating the total pension liability is equal to the single rate

**Children’s Services Council of Broward County
Notes to Basic Financial Statements
September 30, 2025**

Note 6. Retirement Plans (Continued)

equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate adopted by the FRS Actuarial Assumption Conference. The discount rate used in the June 30, 2025, liability measurement was 5.20%, an increase of 1.27% from the discount rate of 3.93% used in the previous year. The change is the result of changes in the applicable municipal bond index between the dates.

Sensitivity of the Council’s Proportionate Share of the Net Position Liability to Changes in the Discount Rate – The following represents the Council’s proportionate share of the net pension liability calculated using the discount rate of 5.20%, 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 (4.20%) or one percentage point higher (6.20%) than the current rate:

	1% Decrease (4.20%)	Current Discount Rate (5.20%)	1% Increase (6.20%)
Council’s proportionate share of the net pension liability	\$ 3,011,819	\$ 2,670,855	\$ 2,384,895

Pension Plan Fiduciary Net Position – Detailed information regarding the HIS Plan’s fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Annual Comprehensive Financial Report.

Payables to the Pension Plan – At September 30, 2025, the Council reported a payable in the amount of \$1,740 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2025.

Deferred Compensation Plan

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

Note 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.

Employees covered by the benefit terms – As of September 30, 2025, there are no retirees participating in the group health program, and ninety-four (94) active employees with health insurance coverage. There are twelve (12) active employees without coverage who are assumed not to elect retiree health coverage and do not generate GASB Statement No.75 liabilities.

Total OPEB Liability

The Council's total OPEB liability of \$113,155 was measured on September 30, 2025, and determined by an interim actuarial valuation as of that date.

Actuarial assumptions and other inputs: The discount rate used in the interim valuation on September 30, 2025, was 4.42%. This represents an increase of 0.54% from the previous year's discount rate of 3.88%. The change is due to fluctuations in the applicable municipal bond index between these dates. The healthcare trend rate used was 4.5%, a decrease of 3.5% from the 8.00% used in prior year and is based on the ultimate healthcare rate. The payroll growth assumption is based on the Florida Retirement Systems actuarial valuation as of July 1, 2024. Mortality rates used for healthy retirees were based on Pub 2016 General Employee Mortality Table, Headcount weighted, Fully Generational using scale MP-2021, while rates for Surviving Spouses were based on Pub 2016 Contingent Survivor Mortality Table, Headcount weighted, Fully Generational using scale MP-2021.

**Children’s Services Council of Broward County
Notes to Basic Financial Statements
September 30, 2025**

Note 7. Post-Employment Benefits Other Than Pensions (OPEB) (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 9/30/2024	\$ 55,564
Changes for the fiscal year:	
Service Cost	3,976
Interest	2,310
Differences between expected and actual experience	(10,466)
Changes in assumptions for other inputs	61,771
Net changes	57,591
Balance at 9/30/2025	\$ 113,155

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 (3.42%), or one percentage higher (5.42%) than the current discount rate:

	1% Decrease (3.42%)	Discount Rate (4.42%)	1% Increase (5.42%)
Total OPEB Liability	\$118,063	\$113,155	\$107,747

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 (3.5%), or one percentage higher (5.5%) than the current healthcare trend rate:

	1% Decrease (3.5%)	Healthcare Trend Rate (4.5%)	1% Increase (5.5%)
Total OPEB Liability	\$98,480	\$113,155	\$130,101

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB - For the fiscal year ended September 30, 2025, the Council recognized a decrease in OPEB expense of \$2,766. The Council reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Note 7. Post-Employment Benefits Other Than Pensions (OPEB) (Continued)

Description:	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 11,122
Changes of assumptions or other inputs	52,863	15,661
Total	<u>\$ 52,863</u>	<u>\$ 26,783</u>

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:	Amount
2026	\$ (5,877)
2027	10,803
2028	10,893
2029	10,261

Note 8. Insurance Activities

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

Note 9. Leases Payable

For the year ended September 30, 2025, the financial statements include GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement established a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On October 1, 2024, the Council entered into a 36-month lease as Lessee for the use of a 2023 Toyota Rav4. An initial lease liability was recorded in the amount of \$23,651. As of September 30, 2025, the value of the lease liability is \$8,110. The Council is required to make monthly

**Children’s Services Council of Broward County
Notes to Basic Financial Statements
September 30, 2025**

Note 9. Leases Payable (Continued)

fixed payments of \$687. The lease has an interest rate of 3.0410%. The Equipment estimated useful life was 36 months as of the contract commencement. The value of the right to use asset as of September 30, 2025, of \$23,651 with accumulated amortization of \$15,767.

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, 2025, the value of the lease liability is \$11,295. 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, 2025, of \$51,290 with accumulated amortization of \$40,118.

Amount of Lease Assets by Major Class of Underlying Asset

Asset Class	As of Fiscal Year-end	
	Lease Asset Value	Accumulated Amortization
Equipment	\$ 74,941	\$ 55,886

At September 30, 2025, the lease principal and interest requirements to maturity are:

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2026	\$ 19,406	\$ 178	\$ 19,584
Total	\$ 19,406	\$ 178	\$ 19,584

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.

Note 10. Subscriptions Payable

For the year ended September 30, 2025, the financial statements include GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

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, 2025, the value of the subscription liability is \$86,259. 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, 2025, is \$339,541 with accumulated amortization of \$254,656.

Amount of Subscription Assets by Major Class of Underlying Asset

Asset Class	As of Fiscal Year-end	
	Lease Asset Value	Accumulated Amortization
Software	\$ 339,541	\$ 254,656

At September 30, 2025, the subscription principal and interest requirements to maturity are:

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2026	\$ 86,259	\$ 2,941	\$ 89,200
Total	\$ 86,259	\$ 2,941	\$ 89,200

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 Basic Financial Statements
September 30, 2025**

Note 11. Long-Term Liabilities

The following is a summary of long-term liabilities for fiscal year ended September 30, 2025:

	Beginning Balance Oct 1, 2024	Additions	Reductions	Ending Balance Sept 30, 2025	Amount Due Within One Year
Compensated Absences	\$ 1,566,907	\$ 766,298 *	\$ -	\$ 2,333,205	\$ 233,320
Net Pension Liability:	-			-	
Florida Retirement System	6,436,775	-	(1,332,516)	5,104,259	-
Health Insurance Subsidy	2,957,492	-	(286,637)	2,670,855	-
Total OPEB Liability	55,564	57,591	-	113,155	-
Lease	35,665	2,592	(18,851)	19,406	19,406
Subscription	169,675	-	(83,416)	86,259	86,259
Total	<u>\$ 11,222,078</u>	<u>\$ 826,481</u>	<u>\$ (1,721,420)</u>	<u>\$ 10,327,139</u>	<u>\$ 338,985</u>

*The change in the compensated absences liability is presented as a net change.

Note 12. Commitments and Contingencies

Encumbrances

Purchase orders are issued throughout the fiscal year to encumber budgets in the governmental funds. Significant encumbrances, which are reported within assigned fund balance as of September 30, 2025, that will be re-appropriated in the subsequent year are as follows:

General Fund:	
Program Services	\$ 2,238,026
Program Support & General Administration	602,979
Facilities Reserves	212,715
Capital Outlay	347,034
Total Encumbrances	<u>\$ 3,400,754</u>

Note 13. Fund Balance

In accordance with GASB No. 54, fund balances (Note 1) are classified as follows:

- **Nonspendable Fund Balance** – amounts that are not in spendable form or are legally or contractually required to be maintained intact. The Council classified \$259,472 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. Issue Paper) to remove or change the constraint. The Council committed \$10,000,000 to Fund Balance for Building Fund to prepare for future growth.
- **Assigned Fund Balance** – amounts the Council intends to use for a specific purpose but are neither restricted nor committed. Intent can be expressed by the Council Members or by an official to which the Council Members delegate authority. The Council has a total of \$27,450,754 in Assigned Fund Balance, which can be further classified as follows: (1) Assigned for Outstanding Encumbrances, \$3,400,754, and (2) Assigned for Subsequent Year's Budget, \$23,600,000. This latter amount was assigned for programmatic purposes and appropriated in the subsequent year's budget to offset additional ad valorem taxes.
- **Unassigned Fund Balance** – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. The Council adopted a minimum fund balance policy to be used for unanticipated emergencies of approximately 17% or two months of the annual operating budget. This minimum fund amount of Unassigned Fund Balance for the FY25 is \$26,038,293. The remaining Unassigned Fund Balance is \$26,508,566.

Note 14. Grant Funding

Funding agreements for grants are executed on an annual basis. The release of funds is subject to terms and deliverables agreed upon with the grantor agencies. As of September 30, 2025, the Council reported \$2,406,216 of grant funding which includes \$467,935 of State matching funds from the State of Florida Department of Children and Families, \$1,938,281 Promise Neighborhood federal pass-through grant with Broward College and \$1,834,294 Promise Neighborhood federal pass-through grant with Florida Atlantic University. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.

Children's Services Council of Broward County
Notes to Basic Financial Statements
September 30, 2025

Note 15. Contingency - Legislative Matters

During the 2026 Florida Legislative Session, the Florida House of Representatives passed a proposed constitutional amendment that would potentially eliminate all non-school property taxes on homesteaded properties. The constitutional amendment is subject to further legislative action and statewide voter approval. The Florida Senate has not advanced a companion measure, and the outcome of these proposals remains uncertain. If enacted, such changes could affect future property tax revenues for certain local governments. Management is monitoring these developments, but no impact to the Council's financial statements is presently determinable.



DRAFT



**REQUIRED
SUPPLEMENTARY
INFORMATION**

**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, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Ad Valorem Taxes	\$ 127,236,430	\$ 127,236,430	\$ 128,444,140	\$ 1,207,710
Grant Funding	1,030,000	4,427,423	2,406,216	(2,021,207)
Investment Earnings	500,000	500,000	6,775,712	6,275,712
Miscellaneous Local	800,000	1,000,370	988,290	(12,080)
Total Revenues	<u>129,566,430</u>	<u>133,164,223</u>	<u>138,614,358</u>	<u>5,450,135</u>
Expenditures				
Program Services & Support				
Program Services	132,095,231	134,967,959	117,702,694	17,265,265
Monitoring/Outcome Materials	124,870	124,870	101,156	23,714
Employee Salaries and Benefits	10,116,068	11,207,770	9,504,167	1,703,603
Other Consultants	15,000	24,423	7,464	16,959
Material and Supplies	10,200	35,700	14,208	21,492
Printing and Advertising	16,200	17,200	9,249	7,951
Software Maintenance	207,760	225,573	141,044	84,529
Travel and Other Expenditures	231,780	263,325	108,067	155,258
Total Program Services & Support	<u>142,817,109</u>	<u>146,866,820</u>	<u>127,588,049</u>	<u>19,278,771</u>
General Administration				
Employee Salaries and Benefits	4,323,642	4,323,642	3,950,331	373,311
Legal Fees	45,000	48,094	31,136	16,958
Auditors and Other Consultants	113,500	117,258	53,464	63,794
Materials and Supplies	139,701	139,701	90,502	49,199
Printing and Advertising	18,600	18,600	6,521	12,079
Other General Administration	691,901	1,050,012	581,269	468,743
Telecommunications	45,430	48,437	32,967	15,470
Travel and Other Expenditures	258,065	271,808	178,563	93,245
Tax Collection Fees	727,837	727,837	720,235	7,602
Community Redevelopment Area Fees	3,786,645	3,786,645	3,768,818	17,827
Total General Administration	<u>10,150,321</u>	<u>10,532,034</u>	<u>9,413,806</u>	<u>1,118,228</u>
Capital Outlay				
Computer Hardware/Software	80,000	366,712	47,246	319,466
Furniture/Equipment	-	56,034	56,033	1
Remodeling/Renovations	-	108,297	108,296	1
Total Capital Outlay	<u>80,000</u>	<u>531,043</u>	<u>211,575</u>	<u>319,468</u>

See accompanying independent auditor's report.

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, 2025 (continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Lease and Subscription Software Expenditures				
Lease Principal Payment	\$ 28,929	\$ 28,829	\$ 18,851	\$ 9,978
Lease Interest Payment	871	971	495	476
Subscription Software Principal Payment	86,259	83,416	83,416	-
Subscription Software Interest Payment	2,941	5,784	5,784	-
Total Lease And Subscription Software Expenditures	<u>119,000</u>	<u>119,000</u>	<u>108,546</u>	<u>10,454</u>
Total Expenditures	<u>153,166,430</u>	<u>158,048,897</u>	<u>137,321,976</u>	<u>20,726,921</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>\$ (23,600,000)</u>	<u>\$ (24,884,674)</u>	<u>1,292,382</u>	<u>\$ 26,177,056</u>
Beginning Fund Balance			88,964,703	
Ending Fund Balance			<u>\$ 90,257,085</u>	

Notes to Schedule:

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

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

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

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Children's Services Council of Broward County's proportion of the net pension liability	0.0164467130%	0.0166390700%	0.0176694940%	0.0180398486%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 5,104,259	\$ 6,436,775	\$ 7,040,734	\$ 6,712,273
Children's Services Council of Broward County's covered payroll	\$ 9,309,860	\$ 8,368,207	\$ 7,644,474	\$ 6,852,359
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	54.83%	76.92%	92.10%	97.96%
Plan fiduciary net position as a percentage of the total pension liability	87.26%	83.70%	82.38%	82.89%

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.

2021	2020	2019***	2018	2017**	2016
0.0170273950%	0.0151395620%	0.0146091890%	0.0141696770%	0.0130672500%	0.0113309120%
\$ 1,286,226	\$ 6,561,709	\$ 5,031,064	\$ 4,267,980	\$ 3,866,532	\$ 2,861,064
\$ 6,435,890	\$ 5,902,575	\$ 5,599,625	\$ 5,261,889	\$ 4,911,095	\$ 4,331,964
19.99%	111.17%	89.85%	81.11%	78.73%	66.05%
96.40%	78.85%	82.61%	84.26%	83.89%	84.88%

See accompanying independent auditor's report.

**Schedule of the Council's Contributions
Florida Retirement System - Pension Plan*
Last Ten Years**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually required contribution	\$ 1,501,948	\$ 1,379,223	\$ 1,201,081	\$ 972,332
Contributions in relation to the contractually required contribution	<u>(1,501,948)</u>	<u>(1,379,223)</u>	<u>(1,201,081)</u>	<u>(972,332)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Children's Services Council of Broward County's covered payroll	\$ 9,622,728	\$ 8,577,877	\$ 7,845,261	\$ 6,931,431
Contribution as a percentage of covered payroll	15.61%	16.08%	15.31%	14.03%

Notes to Schedule:

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

2021	2020	2019	2018	2017	2016
\$ 862,779	\$ 699,118	\$ 620,901	\$ 565,166	\$ 509,611	\$ 432,047
(862,779)	(699,118)	(620,901)	(565,166)	(509,611)	(432,047)
<u>\$ -</u>	<u>\$ -</u>				
\$ 6,605,554 13.06%	\$ 6,009,485 11.63%	\$ 5,651,279 10.99%	\$ 5,347,394 10.57%	\$ 5,047,763 10.10%	\$ 4,482,724 9.64%

See accompanying independent auditor's report.

**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**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Children's Services Council of Broward County's proportion of the net pension liability	0.020837657%	0.019715332%	0.019295519%	0.018802897%
Children's Services Council of Broward County's proportionate share of the net pension liability	\$ 2,670,855	\$ 2,957,492	\$ 3,064,386	\$ 1,991,527
Children's Services Council of Broward County's covered payroll	\$ 9,309,860	\$ 8,368,207	\$ 7,644,474	\$ 6,852,359
Children's Services Council of Broward County's proportionate share of the net pension liability as a percentage of its covered payroll	28.69%	35.34%	40.09%	29.06%
Plan fiduciary net position as a percentage of the total pension liability	6.36%	4.80%	4.12%	4.81%

Notes to Schedule:

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

2021	2020	2019	2018	2017	2016
0.018179970%	0.017006769%	0.016737603%	0.016110368%	0.015407438%	0.014032569%
\$ 2,230,047	\$ 2,076,499	\$ 1,872,770	\$ 1,705,139	\$ 1,647,434	\$ 1,635,438
\$ 6,435,890	\$ 5,902,575	\$ 5,599,625	\$ 5,261,889	\$ 4,911,095	\$ 4,331,964
34.65%	35.18%	33.44%	32.41%	33.55%	37.75%
3.56%	3.00%	2.63%	2.15%	1.64%	0.97%

See accompanying independent auditor's report.

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

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually required contribution	\$ 20,095	\$ 19,178	\$ 15,536	\$ 12,359
Contributions in relation to the contractually required contribution	<u>(20,095)</u>	<u>(19,178)</u>	<u>(15,536)</u>	<u>(12,359)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Children's Services Council of Broward County's covered payroll	\$ 9,622,728	\$ 8,577,877	\$ 7,845,261	\$ 6,931,431
Contribution as a percentage of covered payroll	0.21%	0.22%	0.20%	0.18%

Notes to Schedule:

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

2021	2020	2019	2018	2017	2016
\$ 10,991	\$ 8,720	\$ 7,635	\$ 7,049	\$ 5,708	\$ 4,756
(10,991)	(8,720)	(7,635)	(7,049)	(5,708)	(4,756)
<u>\$ 0</u>					
\$ 6,605,554	\$ 6,009,485	\$ 5,651,279	\$ 5,347,394	\$ 5,047,763	\$ 4,482,724
0.17%	0.15%	0.14%	0.13%	0.11%	0.11%

See accompanying independent auditor's report.

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Schedule of Changes in Total OPEB Liability and Related Ratios
Fiscal Year Ended September 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total OPEB Liability:				
Service cost	\$ 3,976	\$ 3,373	\$ 2,946	\$ 3,898
Interest	2,310	2,319	1,988	1,081
Differences between expected and actual experience	(10,466)	(2,024)	(1,294)	(3,590)
Changes in assumptions	61,771	5,180	845	(5,527)
Benefit payments	-	-	-	-
Net Change in total OPEB liability	<u>57,591</u>	<u>8,848</u>	<u>4,485</u>	<u>(4,138)</u>
Total OPEB liability- beginning	55,564	46,716	42,231	46,369
Total OPEB liability- ending	<u>\$ 113,155</u>	<u>\$ 55,564</u>	<u>\$ 46,716</u>	<u>\$ 42,231</u>
Covered-employee payroll	\$ 9,678,052	\$ 8,055,452	\$ 7,632,504	\$ 6,998,835
Total OPEB liability as a percentage of covered-employee payroll	1.17%	0.69%	0.61%	0.60%

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:

2025	4.42%
2024	3.88%
2023	4.63%
2022	4.40%
2021	2.15%
2020	2.41%
2019	2.75%
2018	3.83%
2017	3.50%

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

Note 2: Plan Assets: No assets are accumulated in a trust that meets all of the criteria of GASB No. 75, paragraph 4, to pay benefits.

2021	2020	2019	2018	2017
\$ 16,638	\$ 15,691	\$ 13,883	\$ 14,183	\$ 28,867
3,240	3,255	4,654	3,887	5,505
(1,800)	(2,012)	(23,396)	(3,751)	(30,071)
(87,329)	1,851	1,387	(1,980)	(79,636)
(4,314)	(3,023)	-	(3,095)	(7,611)
(73,565)	15,762	(3,472)	9,244	(82,946)
119,934	104,172	107,644	98,400	181,346
<u>\$ 46,369</u>	<u>\$ 119,934</u>	<u>\$ 104,172</u>	<u>\$ 107,644</u>	<u>\$ 98,400</u>
<u>\$ 6,450,612</u>	<u>\$ 6,042,702</u>	<u>\$ 5,664,873</u>	<u>\$ 5,117,551</u>	<u>\$ 4,987,866</u>
0.72%	1.98%	1.84%	2.10%	1.97%

See accompanying independent auditor's report.



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**STATISTICAL
SECTION**

**Statistical
Section**

FINANCIAL TRENDS

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

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DEMOGRAPHIC AND ECONOMIC INFORMATION

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

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

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

Governmental Activities

Fiscal Year	Governmental Activities			Total primary government net position
	Net Investment in Capital Assets	Restricted	Unrestricted	
2016	\$ 7,420,106	\$ -	\$ 10,527,935	\$ 17,948,041
2017	7,284,713	-	12,130,721	19,415,434
2018	7,510,054	-	13,648,440	21,158,494
2019	7,335,452	-	19,157,118	26,492,570
2020	7,004,338	-	34,230,841	41,235,179
2021	6,665,223	-	54,698,032	61,363,255
2022	6,811,259	-	63,572,204	70,383,463
2023	6,337,441	-	69,745,350	76,082,791
2024	5,987,232	-	79,223,294	85,210,526
2025	5,818,583	-	80,187,727	86,006,310

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

	Fiscal Year			
	2016	2017	2018	2019
Expenses				
Governmental activities:				
Program Services:				
Program Services	\$ 61,201,151	\$ 65,126,956	\$ 71,309,031	\$ 72,311,772
Program Support	6,178,792	6,460,890	6,378,356	6,451,480
Total Program Services	<u>67,379,943</u>	<u>71,587,846</u>	<u>77,687,387</u>	<u>78,763,252</u>
General Administration:				
Personal Services	2,004,709	2,341,237	2,547,538	2,873,911
Materials and Services	937,488	928,985	948,319	1,077,493
Community Redevelopment and Tax Collector Fees	2,393,301	2,782,040	3,016,175	2,875,492
Total General Administration	<u>5,335,498</u>	<u>6,052,262</u>	<u>6,512,032</u>	<u>6,826,896</u>
Total primary government expenses	<u>\$ 72,715,441</u>	<u>\$ 77,640,108</u>	<u>\$ 84,199,419</u>	<u>\$ 85,590,148</u>
Program Revenues				
Governmental activities:				
Grant Funding, Restricted	\$ 1,362,375	\$ 1,209,290	\$ 1,112,377	\$ -
Total primary government program revenue	<u>\$ 1,362,375</u>	<u>\$ 1,209,290</u>	<u>\$ 1,112,377</u>	<u>\$ -</u>
Net Expense				
Total primary government net expense	<u>\$ 71,353,066</u>	<u>\$ 76,430,818</u>	<u>\$ 83,087,042</u>	<u>\$ 85,590,148</u>
General Revenues & Other Changes in Net Position				
Governmental activities:				
Property Taxes	\$ 70,246,887	\$ 75,990,468	\$ 82,432,099	\$ 88,063,546
Investment Earnings (Loss)	155,748	419,042	857,633	1,388,744
Grant Funding, Unrestricted	261,131	189,655	253,591	152,956
Miscellaneous Local	852,171	1,199,909	1,288,106	1,318,978
Total primary government	<u>\$ 71,515,937</u>	<u>\$ 77,799,074</u>	<u>\$ 84,831,429</u>	<u>\$ 90,924,224</u>
Changes in Net Position				
Total primary government	<u>\$ 162,871</u>	<u>\$ 1,368,256</u>	<u>\$ 1,744,387</u>	<u>\$ 5,334,076</u>

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ 68,686,479	\$ 67,915,030	\$ 78,501,492	\$ 89,320,249	\$ 100,109,961	\$ 117,803,850
6,850,451	6,410,775	7,159,561	9,282,436	8,829,050	9,791,441
<u>75,536,930</u>	<u>74,325,805</u>	<u>85,661,053</u>	<u>98,602,685</u>	<u>108,939,011</u>	<u>127,595,291</u>
3,252,753	2,667,846	3,307,038	3,939,470	3,600,274	4,088,289
1,112,279	984,310	1,315,479	1,248,884	1,258,566	1,645,941
3,518,995	3,241,298	3,272,531	3,648,749	4,044,337	4,489,053
7,884,027	6,893,454	7,895,048	8,837,103	8,903,177	10,223,283
<u>\$ 83,420,957</u>	<u>\$ 81,219,259</u>	<u>\$ 93,556,101</u>	<u>\$ 107,439,788</u>	<u>\$ 117,842,188</u>	<u>\$ 137,818,574</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ 83,420,957</u>	<u>\$ 81,219,259</u>	<u>\$ 93,556,101</u>	<u>\$ 107,439,788</u>	<u>\$ 117,842,188</u>	<u>\$ 137,818,574</u>
\$ 93,181,490	\$ 98,310,585	\$ 99,302,231	\$ 105,403,582	\$ 117,207,208	\$ 128,444,140
955,209	116,029	(10,338)	5,130,695	7,265,618	6,775,712
2,794,195	1,323,315	1,495,351	888,149	861,933	2,406,216
1,232,535	1,597,406	1,789,065	1,716,690	1,635,164	988,290
<u>\$ 98,163,429</u>	<u>\$ 101,347,335</u>	<u>\$ 102,576,309</u>	<u>\$ 113,139,116</u>	<u>\$ 126,969,923</u>	<u>\$ 138,614,358</u>
<u>\$ 14,742,472</u>	<u>\$ 20,128,076</u>	<u>\$ 9,020,208</u>	<u>\$ 5,699,328</u>	<u>\$ 9,127,735</u>	<u>\$ 795,784</u>

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

Fiscal Year	General Fund				Total General Fund
	Nonspendable Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	
2016	\$ 86,691	\$ -	\$ 5,507,406	\$ 8,506,123	\$ 14,100,220
2017	187,407	-	5,470,758	10,533,309	16,191,474
2018	225,777	-	6,815,653	11,388,991	18,430,421
2019	228,307	-	7,824,448	17,022,631	25,075,386
2020	185,322	3,000,000	10,293,454	27,991,534	41,470,310
2021	247,417	3,000,000	19,414,037	38,920,384	61,581,838
2022	217,601	3,000,000	19,366,931	48,631,341	71,215,873
2023	179,981	6,000,000	20,235,194	52,864,866	79,280,041
2024	200,128	10,000,000	25,149,753	53,614,822	88,964,703
2025	259,472	10,000,000	27,450,754	52,546,859	90,257,085



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

	Fiscal Year			
	2016	2017	2018	2019
Revenues				
Ad Valorem Taxes	\$ 70,246,887	\$ 75,990,468	\$ 82,432,099	\$ 88,063,546
Investment Earnings (Loss)	1,623,506	1,398,945	1,365,968	152,956
Miscellaneous Local	155,748	419,042	857,633	1,388,744
Grant Funding	852,171	1,199,909	1,288,106	1,318,978
Total revenues	<u>72,878,312</u>	<u>79,008,364</u>	<u>85,943,806</u>	<u>90,924,224</u>
Expenditures				
Program Services and Support	67,032,175	71,271,782	77,678,631	78,030,206
General Administration	4,759,810	5,426,467	5,859,409	5,951,181
Capital Outlay	123,753	218,861	166,819	297,872
Lease & Subscription Software Principal	-	-	-	-
Lease & Subscription Software Interest	-	-	-	-
Total expenditures	<u>71,915,738</u>	<u>76,917,110</u>	<u>83,704,859</u>	<u>84,279,259</u>
Net change in fund balance	<u>\$ 962,574</u>	<u>\$ 2,091,254</u>	<u>\$ 2,238,947</u>	<u>\$ 6,644,965</u>
Lease & SBITA as a percentage of noncapital expenditures	-	-	-	-

							Fiscal Year					
2020		2021		2022		2023		2024		2025		
\$	93,181,490	\$	98,310,585	\$	99,302,231	\$	105,403,582	\$	117,207,208	\$	128,444,140	
	955,209		116,029		(10,338)		888,149		7,265,618		6,775,712	
	1,232,535		1,597,406		1,789,065		5,130,695		1,635,164		988,290	
	2,794,195		1,323,315		1,495,351		1,716,690		861,933		2,406,216	
	<u>98,163,429</u>		<u>101,347,335</u>		<u>102,576,309</u>		<u>113,139,116</u>		<u>126,969,923</u>		<u>138,614,358</u>	
	74,777,670		74,468,614		85,354,774		97,198,032		108,753,992		127,588,049	
	6,848,621		6,643,357		7,049,801		7,517,878		8,371,343		9,413,806	
	142,214		123,836		525,661		130,751		51,504		211,575	
	-		-		11,710		226,072		99,190		102,267	
	-		-		328		2,215		9,232		6,279	
	<u>81,768,505</u>		<u>81,235,807</u>		<u>92,942,274</u>		<u>105,074,948</u>		<u>117,285,261</u>		<u>137,321,976</u>	
\$	<u>16,394,924</u>	\$	<u>20,111,528</u>	\$	<u>9,634,035</u>	\$	<u>8,064,168</u>	\$	<u>9,684,662</u>	\$	<u>1,292,382</u>	
	-%		-%		0.01%		0.22%		0.09%		0.07%	

**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⁾
2016	\$ 156,152,081	\$ 28,616,976	\$ 9,397,569	\$ 21,820,864
2017	170,153,348	32,393,689	10,119,028	22,101,669
2018	183,297,977	34,796,819	11,300,024	22,649,372
2019	196,493,535	36,132,281	12,280,938	23,053,273
2020	208,284,424	38,272,374	13,500,718	23,484,703
2021	215,913,345	39,947,198	13,968,801	24,108,135
2022	229,202,878	40,197,491	15,094,570	24,927,905
2023	276,269,785	43,245,413	16,677,630	25,838,056
2024	329,368,238	47,043,140	18,780,006	26,810,961
2025	358,203,078	50,065,597	21,464,873	28,301,605

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.

<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Council Tax Rate ⁽²⁾</u>
\$ 38,455,766	\$ 177,531,724	0.4882
38,895,548	195,872,186	0.4882
40,062,909	211,981,283	0.4882
41,013,989	226,946,038	0.4882
41,925,149	241,617,070	0.4882
43,090,367	250,847,112	0.4882
44,471,526	264,951,318	0.4699
45,912,645	316,118,239	0.4500
47,301,888	374,700,457	0.4500
49,584,348	408,450,805	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
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	0.31
2019	0.4882	-	0.4882	5.6690	6.4029	0.2936
2020	0.4882	-	0.4882	5.6690	6.7393	0.2795
2021	0.4882	-	0.4882	5.6690	6.5052	0.2675
2022	0.4699	-	0.4699	5.6690	6.4621	0.2572
2023	0.4500	-	0.4500	5.6690	6.1383	0.2301
2024	0.4500	-	0.4500	5.6690	6.6156	0.2301
2025	0.4500	-	0.4500	5.6690	6.4655	0.2301

Source: Broward County Revenue Collection Division

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

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



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

Taxpayer	2016		
	Taxes Levied	Rank	Percent to Aggregate Taxes Levied
Florida Power & Light Company	\$ 39,370	1	1.10%
Sunrise Mills Ltd	9,649	2	0.27%
Diplomat Hotel Owner LLC.	7,957	3	0.22%
Bellsouth Telecommunications Inc.	6,540	4	0.18%
Wal-Mart Stores East	5,631	5	0.16%
Arium Resort LLC	4,325	6	0.12%
IH3 Property Florida LP, Altus Group US INC	3,816	7	0.11%
Publix Supermarkets, Inc.	3,745	8	0.10%
Harbor Beach Property LLC	3,462	9	0.10%
RAR2-Las Olas Centre LLC	3,015	10	0.08%
Hollywood FL Owner LLC	-	-	-
City of Fort Lauderdale	-	-	-
NXRT Pembroke LLC	-	-	-
SRP SUB LLC	-	-	-
Total principal taxpayers	<u>\$ 87,510</u>		<u>2.44%</u>

Source: Broward County Revenue Collector

2025		
Taxes Levied	Rank	Percent to Aggregate Taxes Levied
\$ 109,303	1	1.61%
17,233	2	0.25%
-	-	0.00%
-	-	0.00%
6,012	9	0.09%
-	-	0.00%
5,321	10	0.08%
6,642	6	0.10%
6,348	8	0.11%
-	-	0.00%
12,553	3	0.18%
7,505	4	0.11%
7,067	5	0.10%
6,427	7	0.09%
<u>\$ 184,411</u>		<u>2.72%</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		
		Amount	Percentage of Levy	Collections in Subsequent Years
2016	\$ 73,794,596	\$ 70,095,209	95.0%	\$ 88,515
2017	79,787,967	75,867,788	95.1%	56,472
2018	86,905,516	82,347,473	94.8%	69,000
2019	92,864,670	87,982,591	94.7%	51,888
2020	98,373,350	93,116,487	94.7%	126,617
2021	103,562,690	98,131,640	94.8%	74,475
2022	104,706,427	99,186,314	94.7%	(36,558)
2023	111,041,372	105,418,840	94.9%	(18,163)
2024	123,247,801	117,116,035	95.0%	78,405
2025	133,933,085	128,362,228	95.8%	-

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

Total Collections to Date

	Amount	Percentage of Levy
\$	70,183,178	95.1%
	75,923,239	95.2%
	82,419,439	94.8%
	88,035,979	94.8%
	93,244,680	94.8%
	98,215,426	94.8%
	99,152,338	94.7%
	105,466,545	95.0%
	117,116,035	95.0%
	128,362,228	95.8%

**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⁾
2016	1,909,632	\$ 89,572,271	\$ 46,906	40.0
2017	1,935,878	94,239,376	48,680	40.1
2018	1,951,260	98,087,689	50,269	40.5
2019	1,952,778	102,145,579	52,308	40.4
2020	1,944,375	109,473,926	55,908	40.5
2021	1,930,983	124,458,321	64,453	40.7
2022	1,947,026	128,520,356	66,009	41.6
2023	1,962,531	139,304,872	70,982	41.5
2024	2,037,472	151,804,008	74,506	41.6
2025	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⁾
268,836	4.60%
271,105	3.30%
271,517	2.80%
270,550	2.80%
267,970	7.80%
260,715	4.40%
256,021	2.60%
254,384	3.00%
251,106	3.40%
247,501	4.00%

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

Employer (1)	2016		
	Employees ⁽¹⁾	Rank	Percentage of Total County Employment ⁽²⁾
Broward School Board*	31,797	1	3.3%
Memorial Healthcare System*	12,200	2	1.2%
Broward County Government*	11,654	3	1.2%
Broward Health*	8,219	4	0.8%
Nova Southeastern	7,462	5	0.8%
Broward College*	4,924	6	0.5%
Autonation	4,000	7	0.4%
American Express	3,500	8	0.4%
City of Fort Lauderdale	2,568	9	0.3%
Spirit Airlines	1,800	10	0.2%
Total	88,124		9.1%

* 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

Employer (1)	2025		
	Employees ⁽¹⁾	Rank	Percentage of Total County Employment ⁽²⁾
Broward School Board*	31,472	1	3.0%
Memorial Healthcare System*	16,927	2	1.6%
Broward County Government*	13,147	3	1.2%
Broward Health*	9,151	4	0.9%
Nova Southeastern	5,313	5	0.5%
FirstService Residential	4,869	6	0.5%
Broward College*	3,374	7	0.3%
City of Fort Lauderdale	3,003	8	0.3%
Spirit Airlines	2,700	9	0.3%
American Express	2,600	10	0.2%
Total	92,556		8.8%

* Includes both full time and part time employees

Sources:

⁽¹⁾ The Broward Alliance

⁽²⁾ Labor Market Statistics, Local Area Unemployment Statistics Program

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Full-time Equivalent Employees by Function
Last Ten Fiscal Years**

Full-time Equivalent Employees as of September 30,	Program Support	General Administration	Grand Total
2016	49	17	66
2017	51	18	69
2018	56	20	76
2019	55	20	75
2020	57	21	78
2021	57	22	79
2022	61	24	85
2023	66	23	89
2024	68	24	92
2025	80	27	107

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>	<u>Amount Under Contract (a)</u>	<u>Actual Expenditures (b)</u>	<u>Under-utilized (c)</u>	<u>Unallocated (d)</u>
2016	100%	94%	6%	0%
2017	99%	92%	7%	0%
2018	100%	93%	7%	0%
2019	98%	87%	11%	1%
2020	100%	76%	24%	0%
2021	99%	71%	28%	1%
2022	97%	75%	22%	3%
2023	100%	82%	18%	0%
2024	99%	83%	15%	1%
2025	99%	87%	12%	1%

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

General Fund Total Expenditures as a percentage of revenues

<u>Fiscal Year</u>	<u>Budget (e)</u>	<u>Actual (f)</u>
2016	106%	99%
2017	107%	97%
2018	106%	97%
2019	108%	90%
2020	108%	83%
2021	110%	80%
2022	119%	91%
2023	118%	93%
2024	117%	92%
2025	101%	99%

- (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			
	2016	2017	2018	2019
	Budget	Budget	Budget	Budget
Family Strengthening	\$ 14,634,489	\$ 14,625,683	\$ 14,691,173	\$ 16,781,607
Child Welfare/Adoption Promotion	201,425	449,023	1,383,224	1,422,920
Youth Development	8,565,486	9,913,146	11,019,508	11,558,299
Delinquency Prevention	3,882,289	3,693,789	3,332,890	3,506,464
Independent Living	1,938,078	3,453,678	3,587,678	3,716,788
Special Needs	11,262,154	11,615,565	12,732,486	13,210,547
Out of School Time	12,510,258	12,739,048	14,333,308	14,829,189
Early Child Education	7,101,288	8,331,244	9,491,026	10,509,308
Physical Health	2,413,343	2,579,085	2,802,488	3,121,270
System Goals	2,176,270	2,945,616	3,053,305	2,946,182
Unallocated	183,623	177,863	-	1,074,857
TOTAL	\$ 64,868,703	\$ 70,523,740	\$ 76,427,086	\$ 82,677,431

Source: Children's Services Council, Finance Administration

Fiscal Year						
2020	2021	2022	2023	2024	2025	
Budget	Budget	Budget	Budget	Budget	Budget	Budget
\$ 22,197,880	\$ 23,966,670	\$ 21,775,568	\$ 23,528,238	\$ 26,766,984	\$ 28,343,723	
2,400,259	2,400,259	2,639,168	2,853,033	2,899,162	3,017,413	
12,525,294	14,838,909	17,162,625	20,535,007	24,866,096	30,018,243	
3,601,728	3,601,728	3,604,678	3,860,365	3,833,565	4,055,119	
3,803,739	4,081,500	4,229,618	4,880,012	4,798,552	5,391,295	
13,915,052	14,449,226	16,245,696	17,413,401	18,250,874	19,970,158	
15,323,467	14,509,357	18,473,374	20,730,397	21,124,161	22,368,556	
10,266,787	10,462,389	9,031,784	8,573,817	8,797,116	11,814,061	
3,194,475	3,357,049	3,229,359	3,282,903	3,456,421	3,957,787	
2,835,684	3,012,368	5,273,447	3,589,770	3,798,384	4,931,677	
12,939	871,477	3,497,021	231,899	1,581,690	1,224,797	
<u>\$ 90,077,304</u>	<u>\$ 95,550,932</u>	<u>\$ 105,162,338</u>	<u>\$ 109,478,842</u>	<u>\$ 120,173,005</u>	<u>\$ 135,092,829</u>	



DRAFT



**COMPLIANCE
SECTION**



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, 2025, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated [DATE].

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fort Lauderdale, Florida

[DATE]

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Children's Services Council of Broward County's (the "Council") compliance with the types of compliance requirements 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, 2025. 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Fort Lauderdale, Florida

[DATE]

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended September 30, 2025**

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Provided to Subrecipients
Federal Agency Name:				
Department of Education				
Pass-through:				
Broward College				
Innovative Approaches to Literacy - Broward UP (Unlimited Potential) - Promise Neighborhoods Project	84.215N	S215N210041	\$ 103,987	\$ 103,987
Florida Atlantic University				
Innovative Approaches to Literacy - Promise Neighborhoods Implementation Grants	84.215N	S215N210041-24	1,834,294	1,108,599
Total Department of Education			<u>1,938,281</u>	<u>1,212,586</u>
Department of Health and Human Services				
Pass-through:				
Florida Department of Children and Families				
Foster Care - Title IV-E	93.658	# YLJ74	345,268	-
Adoption Assistance - Title IV-E	93.659	# YLJ74	122,667	-
Total Department of Health and Human Services			<u>467,935</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 2,406,216</u>	<u>\$ 1,212,586</u>

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

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended September 30, 2025

Note 1 – Basis Of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Children's Services Council of Broward County (the Council) under programs of the federal government for the fiscal year ended September 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position or changes in net position of the Council.

Note 2 – Summary Of Significant Accounting Policies

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

Note 3 – Indirect Cost Rate

The Council has elected to use the de minimis indirect cost rate allowed under the Uniform Guidance.

**Children's Services Council of Broward County, Florida
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2025**

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):

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

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,000,000

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, 2025, and have issued our report thereon dated [DATE].

Auditor's 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 Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated [DATE], should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

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

Financial Condition and Management

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

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

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

Specific Information

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

- a. The total number of Council employees compensated in the last pay period of the Council's fiscal year as 107.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the Council's fiscal year as 22.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$13,454,498.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$491,261.
- 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, 2025.
- 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 92-93.

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 0.4500 mills.
- b. The total amount of ad valorem taxes collected by or on behalf of the district as \$128,444,140.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds as none.

Specific Information

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

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

Additional Matters

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

Purpose of this Letter

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

Fort Lauderdale, Florida
[DATE]

INDEPENDENT ACCOUNTANT’S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415 FLORIDA STATUTES

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

We have examined the Children’s Services Council of Broward County’s (the “Council”) compliance with the requirements of Section 218.415 Florida Statutes, *Local Government Investment Policies* (the “specified requirements”), during the year ended September 30, 2025. 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, 2025.

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

Fort Lauderdale, Florida

[DATE]



CONNECTING COMMUNITY. EMPOWERING 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.



**For Council Meeting
March 19, 2026**

**As Discussed by the Finance Committee
on February 24, 2026**

Issue:	Managed Fund Quarterly Performance Reports.
Action:	Accept the Managed Fund Quarterly Performance Report for the Period Ending December 31, 2025.
Budget Impact:	N/A

Background: At the Council Meeting held on November 18, 2021, the Council approved the creation of a Managed Investment Fund comprised of longer-term securities based on 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 quarterly performance report is divided into sections, including a summarized snapshot of current economic Market conditions such as inflation and labor indicators, what the Federal Reserve is doing, 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.

Ms. Leslie Weaber, the PFM Representative, provided a brief overview of the economy, noting that the labor market is stabilizing and normalizing. She pointed out that the Feds are emphasizing patience. She highlighted the CSC portfolio for the fourth quarter, noting that it was AA high credit quality, well-diversified across the board, and continues to perform above its benchmark.



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

Recommended Action: Accept the Managed Fund Quarterly Performance Report for the Period Ending December 31, 2025.



CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Investment Performance Review For the Quarter Ended December 31, 2025

Client Management Team

Leslie Weaber, Institutional Sales and Relationship Manager
Richard Pengelly, CFA, CIMA, CTP, Managing Director

PFM Asset Management
A division of U.S. Bancorp Asset Management, Inc

225 East Robinson Street |
Suite 250
Orlando, FL 32801
407-341-8985

213 Market Street
Harrisburg, PA 17101-2141
717-232-2723

NOT FDIC INSURED : NO BANK GUARANTEE : MAY LOSE VALUE

This material is for client use

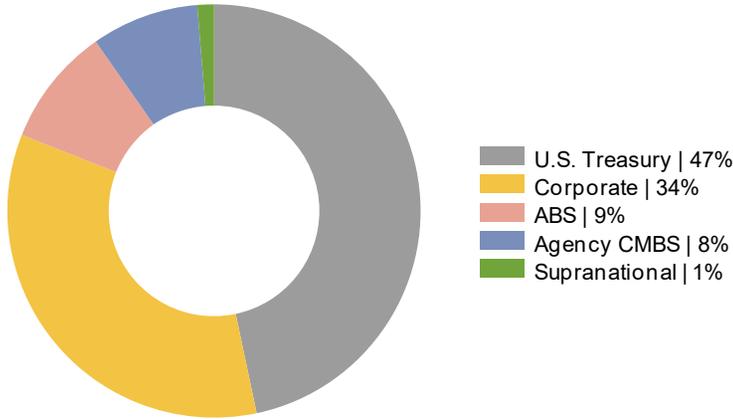
Portfolio Review:
CSC BROWARD COUNTY CORE PORTFOLIO

Portfolio Snapshot - CSC BROWARD COUNTY CORE PORTFOLIO¹

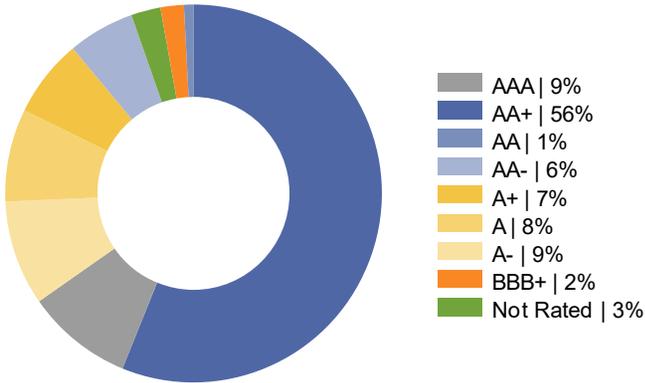
Portfolio Statistics

Total Market Value	\$28,546,774.77
<i>Securities Sub-Total</i>	\$28,118,890.52
<i>Accrued Interest</i>	\$257,960.87
<i>Cash</i>	\$169,923.38
Portfolio Effective Duration	1.75 years
Benchmark Effective Duration	1.76 years
Yield At Cost	4.26%
Yield At Market	3.67%
Portfolio Credit Quality	AA

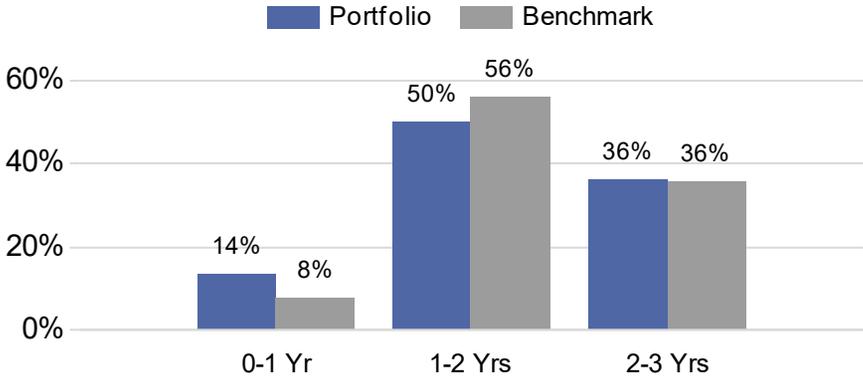
Sector Allocation



Credit Quality - S&P



Duration Distribution



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

Issuer Diversification

Security Type / Issuer	Market Value (%)	S&P / Moody's / Fitch
U.S. Treasury	46.7%	
United States Treasury	46.7%	AA / Aa / AA
Agency CMBS	8.3%	
Federal Home Loan Mortgage Corp	7.2%	AA / Aa / AA
Federal National Mortgage Association	1.1%	AA / Aa / AA
Supranational	1.3%	
African Development Bank	1.3%	AAA / Aaa / AAA
Corporate	34.4%	
Accenture PLC	0.1%	AA / Aa / NR
Adobe Inc	0.7%	A / A / NR
Advanced Micro Devices Inc	0.4%	A / A / NR
Air Products and Chemicals Inc	0.7%	A / A / NR
Alphabet Inc	0.1%	AA / Aa / NR
Amazon.com Inc	0.4%	AA / A / AA
American Express Co	0.4%	A / A / A
Analog Devices Inc	0.6%	A / A / A
ANZ Group Holdings Ltd	1.0%	AA / Aa / AA
Apple Inc	1.1%	AA / Aaa / NR
AstraZeneca PLC	0.3%	A / A / NR
Bank of America Corp	1.2%	A / A / AA
Bank of Montreal	0.6%	A / A / AA
Bayerische Motoren Werke AG	0.7%	A / A / NR
BlackRock Inc	0.5%	AA / Aa / NR
BP PLC	0.5%	A / A / A
Canadian Imperial Bank of Commerce	0.5%	A / A / AA
Caterpillar Inc	0.5%	A / A / A
Chevron Corp	0.6%	AA / Aa / NR

Security Type / Issuer	Market Value (%)	S&P / Moody's / Fitch
Corporate	34.4%	
Cintas Corp	0.3%	A / A / NR
Cisco Systems Inc	0.5%	AA / A / NR
Citigroup Inc	0.7%	BBB / A / A
Commonwealth Bank of Australia	0.9%	AA / Aa / AA
Cooperatieve Rabobank UA	0.9%	A / Aa / AA
Cummins Inc	0.1%	A / A / NR
Deere & Co	0.7%	A / A / A
Diageo PLC	0.7%	A / A / NR
Eli Lilly & Co	0.6%	A / Aa / NR
Goldman Sachs Group Inc	0.6%	BBB / A / A
GSK PLC	0.3%	A / A / NR
Hershey Co	0.2%	A / A / NR
Home Depot Inc	0.4%	A / A / A
Honda Motor Co Ltd	0.5%	A / A / NR
Hormel Foods Corp	0.2%	A / A / NR
HSBC Holdings PLC	0.8%	A / A / A
Johnson & Johnson	0.7%	AAA / Aaa / NR
JPMorgan Chase & Co	1.2%	A / A / AA
Kingdom of Norway	1.2%	AA / Aa / NR
Lockheed Martin Corp	0.6%	A / A / A
Mastercard Inc	0.5%	A / Aa / NR
Merck & Co Inc	0.2%	A / Aa / NR
Morgan Stanley	1.2%	A / Aa / AA
National Rural Utilities Cooperative Fi	0.7%	A / A / A
Novartis AG	0.3%	AA / Aa / NR
PACCAR Inc	0.6%	A / A / NR

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

Issuer Diversification

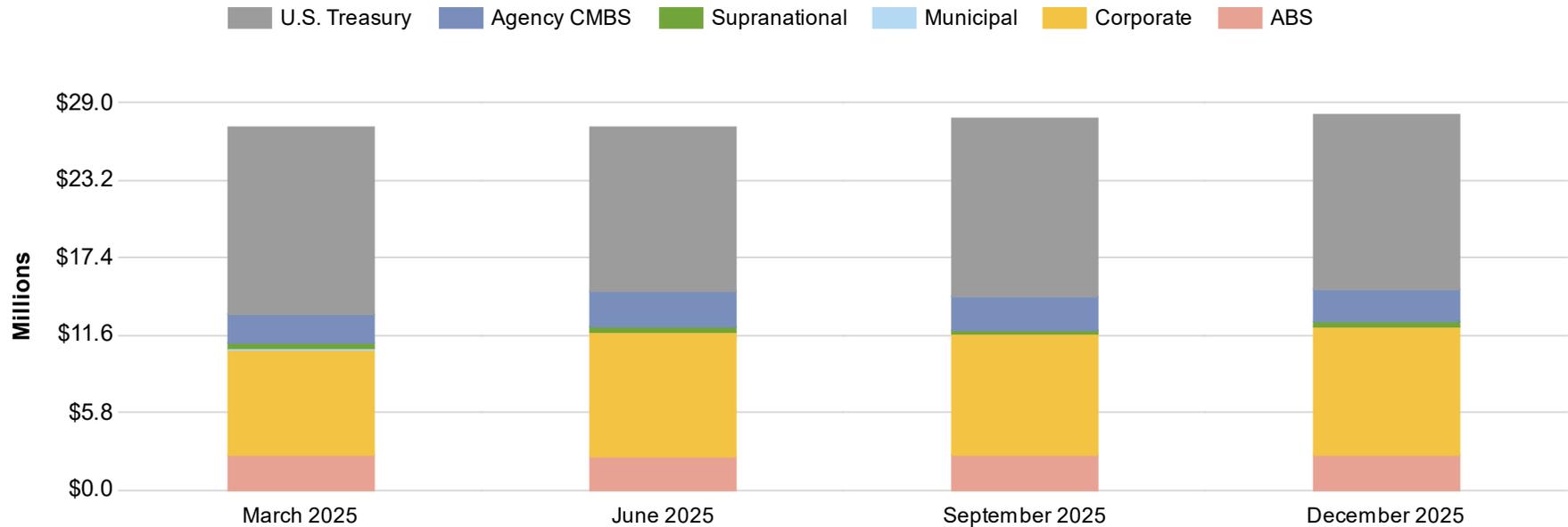
Security Type / Issuer	Market Value (%)	S&P / Moody's / Fitch
Corporate	34.4%	
PepsiCo Inc	0.7%	A / A / NR
Pfizer Inc	0.2%	A / A / NR
PNC Financial Services Group Inc	0.5%	A / A / A
Royal Bank of Canada	1.2%	A / A / AA
Sanofi SA	0.2%	AA / Aa / NR
State Street Corp	0.4%	A / Aa / AA
Target Corp	0.1%	A / A / A
Texas Instruments Inc	0.4%	A / Aa / NR
Toronto-Dominion Bank	1.0%	A / A / AA
Truist Financial Corp	0.9%	A / A / A
UnitedHealth Group Inc	0.7%	A / A / A
Walmart Inc	0.2%	AA / Aa / AA
Wells Fargo & Co	0.6%	BBB / A / A
Westpac Banking Corp	0.7%	AA / Aa / NR
ABS	9.3%	
Ally Auto Receivables Trust	0.2%	AAA / NR / AAA
American Express Co	1.3%	AAA / NR / AAA
BMW Vehicle Lease Trust	0.4%	AAA / NR / AAA
Capital One Financial Corp	0.7%	AAA / Aaa / AAA
CarMax Inc	0.2%	AAA / NR / AAA
CNH Equipment Trust	0.8%	AAA / Aaa / AAA
Ford Credit Auto Owner Trust	0.7%	AAA / Aaa / NR
GM Financial Consumer Automobile Receiv	0.7%	AAA / Aaa / AAA
Honda Auto Receivables Owner Trust	0.6%	NR / Aaa / AAA
Hyundai Auto Receivables Trust	0.4%	AAA / NR / AAA
John Deere Owner Trust	0.6%	NR / Aaa / AAA

Security Type / Issuer	Market Value (%)	S&P / Moody's / Fitch
ABS	9.3%	
Toyota Auto Receivables Owner Trust	0.5%	AAA / NR / AAA
Volkswagen Auto Loan Enhanced Trust	0.6%	NR / Aaa / AAA
WF Card Issuance Trust	1.0%	AAA / Aaa / AAA
World Omni Auto Trust	0.5%	AAA / NR / AAA
Total	100.0%	

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

Sector Allocation Review - CSC BROWARD COUNTY CORE PORTFOLIO

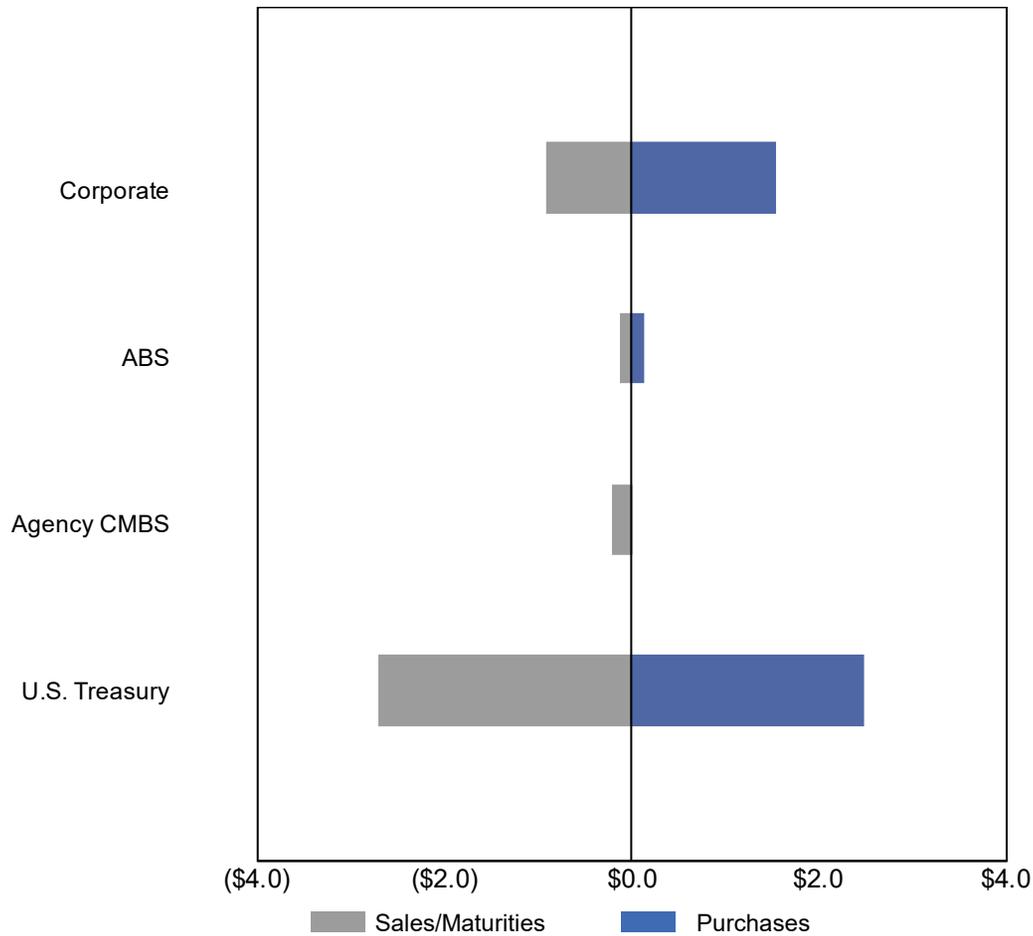
Security Type	Mar-25	% of Total	Jun-25	% of Total	Sep-25	% of Total	Dec-25	% of Total
U.S. Treasury	\$14.1	51.7%	\$12.3	45.1%	\$13.3	47.8%	\$13.1	46.7%
Agency CMBS	\$2.1	7.9%	\$2.7	9.8%	\$2.5	9.1%	\$2.4	8.4%
Supranational	\$0.4	1.4%	\$0.4	1.4%	\$0.4	1.3%	\$0.4	1.3%
Municipal	\$0.1	0.2%	\$0.0	0.0%	\$0.0	0.0%	\$0.0	0.0%
Corporate	\$7.9	29.0%	\$9.4	34.4%	\$9.0	32.4%	\$9.6	34.3%
ABS	\$2.7	9.8%	\$2.5	9.3%	\$2.6	9.4%	\$2.6	9.3%
Total	\$27.2	100.0%	\$27.2	100.0%	\$27.8	100.0%	\$28.1	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)

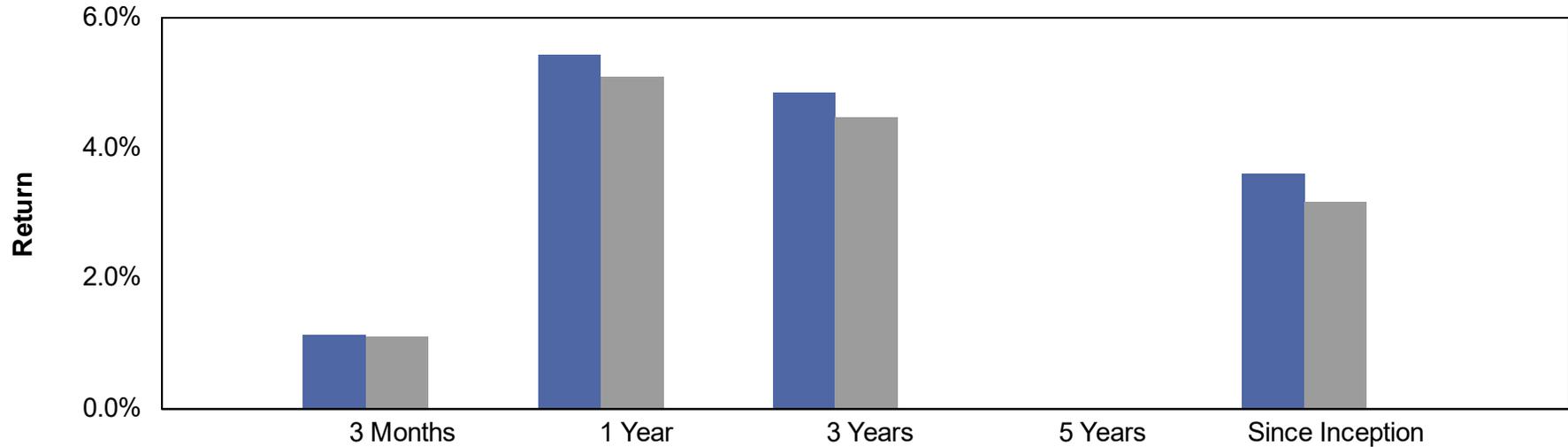


Sector	Net Activity
Corporate	\$629,019
ABS	\$11,907
Agency CMBS	(\$190,055)
U.S. Treasury	(\$226,854)
Total Net Activity	\$224,016

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

Portfolio Performance

Portfolio Benchmark



Market Value Basis Earnings	3 Months	1 Year	3 Years	5 Years	Since Inception ¹
Interest Earned ²	\$287,165	\$1,141,893	\$3,008,623	-	\$3,370,960
Change in Market Value	\$36,588	\$328,696	\$785,596	-	\$186,381
Total Dollar Return	\$323,753	\$1,470,589	\$3,794,219	-	\$3,557,341
Total Return³					
Portfolio	1.15%	5.43%	4.87%	-	3.61%
Benchmark ⁴	1.12%	5.09%	4.48%	-	3.19%

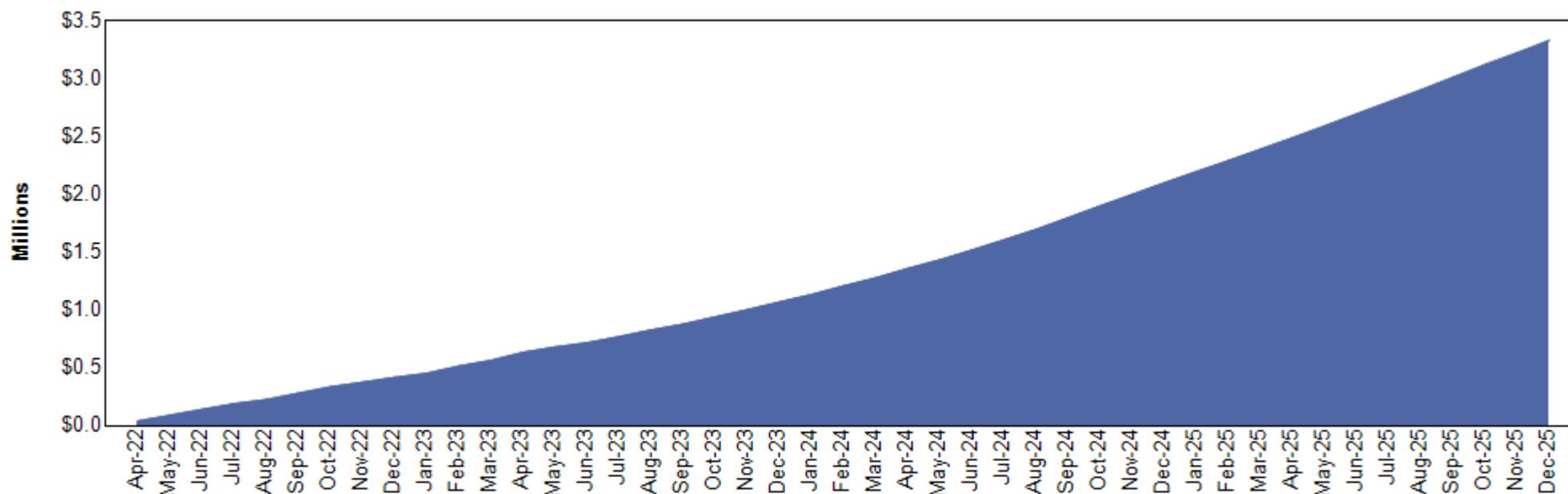
1. The lesser of 10 years or since inception is shown. Since inception returns for periods one year or less are not shown. Performance inception date is March 31, 2022.

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

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

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

Accrual Basis Earnings - CSC BROWARD COUNTY CORE PORTFOLIO



Accrual Basis Earnings	3 Months	1 Year	3 Years	5 Year	Since Inception ¹
Interest Earned ²	\$287,165	\$1,141,893	\$3,008,623	-	\$3,370,960
Realized Gains / (Losses) ³	\$20,153	\$39,057	(\$295,979)	-	(\$374,288)
Change in Amortized Cost	\$11,522	\$50,608	\$202,698	-	\$334,399
Total Earnings	\$318,840	\$1,231,558	\$2,915,343	-	\$3,331,071

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.

For Council Meeting March 19, 2026

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.
Service Goal	10 Strengthen the continuum of support services for children with special physical, developmental and behavioral health needs.
Objective:	072 Provide quality out-of-school programs to support school success for children living in economically disadvantaged neighborhoods.
Objective:	101 Provide quality out-of-school programs to maximize development for children and youth with special needs.
Issue:	MOST 2026 RFP – Inclusion and Special Needs Overview.
Action:	For Your Information Only.
Budget Impact:	None.

Background: Since its inception, the Council has been a significant supporter of afterschool and summer programs for children living in economically disadvantaged neighborhoods and children with special needs that keep them safe, supervised, and academically challenged. Maximizing Out-of-School Time (MOST) programs operate afterschool, on non-school days, days of early release, and during the summer.

Current Status: Current MOST programs will sunset at the end of Summer 2026, with newly awarded programs becoming operational at the start of the 2026–2027 school year. MOST provides out-of-school time (OST) services that support academic success, as well as social and physical development, in the least restrictive environment where children can thrive. Services are delivered to elementary-aged children through Inclusion programs and to children and youth with special needs, ages 3 through 22, in specialized settings with lower staff-to-child ratios.



On November 10, 2025, the MOST 2026 Request for Proposals (RFP) was released and subsequently closed on January 13, 2026. The current MOST Inclusion program allocation is \$20,165,502 (14% of the CSC Program Services Budget), and the MOST Special Needs program allocation is \$13,454,919 (10% of the CSC Program Services budget) for a total of \$33,620,421.

Collectively, funding requests submitted under the MOST 2026 RFP exceed the initially allocated \$33.6 million by approximately \$22,443,555. This strong response underscores the growing demand for out-of-school time (OST) services for both Inclusion and Special Needs populations.

At the Chair's request, staff will share additional context on historical funding trends and the broader OST landscape during the Council meeting to help gauge the Council's interest in expanding funding in this area prior to bringing forth the funding recommendations next month.

Recommended Action: For Your Information Only.

TAB 22

For Council Meeting March 19, 2026

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 the community's awareness of available resources.
Issue:	CSC has been the primary funder of the Broward County Family Resource Guide (FRG), a multilingual publication that educates the community about resources to improve the lives of children and families. As in years past, the Early Learning Coalition of Broward has committed \$25,000 in FY 25/26 to support the 2026/27 FRG edition.
Action:	Approve Passthrough Revenue and Related Expenditures from ELC to Kessler Creative for the 2026/27 Family Resource Guide
Budget Impact:	\$25,000 New Revenue and Related Expenditures in SYS Goal 932 for FY 26/27.

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 and online on the CSC website is the Broward County Family Resource Guide, a multilingual publication produced with CSC support since 2001. Over the years, CSC has been the primary funder of the publication, with Kessler Creative responsible for selling advertising to help cover the total funding needed. Since FY 2018-19, ELC has provided partial funding and continued to provide relevant content for the publication. Other entities, such as the Broward County Public School District and local subject-matter experts, also provide content to ensure comprehensive information remains helpful to our families.

Current Status: Production of the next issue of the Family Resource Guide has begun, with articles being sourced and layout and design being completed to meet



a target distribution date of July 2026. Over the past few years, the cost of translating articles, printing, and distributing 175,000 copies of the publication has consistently risen. Recognizing the value to its target audience, the Early Learning Coalition of Broward has agreed to continue its commitment by contributing \$25,000 in FY 25/26 to support the 2026/27 FRG. Staff recommends approving the acceptance of ELC's revenue to help offset the total cost of the publication. CSC's contribution to the cost remains as budgeted.

Recommended Action: Approve Passthrough Revenue and Related Expenditures from ELC to Kessler Creative for the 2026/27 Family Resource Guide

TAB 23

For Council Meeting March 19, 2026

System Goal	SYS 2 Educate the public about the availability of community resources and advocacy efforts on behalf of children and families.
Objective:	SYS 933 Advocate for all children representing Broward's diverse communities through community and legislative outreach at the local, state and national level to improve youth and family outcomes.
Issue:	Governmental Affairs Consulting Needed through Anticipated Special Sessions.
Action:	Approve Extension of Becker Poliakoff for 6 months of Governmental Affairs Consulting Services.
Budget Impact:	\$33,000 of \$6,421,481 Available in Unallocated for FY 25/26.

Background: Historically, the Government Affairs professional monitors federal, state, and local legislation that may affect the Children's Services Council of Broward County (CSC), its providers, and the children and families we serve. In preparation for the Florida Legislative Session, staff meet with Broward Partnerships for Kids committees, Funding Partners, and Providers to develop a local legislative agenda.

Current Status: There has been a vacancy in the Government Affairs position effective November 17, 2025, necessitating interim support to ensure that CSC's advocacy and legislative efforts remain uninterrupted. Until a new Government Affairs professional is onboarded, retaining a highly qualified consultant enables CSC to continue protecting its statutory mission, maintaining strong relationships with state and local elected officials, and advancing policy priorities that benefit families and providers throughout the community. This temporary consultant engagement has preserved continuity, expertise, and responsiveness to state and local government matters without disruption.

Becker & Poliakoff, P.A. has provided Government Affairs and Legislative Relations consulting services to CSC since December 2025. The lead consultants include Nic Hessing, Ellyn Bogdanoff, Bernie Friedman, Cody Rogers, and Lance Lazano. The cost of services is \$5,500 per month, exclusive of travel expenses associated with



Tallahassee committee weeks or legislative sessions. The agreement may be terminated by either party with thirty (30) days' written notice. The firm has developed significant institutional knowledge of CSC's mission, funding model, legislative priorities, and key stakeholder relationships.

Due to the uncertainty around the future of property taxes and the anticipated special session, staff is recommending extending this agreement with Becker & Poliakoff. Extending the agreement will allow CSC to continue leveraging this expertise during a critical period of policy monitoring and government engagement. A six-month extension provides operational stability while staff and Council assess long-term public affairs needs. Agreed-upon deliverables include monitoring and consultation on legislative and policy matters affecting CSC, the development of communication strategies, and government-relationship-building activities.

Recommended Action: Approve Extension of Becker Poliakoff for 6 months of Governmental Affairs Consulting Services

TAB 24

For Council Meeting March 19, 2026

Service Goal	2.2 Children live in financially stable environments.
Objective:	026 Promote food security for families.
Issue:	<p>1) A gap in summer nutrition services has been identified in the southern portion of Broward County, particularly in Hallandale, Hollywood, and Dania Beach. Approval is requested to increase the FY 25/26 budget to establish one additional Summer BreakSpot site.</p> <p>2) During Fall 2025, delays in SNAP benefit distribution disrupted food access for many families. In response, CSC authorized providers to use existing contract funds to deliver emergency food support during this period.</p>
Action:	Approve: (1) Budget increase to facilitate establishing a new Summer BreakSpot site for FY 25/26 and (2) Replenish SFHC program funds used to provide emergency food support in November and December 2025.
Budget Impact:	\$ 34,330 Of \$6,388,481 Available in Unallocated for FY 25/26

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 Summer BreakSpot. The program provides nutritious meals and enrichment activities for children during the summer months when school-based meals are unavailable. The program has consistently met performance expectations and currently operates nine “super sites” across Broward County.

Current Status: Now in its fourth year under the Food Insecurity Mitigation program, SFHC has fostered relationships and consistently partners with community organizations and local host sites to assess countywide needs. The current economic climate, coupled with ongoing uncertainty surrounding essential assistance programs,

has contributed to a noticeable increase in requests for summer nutrition support. The need is particularly evident in the southern portion of the county, including Hallandale, Hollywood, and Dania Beach, where many families experience heightened food insecurity during the summer months when school-based meals are unavailable.

SFHC and its community partners in these areas have identified service gaps that cannot be addressed within the program's current budget. To address the service gap, staff is recommending an increase of \$12,320 to the FY 25/26 budget to establish one new site. This adjustment will enable the South Florida Hunger Coalition to serve approximately 35 more children during the summer months.

During Fall 2025, Broward County experienced a significant disruption in food access due to a temporary freeze and delay in Supplemental Nutrition Assistance Program (SNAP) benefits. In response, CSC authorized food insecurity providers—including SFHC and its Summer BreakSpot program—to draw down existing contract funds to stabilize food access for families during this emergency period.

SFHC provided support to Broward families in November 2025 through its Produce Connection – a community farmers' market, where 1,437 families received approximately 40 pounds of assorted produce each. In December, the agency hosted a "Holly Jolly" event, providing hot meals to children for five days during the school winter break. That undertaking resulted in an expenditure of \$22,010, which staff is requesting be replenished to the program's budget.

Restoring the funds used during the emergency response will allow the program to sustain planned summer operations and meet the increased demand for food assistance resulting from children being out of school and losing access to school-based meals.

Recommended Action: Approve: (1) Budget increase to facilitate establishing a new Summer BreakSpot site for FY 25/26 and (2) Replenish SFHC program funds used to provide emergency food support in November and December 2025.

TAB 25

For Council Meeting March 19, 2026

System Goal	SYS 2 Educate the public about the availability of community resources and advocacy efforts on behalf of children and families.
Objective:	SYS 932 Educate Broward's taxpayers about issues, resources and services available for Broward's children and families using the full spectrum of media and community outreach tools to improve community's awareness of available resources.
Issue:	CSC heard from Broward residents that they want to know more about the CSC work and the services that are available to them as a result of CSC funding.
Action:	Approve Increased Funding for M Network for CSC Community Awareness Campaign.
Budget Impact:	\$ 199,208 of \$ 199,208 Available in Goal 932 for FY 25/26. <u>\$ 889,342</u> of \$6,354,151 Available in Unallocated for FY 25/26. \$1,088,550 Total for FY 25/26.

Background: From the onset, CSC staff have endeavored to cost-effectively educate the community about the resources available through CSC funding and the work and worth of the CSC using the full spectrum of print, broadcast, and media. To support major events and more effectively communicate the work and value of the CSC to the public, the CSC has contracted with M Network since October 1, 2016. Council members approved the most recent RFQ process for Communications & Public Affairs Consulting Services to begin on October 1st, 2024, with M Network.

Current Status: Recent findings from the CSC Community Survey indicate that while voters strongly support services that benefit children and families, awareness and understanding of CSC itself and the services available due to CSC funding remains limited. The survey revealed that many Broward residents are unfamiliar with CSC's role as an independent taxing authority, the scope of programs funded across the county, and the measurable return on investment generated through CSC-supported services. This gap in public awareness presents a strategic communications challenge for the organization.

Because CSC is funded through a voter-approved property tax, maintaining public trust and understanding is critical to long-term sustainability. The survey results underscore the need for CSC to more clearly communicate its impact, demonstrate transparency in how taxpayer dollars are invested, and ensure residents understand the connection between CSC funding and the services delivered by community providers throughout Broward County.

To address these findings, CSC has developed a comprehensive communications and media strategy designed to increase awareness, reinforce credibility, and highlight the measurable outcomes of CSC investments. As part of this strategy, the proposed increase in funding for M Network will support the expansion of targeted media placements and strategic communications initiatives outlined in the CSC Media Plan. Under the expanded scope, M Network will focus on increasing CSC's visibility through a balanced mix of owned, earned, and paid media. This includes expanding placements across broadcast television, radio, digital platforms, community publications, and other high-visibility media channels throughout Broward County.

The media plan also includes more strategic storytelling around CSC-funded programs, highlighting real outcomes for children and families. M Network will help coordinate messaging with CSC-funded providers and community partners to amplify CSC's brand presence. By leveraging both CSC communication channels and partner networks, the plan aims to ensure residents repeatedly see and hear about the work funded by CSC and the positive impact it is having across the county. By implementing the expanded media plan, CSC will strengthen public understanding of its mission, increase recognition of the programs it funds, and reinforce transparency and accountability to the taxpayers who support its work.

Ultimately, this strategic communications investment will help ensure that Broward County residents clearly understand the value of CSC and its critical role in improving the lives of children and families throughout the community. The additional funding is split into two portions: \$243,550 to increase the scope of work for M Network, and \$845,000 for additional media vendors in television, digital, print, and billboards. These new and additional media vendors will be acquired and managed by M Network.

The additional media buys have been carefully cross-referenced with the media purchases already made by CSC directly. We will continue to carefully coordinate to ensure no duplication.

M Network

Area	Description	Cost
Video Production	4 CSC Videos showcasing CSC alongside Trusted Providers	\$75,000
Print Advertising	6 Print Ads for Local Publications	\$11,550
Public Relations and Media Buy Planning	The consultant will handle all Media Buys for this Campaign and Pitch CSC stories to local outlets, Editorial board meetings, guest bookings at Media Outlets, and create press releases, etc.	\$37,000
Billboard Creation	Create Billboard Displays	\$40,000
Community Survey	Conduct a community survey to track Campaign Impact	\$80,000
Total		\$243,550

Media Buys

Area	Description	Cost
Television	Broadcast and Streaming	\$350,000
Billboards	Stand-alone and Digital	\$200,000
Digital	Social Media Ads	\$200,000
Print	Newspapers, Magazines	\$95,000
Total		\$845,000

The total funding to M Network is **\$1,088,550**.

Recommended Action: Approve Increased Funding for M Network for CSC Community Awareness Campaign.

TAB 26

For Council Meeting March 19, 2026

Service Goal	1 Support provider agency efforts to enhance their infrastructure and service delivery effectiveness.
Objective:	012 Provide funding to support organizational capacity building and program quality improvement initiatives.
Issue:	Several changes to the FY 2026–2027 Capacity Building Grant Request for Applications (RFA) are planned based on feedback and observations from the FY 2025–2026 grant cycle. These updates are intended to improve the application experience for nonprofit organizations, strengthen the review process, and enhance the program's overall effectiveness.
Action:	FYI. No Council action is required. This item is presented for informational purposes regarding planned updates to the FY 2026–2027 Capacity Building Grant RFA.
Budget Impact:	N/A

Background: Through its Agency Capacity Building (ACB) initiatives, the Children's Services Council (CSC) provides organizational development support to local nonprofit organizations serving children and families. One key resource within the ACB portfolio is the annual Capacity Building Grants for Nonprofit Organizations, which support activities that help nonprofits strengthen and grow their organizational infrastructure. The grant provides project funding, coaching, consulting, and technical assistance to targeted small, mid-sized, and niche nonprofit organizations.

Since 2016, CSC has awarded capacity-building grants to more than 60 organizations, investing over \$1 million to strengthen nonprofit capacity of child-serving nonprofits across Broward County.

To help ensure that awarded organizations maximize the benefit of their projects, CSC **partners with the Small Business Development Center (SBDC) at Florida Atlantic University (FAU)** to provide oversight of Capacity Building Grant projects and conduct comprehensive organizational assessments. This partnership has produced strong outcomes, with many past awardees continuing to engage with SBDC for ongoing business coaching and organizational support beyond the conclusion of their grant cycle.

Based on observations and feedback gathered during the FY 2025–2026 Capacity Building Grant RFA cycle, several opportunities were identified to improve the application process, strengthen applicant support, and enhance the program's overall effectiveness. The proposed updates outlined below reflect those improvements.

Current Status: During the FY 2025–2026 Capacity Building Grant RFA cycle, staff monitored the application and review process and gathered feedback from applicants, reviewers, and technical assistance partners. Several opportunities were identified to improve clarity, reduce administrative barriers, and expand the program's reach.

1. Extended Application Period

The application window will be extended by **two weeks**, providing applicants with additional time to prepare and submit comprehensive proposals. This adjustment is expected to improve the quality of submissions and reduce the number of applications requiring cures.

2. Updated Project Categories

Project categories within the RFA will be **streamlined and clarified** to improve readability and ensure applicants can more easily identify and align their proposed projects with the appropriate category.

3. Simplified Application for Returning Grantees

A **shortened but formal application process** will be introduced for returning grantees. This option allows organizations that previously received funding to submit focused updates on their next capacity-building priorities while maintaining accountability and program documentation.

4. Application Submission Checklist

A **submission checklist** will be included as an attachment to the RFA to help applicants ensure that all required materials are included at the time of submission. This addition aims to standardize the submission process and reduce the number of incomplete applications.

5. Pre-Application Information Session

An **information session will be held on April 23** to give prospective applicants the opportunity to ask questions and receive clarification before the RFA release. The session is intended to improve applicant readiness and support stronger applications.

6. Two Rating Committees for Application Review

The review process will transition to **two rating committees**, with each committee evaluating a specific application type (**New Applicants and Returning Grantees**). Key reviewers, including **SBDC representatives**, will participate across both committees to help maintain consistency in perspectives and evaluation standards. This structure will also ensure that reviewers participating in the interview phase can hear from and engage with all applicants in that application category, enabling a more informed, consistent, and balanced assessment of candidates.

Additionally, the SBDC has indicated that it may be able to support additional awardees if application volume and available funding permit. This potential expansion is not guaranteed and would be considered during the next budget and vision planning cycle, following a review of application outcomes and overall funding priorities.

Recommended Action: No Council action is required. This item is presented for informational purposes regarding planned updates to the FY 2026–2027 Capacity Building Grant RFA.

TAB 27

For Council Meeting March 19, 2026

Issue: Revised Leverage Funds Request Policy.

Action: Approve Revised Leverage Funds Request Policy.

Budget Impact: Not applicable.

Background: The Council's Leveraged Funds Request Policy provides an exemption from the standard competitive procurement process for applicants seeking to secure funding opportunities that leverage federal, state, and local funds, ultimately bringing new resources to Broward's children and families. The most recent update to this policy was on September 18, 2014.

Current Status: Staff recommends updating the Leverage Funds Request Policy to ensure consistency with the Financial Viability Policy used during standard procurement processes regarding financial viability requirements. Additional minor revisions are suggested to clarify the review process, timelines for leverage requests, and requirements related to service outcomes. As these amendments are minimal, proposed changes are indicated in red, with strikethroughs denoting deletions and underscores highlighting new language.

Recommended Action: Approve Revised Leverage Funds Request Policy.

Requests for Funds to Maximize Revenue

The intent of this Procurement Exemption is to maximize Federal, State, and Private Revenue opportunities to bring new resources to Broward County that benefit the Children & Families in our community.

1. An agency that is competitively or non-competitively applying for a grant or other additional funding from a Federal, State, or local government, or a private local or national foundation may be eligible for leverage funds from the Children's Services Council (CSC). Procured programs may also be eligible if the programs are being enhanced or expanded.
2. Leverage requests cannot take the place of a competitive procurement within the community.
3. Joint Funding/Community Collaborative projects are addressed in a separate Section.
4. All requests for CSC leverage funds must be consistent with and relevant to the current Goals and Objectives of the CSC and must contain measurable outcomes and fill an identified community need.
5. Agencies preparing for competitive or non-competitive grant(s), for which they plan to seek leverage funds from the CSC, should include CSC in the application process prior to the grant proposal submission, whenever feasible.
6. The total amount of leverage funding must be in the form of cash and represent at least 25% of the total project budget. In-kind leverage/match funding will not be considered.

For example: If an Agency's total cost of a project is \$200,000, the maximum that CSC will fund is \$150,000 (75%), contingent upon the Agency contributing \$50,000 (25%) of new money Leverage

7. Term: Not to exceed 5 years, subject to the limitation outlined in Number 8 below. Annual renewals of leverage contracts are based on satisfactory utilization and outcome performance and continuation of the competitive or non-competitive grant award, as well as on-going commitments by leverage funding sources.

Requests for Funds to Maximize Revenue

8. If during the term of this leverage, a CSC competitive procurement is released for which this program is eligible to be funded, the Agency must submit an application. If the Agency does not submit an application or is not recommended for funding, then the Agency's leverage program would end at the natural end of the program, i.e., school based programs would wrap up at the end of summer and other programs would finish at the CSC fiscal year end. Exceptions to a premature end may include commitments to an external 3rd party where match is involved
9. All ~~competitive and non-competitive~~ leverage funding requests must be submitted in a format that **addresses** the items in the rating tool matrix (see the Rating Tool at the end of this Policy) and include supporting documentation. Supporting materials, including the budget summary and proposed outcome measures ~~shall be submitted in the Council's prescribed format~~, are subject to Council negotiation and approval. ~~Staff may take up to 90 days to review the proposal. Proposal review timelines depend on the quality of the proposal and the applicant's responsiveness in submitting requested edits and can take 90 days or longer before a proposal is scheduled for consideration by the Program Planning Committee (PPC), provided it meets sufficiency requirements. for sufficiency and set it for a Program Planning Committee (PPC) Meeting for consideration.~~ If approved by the PPC it will be forwarded to the full Council for approval at their next regularly scheduled meeting.
10. Agencies requesting funds from CSC must submit a copy of the most recent audited financial statements **audit** completed by an independent Florida Certified Public Accountant (CPA), including single audit and management reports if applicable. Smaller agencies with annual revenues less than \$500,000 may submit financial statements reviewed by an independent Florida CPA. All agencies must demonstrate fiscal solvency, **utilizing CSC's financial viability test. See Section X. A. of the Purchasing Policy.** .
11. Agencies must provide CSC with documentation verifying the total leverage funding commitment as soon as it becomes available and CSC will in turn verify actual receipt of committed funds throughout the project. Leverage funds not actually received may result in a CSC funding reduction and/or the return of funds previously disbursed.
12. Agencies must provide CSC with copies of competitive or non-competitive grant

Requests for Funds to Maximize Revenue

related correspondence, proposed budget, and other related materials; and ongoing information on the status of the proposal on a regular basis until the application is either funded or denied.

13. CSC funding shall not exceed 75% of the total project budget.
14. Distribution of CSC leverage funds must be in accordance with a CSC-approved contract including a Scope of Work, expected outcomes and payment/deliverable schedule.
15. Once the Award is established, the agency must comply with all of CSC's financial and administrative requirements and guidelines in compliance with the Contract.
16. CSC shall monitor the agency's programmatic, administrative and outcome based performance as well as the utilization of leverage funds.
17. Contracts for leveraged funds shall comply with CSC data reporting and all other contract requirements.
18. Program Design - If applying for a service category previously funded under a CSC Procurement, programs must:
 - a. Meet the same requirements as specified in the Procurement for similar services, and provide comparable, quality services.
 - b. Utilize Evidence-Based Best Practice service models, when applicable, with service strategies to ensure fidelity throughout replication and implementation.
 - c. Demonstrate a positive Agency service delivery history.
 - d. Demonstrate a positive Agency administrative and utilization history.

<i>Proposal meets the following</i>	Yes	No	Rating	Comments
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Requests for Funds to Maximize Revenue

Leverage Funding Requirements:			1. Minimal	2. Sufficient	3. Highest	
Proposer is applying for a grant or other additional funding from a Federal State or local government, or private local or national foundation.						
The total amount of leverage funding to be provided is in cash (not in-kind) and represents at least 25% of the total project budget. Leverage commitment is documented in writing.						
Proposal is consistent with and relevant to the current goals of the CSC and fills an identified community need.						
Proposal contains the most recent financial statement audited or reviewed financial statements completed by an independent Florida CPA, including single audit and management reports, as applicable; and demonstrates fiscal solvency pursuant to the CSC Fiscal Viability Test. The most current recent audit is defined as an audit that covers the agency's latest fiscal year end. This audit should be completed and available within 420 180 days from the date of the agency's fiscal year end. Thus, if the Leverage Request is submitted on April 30, 20X4, the most current						

Requests for Funds to Maximize Revenue

<p>audited financial statements would be from the fiscal year that ended prior to December 31, 20X3.</p> <p>For example, if the agency's fiscal year ended on June 30, 2024, the most recent audited financial statements would have been completed and audited no later than December 31, 2024</p>				
<p>Program design and strategies appear to meet the needs of the target population. The response indicates a good understanding of how to implement best and/or promising practices that align with the selected service area.</p> <p>Proposed outcomes are relevant and robust.</p>				
<p>Target population to be served is fairly well defined and the needs of this population are adequately described and culturally competent. The numbers of youth appear realistic and some referral sources are identified.</p>				
<p>Program service components appear to meet the needs of the target population. The manner in which services will be provided is addressed. Service locations and hours of operation are well-planned and appear convenient for the population to be served.</p>				

Requests for Funds to Maximize Revenue

Collaborative and inter-agency partnerships and knowledge of resources are appropriate, clearly defined, and appear to ensure that comprehensive services from multiple sources would be provided. The response reflects in depth participation in local strategic planning efforts. There is significant prior involvement in the system of care for the selected population.				
Staff positions are clearly described, and education and experience appear reasonable for job duties. The number of professional staff is sufficient for the number of participants to be served.				
Budget appears complete and accurate. Costs appear reasonable and support the proposed program. Budget detail clearly describes and justifies anticipated expenses.				
The response reflects in depth participation in local strategic planning efforts. There is significant prior involvement in the system of care for the selected population.				
			Total Score:	

Rater's Name, Title

Date

TAB 28

For Council Meeting March 19, 2026

Issue: Revised Violence in the Workplace Policy

Action: Approve Revised Violence in the Workplace Policy

Budget Impact: Not applicable

Background: CSC adopted the Violence in the Workplace Policy as part of its broader workplace violence prevention efforts to ensure a safe, professional environment. The Workplace Weapons section of the policy generally prohibits firearms and other dangerous weapons in CSC facilities and while employees are performing job duties. It also states that a Florida concealed weapons permit is not an exemption, defines covered weapons, provides limited exemptions (for example, law enforcement/security and certain military activities), and outlines reporting and removal procedures, including law enforcement notification when appropriate.

Current Status: Due to the change in Florida's open carry law in September 2025, there is an increased likelihood that firearms will be openly carried in public spaces. As a public employer, CSC must align its workplace expectations with applicable Florida law and the Council's adopted policies. Accordingly, CSC's policy language is being updated to align with what is permitted under Florida law while preserving CSC's ability to ensure the policy remains enforceable, sets workplace expectations, and takes corrective action when violations occur.

Since the Council must approve any changes to CSC Policies, the proposed revisions are attached for your approval. The new language is presented in red. Legal Counsel has reviewed these changes to ensure compliance with Florida Law.

Recommended Action: Approve Revised Violence in the Workplace Policy

Section XVII:

Violence in the Workplace

- A. **Workplace Violence** - It is the policy of the Children's Services Council that each of our employees has the right to a workplace free from violence. For the purposes of this policy, violence is defined as any act in which one person seeks to hurt or intimidate another through the use of physical contact or verbal harassment or manipulation. This includes actions of employees, supervisors, customers, suppliers or any other person.
1. CSC Shall:
 - a. Seek to eliminate the potential violence in and around the workplace.
 - b. Seek to eliminate the potential for violence by affecting the attitudes and behavior of our customers and suppliers.
 - c. Any employee, who threatens, harasses, or abuses someone at our workplace or from the workplace using any company resources such as work time, workplace phones, fax machines, mail, email, or other means may be subject to corrective or disciplinary action, up to and including dismissal. Corrective or disciplinary action may also be taken as a result of employees who are arrested, convicted or issued a permanent injunction as a result of violence when such action has a direct connection to the employee's duties at the CSC.
 2. CSC will use a variety of methods to accomplish the above including:
 - a. Dissemination, to all employees and supervisors, a statement against all acts of violence, including family violence.

Section XVII:

Violence in the Workplace

- b. Regularly review the workplace environment and minimize wherever possible physical attributes which may expose employees, customers or suppliers to violent acts.
 - c. Investigate and respond with appropriate action (which may include disciplinary action for an employee who is a perpetrator of a violent act) to concerns expressed by employees.
 - d. Employees with concerns about workplace behavior may speak with their Supervisor, the Director of Human Resources, the COO, or the President/CEO.
3. The following information was taken from a study conducted by the Minnesota Department of Labor & Industry, entitled 'Five Warning Signs of Escalating Behavior.'
- a. Warning: Confusion – Behavior characterized by bewilderment or distraction. Unsure or uncertain of the next course of action. Response: Listen to their concerns, ask clarifying questions, and give them factual information.
 - b. Warning: Frustration – Behavior characterized by reaction or resistance to information. Impatience. Feeling a sense of defeat in the attempt of accomplishment. May try to bait you. Response: Follow response steps indicated in a above; and relocate to quiet location or setting, reassure them, make a sincere attempt to clarify concerns.
 - c. Warning: Blame – Placing responsibility for problems on everyone else. Accusing or holding you responsible. Finding fault or error with the action of

Section XVII:

Violence in the Workplace

others. They may place blame directly on you.
Crossing over to potentially hazardous behavior.

Response: Follow response steps in a and b above;
and Disengage and bring second party into the
discussion. Use teamwork approach. Draw person
back to facts. Use probing questions. Create 'yes'
momentum.

- d. Warning: Anger-judgment-call required –
Characterized by a visible change in body posture
and disposition. Actions include pounding fists,
pointing fingers, shouting or screaming. This signals
very risky behavior. Response: Use venting
techniques. Don't offer solutions. Don't argue with
comments made. Prepare to evacuate or isolate.
Contact supervisor and/or security.
- e. Warning: Hostility - judgment-call required – Physical
actions or threats which appear imminent. Acts of
physical harm or property damage. Out-of-control
behavior signals they have crossed over the line.
Response: Disengage and evacuate. Attempt to
isolate person if it can be done safely. Alert
supervisor and contact security immediately.

- B. **Workplace Weapons Policy** – In order to ensure a safe
environment for employees and customers, CSC prohibits the
wearing, transporting, storage, or presence of firearms or other
dangerous weapons, **with the exception of what is permitted by
the Laws of Florida and CSC policy**, in our facilities. Any
employee in possession of a firearm or other weapon, **with the
exception of what is permitted by the Laws of Florida and CSC
policy**, while in our facilities or while otherwise fulfilling job
responsibilities may face disciplinary action including
termination. A client or visitor who violates this policy may be
removed from the property and reported to police authorities.

Section XVII:

Violence in the Workplace

Possession of a valid concealed weapons permit authorized by the State of Florida is **not** an exemption under this policy.

1. Definition – Firearms or other dangerous weapons mean:
 - a. any device from which a projectile may be fired by an explosive,
 - b. any simulated firearm operated by gas or compressed air,
 - c. sling shot,
 - d. sand club,
 - e. metal knuckles,
 - f. any spring blade knife,
 - g. any knife which opens or is ejected open by an outward, downward thrust or movement,
 - h. any instrument that can be used as a club and poses a reasonable risk of injury.
2. Exemptions – This policy does not apply to:
 - a. any law enforcement personnel engaged in official duties,
 - b. any security personnel engaged in official duties,
 - c. any person engaged in military activities sponsored by the federal or state government, while engaged in official duties.
3. Reporting – Staff or security personnel will request any visitor **or employee** found in possession of a firearm or other dangerous weapon, **with the exception of what is permitted by the Laws of Florida and CSC policy**, to remove it from the facility and local law enforcement authorities will be notified promptly.

TAB 29

For Council Meeting March 19, 2026

Issue: Budget Amendments and Interim Financial Statements for the period ending February 28, 2026.

Action: Approve Budget Amendments and Interim Financial Statements for the period ending February 28, 2026.

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 2026.

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

- **90% of Revenue Collected:** As of February 28, 2026, CSC has collected \$123.5M in tax revenue, which is approximately 90% of the \$137M annual tax revenue budget. This rate is similar to this time last fiscal year, and with the upcoming final payment deadline for taxpayers on March 31, we anticipate collecting the remaining 10% in the upcoming months. The Tax Collector has retained \$2,470,908 in commissions year to date, which is 90% of the annual budgeted Tax Collector fee and aligns with the portion of tax revenue collected to date.
- **Investments are Performing Well:** Interest earnings on investments totaled \$1,213,683 for the first five months of the fiscal year, reflecting favorable market conditions. This amount is \$74,411 more than what was reported at this time last year. Actual interest earnings have exceeded the budgeted interest revenue by 62%. Gain or loss on the managed funds held with US Bank is not realized and, therefore, is not included in the previously mentioned number. See the managed fund issue paper for more details.
- **Program Services Expenditures are on track:** The Program Goals report, beginning on page 10 of the attached financial statements, indicates that for most programs, the contracted funds are being utilized in accordance with projections. As of the date of this report, utilization was \$36 million or 25% of the \$144 million

- budgeted for program services, which is 1% more than reported this time last year. However, it is important to note that there is \$7.2 million in unallocated funds, as well as \$5.5 million reserved for the July, August, and September months of the new MOST RFP, which, when removed from the calculation, would increase the utilization percentage to 27%. There are some yellow and red indicators due to pending November, December, and January invoices that have not yet been processed. There are a few programs pending contract execution and amendments, as noted in the comments. The charts on pages 8 and 9 of the financial statements provide a visual breakdown of the program budget by goal area, as well as year-to-date utilization for each goal area compared to the ideal expenditure expected for that goal.

Recommended Action: Approve Budget Amendments and Interim Financial Statements for the period ending February 28, 2026.

BUDGET AMENDMENTS and INTERIM FINANCIAL STATEMENTS

Submitted to Council Meeting March 19, 2026

**FOR
THE PERIOD
ENDED
FEBRUARY 28,
2026**



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Council of Broward County
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**Budget Amendments
for Period Ended February 28, 2026**

Description	Beginning Budget Annualized	Total Amendments	Ending Budget Annualized	Comments
GENERAL FUND				
Budget Amendments reflected in the financial statements.				
Revenues:				
Miscellaneous Local Source	\$ 0	\$ 5,000	\$ 5,000	Leverage from State Attorney's Office for U-Turn Youth Consulting - CA 2.19.26
Service Goals:				
Training Technical Assistance, Goal 011	183,500	30,000	213,500	Additional Trainer Cadre Skill Building from unallocated - CA 2.19.26
Youth FORCE, Goal 031	15,860,892	(11,500)	15,849,392	Leverage for U-Turn Youth Consulting - CA 2.19.26
Youth Safety Initiatives, Goal 035	-	32,250	32,250	U-Turn Youth Consulting from goals 031, 931 & State Attorney - CA 2.19.26
Adoptive/Forster Parent Recruit, Goal 061	276,528	(55,764)	220,764	Unused funds for Heart Gallery reallocated to unallocated - CA 2.19.26
Maximizing Out-of-School Time (MOST), Goal 072	21,822,516	173,995	21,996,511	Back-to-School Extravaganza from unallocated- CA 2.19.26
System Goals:				
High Impact Sponsorships, Goal 931	200,000	(15,750)	184,250	Leverage for U-Turn Youth Consulting - CA 2.19.26
Unallocated:				
Unallocated General	6,569,712	(148,231)	6,421,481	Reallocated to and from goals as noted above - CA 1.15.26.

Balance Sheet February 28, 2026

	General Fund	Special Revenue Fund	Total Funds	Prior Year General Fund
ASSETS				
Cash	\$ 3,182,012	\$ 197,817	\$ 3,379,829	\$ 3,092,300
Investments (Note #3)	141,536,028	-	141,536,028	138,306,001
Investments - Managed Funds (Note #3)	28,774,726	-	28,774,726	27,398,794
Accounts and Interest Receivable	68,818	-	68,818	12,489
Due From Other Governments	29,437	375,897	405,334	413,843
Due From Other Funds	512,028	-	512,028	2,808
Prepaid Items	534,123	-	534,123	561,521
Total Assets	\$ 174,637,172	\$ 573,714	\$ 175,210,886	\$ 169,787,756
LIABILITIES and FUND BALANCE				
Liabilities				
Accounts Payable and Accrued Liabilities	4,410,740	36,742	4,447,482	5,246,038
Salaries and Fringe Benefits Payable	617,085	24,944	642,029	573,958
Unearned Revenue	-	-	-	160
Due to Other Funds	0	512,028	512,028	0
Total Liabilities	5,027,825	573,714	5,601,539	5,820,156
Fund Balance (Note #4)				
Nonspendable	534,123	-	534,123	561,521
Committed for Building Fund	10,000,000	-	10,000,000	10,000,000
Assigned for Contracts & Encumbrances	116,419,987	-	116,419,987	106,943,672
Assigned for Administration	5,636,855	-	5,636,855	4,851,217
Unassigned - Minimum Fund Balance	27,688,525	-	27,688,525	26,038,293
Unassigned Fund Balance	9,329,857	-	9,329,857	15,570,089
Total Fund Balance	169,609,347	-	169,609,347	163,964,792
Total Liabilities and Fund Balance	\$ 174,637,172	\$ 573,714	\$ 175,210,886	\$ 169,784,948

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

**Statement of Revenues, Expenditures and Changes in Fund Balance
for October 1, 2026 through February 28, 2026**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Funds</u>	<u>Prior Year General Fund</u>
Revenues				
Tax Revenue	\$ 123,499,573	\$-	\$ 123,499,573	\$ 114,880,213
Federal & State Grant Funding				
Title IVE Legal Supports	69,813	-	69,813	\$ 109,638
Title IVE Adoption	29,075	-	29,075	\$ 40,722
Promise Neighborhood	-	818,263	818,263	\$ 223,936
Interest Earnings (Note #3)	1,213,683	-	1,213,683	\$ 1,139,273
Investment-Gain/(Loss) (Note #3)	551,081	-	551,081	\$ 316,282
Local Foundation Grants	890,000	-	890,000	\$ 790,000
Local Collaborative Events & Resources	58,875	-	58,875	93,329
Training Revenue	3,310	-	3,310	3,690
Total Revenues	<u>\$ 126,315,410</u>	<u>\$ 818,263</u>	<u>\$ 127,133,673</u>	<u>\$ 117,597,083</u>
Expenditures				
Total Program Services and Support	39,957,596	818,263	40,775,859	36,452,375
Total General Administration	2,064,993	-	2,064,993	2,005,362
Total Non-Operating	4,839,528	-	4,839,528	4,114,339
Total Capital Outlay	30,157	-	30,157	36,403
Total Lease & Subscription Software Expenditures	70,874	-	70,874	45,743
Total Expenditures	<u>\$ 46,963,148</u>	<u>\$ 818,263</u>	<u>\$ 47,781,411</u>	<u>\$ 42,654,222</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 79,352,262	\$ -	\$ 79,352,262	\$ 74,942,861
Beginning Fund Balance	90,257,085	-	90,257,085	88,964,703
Ending Fund Balance	<u>\$ 169,609,347</u>	<u>\$ -</u>	<u>\$ 169,609,347</u>	<u>\$ 163,907,564</u>

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

**Budget to Actual
(Budgetary Basis)**

Annualized - Fiscal Year Ending September 30, 2026

	General Fund				Special Revenue Fund			
	BUDGET	ACTUAL	VARIANCE	% of Actual to Budget	BUDGET	ACTUAL	VARIANCE	% of Actual to Budget
Revenues								
Tax Revenue	\$ 136,802,498	\$ 123,499,573	\$ 13,302,925	90.28%	\$ -	\$ -	\$ -	-%
Federal & State Grant Funding								
Title IVE Legal Supports	425,000	69,813	355,187	16.43%	-	-	-	-%
Title IVE Adoption	105,000	29,075	75,925	27.69%	-	-	-	-%
Promise Neighborhood	-	-	-	-%	3,390,000	818,263	2,571,737	24.14%
Interest Earnings (Note #3)	750,000	1,213,683	(463,683)	161.82%	-	-	-	-%
Investment-Gain/(Loss) (Note #3)	-	551,081	(551,081)	-%	-	-	-	-%
Local Foundation Grants	924,021	890,000	34,021	96.32%	-	-	-	-%
Local Collaborative Events & Resources	65,000	58,875	6,125	90.58%	-	-	-	-%
Training Revenue	10,000	3,310	6,690	33.10%	-	-	-	-%
Fund Balance	24,050,000	-	24,050,000	-%	-	-	-	-%
Budgeted Carryforward	1,406,288	-	1,406,288	-%	1,910,445	-	1,910,445	-%
Total Revenues	\$ 164,537,807	\$ 126,315,410	\$ 38,222,397	76.77%	\$ 5,300,445	\$ 818,263	\$ 4,482,182	15.44%
Expenditures								
Program Services and Support:								
Program Services	140,767,023	35,737,375	105,029,648	25.39%	3,658,750	522,171	3,136,579	14.27%
Program Monitoring & Evaluation	62,000	30,998	31,002	50.00%	-	-	-	-%
Program Outcome Tools	61,120	18,173	42,947	29.73%	-	-	-	-%
Total Program Services	140,890,143	35,786,546	105,103,597	25.40%	3,658,750	522,171	3,136,579	14.27%
Employee Salaries	7,349,452	2,949,838	4,399,614	40.14%	881,341	216,310	665,031	24.54%
Employee Benefits	3,212,987	1,090,993	2,121,994	33.96%	490,971	74,175	416,796	15.11%
Consultants	10,000	578	9,422	5.78%	5,500	-	5,500	-%
Material and Supplies	13,100	306	12,794	2.34%	12,033	646	11,387	5.37%
Printing and Advertising	18,200	4,311	13,889	23.69%	739	-	739	-%
Software Maintenance	229,973	79,335	150,638	34.50%	32,063	100	31,963	0.31%
Telecommunications	27,180	6,732	20,448	24.77%	22,707	455	22,252	2.00%
Staff Travel	137,500	13,315	124,185	9.68%	22,087	123	21,964	0.56%
Training & Professional Development	122,522	14,016	108,506	11.44%	-	-	-	-%
Other Expenditures	45,000	11,626	33,374	25.84%	13,597	4,282	9,315	31.49%
Total Program Support	11,165,914	4,171,050	6,994,864	37.36%	1,481,038	296,091	1,184,947	19.99%
Total Program Services and Support	152,056,057	39,957,596	112,098,461	26.28%	5,139,788	818,262	4,321,526	15.92%

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

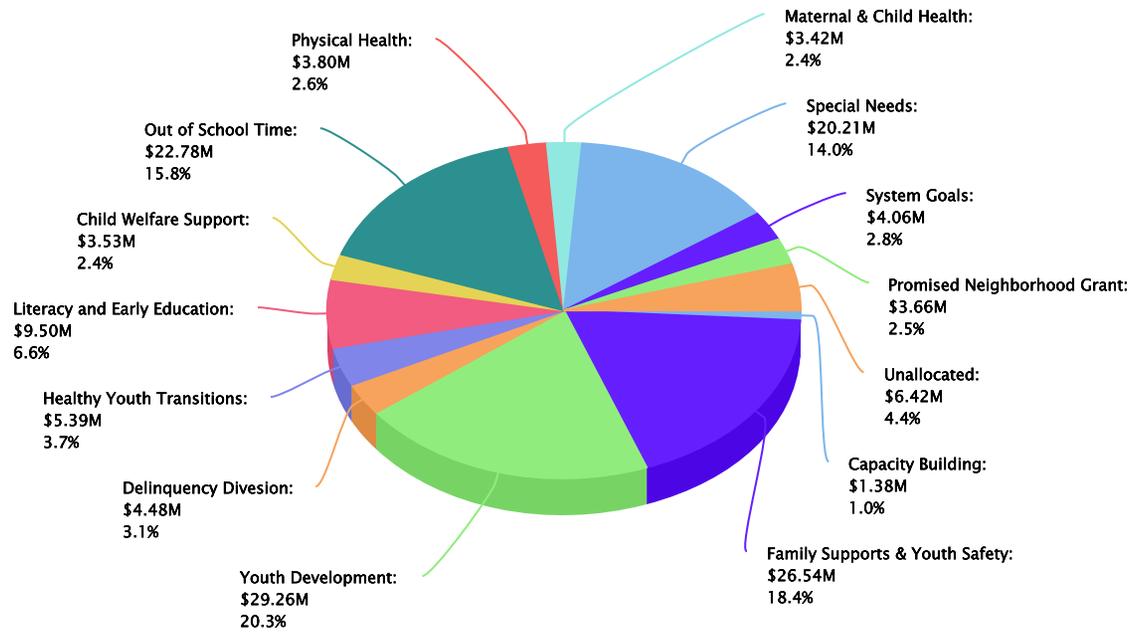
Budget to Actual
(Budgetary Basis) - continued
Annualized - Fiscal Year Ending September 30, 2026

					Special Revenue Fund			
	BUDGET	ACTUAL	VARIANCE	% of Actual to Budget	BUDGET	ACTUAL	VARIANCE	% of Actual to Budget
General Administration								
Employee Salaries	2,974,879	1,208,431	1,766,448	40.62%	-	-	-	-%
Employee Benefits	1,304,793	486,644	818,149	37.30%	-	-	-	-%
Legal Fees	45,000	7,197	37,803	15.99%	-	-	-	-%
Auditors	40,000	34,134	5,866	85.34%	-	-	-	-%
Other Consultants	93,000	9,200	83,800	9.89%	-	-	-	-%
Insurance	140,000	52,623	87,377	37.59%	-	-	-	-%
Materials & Small Equipment	174,611	22,687	151,924	12.99%	-	-	-	-%
Printing and Advertising	19,600	-	19,600	-%	-	-	-	-%
Facilities Management & Bldg Operations	597,130	101,701	495,429	17.03%	-	-	-	-%
Software Maintenance	264,940	64,551	200,389	24.36%	-	-	-	-%
Telecommunications	46,030	14,128	31,902	30.69%	-	-	-	-%
Staff Travel	68,830	6,298	62,532	9.15%	-	-	-	-%
Training & Professional Development	62,795	11,163	51,632	17.78%	-	-	-	-%
Other Expenditures	202,650	46,236	156,414	22.82%	160,657	-	160,657	-%
Total General Administration	6,034,258	2,064,993	3,969,265	34.22%	160,657	-	160,657	-%
Non-Operating								
Property Appraiser's Fees	790,256	388,525	401,731	49.16%	-	-	-	-%
Tax Collector's Fees	2,736,050	2,470,908	265,142	90.31%	-	-	-	-%
Community Redevelopment Agency Fees	2,005,351	1,980,095	25,256	98.74%	-	-	-	-%
Total Non-Operating	5,531,657	4,839,528	692,129	87.49%	-	-	-	-%
Total General Administration & Non-Operating	11,565,915	6,904,521	4,661,394	59.70%	160,657	-	160,657	-%
Capital Outlay								
Computer Hardware & Software	62,567	27,567	35,000	44.06%	-	-	-	-%
Remodeling/Renovations	674,467	2,590	671,877	0.38%	-	-	-	-%
Total Capital Outlay	737,034	30,157	706,877	4.09%	-	-	-	-%
Lease & Subscription Software Expenditures (Note #5)								
Lease Principal	27,100	7,946	19,154	29.32%	-	-	-	-%
Lease Interest	900	95	805	10.56%	-	-	-	-%
Subscription Software Principal	147,859	61,608	86,251	41.67%	-	-	-	-%
Subscription Software Interest	2,942	1,225	1,717	41.64%	-	-	-	-%
Total Lease & Software Subscription Expenditures	178,801	70,874	107,927	39.64%	-	-	-	-%
Total Expenditures	\$ 164,537,807	\$ 46,963,148	\$ 117,574,659	28.54%	\$ 5,300,445	\$ 818,262	\$ 4,482,183	15.44%
Excess (Deficiency) of Revenues Over Expenditures		\$ 79,352,262						
Beginning Fund Balance		90,257,085						
Ending Fund Balance		\$ 169,609,347						

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

Program Budget by Goal Area

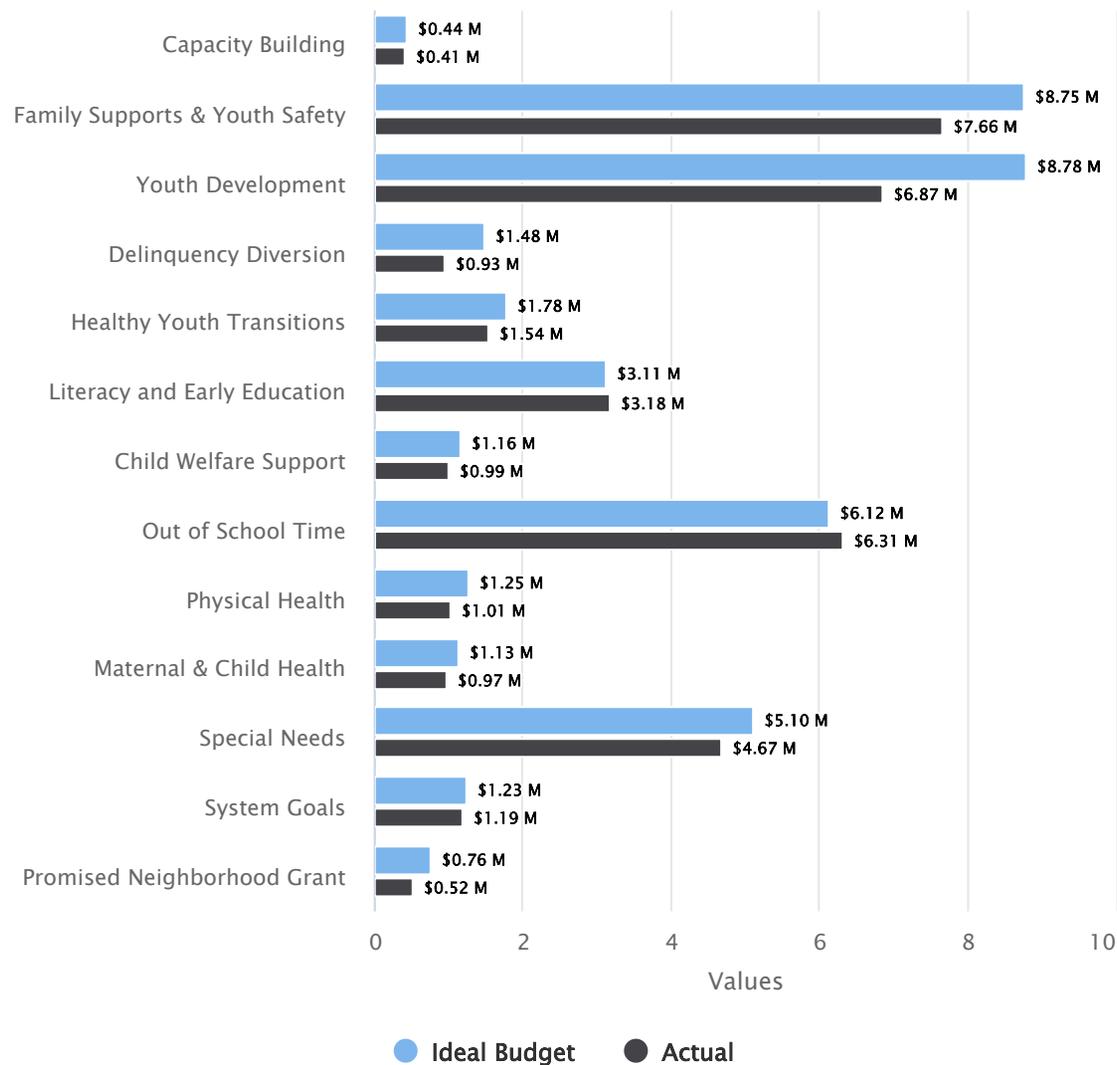
FY 2025-2026



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

Program Services Ideal Budget to Actual Expenditures at 02.28.2026

(Reflects services through January 31, 2026)



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

**Program Expenditures
Budget to Actual (Budgetary Basis)
For the five Months Ended February 28, 2026**

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Reimb. Type (Note #6)	Comments
Service Goals:								
Capacity Building & Training								
Training/Technical Assistance								
	Training	148,880.00	32,990.55	115,889.45	22.16%			
	Community Mental Health Worker	30,500.00	-	30,500.00	0.00%			
	Unallocated - Training/Technical Assistance	34,120.00	-	34,120.00	0.00%			Funding added to increase training cadre CA 2.19.26
	Total Training/Technical Assistance	213,500.00	32,990.55	180,509.45	15.45%			
Organization & Capacity Building								
	Program Performance Consultants	70,875.00	11,812.50	59,062.50	16.67%			
	Leadership Initiatives	37,351.00	5,250.00	32,101.00	14.06%			
	Consulting and Capacity Building Grants	401,000.00	202,428.75	198,571.25	50.48%			
	Organizational Development Training	60,000.00	1,700.00	58,300.00	2.83%			
	Project Based Learning	58,800.00	-	58,800.00	0.00%			
	Restorative Justice	25,000.00	5,188.33	19,811.67	20.75%			
	Total Organization & Capacity Building	653,026.00	226,379.58	426,646.42	34.67%			
Fiscal Support								
	A Little Help Never Hurt/UL FS PN	2,625.00	2,625.00	-	100.00%	100.00%	●	CR
	A Little Help Never Hurt/UL FS Com Collaboration	1,866.00	1,244.11	621.89	66.67%	33.33%	●	CR
	FLITE-FS KIDS CWSYOP	3,311.00	827.73	2,483.27	25.00%	33.33%	●	CR
	FLITE-FS KIDS TIL Support	21,689.00	5,422.23	16,266.77	25.00%	33.33%	●	CR

Program Expenditures By Goals Budget to Actual (Budgetary Basis) For the five Months Ended February 28, 2026

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Reimb. Type (Note #6)	Comments
	Center for Hearing/FS KIDS	10,521.00	3,507.00	7,014.00	33.33%	33.33%	CR	
	Center for Hearing/FS KIDS	14,479.00	5,792.00	8,687.00	40.00%	33.33%	CR	
	Crocett Foundation/FS OIC	25,000.00	8,333.32	16,666.68	33.33%	33.33%	CR	
	Thrive and Success Community Outreach/FS MHA	23,796.00	5,949.00	17,847.00	25.00%	33.33%	UOS	
	Unallocated-Fiscal Support	54,111.00	-	54,111.00	0.00%			
	Total Fiscal Support	157,398.00	33,700.39	123,697.61	21.41%			
Volunteers								
	Volunteer Broward Dba HandsOn South Florida	351,205.00	117,787.66	233,417.34	33.54%	33.33%	CR	
	Total Volunteers	351,205.00	117,787.66	233,417.34	33.54%			
	Total Capacity Building & Training	1,375,129.00	410,858.18	964,270.82	29.88%			
Family Supports								
Family Strengthening								
	Advocacy Network Disabilities	385,630.00	137,895.31	247,734.69	35.76%	33.33%	UOS	
	Ann Storck Center	364,654.00	59,774.11	304,879.89	16.39%	33.33%	UOS	Staff vacancy is impacting utilization.
	ARC Inc.	873,839.00	214,713.02	659,125.98	24.57%	33.33%	UOS	
	Boys & Girls Club	354,506.00	137,098.42	217,407.58	38.67%	33.33%	UOS	
	Boys Town So Florida	496,104.00	127,424.84	368,679.16	25.69%	33.33%	UOS	
	Broward Children's Center	338,624.00	68,879.10	269,744.90	20.34%	33.33%	UOS	Staff vacancy is impacting utilization.
	Children's Harbor Inc.	517,728.00	108,792.52	408,935.48	21.01%	33.33%	UOS	Staff vacancy is impacting utilization.
	Community Based Connections	457,503.00	102,171.54	355,331.46	22.33%	33.33%	UOS	Pending Jan invoice. Staff vacancy is impacting utilization.
	Family Central - NPP	654,134.00	235,692.10	418,441.90	36.03%	33.33%	UOS	
	Family Central - PAT	528,430.00	109,140.18	419,289.82	20.65%	33.33%	UOS	Pending amendment.
	Gulf Coast CC	1,266,689.00	384,610.01	882,078.99	30.36%	33.33%	UOS	
	Henderson Beh Hlth-MST	939,923.00	326,009.95	613,913.05	34.68%	33.33%	UOS	
	Henderson Beh Hlth-PACT	588,868.00	169,151.29	419,716.71	28.72%	33.33%	UOS	
	Hispanic Unity of Florida	950,807.00	286,224.70	664,582.30	30.10%	33.33%	UOS	
	Jack and Jill	32,069.00	1,982.65	30,086.35	6.18%	11.00%	UOS	Groups are done later in the year.
	JAFCCO-MST	783,209.00	284,823.68	498,385.32	36.37%	33.33%	UOS	
	KIDS in Distress HOMEBUILDER	645,399.00	163,460.66	481,938.34	25.33%	33.33%	UOS	
	KIDS in Distress-KID First	1,577,281.00	266,780.82	1,310,500.18	16.91%	33.33%	UOS	Pending Jan invoice. Staff vacancy is impacting utilization.

Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the five Months Ended February 28, 2026

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan		Reimb. Type (Note #6)	Comments
	Memorial Healthcare-Family Tie	1,224,681.00	382,715.02	841,965.98	31.25%	33.33%	●	UOS	
	Memorial Healthcare-Teen Reach	591,992.00	191,152.92	400,839.08	32.29%	33.33%	●	UOS	
	Mount Bethel Human Services	347,438.00	54,793.95	292,644.05	15.77%	33.33%	●	UOS	Staff vacancy is impacting utilization.
	Pace Center for Girls	339,708.00	79,658.69	260,049.31	23.45%	33.33%	●	UOS	
	Smith Mental Health Associates	1,083,399.00	380,863.43	702,535.57	35.15%	33.33%	●	UOS	
	Total Family Strengthening	15,342,615.00	4,273,808.91	11,068,806.09	27.86%				
Kinship									
	Harmony Development Center	238,784.00	86,432.00	152,352.00	36.20%	33.33%	●	UOS	
	KIDS in Distress-KISS	771,068.00	246,148.54	524,919.46	31.92%	33.33%	●	UOS	
	Total Kinship	1,009,852.00	332,580.54	677,271.46	32.93%				
Trauma									
	Broward Behavioral Health Coalition	854,369.00	295,325.84	559,043.16	34.57%	33.33%	●	UOS	
	Community Based Connections / HEAL	538,132.00	34,807.32	503,324.68	6.47%	33.33%	●	CR	Pending Nov, Dec & Jan invoices.
	Deerfield Beach Community Care	349,804.00	90,990.12	258,813.88	26.01%	33.33%	●	CR	
	Harmony Development Center	474,488.00	123,369.89	351,118.11	26.00%	33.33%	●	CR	
	JAFCO-Community Wellness Center	765,000.00	380,312.27	384,687.73	49.71%	33.33%	●	CR	
	Junior Achievement of South Fl- Trauma	80,000.00	31,694.63	48,305.37	39.62%	33.33%	●	CR	
	Memorial Healthcare System / HEAL	860,270.00	238,194.08	622,075.92	27.69%	33.33%	●	CR	
	Mental Health America of SE FL / HEAL	534,361.00	130,194.44	404,166.56	24.36%	33.33%	●	CR	
	Mujeres Latinas Impulsando	506,002.00	89,343.59	416,658.41	17.66%	33.33%	●	CR	Pending Jan invoice.
	Smith Mental Health Associates / HEAL	530,460.00	163,182.89	367,277.11	30.76%	33.33%	●	CR	
	Thrive and Success Comm/FS MHA	339,943.00	50,658.96	289,284.04	14.90%	33.33%	●	CR	Pending Jan invoice.
	Smith Mental Health Associates / HEAL	516,408.00	140,530.52	375,877.48	27.21%	33.33%	●	CR	
	Trauma Responsive Community Training	50,000.00	19,091.72	30,908.28	38.18%				Provider bills for services quarterly
	Total Trauma	6,399,237.00	1,787,696.27	4,611,540.73	27.94%				
Supervised Visitation									
	Children's Home Society of Florida	451,069.00	91,341.03	359,727.97	20.25%	33.33%	●	CR	Pending Jan invoice.
	Total Supervised Visitation	451,069.00	91,341.03	359,727.97	20.25%				

Program Expenditures By Goals Budget to Actual (Budgetary Basis) For the five Months Ended February 28, 2026

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Reimb. Type (Note #6)	Comments
Hunger								
	Community Enhancement Collaboration	218,600.00	46,740.27	171,859.73	21.38%	33.33%	●	Relying on donations now; CSC usage expected to rise soon.
	FLIPANY, Inc.	345,101.00	86,232.99	258,868.01	24.99%	33.33%	●	
	Harvest Drive	109,003.00	52,705.86	56,297.14	48.35%	33.33%	●	
	Hispanic Unity of Florida, Inc.	105,000.00	21,315.97	83,684.03	20.30%	9.09%	●	
	Health Foundation of So Fl	250,000.00	250,000.00	-	100.00%	100.00%	●	
	LifeNet4Families	451,542.00	168,511.14	283,030.86	37.32%	33.33%	●	
	SFL Hunger Coal-Break Spot	182,009.00	40,927.56	141,081.44	22.49%	7.00%	●	
	SFL Hunger Coal-Markets Pantry	450,000.00	138,345.58	311,654.42	30.74%	33.33%	●	
	Total Hunger	2,111,255.00	804,779.37	1,306,475.63	38.12%			
Financial Stability								
	Hispanic Unity-EITC	422,820.00	149,025.49	273,794.51	35.25%	33.33%	●	Pending Jan invoice.
	Legal Aid Service-Eviction Prevention	500,000.00	95,097.00	404,903.00	19.02%	33.33%	●	
	Soles4Souls	25,000.00	25,000.00	-	100.00%	100.00%	●	
	Unallocated-Financial Stability	17,250.00	-	17,250.00	0.00%			
	Total Financial Stability	965,070.00	269,122.49	695,947.51	27.89%			
Total Family Supports		26,279,098.00	7,559,328.61	18,719,769.39	28.77%			
Youth Development								
Youth FORCE								
	Boys and Girls Club of Broward County, Inc.	527,466.00	128,593.70	398,872.30	24.38%	31.00%	●	UOS
	City of West Park	147,255.00	51,002.88	96,252.12	34.64%	31.00%	●	UOS
	CCDH, Inc. d/b/a The Advocacy Network on Disabilities	137,665.00	40,407.47	97,257.53	29.35%	31.00%	●	UOS
	Community Access Ctr, Inc	304,278.00	81,279.91	222,998.09	26.71%	31.00%	●	UOS
	Community Based Connections, Inc.	598,333.00	175,741.06	422,591.94	29.37%	31.00%	●	UOS
	Community Reconstruction, Inc.	386,997.00	106,275.69	280,721.31	27.46%	31.00%	●	UOS
	Crockett Foundation	1,583,946.00	450,708.40	1,133,237.60	28.45%	31.00%	●	UOS
	Firewall Centers, Inc	3,169,524.00	872,628.56	2,296,895.44	27.53%	31.00%	●	UOS
	Harmony Development Center, Inc.	1,112,833.00	325,964.49	786,868.51	29.29%	31.00%	●	UOS

Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the five Months Ended February 28, 2026

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Reimb. Type (Note #6)	Comments
	HANDY	577,245.00	196,363.44	380,881.56	34.02%	31.00%	UOS	
	Hanley Ctr Foundation	75,000.00	23,974.32	51,025.68	31.97%	31.00%	CR	
	Hispanic Unity of Florida, Inc.	3,124,552.00	996,755.72	2,127,796.28	31.90%	31.00%	UOS	
	Memorial Healthcare System	877,837.00	251,873.05	625,963.95	28.69%	31.00%	UOS	
	Smith Mental Health Found	723,434.00	249,053.20	474,380.80	34.43%	31.00%	UOS	
	Urban League of B.C.	443,097.00	132,710.03	310,386.97	29.95%	31.00%	UOS	
	Wyman TOP Training	16,000.00	-	16,000.00	0.00%			
	YMCA of South Florida	1,855,430.00	326,567.50	1,528,862.50	17.60%	31.00%	UOS	Low enrollment and average daily attendance.
	PYD Initiatives	188,500.00	-	188,500.00	0.00%			PYD Initiatives- Gun violence prevention.
	Total Youth FORCE	15,849,392.00	4,409,899.42	11,439,492.58	27.82%			
LEAP High School								
	Community Based Connections, Inc.	1,027,269.00	182,576.50	844,692.50	17.77%	31.42%	UOS	Low enrollment and average daily attendance.
	Firewall Centers, Inc	882,184.00	234,392.21	647,791.79	26.57%	31.42%	UOS	
	Hispanic Unity of Florida, Inc.	1,586,627.00	465,679.77	1,120,947.23	29.35%	31.42%	UOS	
	YMCA of South Florida	3,532,576.00	1,161,906.86	2,370,669.14	32.89%	31.42%	UOS	
	Total LEAP High School	7,028,656.00	2,044,555.34	4,984,100.66	29.09%			
Youth Employment								
	CareerSource Broward	4,293,149.00	112,627.53	4,180,521.47	2.62%	7.00%	UOS	
	Junior Achievement Leverage -Career Bound	995,050.00	55,220.85	939,829.15	5.55%	5.00%	UOS	
	Museum of Discovery/Science	275,715.00	116,949.55	158,765.45	42.42%	33.33%	UOS	
	Museum of Discovery/Science	196,102.00	76,815.36	119,286.64	39.17%	33.33%	UOS	
	OIC of South Florida	392,113.00	-	392,113.00	0.00%		UOS	Pending contract execution. New leverage contract.
	Total Youth Employment	6,152,129.00	361,613.29	5,790,515.71	5.88%			
Youth Safety Initiatives								
	U-Turn Youth Consulting	32,250.00	-	32,250.00	0.00%			Cohort begins in April.
	Total Youth Safety Initiatives.	32,250.00	-	32,250.00	0.00%			
Youth Leadership Development								
	Brwd Ed Found-B2L	102,000.00	31,879.15	70,120.85	31.25%	33.33%	CR	
	FL Children's 1st	8,800.00	2,400.00	6,400.00	27.27%	33.33%	CR	
	FLITE-FS KIDS CWSYOP	87,238.00	17,471.75	69,766.25	20.03%	33.33%	CR	Pending Jan invoice.
	Total Youth Leadership Development	198,038.00	51,750.90	146,287.10	26.13%			
	Subtotal Youth Development	29,260,465.00	6,867,818.95	22,392,646.05	23.47%			

**Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the five Months Ended February 28, 2026**

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Reimb. Type (Note #6)	Comments
Juvenile Diversion								
New DAY								
	Broward Sheriff's Office	681,391.00	54,655.69	626,735.31	8.02%	33.33%	● UOS	Pending Dec & Jan invoices.
	Broward Behavioral Health Coalition	350,000.00	-	350,000.00	0.00%		● UOS	Pending contract execution.
	Camelot CC	352,789.00	91,929.06	260,859.94	26.06%	33.33%	● UOS	
	Community Reconstruction	280,988.00	65,622.47	215,365.53	23.35%	33.33%	● UOS	
	Harmony Development Ctr, Inc	364,320.00	110,043.24	254,276.76	30.21%	33.33%	● UOS	
	Henderson Behavioral Health	235,651.00	47,315.05	188,335.95	20.08%	33.33%	● UOS	Staff vacancy and low referrals.
	Juliana Gerena & Assoc. Program	417,514.00	125,071.21	292,442.79	29.96%	33.33%	● UOS	
	Memorial Healthcare Sys	795,719.00	143,802.57	651,916.43	18.07%	33.33%	● UOS	Staff vacancies. Low referrals.
	PACE Center for Girls	185,325.00	40,827.08	144,497.92	22.03%	33.33%	● UOS	Staff vacancies. Low referrals.
	Smith Mental Health Assoc	517,372.00	191,795.24	325,576.76	37.07%	33.33%	● UOS	
	Urban League of BC	294,837.00	58,319.69	236,517.31	19.78%	33.33%	● UOS	Low referrals.
	Total New DAY	4,475,906.00	929,381.30	3,546,524.70	20.76%			
Total Youth Development & Juvenile Diversion		33,736,371.00	7,797,200.25	25,939,170.75	23.11%			
Independent Living								
Healthy Youth Transitions (HYT)								
	Camelot CC	502,768.00	180,599.09	322,168.91	35.92%	33.33%	● UOS	
	FLITE-FS KID	571,534.00	110,741.66	460,792.34	19.38%	33.33%	● CR	Pending Jan invoice.
	Gulf Coast Jewish Family Service	596,925.00	132,959.27	463,965.73	22.27%	33.33%	● UOS	Staff vacancy is impacting utilization.
	HANDY	1,083,411.00	408,269.83	675,141.17	37.68%	33.33%	● UOS	
	Harmony Development Ctr, Inc	488,628.00	136,891.52	351,736.48	28.02%	33.33%	● UOS	
	Henderson Beh Hlth -Wilson Grd	300,316.00	100,409.50	199,906.50	33.43%	33.33%	● UOS	
	HOMES-FS HANDY	191,985.00	67,557.70	124,427.30	35.19%	33.33%	● CR	
	Memorial Healthcare Sys	806,838.00	241,160.69	565,677.31	29.89%	33.33%	● UOS	
	PACE Center for Girls	313,244.00	85,796.26	227,447.74	27.39%	33.33%	● UOS	
	SunServe/AIDS Foundation	538,072.00	76,928.80	461,143.20	14.30%	33.33%	● UOS	Staff vacancies are impacting utilization.
	Total Healthy Youth Transitions	5,393,721.00	1,541,314.32	3,852,406.68	28.58%			
Total Independent Living		5,393,721.00	1,541,314.32	3,852,406.68	28.58%			

Literacy and Early Education

Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the five Months Ended February 28, 2026

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Reimb. Type (Note #6)	Comments
Subsidized Childcare							
	Early Learning Coalition (ELC)	3,592,850.00	566,817.54	3,026,032.46	15.78%	UOS	CSC funds used last.
	ELC - Vulnerable Population	4,773,314.00	2,374,910.24	2,398,403.76	49.75%	UOS	
	Community Foundation- Early Learning Study	10,000.00	-	10,000.00	0.00%	UOS	Pending new leverage contract.
	Total Subsidized Childcare	8,376,164.00	2,941,727.78	5,434,436.22	35.12%		
Grade Level Reading							
	Broward Reads for Record	130,950.00	-	130,950.00	0.00%		
	Campaign for Grade Level Reading	37,625.00	7,624.91	30,000.09	20.27%		
	Countdown to Kindergarten	72,192.00	-	72,192.00	0.00%		
	Volunteer Broward dba HandsOn SFL	128,561.00	40,583.70	87,977.30	31.57%	CR	Used as needed.
	Kidvision	150,000.00	37,500.00	112,500.00	25.00%		
	Reading & Math	525,000.00	156,464.45	368,535.55	29.80%	CR	
	Unallocated - Grade Level Reading	80,183.00	-	80,183.00	0.00%		
	Total Grade Level Reading	1,124,511.00	242,173.06	882,337.94	21.54%		
Total Literacy & Early Education		9,500,675.00	3,183,900.84	6,316,774.16	33.51%		
Child Welfare Supports							
Adoptive/Foster Parent Recruit							
	Forever Families/Gialogic	194,457.00	64,639.00	129,818.00	33.24%	CR	
	Heart Gallery of Broward	26,307.00	26,306.33	0.67	100.00%	CR	
	Total Adoptive/Foster Parent Recruit	220,764.00	90,945.33	129,818.67	41.20%		
Legal Supports							
	Legal Aid of Broward County	3,308,562.00	899,689.06	2,408,872.94	27.19%	UOS	
	Total Legal Supports	3,308,562.00	899,689.06	2,408,872.94	27.19%		
Total Child Welfare Support		3,529,326.00	990,634.39	2,538,691.61	28.07%		
Out of School Time							
Leadership/Quality							
	FACCT /MOTT	10,000.00	10,000.00	-	100.00%		
	Total Leadership/Quality	10,000.00	10,000.00	-	100.00%		

**Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the five Months Ended February 28, 2026**

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Reimb. Type (Note #6)	Comments
Maximizing Out-of-School Time (MOST)								
	Advocacy Network on Disabilities	127,280.00	30,644.62	96,635.38	24.08%	32.00%	● CR	
	After School Program	2,446,465.00	926,828.25	1,519,636.75	37.88%	32.00%	● UOS	
	Broward County Parks - LOA	20,000.00	19,911.97	88.03	99.56%	100.00%	● CR	
	City of Hallandale	297,535.00	84,647.35	212,887.65	28.45%	32.00%	● UOS	
	City of Hollywood	875,415.00	210,350.12	665,064.88	24.03%	32.00%	● UOS	
	City of Miramar	177,985.00	18,429.72	159,555.28	10.35%	32.00%	● UOS	Lower than expected SY enrollment. Robust summer.
	City of Oakland Park	480,670.00	172,972.04	307,697.96	35.99%	32.00%	● UOS	
	Comm After School w/Margate CRA	1,350,880.00	362,830.10	988,049.90	26.86%	32.00%	● UOS	
	Community Based Connections	333,975.00	86,629.67	247,345.33	25.94%	32.00%	● UOS	
	Firewall	2,104,970.00	602,406.55	1,502,563.45	28.62%	32.00%	● UOS	
	FL International University	971,005.00	106,051.66	864,953.34	10.92%	7.00%	● CR	
	FLIPANY	47,195.00	14,569.14	32,625.86	30.87%	32.00%	● CR	
	Hallandale CRA	1,062,038.00	1,062,037.64	0.36	100.00%	100.00%	● CRA	CRA one time payment.
	Hollywood Beach CRA	228,665.00	228,665.00	-	100.00%	100.00%	● CRA	CRA one time payment.
	Jack and Jill	222,160.00	56,094.18	166,065.82	25.25%	32.00%	● UOS	
	Kids In Distress	203,620.00	67,247.18	136,372.82	33.03%	32.00%	● UOS	
	Soref JCC	647,110.00	255,967.94	391,142.06	39.56%	32.00%	● UOS	
	Sunshine Aftercare Program	1,849,695.00	594,775.63	1,254,919.37	32.16%	32.00%	● UOS	
	United Community Options	153,555.00	54,173.54	99,381.46	35.28%	32.00%	● UOS	
	Volta Music Foundation	327,000.00	100,602.78	226,397.22	30.77%	32.00%	● CR	
	YMCA w/Deerfield Beach CRA	4,134,152.00	1,234,387.32	2,899,764.68	29.86%	32.00%	● UOS	
	Back to School Supplies	436,495.00	-	436,495.00	0.00%			
	Training	32,400.00	5,400.00	27,000.00	16.67%			PATHS and PBL training.
	Reserved for RFP - MOST GP	3,157,237.00	-	3,157,237.00	0.00%			
	Total Maximizing Out-of-School Time (MOST)	21,687,502.00	6,295,622.40	15,391,879.60	29.03%			
Summer Programs								
	Boys & Girls Club	769,650.00	-	769,650.00	0.00%		UOS	Summer only program
	Lauderdale Lakes, City of	145,975.00	-	145,975.00	0.00%		UOS	Summer only program
	Urban League of BC	69,040.00	-	69,040.00	0.00%		UOS	Summer only program
	West Park, City of	96,445.00	-	96,445.00	0.00%		UOS	Summer only program
	Total Summer Programs	1,081,110.00	-	1,081,110.00	0.00%			
Total Out-of-School Time		22,778,612.00	6,305,622.40	16,472,989.60	27.68%			

Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the five Months Ended February 28, 2026

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan		Reimb. Type (Note #6)	Comments
Physical Health									
School Health									
	Florida Department of Health/w CRA	1,822,624.00	678,998.82	1,143,625.18	37.25%	33.33%	●	CR	
	Miami Lighthouse for the Blind	120,000.00	54,993.90	65,006.10	45.83%	33.33%	●	CR	
	Total School Health	1,942,624.00	733,992.72	1,208,631.28	37.78%				
Water Safety/Drowning Prevention									
	Florida Department Of Health	414,393.00	94,810.74	319,582.26	22.88%	33.33%	●	CR	Staff vacancy is impacting utilization.
	Broward County-Swim Central	877,813.00	63,580.00	814,233.00	7.24%	7.00%	●	CR	
	Total Water Safety/Drowning Prevention	1,292,206.00	158,390.74	1,133,815.26	12.26%				
Kid Care Insurance Outreach									
	Florida Department Of Health	563,712.00	118,327.32	445,384.68	20.99%	33.33%	●	CR	Staff vacancies are impacting utilization.
	Total Kid Care Insurance Outreach	563,712.00	118,327.32	445,384.68	20.99%				
	Total Physical Health	3,798,542.00	1,010,710.78	2,787,831.22	26.61%				
Maternal & Child Health									
Screening/Assessment/Support									
	BHSC - Healthy Families Broward	1,516,921.00	433,546.01	1,083,374.99	28.58%	33.33%	●	UOS	
	North Broward Hospital District - NFP	165,180.00	49,748.15	115,431.85	30.12%	33.33%	●	CR	
	Total Screening/Assessment/Support	1,682,101.00	483,294.16	1,198,806.84	28.73%				
Mothers Overcoming Maternal Stress (MOMS)									
	Memorial Healthcare System - MOMS	1,469,007.00	399,589.87	1,069,417.13	27.20%	33.33%	●	UOS	
	Total Mothers w/Maternal Dep	1,469,007.00	399,589.87	1,069,417.13	27.20%				
Fetal Infant Mortality									
	Broward Hlthy Start-SAFE SLEEP	269,577.00	89,087.22	180,489.78	33.05%	33.33%	●	CR	
	Total Fetal Infant Mortality	269,577.00	89,087.22	180,489.78	33.05%				
	Total Maternal & Child Health	3,420,685.00	971,971.25	2,448,713.75	28.41%				

**Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the five Months Ended February 28, 2026**

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Reimb. Type (Note #6)	Comments
Physical, Developmental, & Behavioral Needs								
MOST/Special Needs								
	After School Programs	331,520.00	99,036.20	232,483.80	29.87%	30.00%	●	UOS
	Ann Storck Center	582,235.00	181,825.19	400,409.81	31.23%	30.00%	●	UOS
	ARC Broward	1,880,180.00	566,131.04	1,314,048.96	30.11%	30.00%	●	UOS
	Broward Children's Center	731,455.00	230,306.28	501,148.72	31.49%	30.00%	●	UOS
	Center for Hearing & Communication - FS KIDS	320,735.00	65,490.43	255,244.57	20.42%	30.00%	●	UOS
	Smith Community MH	960,065.00	284,265.66	675,799.34	29.61%	30.00%	●	UOS
	United Cerebral Palsy	939,715.00	209,181.36	730,533.64	22.26%	30.00%	●	UOS
	YMCA of S FL	4,780,880.00	1,543,209.91	3,237,670.09	32.28%	30.00%	●	UOS
	Reserved for RFP- MOST SN	2,459,145.00	-	2,459,145.00	0.00%			
	Total MOST/Special Needs	12,985,930.00	3,179,446.07	9,806,483.93	24.48%			
MOST Summer Program/Special Needs								
	Memorial Healthcare System	157,565.00	-	157,565.00	0.00%		UOS	Summer only programs
	JAFCO Children's Ability Center	415,435.00	-	415,435.00	0.00%		UOS	Summer only programs
	Pembroke Pines, City of	164,625.00	-	164,625.00	0.00%		UOS	Summer only programs
	Total MOST Summer Program/Special Needs	737,625.00	-	737,625.00	0.00%			
	Subtotal MOST Special Needs	13,723,555.00	3,179,446.07	10,544,108.93	23.17%			
STEP								
	Ann Storck Center, Inc.	549,714.00	80,857.80	468,856.20	14.71%	28.21%	●	UOS Low enrollment
	Arc Broward, Inc.	864,117.00	259,936.61	604,180.39	30.08%	28.21%	●	UOS
	Center for Hearing & Communication, Inc.	233,073.00	97,570.89	135,502.11	41.86%	28.21%	●	UOS
	Goodwill Industries of SF, Inc.	134,079.00	14,935.09	119,143.91	11.14%	28.21%	●	UOS Low enrollment
	Smith Mental Health Found	603,726.00	133,332.74	470,393.26	22.08%	28.21%	●	UOS
	United Community Options	1,031,162.00	63,331.45	967,830.55	6.14%	28.21%	●	UOS Pending Dec & Jan invoices. Low enrollment.
	YMCA of South Florida	1,356,247.00	372,478.77	983,768.23	27.46%	28.21%	●	UOS
	Total STEP	4,772,118.00	1,022,443.35	3,749,674.65	21.43%			

Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the five Months Ended February 28, 2026

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Reimb. Type (Note #6)	Comments
Information/Referral Network								
	First Call for Help BH	384,732.00	108,722.47	276,009.53	28.26%	33.33%	●	CR
	First Call for Help SN	1,087,383.00	291,383.96	795,999.04	26.80%	33.33%	●	UOS
	Total Information/Referral Network	1,472,115.00	400,106.43	1,072,008.57	27.18%			
Respite Services-BREAK								
	Memorial Healthcare System	131,919.00	38,647.79	93,271.21	29.30%	33.33%	●	UOS
	Smith Community MH	109,359.00	31,097.84	78,261.16	28.44%	33.33%	●	UOS
	Total Respite Services-BREAK	241,278.00	69,745.63	171,532.37	28.91%			
	Total Physical, Developmental, & Behavioral Needs	20,209,066.00	4,671,741.48	15,537,324.52	23.12%			
Child & Youth Safety								
Eliminate Bullying and Choose								
	United Way - Choose Peace	65,373.00	21,552.84	43,820.16	32.97%	33.33%	●	CR
	Speak Life Performing Art Inc.	195,000.00	80,494.40	114,505.60	41.28%	33.33%	●	CR
	Total Eliminate Bullying and Choose	260,373.00	102,047.24	158,325.76	39.19%			
	Total Child & Youth Safety	260,373.00	102,047.24	158,325.76	39.19%			
	Grand Total Service Goals	130,281,598.00	34,545,329.74	95,736,268.26	26.52%			
System Goals:								
Seamless System of Care								
Single Point of Entry								
	First Call for Help GP	1,176,113.00	336,711.58	839,401.42	28.63%	33.33%	●	CR
	Total Single Point of Entry	1,176,113.00	336,711.58	839,401.42	28.63%			
Health Care Navigation Services								
Promote Physical Well-Being								
	HANDY	112,500.00	-	112,500.00	0.00%			CR Pending contract execution.
	Total Promote Physical Well-Being	112,500.00	-	112,500.00	0.00%			

**Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the five Months Ended February 28, 2026**

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Reimb. Type (Note #6)	Comments
Research & Evaluate Systems of Care								
Leadership/Resources-Strategic								
	CCB	10,000.00	10,000.00	-	100.00%			
	Children Strategic Plan Initiatives	46,000.00	23,250.23	22,749.77	50.54%			
	Youth Summit	60,000.00	-	60,000.00	0.00%			
	Unallocated-Strategic Plan	54,000.00	-	54,000.00	0.00%			
	Total Leadership/Resources-Strategic	170,000.00	33,250.23	136,749.77	19.56%			
Improve Provider Reporting								
	Data Systems	66,000.00	25,000.00	41,000.00	37.88%			
	Software maintenance	21,422.00	6,943.30	14,478.70	32.41%			
	Web hosting Fee	110,380.00	64,650.00	45,730.00	58.57%			
	Unallocated-Improve Provider Reporting	57,307.00	-	57,307.00	0.00%			
	Total Improve Provider Reporting	255,109.00	96,593.30	158,515.70	37.86%			
Promote Research Initiatives								
	ALHNNH-ABCD/Lauderhill, Hollywood & Ft Lauderdale	199,532.00	52,526.28	147,005.72	26.32%	33.33%	●	CR
	A Little Help Never Hurt / UL FS - Com Collaboration	32,155.00	8,381.36	23,773.64	26.07%	33.33%	●	CR
	Broward Behavioral Health Coalition	20,000.00	-	20,000.00	0.00%			CR
	Consultant	85,000.00	37,000.00	48,000.00	43.53%	33.33%	●	CR
	Unallocated-Promote Research Initiatives	10,000.00	464.08	9,535.92	4.64%			
	Total Promote Research Initiatives	346,687.00	98,371.72	248,315.28	28.37%			
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		2,130,409.00	564,926.83	1,565,482.17	26.52%			

Pilot struggling-Abulance services for Baker Act children struggling to start.

Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the five Months Ended February 28, 2026

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Reimb. Type (Note #6)	Comments
Public Awareness & Advocacy								
Sponsorships								
	Sponsorship-High Impact	84,250.00	45,000.00	39,250.00	53.41%			
	Sponsorship	100,000.00	72,730.00	27,270.00	72.73%			
	Total Sponsorships	184,250.00	117,730.00	66,520.00	63.90%			
Educate Taxpayers								
	BECON - Future First	31,600.00	-	31,600.00	0.00%			
	MNetwork	250,000.00	55,971.25	194,028.75	22.39%			
	Marketing	932,700.00	279,015.55	653,684.45	29.91%			
	Other Purchased Services	3,000.00	1,280.70	1,719.30	42.69%			
	Outreach Materials	152,500.00	75,475.04	77,024.96	49.49%			
	Unallocated - Public Awareness	199,208.00	-	199,208.00	0.00%			
	Total Educate Taxpayers	1,569,008.00	411,742.54	1,157,265.46	26.24%			
Advocacy/Outreach								
	FACCT Dues	80,000.00	80,000.00	-	100.00%			
	Travel / Dues & Fee	22,989.00	15,148.29	7,840.71	65.89%			
	Total Advocacy/Outreach	102,989.00	95,148.29	7,840.71	92.39%			
Pub Communication w/ Special Population								
	ADA Remediation	22,288.00	-	22,288.00	0.00%			
	Other Purchased Services	13,152.00	2,497.93	10,654.07	18.99%			
	Unallocated - Public Comm w/ Spec. Pop	11,848.00	-	11,848.00	0.00%			
	Total Pub Communication w/ Spec Pop	47,288.00	2,497.93	44,790.07	5.28%			
Total Public Awareness & Advocacy		1,903,535.00	627,118.76	1,276,416.24	32.94%			

**Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the five Months Ended February 28, 2026**

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan		Reimb. Type (Note #6)	Comments
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		4,063,944.00	1,192,045.59	2,871,898.41	29.33%				
	Unallocated General	6,421,481.00	-	6,421,481.00	0.00%				
Total All Goals		\$ 140,767,023	\$ 35,737,375	\$ 105,029,648	25.39%				
Special Revenue Fund Program Services Detail									
Financial Stability									
	OIC of South Florida	140,379.00	28,968.12	111,410.88	20.64%	26.67%	●	CR	15 months Budget.
	United Way	138,343.00	42,820.69	95,522.31	30.95%	26.67%	●	CR	15 months Budget. Pending Jan invoice.
	Urban League of BC	572,815.00	77,739.40	495,075.60	13.57%	26.67%	●	CR	15 months Budget. Pending Jan invoice.
	Total Financial Stability	851,537.00	149,528.21	702,008.79	17.56%				
Youth FORCE									
	Firewall Centers, Inc	202,597.00	39,281.30	163,315.70	19.39%	26.67%	●	CR	15 months Budget.
	Urban League of BC	154,931.00	33,927.97	121,003.03	21.90%	26.67%	●	CR	15 months Budget. Pending Jan invoice.
	YMCA of South FL	354,221.00	51,961.68	302,259.32	14.67%	26.67%	●	CR	15 months Budget. Pending contract execution.
	Total Youth FORCE	711,749.00	125,170.95	586,578.05	17.59%				
LEAP High School									
	Boys & Girls Club	133,370.00	22,381.35	110,988.65	16.78%	26.67%	●	CR	15 months Budget.
	Hispanic Unity of Florida, Inc.	99,377.00	28,845.07	70,531.93	29.03%	26.67%	●	CR	15 months Budget.
	HANDY	145,992.00	30,439.56	115,552.44	20.85%	26.67%	●	CR	15 months Budget.
	PACE Center for Girls	131,723.00	33,488.65	98,234.35	25.42%	26.67%	●	CR	15 months Budget.
	Total LEAP High School	510,462.00	115,154.63	395,307.37	22.56%				
Healthy Youth Transitions (HYT)									
	FLITE-FS KIDS	149,570.00	20,303.27	129,266.73	13.57%	26.67%	●	CR	15 months Budget. Pending Jan invoices.
	Total Healthy Youth Transitions	149,570.00	20,303.27	129,266.73	13.57%				
Maximizing Out-of-School Time (MOST)									
	YMCA of South FL	309,009.00	55,627.96	253,381.04	18.00%	26.67%	●	CR	15 months Budget. Staff vacancy is impacting utilization.
	Total Maximizing Out-of-School Time (MOST)	309,009.00	55,627.96	253,381.04	18.00%				
Promote Research Initiatives									

**Program Expenditures By Goals
Budget to Actual (Budgetary Basis)
For the five Months Ended February 28, 2026**

Fiscal Year 2025 - 2026

Goal & Objective	Agency/ Program Name	Annual Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Jan	Reimb. Type (Note #6)	Comments
	A Little Help Never Hurt / UL FS - PN (Jan-Dec 25)	100,732.00	56,386.01	44,345.99	55.98%		CR	Contrac ended Dec 2025.
	A Little Help Never Hurt - PN (Jan-Dec 26)	203,117.00	-	203,117.00	0.00%		CR	12 months Budget. Pending contract execution.
	Unallocated-Promote Research Initiatives SR	5,119.00	-	5,119.00	0.00%			
	Total Promote Research Initiatives	308,968.00	56,386.01	252,581.99	18.25%			
Total Expenditures Special Revenue Fund PS		2,841,295.00	522,171.03	2,319,123.97	18.38%			
	Unallocated Special Revenue Fund	817,455.00	-	817,455.00	0.00%			
Grand Total Expenditures Special Revenue Fund PS		\$ 3,658,750	\$ 522,171	\$ 3,136,579	14.27%			
	Grant Total All Funds	\$ 144,425,773	\$ 36,259,546	\$ 108,166,227	25.11%			

Notes to the Preliminary Financial Statements February 28, 2026

- (1) The Children's Services Council of Broward County ("CSC") budgets, as revenue, 95% of the property taxes levied, as allowed by state statute.
- (2) The modified accrual basis of accounting is utilized by CSC. Under the modified accrual basis, revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.
- (3) Funds invested in the SBA, and the Florida PALM accommodate pool participants with readily available cash. The pool follows GASB Statement No. 31 which outlines two options for accounting and reporting for money market investment pools as either "2a-7 like fund" or fluctuation of the net asset value ("NAV"). CSC accounts for investments funds using the first method.

The Managed Investment Fund consists of longer-term securities for the core investments. This fund is managed by PFM in accordance with CSC's Investment Policy. US Bank provides custodial cash services. The investments are reported at Market Value. This longer-term portfolio maintains safety while adding additional yield to the overall investments. The Finance committee receives quarterly updates on this portfolio. The gain or loss on the Managed Investment Fund is reported separately in the monthly statements for ease of reference. As of February 28, 2026, the reported year-to-date gain on said funds is \$551,081

- (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 2026 programs, and new RFPs occurring during the year.

Assigned for Administration - Includes the projected expenditure for salary, fringe, travel, supplies, capital outlay etc for FY26

Unassigned Fund Balance includes a Minimum Fund Balance of 17% or two months of the annual operating budget. GASB recognizes this as a Best Practice model for governments. The Council approved the increase in Minimum Fund Balance from 10% to 17% in June 2022. The remaining unassigned fund balance represents the residual fund balance that has not

been assigned to other funds, and is not restricted, committed or assigned for specific purposes within the General Fund. Unassigned fund balance changes as revenue is received and actual expenditures are incurred.

- (5) Lease & Subscription Software Expenditures: The financial statements include the adoption of GASB Statement No. 87, *Leases, and GASB 96-Subscription Based Information Technology Arrangements*. Both statements require the establishment of a right-to-use asset and the corresponding liability. The statements require the reporting of the related debt service expenditures in the fund financial statements. The Council is prohibited by statute from having debt. Therefore, lease and subscription software principal and interest payments are reported in the financials as lease & subscription software expenditures and not debt service expenditures.
- (6) Reimbursement Type The general consensus is that CSC pays for services rendered on a unit of service basis (UOS). While certain services do not lend themselves to be paid on a UOS basis, CSC reserves the right to implement unit of service or cost reimbursement as applicable to the situation. Therefore, CSC pays on a cost reimbursement (CR) and UOS method as defined below.

UOS - Payment is made when a unit of service is provided. The unit price is determined at the time of contract negotiation. Supporting documents for units provided is the Unit of Service Detail Report generated from data entered by the Provider in the Delivery Module of SAMIS. Additional supporting documentation is not required to be submitted at the time of payment. Unit of service contracts also include flex funds, value added, space and utilities, out of school time fees, start-up expenses etc., which are paid as cost reimbursement and require supporting documentation.

CR - All items presented for payment must be supported by detailed documentation to be reimbursed. This includes all salaries, flex funds, value added, space and utilities, out of school time fees, start-up expenses etc.



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



For Council Meeting March 19, 2026

Issue: Monthly Statements for the Managed Fund

Action: Accept Monthly Statements for the Managed Fund from PFM and US Bank for February 28, 2026.

Budget Impact: N/A.

Background: On November 18, 2021, the Council authorized the creation of a Managed Investment Fund comprising longer-term securities designated for core investments. PFM Asset Management LLC manages this fund 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. 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. PFM will present a fund performance report to the Finance Committee at the end of each quarter which any Council Member is welcome to attend.

Current Status: As of February 28, 2026, the balance of the Managed Fund is \$28,774,726, which includes a net gain (increase) of \$148,770 from the prior month. It is important to clarify that these two statements reflect the activities of the overall portfolio and do not indicate the performance of the fund. The amount shown in the financial statements reflects the balance of the Custodian (US Bank), which differs slightly from the balance shown in the PFM statements. This is due to timing differences related to the various security trades.

Recommended Action: Accept Monthly Statements for the Managed Fund from PFM and US Bank for February 28, 2026.

Managed Account Summary Statement

For the Month Ending **February 28, 2026**

CSC BROWARD COUNTY CORE PORTFOLIO - 000000

Transaction Summary - Managed Account

Opening Market Value	\$28,463,235.17
Maturities/Calls	(40,715.73)
Principal Dispositions	(1,248,371.75)
Principal Acquisitions	937,451.89
Unsettled Trades	347,628.78
Change in Current Value	58,383.82
Closing Market Value	\$28,517,612.18

Cash Transactions Summary - Managed Account

Maturities/Calls	0.00
Sale Proceeds	1,262,428.94
Coupon/Interest/Dividend Income	107,055.34
Principal Payments	40,715.73
Security Purchases	(1,203,451.55)
Net Cash Contribution	(440.36)
Reconciling Transactions	0.00

Earnings Reconciliation (Cash Basis) - Managed Account

Interest/Dividends/Coupons Received	121,112.53
Less Purchased Interest Related to Interest/Coupons	(1,024.86)
Plus Net Realized Gains/Losses	22,211.72
Total Cash Basis Earnings	\$142,299.39

Cash Balance

Closing Cash Balance **\$371,430.82**

Earnings Reconciliation (Accrual Basis)

	Total
Ending Amortized Value of Securities	28,279,367.32
Ending Accrued Interest	231,112.07
Plus Proceeds from Sales	1,437,228.43
Plus Proceeds of Maturities/Calls/Principal Payments	40,715.73
Plus Coupons/Dividends Received	107,055.34
Less Cost of New Purchases	(1,458,004.75)
Less Beginning Amortized Value of Securities	(28,266,141.27)
Less Beginning Accrued Interest	(262,580.11)
Total Accrual Basis Earnings	\$108,752.76

Portfolio Summary and Statistics

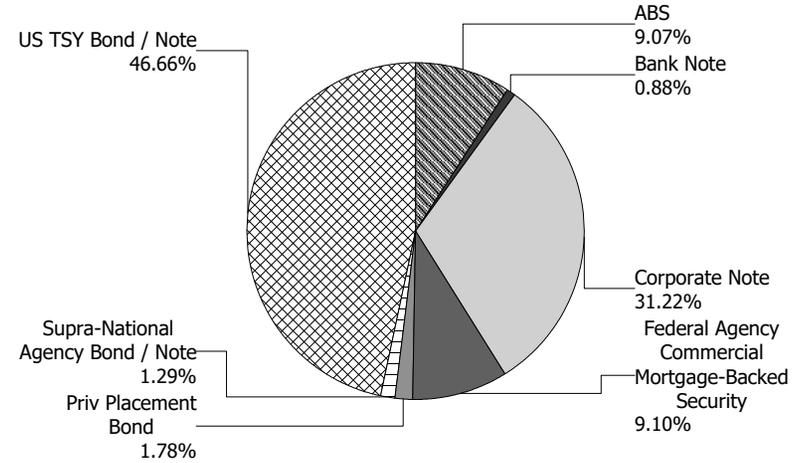
For the Month Ending **February 28, 2026**

CSC BROWARD COUNTY CORE PORTFOLIO - 000000

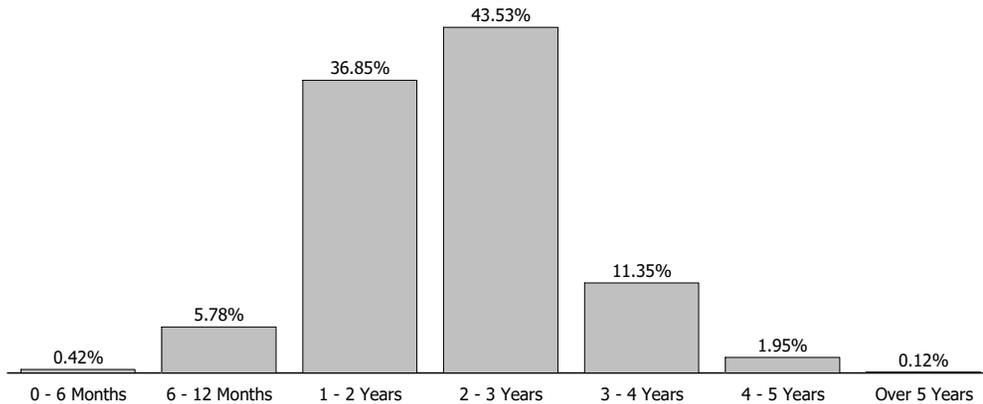
Account Summary

Description	Par Value	Market Value	Percent
U.S. Treasury Bond / Note	13,225,000.00	13,307,410.43	46.66
Supra-National Agency Bond / Note	365,000.00	367,999.94	1.29
Federal Agency Commercial Mortgage-Backed Security	2,613,507.75	2,594,610.88	9.10
Corporate Note	9,305,000.00	9,409,935.78	33.00
Bank Note	250,000.00	250,318.25	0.88
Asset-Backed Security	2,562,538.21	2,587,336.90	9.07
Managed Account Sub-Total	28,321,045.96	28,517,612.18	100.00%
Accrued Interest		231,112.07	
Total Portfolio	28,321,045.96	28,748,724.25	
Unsettled Trades	520,000.00	520,381.60	

Sector Allocation



Maturity Distribution



Characteristics

Yield to Maturity at Cost	4.15%
Yield to Maturity at Market	3.62%
Weighted Average Days to Maturity	799

Managed Account Issuer Summary

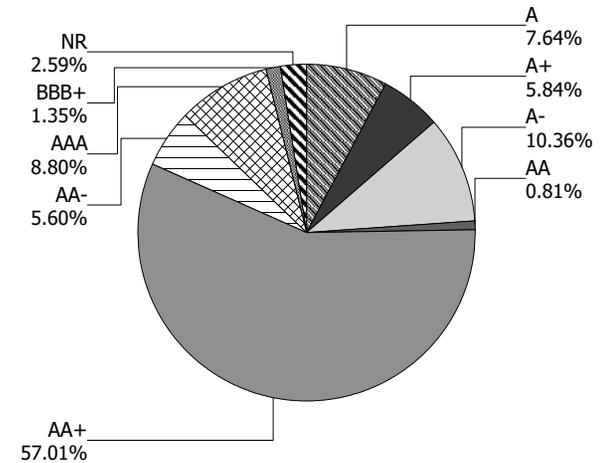
For the Month Ending **February 28, 2026**

CSC BROWARD COUNTY CORE PORTFOLIO - 000000

Issuer Summary

Issuer	Market Value of Holdings	Percent
Abbott Laboratories	239,986.08	0.84
AbbVie Inc	80,105.92	0.28
Accenture PLC	35,125.41	0.12
Adobe Inc	122,292.24	0.43
Advanced Micro Devices Inc	106,329.51	0.37
African Development Bank	367,999.94	1.30
Air Products and Chemicals Inc	202,470.00	0.71
Ally Auto Receivables Trust	52,280.03	0.18
Alphabet Inc	55,179.60	0.19
Amazon.com Inc	105,572.15	0.37
American Express Co	573,076.44	2.02
Analog Devices Inc	166,875.39	0.59
ANZ Group Holdings Ltd	277,441.45	0.97
Apple Inc	297,637.89	1.04
Bank of America Corp	454,624.00	1.60
Bank of Montreal	182,178.15	0.64
Bank of Nova Scotia	100,493.40	0.35
Bayerische Motoren Werke AG	200,898.40	0.70
BlackRock Inc	126,554.25	0.44
BMW Vehicle Lease Trust	115,425.96	0.40
BP PLC	153,051.75	0.54
Canadian Imperial Bank of Commerce	207,946.64	0.73
Capital One Financial Corp	191,027.96	0.67
CarMax Inc	24,365.51	0.09
Caterpillar Inc	272,397.68	0.96
Chevron Corp	162,551.52	0.57
Cintas Corp	80,739.12	0.28
Cisco Systems Inc	20,314.16	0.07
Citigroup Inc	208,081.36	0.73
CNH Equipment Trust	253,200.63	0.89
Cooperatieve Rabobank UA	251,720.00	0.88
Cummins Inc	15,152.72	0.05

Credit Quality (S&P Ratings)



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CSC BROWARD COUNTY - CORE PORTFOLIO
ACCOUNT 000000

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Period from February 1, 2026 to February 28, 2026

MARKET AND COST RECONCILIATION

	02/28/2026 MARKET	02/28/2026 FEDERAL TAX COST
Beginning Market And Cost	28,625,955.72	28,375,393.20
Investment Activity		
Interest	120,087.67	120,087.67
Realized Gain/Loss	25,326.14	25,326.14
Change In Unrealized Gain/Loss	33,067.61	.00
Net Accrued Income (Current-Prior)	- 29,271.20	- 29,271.20
Total Investment Activity	149,210.22	116,142.61
Plan Expenses		
Trust Fees	- 440.36	- 440.36
Total Plan Expenses	- 440.36	- 440.36
Net Change In Market And Cost	148,769.86	115,702.25
Ending Market And Cost	28,774,725.58	28,491,095.45

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CSC BROWARD COUNTY - CORE PORTFOLIO
ACCOUNT 000000

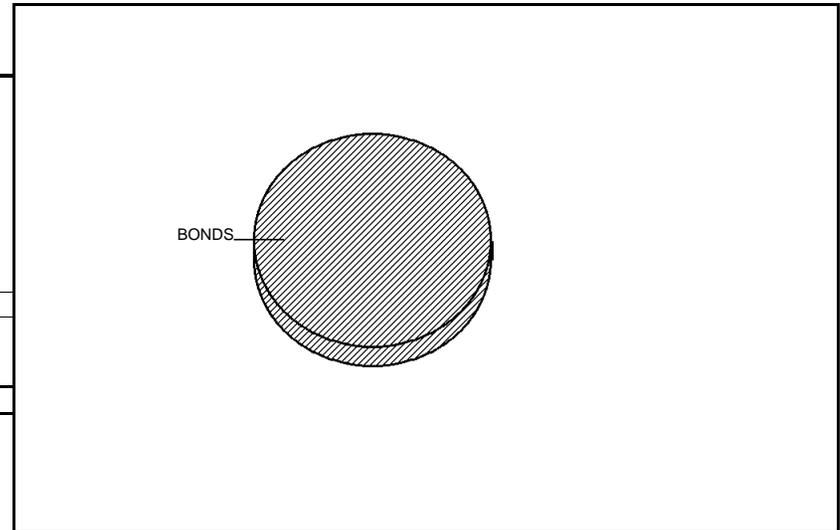
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Period from February 1, 2026 to February 28, 2026

CASH RECONCILIATION

Beginning Cash	- 264,974.80
Investment Activity	
Interest	120,087.67
Cash Equivalent Purchases	- 714,806.55
Purchases	- 1,456,979.89
Cash Equivalent Sales	508,498.45
Sales/Maturities	1,460,986.70
Total Investment Activity	- 82,213.62
Plan Expenses	
Trust Fees	- 440.36
Total Plan Expenses	- 440.36
Net Change In Cash	- 82,653.98
Ending Cash	- 347,628.78

ASSET SUMMARY

ASSETS	02/28/2026 MARKET	02/28/2026 FEDERAL TAX COST	% OF MARKET
Cash And Equivalents	23,802.04	23,802.04	0.08
U.S. Government Issues	15,902,022.33	15,743,078.69	55.27
Corporate Issues	9,807,288.43	9,707,601.17	34.08
Foreign Issues	2,808,343.83	2,783,344.60	9.76
Total Assets	28,541,456.63	28,257,826.50	99.19
Accrued Income	233,268.95	233,268.95	0.81
Grand Total	28,774,725.58	28,491,095.45	100.00
Estimated Annual Income	1,147,798.80		



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.

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 2026. Some of these are under the CEO's approval authority but have yet to be Council approved. The staff has segregated the items into various categories to facilitate reviewing the various purchases. All purchases listed are within the budget approved by the Council at TRIM as amended from time to time.

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

Recommended Action: Approve CSC Monthly/Annual Purchases



**List of Invoices, Travel, Purchase Orders, Sponsorships, etc.
Submitted to the Children's Services Council
March 19, 2026**

Vendor	Description	Amount	Comment (Back-up documentation is available upon request.)
Purchase Orders (Greater than \$10,000):			
Dell	Intel i7 Laptop (24 @ \$2,250); Intel i9 Laptop (6 @ \$2,409); Desktop workstations (4 @ \$2,270)	\$ 77,534	See Issue Paper "A"
HS Tech Consulting LLC	Cybersecurity service	\$ 30,850	See Issue Paper "B"
Purchase Orders (less than \$10,000):			
Broward League of Cities	CSC Vendor Registration Fee	\$ 114	Associate Member Night
Laura Ganci	Family Support RFP Research Consultant	\$ 5,000	
Superhuman Platform Inc.	Credible Mistake - Free Writing Autocorrect	\$ 18,975	Moving funds from former vendor (Grammarly) to new vendor Superhuman due to corporate acquisition
Facilities Operations:			
Bernard's Reliable Moving Service	Office furniture move for Construction project (Remodeling & Renovation)	\$ 4,750	See Issue Paper "C"
PODS Enterprise LLC	Temporary Office furniture storage for Construction project; \$1,020.12 per unit x 3 months = 3,060.36; Delivery and pick up fees = \$847.64 (Remodeling & Renovation)	\$ 3,908	See Issue Paper "C"
Safe Technologies Corp	Wireless Repeater device (1 @ \$275), Panic buttons (4 @ \$80); Mobile app monthly fee (\$50/month)	\$ 1,392	
Employee Travel and Training:			
FGFOA	Cecil Arbiza-Rivera; Beginner Boot Camp; 4/13-14, 2026; Orlando, FL	\$ 1,215	
FGFOA	Kathleen Campbell; FGFOA Investment Seminar; 4/9/2026; Plantation, FL	\$ 75	
Food Research & Action Center (FRAC)	Kimberly Adams Goulbourne, Kim Reid; National Anti-Hunger Policy Conference; 4/25/2026-4/28/2026; Washington D.C	\$ 3,300	
LinkedIn Corporation	25 CSC Staff Pilot; Proof of Concept LinkedIn Learning Premium Online Training Courses	\$ 1,575	Trial Based Pricing for six months
Stars Training Academy	Jeffrey Glover; 2026 TIP: Site-Based Trainer Recertification Conference; 3/18/2026-3/19/2026; Long Beach CA	\$ 2,284	
Trainers:			
Adaptive Connections Consultants	Interventions for Non Suicidal self harm	\$ 950	
Arlene Brett Gordon	Solution focused therapy	\$ 100	Additional amount needed above previously approved amount of \$1,900 in September.
Deerfield Beach Community Cares	ACE's	\$ 850	
Deerfield Beach Community Cares	Behavior Management - theory	\$ 850	
Emergency Medical Certifications	Heartsavers CPR	\$ 2,000	
JHJ Associates	Ask listen encourage - active learning series	\$ 850	
JHJ Associates	Reframing conflict - active learning series	\$ 850	
JHJ Associates	Structure and clear limits - active learning series	\$ 850	
JHJ Associates	Workbooks for Active Learning series training	\$ 1,040	
Pitch It LLC	Leading with Presence: Communication, Conflict Resolution & Authentic Leadership	\$ 1,700	Leadership
Pitch It LLC	Speak to Impact: Public Speaking & Presentation Skills for Professionals	\$ 1,700	



**List of Invoices, Travel, Purchase Orders, Sponsorships, etc.
Submitted to the Children's Services Council
March 19, 2026**

Vendor	Description	Amount	Comment (Back-up documentation is available upon request.)
Sponsorships:			
Art Prevails Project (SPNR 26-20)	Our Voices: Festival of Words; 4/23/2026; Pompano Beach	\$ 5,000	Our Voices: Festival of Words is a free, family friendly community literacy event designed to increase access to books, authors, and literacy rich experiences for children and families in Broward County. The annual festival advances prevention and early intervention goals by creating an inclusive, content rich environment that supports reading engagement, family learning, and positive developmental outcomes. Funding will support author readings, children's activities, and culturally responsive programming. The event promotes educational enrichment, strengthens home literacy environments, and contributes to improved quality of life while addressing systemic barriers to literacy and long term academic success. (High Impact Sponsorship)
Broward Healthy Start Coalition (SPNR 26-13)	Shower 2 Empower; 5/15/2026; Fort Lauderdale	\$ 4,000	Request to support the "Shower 2 Empower" maternal and child health events, which provide multi lingual education, resources, and baby essentials for expecting and parenting families across Broward County. Funding from CSC is proposed for items such as travel systems, wipes and baby kits, breast pumps, and developmental materials. (High Impact Sponsorship)
Colorful Mindz Autism Resource Foundation (SPNR 26-17)	Step into the Spectrum; 4/18/2026; Deerfield Beach	\$ 1,000	The request supports Step Into the Spectrum, a sneaker prom-style inclusion event for children with autism, featuring a sensory area and community engagement. The organization will use the funds to enhance sensory supports and create an inclusive celebration for Broward families with entertainment, food and give away items.
Dan Marino Foundation, Inc. (SPNR 26-12)	Dan Marino Foundation Autism Acceptance Family Sunday; 4/12/2026; Dania Beach	\$ 2,000	The request supports the Autism Acceptance Family Sunday at Dania Pointe, a high traffic community event expecting 1,500 attendees. Funding will contribute to event logistics, sensory materials, marketing, and marketplace activities that promote awareness, inclusion, and family engagement for children and young adults with autism.
Friends of the Margate Library (SPNR 26-16)	All Aboard for School : Family Resource Night at the Library; 7/23/2026; Margate	\$ 2,000	Funding is requested to support All Aboard for School: Family Resource Night, providing school readiness information, bookbags, activities, and community resources to Broward families. The event strengthens access to educational and wellness supports ahead of the new school year. Funding will be used for bookbags, entertainments, refreshments, and supplies.
Friendship Circle of Greater Fort Lauderdale (SPNR 26-14)	End-of Year Event; 5/31/2026; Fort Lauderdale	\$ 5,000	The End of Year Event is a large community celebration designed for children, teens, and young adults with disabilities, along with their families and volunteer peers. Approximately 600 attendees from across Broward County are expected to participate. The event includes a variety of engaging and inclusive activities such as a photo booth, live music, food stations, crafting activities, and a petting zoo, all aimed at fostering social connection, community bonding, and celebration of participants' achievements throughout the year. (High Impact Sponsorship)
Koinonia Worship Center & Village (SPNR 26-15)	Young Ladies & Women Wellness Conference; 4/24/2026; Pembroke Park	\$ 2,000	The proposed conference will support approximately 100 young ladies and women through interactive workshops focused on funding whole person development, prevention, and positive youth and family outcomes. Programming will address emotional wellness, practical life skills such as financial literacy and self care, creative expression through guided artistic reflection, and community engagement through mentorship, intergenerational storytelling, and the development of a year long service project. This initiative is designed to strengthen resilience, coping skills, leadership capacity, and supportive community connections, while fostering self esteem, purpose, and long term personal growth that contribute to improved quality of life and positive developmental outcomes.
Reyna Group Homes Foundation (SPNR 26-19)	Walk with Autism in Miramar; 4/25/2026; Wilton Manors	\$ 2,000	The request supports the Walk with Autism in Miramar, a community event drawing over 150 participants and offering resources, refreshments, and children's activities for families affected by autism. Funding will support food and refreshments as part of an inclusive event promoting awareness, family engagement, and community connection.

For Council Meeting March 19, 2026

- Issue:** Replace the aging laptop computers, which were acquired several years ago and are currently experiencing significant performance degradation and reliability issues. In addition, higher-performance computing is required for certain staff conducting complex data analysis.
- Action:** Approve the purchase of new laptop computers and desktop workstations from Dell to replace the existing outdated devices currently in use by CSC's staff.
- Budget Impact:** \$72,994 of \$81,756 available in General Fund Computer Hardware for FY 25/26.
- \$4,540 of \$9,966 Available in Special Revenue Fund Computer Hardware for FY 25/26
-
-

Background: CSC previously issued laptop computers to staff to support daily operations, remote work, and overall organizational efficiency. Many of these devices have now exceeded the standard four-to-five-year lifecycle for computing equipment and are well past their optimal service life. As a result, staff are increasingly experiencing slow system performance, hardware failures, and system instability. These issues interrupt daily operations, delay work product, and reduce overall productivity. Maintaining these aging systems also places additional strain on IT resources, requiring increased troubleshooting and maintenance to keep outdated equipment operational.

In addition to replacing aging laptops, CSC evaluated the need for higher-performance computing equipment for certain staff whose responsibilities involve resource-intensive applications, complex data analysis, reporting systems, and other high-demand workloads. Following consultation with RAP staff and management, it was determined that several staff members would benefit from desktop workstation computers with greater processing power and improved system stability to support these demanding workloads. Unlike laptops, workstation computers support more customizable configurations and greater computing power.

Current Status: Replacing the outdated laptops with new equipment will substantially improve system performance, reliability, and security, while ensuring full compatibility with current and future applications and operating system requirements.

The proposed purchase consists of Dell systems configured to meet CSC's present operational demands and anticipated future needs, providing staff with dependable tools to perform their work efficiently and securely. While some staff members will have their laptops replaced, there are some staff members will maintain their current laptop but also be assigned a desktop with more computing power. It is important to highlight that a portion of the computers will be purchased through Promise Neighborhood funds and not CSC general funds. This upgrade will reduce recurring technical disruptions, alleviate pressure on IT support resources, and better position CSC to maintain continuity of operations, data security, and productivity across the organization.

To ensure CSC receives the best value while complying with procurement requirements, two state-approved vendors, Lenovo and Dell, were evaluated. Both vendors provided quotes using identical specifications for the laptops and workstation computers. After reviewing the proposals, Dell provided the lower overall pricing while meeting all technical requirements.

The upgrade consists of:

Technology	Tech Spec	Cost Per Unit	Number of Units	Total Cost
Dell Laptop Computers	Intel i7 processor, 64GB RAM	\$2,250	24	\$54,000
Dell Laptop Computers	Intel i9 processor, 64GB RAM	\$2,409	6	\$14,454
Dell Desktop Workstations	Intel i9 processor, 64GB RAM	\$2,270	4	\$9,080
Total Cost				\$77,534

Recommended Action: Approve the purchase of new laptop computers and desktop workstations from Dell to replace the existing outdated devices currently in use by CSC's staff.

For Council Meeting March 19, 2026

- Issue:** Implement a managed cybersecurity service to address critical gaps identified in the recent risk assessment, including the absence of 24/7 monitoring, incident response, and centralized oversight, so the organization can reduce exposure to cyber threats and maintain continuous protection.
- Action:** Approve the purchase of Arctic Wolf (MDR HS Tech Consulting) to implement a modern, managed cybersecurity service for CSC
- Budget Impact:** \$30,849 of \$34,142 available in Software as a Service for FY 25/26.
-
-

Background:

In 2025, CSC completed a cybersecurity risk assessment and developed a cybersecurity roadmap to evaluate the organization's overall security posture and identify priority areas for improvement. The assessment determined that while CSC has foundational security tools in place, the organization does not have continuous monitoring, 24/7 threat detection, or a dedicated incident response capability. These gaps increase CSC's exposure to cyber threats, limit early detection of malicious activity, and heighten the risk of operational disruption, data compromise, and delayed response to security incidents.

Current Status:

To address these identified gaps, CSC evaluated multiple managed cybersecurity service providers, including Arctic Wolf and CrowdStrike, to determine the solution best aligned with the organization's current operational needs and capacity. Following this review, Arctic Wolf Managed Detection and Response (MDR) is recommended due to its ability to provide continuous security monitoring, expert oversight, and rapid incident response through a fully managed service model. This approach enables CSC to meaningfully strengthen its cybersecurity posture while avoiding the need to add specialized internal cybersecurity staffing.

Implementing Arctic Wolf Managed Detection and Response will significantly enhance CSC's ability to safeguard its systems, data, and day-to-day operations. The service delivers continuous monitoring, earlier identification of security events, and access to cybersecurity experts who can quickly investigate and respond to threats before they escalate or disrupt operations.



This managed approach improves system reliability, reduces organizational risk, and supports secure daily operations without placing additional operational or staffing demands on existing CSC personnel. The proposed purchase includes one year of Arctic Wolf MDR services covering CSC's users and systems at a total cost of \$30,848.25.

In accordance with CSC purchasing guidelines, competitive quotes were obtained and evaluated to ensure best value, fiscal responsibility, and alignment with organizational needs.

Recommended Action: Approve the purchase of Arctic Wolf MDR from (HS Tech Consulting) to implement a modern, managed security service for CSC.

For Council Meeting March 19, 2026

- Issue:** In order to proceed with the approved office buildout project, existing office furniture must be temporarily removed from affected work areas. This will require professional movers to relocate furniture prior to construction and return it after the project is completed. Temporary storage will also be required to safely house furniture during the construction period.
- Action:** Approve funding for professional moving services, temporary storage units and contingency funds as presented.
- Budget Impact:** \$ 13,658 Of \$480,281 Available in Remodeling and Renovations for FY 25/26
-
-

Background: The office building has supported CSC's mission for many years by providing a functional and collaborative work environment. As the organization has grown now, exceeding 100 team members, the existing space is no longer sufficient to support current staffing levels, operational needs, and evolving work requirements. To address these needs and sustain organizational momentum, an office buildout was approved by the Council in November 2025 to create additional work areas and reconfigure underutilized space. The project will involve reconfiguring multiple workspaces across both floors of the building to better align the physical environment with current and future operational demands.

Current Status: Although the project was previously approved, CSC was awaiting finalized construction drawings and approval of the required city/county permits. The approvals have been provided and we are ready to move forward with next steps. The approved office buildout requires construction crews to have safe, unobstructed access to walls, flooring, and office areas scheduled for renovation. To accommodate this work, furniture and equipment must be removed from affected spaces prior to construction. Because the majority of this furniture will not be in use during the construction period, temporary off-site storage is required to protect desks, chairs, file cabinets, and other furnishings from damage.

A moving and storage plan has been developed to support the construction timeline and minimize operational disruption. The plan includes hiring professional movers to relocate furniture out of impacted areas before construction begins and to return and reinstall the furniture once the buildout is completed. Utilizing professional movers reduces the risk of damage, ensures safe handling of assets, and allows staff to transition back into newly configured spaces efficiently.

Furniture will be securely stored in rented storage containers (PODS) during the construction period. The plan includes the rental of four storage containers to accommodate furniture removed from construction zones. In addition, the estimate includes recommended contingency costs to address potential schedule changes, unanticipated construction needs, or extended storage requirements. The estimated total cost for moving, storage and additional contingency services is approximately \$13,658, itemized as follows:

COMPANY	DESCRIPTION	TOTAL AMOUNT
Bernard's Reliable Moving Service	Move-Out and Move-In	\$4,750
PODS Enterprise LLC	\$1020.12 per unit x 3 months = 3,060.36; Delivery and pick up fees = \$847.64	\$3,908
TBD Vendors	Additional incidentals/ contingency for TBD Vendors	\$5,000
Total		\$13,658

Recommended Action: Approve funding for professional moving services, temporary storage units and contingency funds as presented.

TAB Y

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

**Agency Capacity Building (ACB) Committee Meeting
Minutes**

February 26, 2026

1:00 PM – 3:00 PM

Participants in Attendance: Nechama Gutman (Friendship Circle), Anthony Williams (The Beauty Initiative), Kadene Shaw (City of Hallandale), Jolen Mullins (South Florida Hunger Coalition), Rashida Gordon (MVG), Dr. Sherrie Poitier-Liscombe (Poitier Publishing), Matthew Struble (HandsOn South Florida), Chanel Jackson (City of Hallandale), Portia Dunkley (Teeny Violini), Anthony Williams, Zaylin Yates, Ashley L Eubanks, Richard Heron (AELEmpowerment), Ayesha Williams (AB Consulting), Rehana Seepersad (Broward Partnership for Homeless), Rodrigo Sotelo (HandsOn South Florida), Traci Leon, Brittany Wolfe, Tenille Brown, Djenane Gourgue (Hatian American Chamber), Bach Todaro (Broward Gold Coast Down Syndrome), Dr. Allison Golden (Goodman Jewish Family Services), Ebonni Chrispin (The Idea inc.), Joy Clark Newkirk (Creating New Joy), Samantha Strouse (Neighbors4Neighbors), Refa Lewin (New Life Horizon Church), Shahnaaz Yasin (Area Agency on Aging of Broward County), Sherese James (Browardlove), Kettia Duperval (LCSW-QS), Joyce Feldman (BIGCF), Beatrice Kebreau (Broward Partnership for Homelessness), Stephen Ferrante (Group Victory), Rodrigo Sotelo (HandsOn South Florida), Samuel Diller, Valerie Scott, Adriane Clarke

Presenters: Geroge Gadson, Rafael Cruz, Small Business Development Center (SBDC) at Florida Atlantic University (FAU)

Council Members in Attendance: Julia Musella

CSC Staff in Attendance: Kimberly Adams Goulbourne, Roxanne Smith, Horace Summers

Agenda

Welcome:

- Mrs. Adams Goulbourne, Director of Public Affairs and Organizational Development, opened the meeting and welcomed attendees.
- The minutes from the November ACB meeting were reviewed and approved Jolen Mullins moved the minutes and Horace Summers 2nd the motion.

Introduction: Mrs. Adams Goulbourne introduced presenters, George Gadson and Rafael Cruz from SBDC

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Meeting Title: "Capacity Building Grant Preparation" featuring panel guests from the Small Business Development Center (SBDC)

1. What does "capacity building" actually mean in practice, and how is it different from program funding?

Rafael and George explained that capacity building focuses on strengthening an organization's internal infrastructure so it can operate more effectively and sustainably over time. Rather than funding program activities, capacity building supports improvements in leadership, operational systems, governance, fundraising strategies, technology, and financial management. They described capacity building as similar to strengthening muscles at the gym—organizations continue performing the same work, but the improvements allow them to do it more efficiently and at a greater scale.

2. You have consistently emphasized that organizations should begin with a strategic plan. Why is that so critical when applying for this grant?

Answer George Gadson: A strategic plan serves as a roadmap for the organization. Just as you would use a map when going on a trip to know where you are headed, a strategic plan outlines the direction toward achieving your goals. It should be considered a working document "written in pencil" allowing for adjustments, improvements, and new strategies to strengthen organizational capacity as needed.

Answer Rafael Cruz: A strategic plan formalizes the path toward achieving organizational goals. It provides clear direction so that, when awarded the grant, the organization understands where it is going and how the funding will support its intended outcomes.

3. How should applicants think about selecting the right capacity-building project, and what should guide that decision?

Answer Rafael Cruz: Organizations should first review the grant guidelines carefully to ensure their project aligns with the purpose of the funding. He noted that many organizations share similar capacity-building needs, including strategic planning, board development, improved websites, stronger marketing and branding, and diversified fundraising strategies. Additionally, organizations should ensure they have systems in place to track data effectively, such as a CRM or similar tool, to support performance measurement and growth.

Answer George Gadson: Organizations should also consider their marketing and overall marketing strategy. It is important to ensure that the community clearly understands who the organization is, what it does, and the impact it aims to make.

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4. What value does working with the SBDC bring during the grant cycle, and how does that partnership support organizational success?

Answer Rafael Cruz: The SBDC brings proven experience and a strong track record of success, supported by multiple testimonials from organizations served. The team provides confidential, honest, and strategic guidance to help organizations evaluate their current position and future direction. While some conversations may be challenging, the purpose is to offer transparent, experience-based insights that strengthen organizational capacity and long-term success.

5. Not all nonprofits are used to hiring or working with consultants. What should applicants know about this process during the grant cycle to be successful?

Answer George Gadson: Organizations should clearly understand their specific needs and priorities before engaging a consultant. Knowing what the organization wants to achieve will help in selecting the right consultant who can effectively address those needs.

Answer Rafael Cruz: When working with a consultant, it is important to establish clear goals and measurable milestones. This ensures that progress continues even after the consultant's engagement ends, allowing the organization to sustain and build upon the improvements made.

6. You have reviewed applications and participated in grant interviews for many years. What do you look for in strong applicants, and what do you wish every applicant understood before applying?

Answer George Gadson: Strong applicants are clear and specific about their proposed project and how it will increase organizational capacity.

Answer Rafael Cruz: Clear and concise goals are essential. Applications should answer questions directly and explain the rationale for the project without relying on excessive business jargon or acronyms. The proposal should be easy for all reviewers to read and understand, and it should clearly outline the project's cost and overall budget.

7. Based on your combined experience, what are your top three best practices for organizations applying for — and managing — this capacity-building grant?

Answer Rafael Cruz: I will provide four best practices:

1. Clearly define the **capacity-building project(s)** and ensure it aligns with the organization's mission and operational needs.

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2. Focus on **measurable outcomes** that demonstrate how the project will strengthen organizational capacity.
3. Use **clear and concise language** in the application rather than broad or overly general statements.
4. Approach the grant as an **investment opportunity**, clearly showing the return on investment and how the project will strengthen the organization's impact.

Before adjourning the meeting, all attendees were thanked for their time and participation.

Closing: The training ended at 3:00 p.m.

End of Meeting Summary

- A follow-up email was sent to all participants, including: the upcoming trainings and information session, **Strategic Planning (March 24)**, **Hiring and Working with Consultants (April 24)** and the Capacity Building Grant Information Session on (April 23)
- Participants were invited to the next **Agency Capacity Building Meeting on May 28, 2026** (1:00 – 3:00 PM)

TAB Z



Children's Services Council

of Broward County

Our Focus is Our Children.

COMMUNITY IMPACT



401 SW Second Street
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Phone: 954.467.6637
mods.org

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Children's Services Council
Cindy Arenberg Seltzer
6600 W Commercial Blvd
Lauderhill, FL 33319

January 12th, 2026

Dear Cindy:

Thank you for your generous grant installment of \$14,816.48 in support of the Museum of Discovery and Science's (MODS) Aviation Academy Internship program in January. Your contribution plays a pivotal role in fulfilling MODS' mission of connecting people to inspiring science and contributing to the success of our educational programs, interactive exhibits and community outreach initiatives.

We believe that every individual who supports us is a true partner in our journey of discovery, and your donation exemplifies that belief. Together, we are empowering young minds and making an impact that extends far beyond the museum's walls.

In recognition of your generosity, your name will be displayed on our Circle of Giving Donor Wall. Your acknowledgment will serve as a testament to your commitment to encouraging curiosity, promoting education and fostering a love for science among Museum guests.

If you have any questions, suggestions or would like to learn more about our programs, please do not hesitate to contact us. You can reach us at development@mods.org. We appreciate any opportunity to connect with our supporters and share the impact of their contributions.

Once again, thank you for your support and the difference you are making in the lives of countless children and adults. We are truly honored to have you as part of our MODS family.

With heartfelt gratitude,

Joe Cox
President & CEO

Thank you so very much!

rcvd-csc-brwd FEB 20 4 33 PM '26

Meredith Ray Feder, CFRE
Deputy Director

Your gift is tax-deductible as a charitable donation to the fullest extent allowed by law. The Museum of Discovery and Science is a 501(c)(3) organization; Tax ID 59-1709542. A copy of the official registration and financial information may be obtained from the Division of Consumer Services by calling 1-800-435-7352, toll-free within the state. Registration does not imply endorsement, approval or recommendation by the state.



Sharing the vision through leadership investing



Community Advocates and Young Aspiring Leaders from Broward and Miami-Dade Counties Honored During Martin Luther King, Jr. Inspirational Breakfast and Luncheon

FEBRUARY 13, 2026



Recipients of the 2026 Dave W. Cash Leadership Awards and Spirit of Community Awards were announced during the 22nd Annual Martin Luther King Jr. Inspirational Breakfast and Luncheon held in Broward and Miami-Dade County.

Recognizing community advocates in Broward and Miami who exemplify the social activism, advocacy, nonviolence, civic engagement and diversity ideals of Dr. Martin Luther King Jr., this year's **Spirit of Community Awards** were presented to **Cindy Arenberg Seltzer** for Broward and **Related Group** for Miami-Dade.

Arenberg Seltzer has played a pivotal role as the inaugural President/CEO of the **Children's Services Council of Broward County**, and her leadership has been instrumental in shaping the organization's mission and guiding its development toward substantially impacting the lives of children and families. Her efforts have been focused on supporting and overseeing proven programs delivered by nearly 200 provider agencies and making sure that the initiatives have a tangible positive effect on children's lives while upholding transparency and accountability to the taxpayers of Broward County. In addition to her work at the Children's Services Council, Arenberg Seltzer also holds leadership positions on several influential boards, including the Early Learning Coalition, the Coordinating Council of Broward, the Broward Behavioral Health Coalition, Greater Fort Lauderdale Alliance's Six Pillars' Talent Supply & Education Pillar, and others. She holds a BA in Psychology from the University of California-Irvine, a JD from the Georgetown University Law Center, and an MPA from Harvard's John F. Kennedy School of Government.









Accepting for Related Group was Adolfo Henriques, Vice Chairman, who recognized the work in South Florida of Alberto Milo Jr., President of Related Urban Development Group, and Marilyn Pascual, Co-President of TRG Management Company. As two individuals who exemplify the leadership and values that have positioned Related Group as one of South Florida's most impactful community builders, Milo and Pascual represent a shared commitment to equitable development, resident dignity and long-term investment in the neighborhoods and families that call South Florida home. Together, they reflect Related Group's enduring belief that housing, service, and opportunity are deeply interconnected. Their leadership continues to help build stronger neighborhoods, expand access, and create lasting impact for families across the region.

This year's **Dave W. Cash Leadership Awards** recipients were high school students **Sasha Bennett** in Broward and **Nathali Ricardo Marrero** in Miami-Dade. This award is presented annually to students in each county who have embodied the ideals of Dr. King in advocating for social change in the community, and they both receive a \$2,000 college scholarship to support enrollment, registration and financial needs to further their education.

Bennett, a junior at **Stranahan High School**, exemplifies resilience, faith, and service through her remarkable journey of healing and leadership. Having faced profound childhood loss and emotional hardship, she transformed pain into purpose through counseling, prayer, and deep spiritual growth. Through the YMCA LEAP High program, Bennett found a supportive environment that strengthened her leadership skills and reinforced her passion for service. Inspired by the empathy and dedication she witnessed from YMCA staff, she learned the true meaning of compassion in action. Today, Bennett gives back as a peer ambassador and tutor, supporting fellow teens who are navigating depression, family conflict and self-doubt.

Born in Cuba, Marrero came to the United States at 14 and is now a senior at **Mater Brickell Academy**. Arriving in the U.S. with no knowledge of the English language, Marrero has worked hard in her academics and to overcome language and other challenges to excel in learning and her community. Currently a dedicated community volunteer, she is a vital part of the Allapattah YMCA family and has been named its “Official Volunteer” for the past two years as she consistently shows up in support of the YMCA team and the people they serve. In addition to her service, which includes volunteering for La Bodega food pantry, supporting Back-to-School events, health fairs, resource events and other programs serving youth, families and older adults, Marrero is deeply committed to healthy living and regularly exercises at the YMCA, where she trained for the Miami Marathon in January – her first marathon. After graduating high school, Marrero plans to pursue pre-law and then attend law school at Florida International University.

“We are extremely proud to honor Cindy, Sasha, Nathali and Related Group as they are perfect examples of what the Spirit of Community and Dave W. Cash Youth Leadership awards represent,” said YMCA of South Florida President & CEO Sheryl A. Woods. “Great community leadership is all about serving as an example to others and inspiring them to making a positive change while fostering unity. This year’s recipients have demonstrated how their dedication to serving their community and advocacy for social change perfectly embody Dr. King’s ideals.”

The Signature Sponsor of the 22nd Annual Martin Luther King, Jr. Inspirational Celebrations was Delta Air Lines. Presenting Sponsors for the breakfast and luncheon were JM Family Enterprises and Amazon, respectively. Impact Sponsor was Valley Bank. Diamond Sponsors were Fifth Third Bank, Milner and UKG. Platinum sponsors were City National Bank, Florida Power & Light Company, Gulf Building, Publix Super Markets Charities, Ryder, the Las Olas Company and Riverside Hotel.

For more information about the Y, visit ymcasouthflorida.org.

About the YMCA of South Florida

For more than a century, the YMCA has been woven into the fabric of the South Florida community. As an award-winning nonprofit, the Y is committed to strengthening community through more than 200 programs serving everyone from six months old to 100 years young. Our Family Centers and programs are inclusive, vibrant hubs of

community life, offering a diverse array of classes, cutting-edge fitness facilities, life-saving aquatics, exciting community events, unforgettable camps, supportive afterschool care, and holistic health and wellness programming. At the Y, there's something for everyone. Join the movement by connecting with us on Facebook, Instagram, and LinkedIn, or [YMCASouthFlorida.org](https://www.ymcasouthflorida.org).

From: Cathleen Dean <catdean10@gmail.com>

Sent: Friday, February 13, 2026 8:00 AM

To: ABCD Admin Team <abcd@alnhh.info>

Cc: Idelma Quintana <IQUINTANA@hollywoodfl.org>; miriamcedeno28@gmail.com; Kamalah Fletcher <kamalah@alittlehelpneverhurt.com>; Izegbe Onyango <izegbe@alittlehelpneverhurt.com>

Subject: [EXT]Re: Response Requested: ABCD Project, Buckets of Joy

Dear Commissioner Quintana,

I hope you are doing well. I wanted to personally thank you for your continued support of Buckets of Joy and for championing community-based creative projects through the district and the ABCD program.

I truly appreciate the outreach and recognition surrounding our recent exhibition at the Old Dillard Museum and our current exhibition at the Fort Lauderdale–Hollywood International Airport. These opportunities have been incredibly meaningful and have helped elevate the impact of this work within the broader community.

I also welcome the opportunity to share the story of our experience working with Commission District 6, along with highlights from the airport exhibition. I would be happy to draft the story myself if that helps facilitate getting the word out to residents and celebrating what's possible through these partnerships.

Additionally, I'm always glad to support future grant recipients by sharing our roadmap to success and lessons learned in producing engaging, community-centered events. Just say the word — Rol and I would be happy to help in any way.

Thank you again for your leadership, encouragement, and commitment to uplifting creative projects in Hollywood.

Warm regards,

Cathleen



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February 19, 2026

George Keller, City Manager

City of Hollywood
2600 Hollywood Blvd.
Hollywood, FL 33020

Dear Mr. Keller,

On behalf of the Children's Services Council of Broward County (CSC), I am writing to express my strong support for the Early Learning Coalition (ELC) of Broward County's application to the City of Hollywood's Nonprofit Grant Program.

ELC Broward is an essential partner in our community's economic infrastructure.

Through their School Readiness (SR) program, they provide a vital dual benefit: ensuring young children receive high-quality early education while enabling parents to remain in the workforce or pursue higher education.

For the City of Hollywood, this funding is critical. It directly supports resident families who rely on subsidized care to maintain employment, and it sustains the many small childcare businesses in your city that depend on these reimbursements to operate. Supporting ELC Broward effectively strengthens both the local workforce and the Hollywood business community.

CSC values our robust partnership with ELC Broward and the City of Hollywood. We strongly encourage the city to continue supporting this program to help Hollywood's children, families, and providers thrive.

Thank you for your time and consideration. If I can provide any additional information, please do not hesitate to reach out at 954-377-1675.

Sincerely,

Signed by:

42AC4212A26543A...

Cindy Arenberg Seltzer, M.P.A., J.D.

President/CEO

‘It’s always special.’ Read for the Record initiative kicks off in Pembroke Pines



Children’s Services Council of Broward County President and CEO Cindy Arenberg Seltzer and BCPS Superintendent Howard Hepburn join students from Pembroke Lakes Elementary School on Thursday, Feb. 26. Carla Mendez cmendez@pembrokepinesflnews.com

Nestled inside the media center at Pembroke Lakes Elementary School in Pembroke Pines, about 30 pre-K and kindergarten students sat cross-legged with their eyes fixed on the pages of a brightly illustrated book.

The children were part of Broward’s annual kickoff of Read for the Record, a countywide early literacy celebration held Thursday, Feb. 26, that unites thousands across the county to read the same book on the same day.

The program is led by the **Children’s Services Council of Broward County**, in partnership with Broward County Public Schools and the Early Learning Coalition of Broward.

The **CSC of Broward County** was established after a voter referendum passed in September 2000 with the mission to help children “grow into healthy and productive adults” by helping them succeed in school, President and CEO Cindy Arenberg Seltzer told the Pembroke Pines News.

Seltzer and BCPS Superintendent Howard Hepburn led the morning read-aloud with the support of other district staff members.

“It’s always special when you’re reading to a group of kindergarteners,” Hepburn told the Pembroke Pines News after the day’s first reading session. “They’re the most engaging, the most interested and they ask awesome questions. ... It was a special day today.”



Students at Pembroke Lakes Elementary school hold copies of “See Marcus Grow” alongside Broward County Public Schools Superintendent Howard Hepburn. Carla Mendez cmendez@pembrokepinesflnews.com

“Read for the Record” comes from [Jumpstart’s](#) national campaign, now in its 20th year and considered the world’s largest shared reading experience.

Jumpstart is a national early education organization with the mission to ensure “every child in America enters kindergarten prepared to succeed,” according to its website.

“A love for reading is so important for our kids and they learn it at such an early age,” Hepburn said.

This year, Jumpstart chose the book “See Marcus Grow” by Marcus Bridgewater, known to many as [Garden Marcus](#).

“We have supported the district in a variety of ways over the years,” said Seltzer, who has been the organization’s only president and CEO to date. “One of the things we’ve been doing for the last 11 years is leading Broward Reads, the campaign for grade-level reading.”

She says the annual event allows students in the county to enjoy a reading from a volunteer and commemorate the day with a special token.

“They will also go home with a copy of the book to build their home library,” Seltzer said. “The CSC has funded the purchase of those books every year for the past 11 years and also funds [HandsOn Broward](#) in order to recruit those volunteers who fan out across the county.



*BCPS Superintendent Howard Hepburn reads to students at Pembroke Lakes Elementary School in Pembroke Pines. Carla Mendez
cmendez@pembrokepinesflnews.com*

Broward has been Jumpstart’s flagship location, Seltzer says, with two local members serving on the book selection committee.

“They choose books that are beautifully illustrated, generally award-winning, and have a lovely message,” Seltzer said. “This year, it’s both about family and communing with the Earth and how much you can learn from the way plants grow, because children grow with that same sort of nurturing.”

On the surface, “See Marcus Grow” is a simple story about gardening. Its message, though, goes beyond planting and tending to seeds, focusing on perseverance, growth and care.

Through the Broward Reads partnership, 40,000 copies of the chosen book will be distributed to pre-K and kindergarten students countywide.

Seltzer hopes the children leave with more than just a new addition to their home libraries.

“It’s multifaceted. I hope they see that other adults are invested in their success,” Seltzer said. “That the community cares about them. That’s why the volunteer component is so important. I hope they hear a book read in a way that excites them and delights them.”

READ FOR THE RECORD TESTIMONIAL

steinkampm@comcast.net

'Lori E. Canning' <lori.canning@browardschools.com>; 'Jenny Del Valle' <jdelvalle@handsonsouthflorida.org>; Yolanda Meadows
'Faith Grambow' <fgrambow@shepherdofthecoast.org>; 'Sarah M. Leonardi' <sarah.leonardi@browardschools.com>; debra.hixon@browardschools.com; 'cynthia Dominique' <cynthiabcpsadvisory@gmail.com>; Beam Furr; 'John Herbst' <jherbst@fortlauderdale.gov>; +1 other

Good afternoon,
Reporting Happy Time at Shepherd of the Coast –
Students from K-2 – all ready to engage –

As trained at the Smithsonian Education programs and believing the Chinese proverb: “I Hear and I Forget, I see and I Remember, I Do and I Understand” after reading the book a few days earlier I realized this story provides great hands-on opportunities:

The first garden story is about hidden seeds and a mango tree – as not everyone if familiar with a mango tree I brought well known red strawberries that have hidden seeds and passed them around to see where the seeds hide.

The grandmother tells about growing herbs – probably not many in that group or even older have heard that word before – I brought 4 different types of herbs – explained they are used to cook with different foods to make the flavor better, as an example basil that goes well with spaghetti something they all eat – we passed around several basil leaves but also some rosemary, thyme and oregano – as they were passed around students could tell the difference in how they look and smell

it was great fun as this is a group that is always eager to engage and tell delightful personal stories.

Director Grambow and staff are always welcoming and helpful - I look forward to next year's visit – m. ☺

*Martha Gutiérrez-Steinkamp
Smithsonian Fellow - Fulbright Specialist
Vice Chair Public Art Board – City of Fort Lauderdale
BCS District Advisory Council – District 3
Advisor Museum of Florida History – Florida Forever Changed
Advisor, Naval Museum, Spain
Former Deputy Chairman of NEA by President G.W. Bush Appointment
Author: 2024 NSDAR AWARD “Spain the Forgotten Alliance, Independence of the United States”
“España La Alianza Olvidada, Independencia de los Estados Unidos
Website: www.spaintheforgottten.com
2020 – George Campbell Award - Universidad de Málaga*

Attached pics from my enjoyable visit to Shepherd of the Coast School on February 26. On the table, you can see the herbs and the strawberries with hidden seeds, like other fruits have. I brought them for the students to see, touch, and smell in person as they are referenced in the book.



MONTHLY COUNCIL MEETING ATTENDANCE
October 2025–September 2026 (FY 25/26)

Council Member	Oct'25	Nov'25	Dec'25	Jan'26	Feb'26	Mar'26	Apr'26	May'26	Jun'26	Jul'26	Aug'26	TRIM I	Sep'26	TRIM II
Lauren M. Alperstein*	N/A	N/A	N/A	P	P									
Alyssa Foganholi	A	P	N/A	Virtual	A									
Howard Hepburn	P	P	N/A	P	P									
Debra Hixon	P	P	N/A	P	Virtual									
Julia Musella	Virtual	P	N/A	Virtual	P									
Nan Rich	P	P	N/A	P	Virtual									
Robert Shea	P	P	N/A	P	P									
Paula Thaqi	P	P	N/A	P	P									
Christine Thompson	P	P	N/A	P	A									
Francis Viamontes*	A	P	N/A	N/A	N/A									
Jeffrey S. Wood	Virtual	P	N/A	P	P									

* Judge Lauren M. Alperstein was appointed to replace Judge Francis Viamontes on January 1, 2026.