

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY

REGULAR BOARD MEETING

APRIL 23, 2020 ~ 3:00 PM

AGENDA

MISSION: The Children's Board invests in partnerships and quality programs to support the success of all children and families in Hillsborough County.

CONFERENCE CALL

Conference Line: 1-866-899-4679
Access Code: 579-512-941

CALL TO ORDER

Attendance Verification
Quorum Verification
Invocation and Pledge of Allegiance
Swearing-In of Superintendent Addison Davis

M. Dempsey
N. Eichorn
M. Dempsey
E. Narain
M. Dempsey

PUBLIC COMMENT

The Children's Board of Hillsborough County welcomes comments from the public. Those who wish to address the Board may do so at this time. Those addressing the Board should state their full name and affiliation for the official record. In the interest of time, we ask that one person be designated to speak on behalf of a constituency and that all comments are limited to three (3) minutes.

M. Dempsey

EXECUTIVE DIRECTOR DISCLOSURE

K. Parris

PROVIDER PRESENTATION

Learn and Play Tampa Bay Pilot Update

M. Negron

ACTION ITEMS

1. **Approval;** February 27, 2020 Regular Board Meeting Minutes
2. **Approval;** March 24, 2020 Special Board Meeting
3. **Approval;** April 8, 2020 Special Board Meeting Minutes
4. **Acceptance;** FY 2019 Audited Financial Statements
5. **Approval;** FY Summer Services Grants

M. Dempsey
M. Dempsey
M. Dempsey
M. Dempsey
M. Negron

REPORTS/PRESENTATIONS

- | | |
|--|-------------|
| 1. Executive Director Reports | K. Parris |
| A. Activities - February 28, 2020 – March 26, 2020 | |
| B. COVID-19 Update | |
| 2. Operations Reports | P. Scott |
| 3. Programs Reports | M. Negron |
| 4. Finance Reports | T. Williams |

OLD/NEW BUSINESS

| | |
|--|-----------|
| March 2020 Provider Presentation | M. Negron |
| St. Joseph's Women's Hospital Perinatal Support Services | |
| Supporting Motherhood and More | |

ATTACHMENTS

1. Contract Signature Logs (ASO, Programs, Vendors)
2. February and March 2020 Financial Statements
3. Technical Assistance Grants Cycle 2 Summary Report
4. Good News!

IMPORTANT DATES TO REMEMBER

May

| | | |
|-------------------------------------|--------------|----------|
| Executive/Finance Committee Meeting | May 14, 2020 | 12:00 PM |
| Regular Board Meeting | May 28, 2020 | 3:00 PM |

June

| | | |
|-------------------------------------|---------------|----------|
| Executive/Finance Committee Meeting | June 11, 2020 | 12:00 PM |
| Regular Board Meeting | June 25, 2020 | 3:00 PM |



Learn & Play Tampa Bay

Sara Arias-Steele
Director of Learn & Play Tampa Bay

BRUGHT
TO YOU BY
**Glazer
Children's
Museum**

FUNDING GENEROUSLY
PROVIDED BY
Children's Board
of the Glazer Children's Museum
www.childrensbay.org

INSPIRED BY
 **children's
museum
of Tacoma**

PROGRAM OVERVIEW

**The Glazer Children's Museum believes in
making play accessible and available to
all families in Tampa Bay.**

Launched in January 2019, Learn & Play Tampa Bay is a fully bilingual early learning play-based program offered throughout 10 community locations in Hillsborough County, with funding generously provided by the Children's Board of Hillsborough County.





PROGRAM OVERVIEW


Educator-led 90 minute interactive sessions are offered twice a week for children ages 0-5 and their caregivers.

Inspired by Children's Museum of Tacoma's "Play to Learn" community early learning program operating for 11 years in Tacoma, Washington for families with children 0-6 years.

GOALS



Provide interactive playful opportunities promoting essential skill & language development to prepare children for school.



Model age-appropriate routines and strategies to empower caregivers to be their child's first and foremost teacher at home

HOW



90-minute play sessions, twice a week at no cost to families in community sites



Group play experiences with interactive bilingual songs & stories



Mobile learning stations tailored to a multi-age group



1-1 support from compassionate, bilingual educators



Time to connect with your child through play



Strategies for nurturing children's learning, development and enriching early literacy

HILLSBOROUGH COUNTY SITES

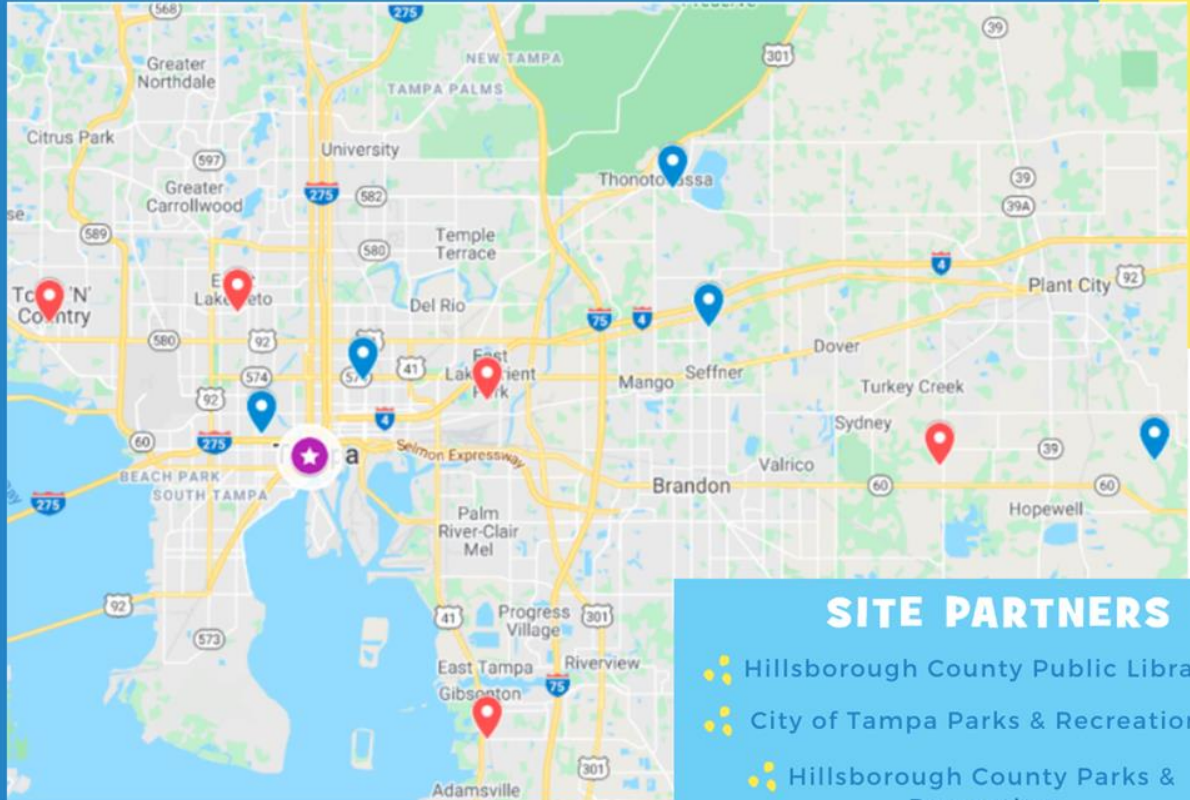
CURRENT LOCATIONS

- East Lake-Orient
- East Tampa
- Egypt Lake
- Gibsonton
- Plant City
- Seffner-Mango
- Thonotosassa
- Town N Country
- Turkey Creek
- West Tampa

ALICE Identified Communities

2020 Families: 63% ALICE
(incl. 25% Poverty)

2019 Families: 53% ALICE
(incl. 20% Poverty)



SITE PARTNERS

- Hillsborough County Public Library
- City of Tampa Parks & Recreation
- Hillsborough County Parks & Recreation

YEAR ONE

Served 1,750 children and adults in 5 locations (Goal of 1,144)

CAREGIVER OUTCOMES



94% increased their knowledge of age-appropriate child development and expectations



92% increased social supports through relationships formed at Learn & Play



100% discovered additional resources and strategies to support their child's learning and their parenting skills

CHILD OUTCOMES



90% of children 3-5 years improved school readiness skills



85% of children 0-2 years enhanced age-appropriate social emotional skills



YEAR TWO

(MID YEAR)

Served 1,851 children and adults in 10 Locations (Goal of 2,288)

77% of families had no early learning experiences before Learn & Play

20% of Families express Developmental Concerns in 2020

THE LEARN & PLAY MODEL

- Relationship Building
- Multi-Age & Multi-Lingual
- Inclusivity
- Accessibility and Availability
- "Learn & Play School"





WEEKLY NEWSLETTER

Learn & Play songs, crafts & stories

Educational Tips

Family Resources & "At Home" Activities



"I love it, the newsletter looks great!!
We miss all the teachers!!"
Elena, Mom.

"We miss our learn and play sessions,
but really enjoyed the newsletter
and videos last week"
Brittany, Mom.





CHILDREN'S BOARD OF HILLSBOROUGH COUNTY

REGULAR BOARD MEETING

FEBRUARY 27, 2020 ~ 3:00 PM

MEETING MINUTES

| | | | |
|--------------------------------|--|---|--|
| Subject | Regular Board Meeting | Date | February 27, 2020 |
| Facilitator | Megan Proulx Dempsey, Chair | Meeting Time | 3:00 PM |
| Location | Children's Board of Hillsborough County 1002 East Palm Avenue Tampa, Florida 33605 Colleen Lunsford Bevis Boardroom | Actual Meeting Time | 3:00 PM – 4:22 PM |
| | | Adjourned | 4:22 PM |
| Board Member Attendance | Megan Proulx Dempsey, Chair Andy Mayts, Vice Chair Robin DeLaVergne, Secretary/Treasurer | Jeff Eakins Sandra Murman Tamara Shamburger | Katherine Essrig Frank Prado Edwin Narain |
| Other Attendees | Kelley Parris, Executive Director David Adams, CBHC Board Attorney Nina Eichorn, Recorder | Paula Scott, CBHC Staff Jamie Robe, CBHC Staff Tonia Williams, CBHC Staff Maria Negron, CBHC Staff | Jan Houser, CBHC Staff Rebecca Bacon, CBHC Staff Trish James, CBHC Staff |

SUMMARY

| No. | Topic | Highlights |
|-----|---|--|
| I | CALL TO ORDER | M. Dempsey, Chair, called the meeting to order at 3:00 PM. E. Narain led the Invocation and Pledge of Allegiance. |
| | PUBLIC COMMENT | M. Dempsey called for Public Comment; there was none. |
| II. | ACTION ITEMS | |
| | 1. 1-23-2020 Regular Board Meeting Minutes | M. Dempsey requested approval of the January 23, 2020 Regular Board Meeting Minutes. |
| | Motion (1) | <i>Motion by Sandra Murman to approve the January 23, 2020 Regular Board Meeting Minutes; second by Katherine Essrig. Motion carried (9-0).</i> |
| | 2. Level (2) Uniting Grant for Newborn and Infant Family Support | M. Negron requested approval of (1) proposed program, Healthy Start Coalition of Hillsborough County, Inc., with a Level (2) Uniting Grant to support start-up and programming from April 1, 2020 – September 30, 2020 up to \$190,851. |
| | Motion (2) | <i>Motion by Edwin Narain to approve the Level (2) Uniting Grant for Newborn and Infant Family Support; second by Sandra Murman. Motion carried (8-0).</i> |
| | 3. Creation of an Auditor Selection Committee | M. Dempsey provided a brief history of CBHC's auditor selection process and stated a Committee must be appointed for the selection of auditors. M. Dempsey requested volunteers from the Board participate; Robin DeLaVergne, Edwin Narain, and Megan Dempsey will serve on the Committee. |
| | Motion (3) | <i>Motion by Robin DeLaVergne to approve the Creation of an Auditor Selection Committee; second by Edwin Narain. Motion carried (8-0).</i> |

SUMMARY

| No. | Topic | Highlights |
|------|--|---|
| | 4. 1-31-2020 Special Board Meeting Minutes Motion (4) | M. Dempsey requested approval of the January 31, 2020 Special Board Meeting Minutes. <i>Motion by Robin DeLaVergne to approve the January 31, 2020 Special Board Meeting Minutes; second by Tamara Shamburger. Motion carried (8-0).</i> |
| III. | REPORTS | |
| | 1. Executive Director Reports | K. Parris reported attending (21) twenty-one significant meetings or events from January 24, 2020 – February 27, 2020. K. Parris provided an update on the ELCHC reconciliation. K. Parris reported an update on House Bills 1013 and 661. K. Parris informed the Board of the March 26, 2020 date to elect Board Officers at that Regular Board meeting; ballots would be submitted to David Adams, Board Attorney, the day of the meeting. |
| | 2. Operations Reports | P. Scott provided updates on the Doretha Wynn Edgecomb Children's Board Family Resource Center in Temple Terrace and the Children's Board Family Resource Center in East County. T. James presented the FY 2020 Quarter-1 Strategic Plan Report. D. Lewis provided details on the grand opening of the Doretha Wynn Edgecomb Children's Board Family Resource Center in Temple Terrace and the Child Abuse Prevention Month Kick-off event at Glazer Children's Museum. |
| | 3. Programs Reports | M. Negron provided brief updates on the Summer Passport program and funding releases. R. Bacon presented the FY 2018-2019 Administrative Services Organization (ASO) Year-End Report. |
| | 4. Finance Reports | T. Williams reviewed the January 2019 Financial Statements. |
| IV. | ADJOURNMENT | The meeting adjourned at 4:22 PM |

MOTIONS

| | |
|----|--|
| 1. | <i>Motion by Sandra Murman to approve the January 23, 2020 Regular Board Meeting Minutes; second by Katherine Essrig. Motion carried (9-0).</i> |
| 2. | <i>Motion by Edwin Narain to approve the Level (2) Uniting Grant for Newborn and Infant Family Support; second by Sandra Murman. Motion carried (8-0).</i> |
| 3. | <i>Motion by Robin DeLaVergne to approve the Creation of an Auditor Selection Committee; second by Edwin Narain. Motion carried (8-0).</i> |
| 4. | <i>Motion by Robin DeLaVergne to approve the January 31, 2020 Special Board Meeting Minutes; second by Tamara Shamburger. Motion carried (8-0).</i> |

READ AND APPROVED BY:

MEGAN PROULX DEMPSEY
CHAIR

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY

SPECIAL BOARD MEETING CONFERENCE CALL

MARCH 24, 2020 ~ 3:00 PM

MEETING MINUTES

| | | | | |
|----------------------------------|--|---|--|-----------------------|
| Subject | Special Board Meeting Conference Call | | Date | March 24, 2020 |
| Facilitator | Megan Proulx Dempsey, Board Chair | | Meeting Time | 3:00 PM |
| Location | Conference Call – (712) 775-7031 Code – 528-058-624 | | Actual Meeting Time | 3:02 PM – 3:32 PM |
| | | | Adjourned | 3:32 PM |
| Board Member Attendance | Megan Proulx Dempsey, Chair Andrew Mayts, Vice Chair Robin DeLaVergne, Secretary/Treasurer | Frank Prado Edwin Narain Sandra Murman | Tamara Shamburger Katherine Essrig | |
| Board Members Not Present | | | | |
| Other Attendees | Kelley Parris, Executive Director Nina Eichorn, Recorder David Adams, CBHC Board Attorney | Paula Scott, CBHC Staff Tonia Williams, CBHC Staff Maria Negron, CBHC Staff | Jamie Robe, CBHC Staff Jan Houser, CBHC Staff | |

| SUMMARY | | |
|---------|--|--|
| No. | Topic | Highlights |
| I | CALL TO ORDER | <p>M. Dempsey, Board Chair, called the meeting to order at 3:02 PM.</p> <p>M. Dempsey called for Public Comment; there was none.</p> <p>M. Dempsey requested N. Eichorn take roll call of Board Members present.</p> |
| II. | ACTION ITEMS | |
| | 1. Decision Making Protocol in Absence of Executive Director Motion (1) | <p>K. Parris requested approval of updated decision-making protocol in absence of the Executive Director.</p> <p><i>Motion by Robin DeLaVergne to approve updated decision-making protocol to appoint the Director of Operations, and in their absence, the Chief Financial Officer (CEO). The CEO would then appoint an Interim CFO in order to maintain a separation of duties.</i></p> <p><i>K. Essrig requested to amend the motion to reflect in the absence of the Executive Director, the Director of Operations or Director of Finance must request approval from the Board Executive/Finance Committee to approve any purchases exceeding \$20,000; second by Andy Mayts. Amended motion carried (6-0).</i></p> |
| | 2. Emergency Funds Motion (2) | <p>T. Williams requested approval to expand the emergency funds budget by \$500,000, due to COVID-19.</p> <p><i>Motion by Andy Mayts to expand the emergency funds budget from the unallocated funds budget in the amount of \$500,000; second by Edwin Narain. Motion carried (8-0).</i></p> |

| | | |
|------|--|---|
| | 3. Executive Committee Motion (3) | M. Dempsey requested approval for the Board Executive/Finance Committee to act in place of the full Board in a state of emergency from March 24, 2020 – April 24, 2020 (30 days). This will be in the event an action plan requires Board approval immediately. <i>Motion by Sandra Murman to approve the Board Executive Committee to act in place of the full Board in a state of emergency from March 24, 2020 – April 24, 2020; second by Katherine Essrig. Motion carried (8-0).</i> |
| III. | NEW BUSINESS | None. |
| IV. | ADJOURNMENT | The meeting adjourned at 3:32 PM |

| MOTIONS | |
|----------------|---|
| 1. | <i>Motion by Robin DeLaVergne to approve updated decision-making protocol to appoint the Director of Operations, and in their absence, the Chief Financial Officer (CEO). The CEO would then appoint an Interim CFO in order to maintain a separation of duties.</i> <i>K. Essrig requested to amend the motion to reflect in the absence of the Executive Director, the Director of Operations or Director of Finance must request approval from the Board Executive/Finance Committee to approve any purchases exceeding \$20,000; second by Andy Mayts. Amended motion carried (6-0).</i> |
| 2. | <i>Motion by Andy Mayts to expand the emergency funds budget from the unallocated funds budget in the amount of \$500,000; second by Edwin Narain. Motion carried (8-0).</i> |
| 3. | <i>Motion by Sandra Murman to approve the Board Executive Committee to act in place of the full Board in a state of emergency from March 24, 2020 – April 24, 2020; second by Katherine Essrig. Motion carried (8-0).</i> |

READ AND APPROVED BY:

MEGAN PROULX DEMPSEY
CHAIR

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY

SPECIAL BOARD MEETING CONFERENCE CALL

APRIL 8, 2020 ~ 1:30 PM

MEETING MINUTES

| | | | | |
|----------------------------------|--|---|--|----------------------|
| Subject | Special Board Meeting Conference Call | | Date | April 8, 2020 |
| Facilitator | Megan Proulx Dempsey, Board Chair | | Meeting Time | 1:30 PM |
| Location | Conference Call – (605) 313-5372 Code – 180595 | | Actual Meeting Time | 1:30 PM – 1:40 PM |
| | | | Adjourned | 1:40 PM |
| Board Member Attendance | Megan Proulx Dempsey, Chair Andrew Mayts, Vice Chair Robin DeLaVergne, Secretary/Treasurer | Frank Prado Edwin Narain Sandra Murman | Katherine Essrig | |
| Board Members Not Present | Tamara Shamburger | | | |
| Other Attendees | Kelley Parris, Executive Director Nina Eichorn, Recorder David Adams, Board Attorney | Paula Scott, CBHC Staff Tonia Williams, CBHC Staff Maria Negron, CBHC Staff | Jamie Robe, CBHC Staff Jan Houser, CBHC Staff | |

| SUMMARY | | |
|---------|--|--|
| No. | Topic | Highlights |
| I | CALL TO ORDER | M. Dempsey, Board Chair, called the meeting to order at 1:30 PM. |
| | | M. Dempsey requested N. Eichorn take roll call of Board Members present. |
| | PUBLIC COMMENT | M. Dempsey called for Public Comment; there was none. |
| II. | ACTION ITEMS | |
| | 1. Negotiate a Purchasing Contract for Property in Plant City, FL | P. Scott requested approval to negotiate a contract with Mental Health Care, Inc. to purchase the building located at 301 N. Palmer Street, Plant City for up to \$720,000, adjusted for due diligence findings and closing costs associated with the property purchase. |
| | Motion (1) | <i>Motion by Robin DeLaVergne for approval to Negotiate a Purchasing Contract with Mental Health Care, Inc. to purchase the building at 301 N. Palmer Street, Plant City for up to \$720,000; second by Sandra Murman. Motion carried (7-0).</i> |
| III. | NEW BUSINESS | None. |
| IV. | ADJOURNMENT | The meeting adjourned at 1:40 PM |

MOTIONS

- | | |
|----|--|
| 1. | <i>Motion by Robin DeLaVergne for approval to Negotiate a Purchasing Contract with Mental Health Care, Inc. to purchase the building at 301 N. Palmer Street, Plant City for up to \$720,000; second by Sandra Murman. Motion carried (7-0).</i> |
|----|--|

READ AND APPROVED BY:

MEGAN PROULX DEMPSEY
CHAIR

Acceptance of FY 2019 Audited Financial Statements

Initiator: Megan Proulx Dempsey, Board Executive/Finance Committee

Action: Acceptance of FY 2019 Audited Financial Statements

Date: Regular Board Meeting, Thursday, April 23, 2020

Recommended Action

Board Executive / Finance Committee recommends acceptance of the FY 2019 Audited Financial Statements.

Background

- The Children's Board of Hillsborough County is required by Florida Statute to engage an independent audit firm to conduct an annual audit and report their findings and recommendations to the Board.
- A verbal report was made by Crowe Horwath, LLP at the March 12, 2020 Board Executive/Finance Committee meeting.

Attachment

- A. Management Letters
- B. SAS 114 Letter
- C. FY 2019 Audited Financial Statements



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org

BOARD MEMBERS

Megan Proulx Dempsey
Board Chair

Andrew J. Mayts, Jr.
Vice Chair

Robin DeLaVergne
Secretary/Treasurer

Commissioner
Sandra Murman

Jeffrey Eakins
Superintendent

Honorable
Katherine G. Essrig

Tamara Shamburger
SDHC Board Chair

Frank Prado
Regional Director

Edwin A. Narain

March 12, 2020
Crowe LLP
401 E Jackson Street
Suite 2900
Tampa, FL 33602

Ladies and Gentlemen:

We are providing this letter in connection with your audits of the financial statements of the Children's Board of Hillsborough County as of September 30, 2019 and 2018 and for the years then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the general fund, of the Children's Board of Hillsborough County, and the respective changes in financial position in conformity with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Except where otherwise stated below, immaterial matters less than \$103,900 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated October 1, 2019 for the preparation and fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States, and we believe the financial statements are fairly presented and include all properly classified funds and other financial information of the primary government by generally accepted accounting principles to be included in the financial reporting entity.

1002 East Palm Avenue
Tampa, FL 33605

P: 813.229.2884
F: 813.228.8122
Web: ChildrensBoard.org

MISSION

The Children's Board invests in partnerships and quality programs to support the success of all children and families in Hillsborough County.

2. We are responsible for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to error or fraud. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
3. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
4. We have provided you --
 - a. Access to all financial records, documentation and other information that is relevant to the preparation and fair presentation of the financial statements.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All minutes of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - e. Audit or relevant monitoring reports, if any, received from funding sources.
 - f. Results of the assessment of risk that the financial statements may be materially misstated as a result of fraud.
5. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
6. There are no transactions that have not been properly recorded in the accounting records underlying the financial statements.
7. We have no plans or intentions that might materially affect the carrying value or classification of assets, deferred outflows, liabilities, and deferred inflows.
8. We have identified all accounting estimates that materially affect recorded amounts and disclosures in the financial statements, and the key factors and significant assumptions underlying those estimates. We believe the estimates are reasonable in the circumstances.

These estimates include:

- a. Valuation of long-lived assets.
- b. Disclosure of pension plans or other post-retirement benefits.

- c. Disclosure of fair value of financial instruments.
 - d. Accrual of compensated absences.
 - e. Accumulated depreciation.
9. Adequate consideration and provision have been made, when necessary, for any material losses likely to be sustained from:
- a. Impairment of long-lived assets when the carrying amount may not be recoverable.
 - b. Collection of receivables.
 - c. Environmental remediation liabilities.
10. Except as disclosed in the financial statements, or directly to you, there are or have been no material:
- a. Arrangements, either written or oral, with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
 - b. Oral or written guarantees under which the entity is contingently liable.
 - c. Other financial instruments with significant "off-balance-sheet" risk of accounting loss to which the entity is a party.
 - d. Concentrations that make the entity vulnerable to the risk of a severe impact within one year from the balance sheet date (including, for example, individual or group concentrations of customers, suppliers, lenders, products, services, sources of labor or materials, licenses or other rights, operating areas or markets).
 - e. Significant accounting estimates that are susceptible to changing materially as a result of an event or change in conditions that is reasonably possible of occurrence within one year from the balance sheet date.
 - f. Liens, encumbrances or other title impairments, such as pledges as collateral, on entity assets at the balance sheet date.
 - g. Restrictions under borrowing agreements.
 - h. Unrecorded transactions.
 - i. Significant events that have occurred subsequent to the balance sheet date through the date of this letter that would require adjustment to, or disclosure in, the financial statements.

- j. Declines in market value of investments that are not temporary.
-
- 11. We have disclosed to you all known actual or possible litigation, claims and assessments whose effects should be considered by management when preparing the financial statements. These matters have been accounted for and disclosed in conformity with accounting principles generally accepted in the United States and GASB 62.
 - 12. Related parties and all related party relationships and transactions, and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees, have been disclosed to you, and have been appropriately accounted for and disclosed in the financial statements in accordance with the requirements of accounting principles generally accepted in the United States.
 - 13. Except as disclosed to you, we have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a. Management, whether material or not.
 - b. Employees who have significant roles in internal control, whether material or not.
 - c. Others when the fraud could have a material effect on the financial statements.
 - 14. Except as disclosed to you, we have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, or others.
 - 15. Except as disclosed to you, there have been no:
 - a. Instances of non-compliance or suspected non-compliance with budget ordinances, laws or regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered when preparing the financial statements.
 - b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
 - c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.
 - d. Reservations or designations of fund equity that were not properly authorized and approved.
 - 16. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

17. We are responsible for the required supplementary information, including that such information is measured and presented in accordance with prescribed guidelines. The methods of measurement or presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information have been disclosed to you.
18. We understand that during the course of your audit, you have relied on work performed by the following specialists. We confirm that we have no relationships with those specialists that may bear on their objectivity, such as the ability through employment, ownership, contractual right, family relationship or otherwise to directly or indirectly control or significantly influence the specialist.
 - Milliman
 - The Florida Auditor General
19. We agree with the findings of specialists in evaluating the net pension liability and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of matters that have had an effect on the independence or objectivity of the specialists.
20. During the course of your audit, we have provided to you physical or electronic copies of various original documents. We understand that you are relying on such copies as audit evidence in your audit and represent that copies provided are an accurate and completed representation of the original documentation and that the copies have not been modified from their original version.
21. The financial statements include all component units that meet the criteria of financial accountability or which are otherwise considered misleading to exclude, the classification of these component units as discretely presented or blended is appropriate, and the relationships and criteria for inclusion are properly disclosed.
22. The financial statements properly classify all funds and activities.
23. All funds that meet the quantitative criteria in GASB Statements Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to the financial statement users.
24. Net position components (invested in capital assets, restricted, and unrestricted) are properly classified and fund balance types (including minimum fund balance policies and/or stabilization agreements, if applicable) are properly presented and disclosed pursuant to GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

25. Expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
26. Revenues are properly classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
27. Interfund, internal, and intra-entity activity and balances have been properly classified and reported.
28. Special and extraordinary items are properly classified and reported.
29. Deposits and investment securities are properly classified in category of custodial credit risk.
30. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
31. All suggested adjusting journal entries, as discussed and approved, will be recorded in the accounting records.
32. We participate in the Hillsborough County Health Plan, which provides for a post-employment benefit to retirees. We have implemented GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* in FYE 2018 and believe our participation in the Health Plan is a special funding situation under GASB 75. We do not believe the revenue and expense to be recorded in accordance with this Statement nor the required disclosures and required supplementary information are material to the financial statements.
33. Management prepared these financial statements in complete compliance with GASB Statement 68 on Financial Reporting for Pensions. Management does not waive its statutory rights under Chapter 121, *Florida Statutes*.
34. With respect to the audit in accordance with *Government Auditing Standards*:
 - a. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the Entity.
 - b. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of laws and regulations that have a material effect on the determination of financial statement amounts, and that warrant the attention of those charged with governance.
 - c. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.

- d. We have identified and disclosed to you all instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements.
- e. If applicable, we have identified for you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.



Kelley Parris, Executive Director



Tonia Williams, Finance Director



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org

March 12, 2020

Crowe LLP
401 East Jackson Street
Suite 400
Tampa, Florida 33602

BOARD MEMBERS

Megan Proulx Dempsey
Board Chair

Andrew J. Mayts, Jr.
Vice Chair

Robin DeLaVergne
Secretary/Treasurer

Commissioner
Sandra Murman

Jeffrey Eakins
Superintendent

Honorable
Katherine G. Essrig

Tamara Shamburger
SDHC Board Chair

Frank Prado
Regional Director

Edwin A. Narain

Ladies and Gentlemen:

In connection with your examination of the investment of public funds of Children's Board of Hillsborough County during the year ended September 30, 2019, for the purpose of expressing an opinion that the investment was, in all material respects, in conformity with Ch. 218.415, *Florida Statutes*, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your examination:

- We are responsible for the investment of public funds and for our assertion that it is in conformity with Ch. 218.415, *Florida Statutes*.
- During the year ended September 30, 2019, the investment of public funds were in conformity with Ch. 218.415, *Florida Statutes*.
- We have disclosed to you all information we are aware of that may contradict the appropriate investment of public funds, and we have disclosed to you all communications from regulatory agencies affecting the investment of public funds, including communications received between September 30, 2019 and the date of the report.
- We have disclosed to you all events subsequent to September 30, 2019 that would have a material effect on the appropriate investment of public funds.
- We have made available to you all records relevant to the investment of public funds.
- We have disclosed to you, as applicable, any deficiencies in internal control relevant to the engagement of which we are aware, as well as any knowledge of actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the investment of public funds.

Kelley Parris, Executive Director

Tonia Williams, Finance Director

1002 East Palm Avenue
Tampa, FL 33605

P: 813.229.2884
F: 813.228.8122
Web: ChildrensBoard.org

MISSION

The Children's Board invests in partnerships and quality programs to support the success of all children and families in Hillsborough County.

Board of Directors
Children's Board of Hillsborough County
Tampa, Florida

Professional standards require that we communicate certain matters to keep you adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. We communicate such matters in this report.

AUDITOR'S RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

Our responsibility is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. The audit of the financial statements does not relieve you of your responsibilities and does not relieve management of their responsibilities. Refer to our engagement letter with the Children's Board of Hillsborough County ("Board") for further information on the responsibilities of management and of Crowe LLP.

AUDITOR'S RESPONSIBILITY UNDER GOVERNMENT AUDITING STANDARDS

As part of obtaining reasonable assurance about whether the Board's financial statements are free of material misstatement, we performed tests of the Board's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts or disclosures. 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.

PLANNED SCOPE AND TIMING OF THE AUDIT

We are to communicate an overview of the planned scope and timing of the audit. Accordingly, the following matters regarding the planned scope and timing of the audit were discussed with you on November 7, 2019.

- How we proposed to address the significant risks of material misstatement, whether due to fraud or error.
- Our approach to internal control relevant to the audit.
- The concept of materiality in planning and executing the audit, focusing on the factors considered rather than on specific thresholds or amounts.
- Where the entity has an internal audit function, the extent to which the auditor will use the work of internal audit, and how the external and internal auditors can best work together.

- Your views and knowledge of matters you consider warrant our attention during the audit, as well as your views on:
 - The allocation of responsibilities between you and management.
 - The entity's objectives and strategies, and the related business risks that may result in material misstatements.
 - Significant communications with regulators.
 - Other matters you believe are relevant to the audit of the financial statements.
- Matters relative to the use of other auditors/other accountants during the audit:
 - An overview of the type of work to be performed by other auditors/other accountants.
 - An overview of the nature of our planned involvement in the work to be performed by the other auditor/other accountant.

SIGNIFICANT ACCOUNTING POLICIES AND MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES

Significant Accounting Policies: Those Charged with Governance should be informed of the initial selection of and changes in significant accounting policies or their application. Also, Those Charged with Governance should be aware of methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas where there is a lack of authoritative consensus. We believe management has the primary responsibility to inform Those Charged with Governance about such matters. To assist Those Charged with Governance in its oversight role, we also provide the following:

| Accounting Standard | Impact of Adoption |
|--|--|
| <p>GASB Statement No. 88, "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements"</p> <p>This Statement was issued to improve the information that is disclosed in the notes to government financial statements related to debt, including direct borrowings and direct placements. It clarifies which liabilities governments should include when disclosing information related to debt. The Statement defines debt as a liability that arises from a contractual obligation to pay cash or other assets in one or more payments to settle an amount that is fixed as the date the contractual obligation is established. Required debt disclosures include unused lines of credit, assets pledged as collateral for debt, and terms specified in debt agreements (e.g., events of default, termination events, and subjective acceleration clauses). Disclosure requirements also include existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.</p> | <p>Adoption of this Statement did not have a material impact on the Board's financial position or results of operations.</p> |

| Accounting Standard | Impact of Adoption |
|---|---|
| GASB Statement No. 83, "Certain Asset Retirement Obligations" This Statement was issued to improve accounting and financial reporting for certain asset retirement obligations (AROs). A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. | Adoption of this Statement did not have a material impact on the Board's financial position or results of operations. |
| Significant Unusual Transactions. | No such matters noted |
| Significant Accounting Policies in Controversial or Emerging Areas. | No such matters noted |

Management Judgments and Accounting Estimates: Further, accounting estimates are an integral part of the financial statements prepared by management and are based upon management's current judgments. These judgments are based upon knowledge and experience about past and current events and assumptions about future events. Certain estimates are particularly sensitive because of their significance and because of the possibility that future events affecting them may differ markedly from management's current judgments and may be subject to significant change in the near term.

The following describes the significant accounting estimates reflected in the Board's year end financial statements, the process used by management in formulating these particularly sensitive accounting estimates and the primary basis for our conclusions regarding the reasonableness of those estimates.

| Significant Accounting Estimate | Process Used by Management | Basis for Our Conclusions |
|--|--|---|
| Fair Values of Investment Securities and Other Financial Instruments | The disclosure of fair values of securities and other financial instruments requires management to use certain assumptions and estimates pertaining to the fair values of its financial assets and financial liabilities. | We tested the propriety of information underlying management's estimates. |
| Useful Lives of Fixed Assets | Management has determined the economic useful lives of fixed assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the Board. | We tested the propriety of information underlying management's estimates. |
| Pension and Postretirement Obligations | Amounts reported for pension and postretirement obligations require management to use estimates that may be subject to significant change in the near term. These estimates are based on projection of the weighted average discount rate, rate of increase in future compensation levels, and weighted average expected long-term rate of return on pension assets. | We reviewed the reasonableness of these estimates and assumptions. |

AUDITOR'S JUDGMENTS ABOUT QUALITATIVE ASPECTS OF SIGNIFICANT ACCOUNTING PRACTICES

We are to discuss with you our comments about the following matters related to the Board's accounting policies and financial statement disclosures.

- The accounting policies to the particular circumstances of the Board, considering the need to balance the cost of providing information with the likely benefit to users of the Board's financial statements are appropriate.
- Overall, the disclosures in the financial statements are neutral, consistent and clear.
- The effect of the timing of transactions in relation to the period in which they are recorded is appropriate.
- There were no significant risks and exposures, and uncertainties that are disclosed in the financial statements. There were no unusual transactions including nonrecurring amounts recognized during the audit period that materially impacted the financial statements.
- There were no particularly sensitive financial statement disclosures.
- There were no factors affecting asset and liability carrying values, including the Board's basis for determining useful lives assigned to tangible and intangible assets.
- There was no selective correction of misstatements, for example, correcting misstatements with the effect of increasing reported earnings, but not those that have the effect of decreasing reported earnings.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Corrected Misstatements: We are to inform you of material corrected misstatements that were brought to the attention of management as a result of our audit procedures.

There were no such misstatements.

Uncorrected Misstatements: We are to inform you of uncorrected misstatements that were aggregated by us during the current engagement and pertaining to the latest and prior period(s) presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. For your consideration, we have distinguished misstatements between known misstatements and likely misstatements.

There were no such misstatements.

OTHER COMMUNICATIONS

| Communication Item | Results |
|---|---|
| <p>Other Information In Documents Containing Audited Financial Statements Information may be prepared by management that accompanies the financial statements. To assist your consideration of this information, you should know that we are required by audit standards to read such information and consider whether such information, or the manner of its presentation, is materially inconsistent with information in the financial statements. If we consider the information materially inconsistent based on this reading, we are to seek a resolution of the matter.</p> | <p>We read the following items and noted no material inconsistencies or misstatement of facts in such information based on our reading thereof.</p> <ul style="list-style-type: none"> • Management's Discussion and Analysis of Financial Condition and Results of Operation • Historical Pension Information • Budgetary Comparison Schedule |
| <p>Significant Difficulties Encountered During the Audit We are to inform you of any significant difficulties encountered in dealing with management related to the performance of the audit.</p> | <p>There were no significant difficulties encountered in dealing with management related to the performance of the audit.</p> |
| <p>Disagreements With Management We are to discuss with you any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the Board's financial statements or the auditor's report.</p> | <p>During our audit, there were no such disagreements with management.</p> |
| <p>Consultations With Other Accountants If management consulted with other accountants about auditing and accounting matters, we are to inform you of such consultation, if we are aware of it, and provide our views on the significant matters that were the subject of such consultation.</p> | <p>We are not aware of any instances where management consulted with other accountants about auditing or accounting matters since no other accountants contacted us, which they are required to do by Statement on Auditing Standards No. 50, before they provide written or oral advice.</p> |
| <p>Representations The Auditor Is Requesting From Management We are to provide you with a copy of management's requested written representations to us.</p> | <p>We direct your attention to a copy of the letter of management's representation to us provided separately.</p> |
| <p>Significant Issues Discussed, or Subject to Correspondence, With Management We are to communicate to you any significant issues that were discussed or were the subject of correspondence with management.</p> | <p>There were no such significant issues discussed, or subject to correspondence, with management.</p> |
| <p>Significant Related Party Findings and Issues We are to communicate to you significant findings and issues arising during the audit in connection with the Board's related parties.</p> | <p>There were no such findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p> <p>There were no such findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p> |

| Communication Item | Results |
|--|--|
| <p>Other Findings or Issues We Find Relevant or Significant</p> <p>We are to communicate to you other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p> | <p>There were no such other findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p> |

We are pleased to serve your Board as its independent auditors and look forward to our continued relationship. We provide the above information to assist you in performing your oversight responsibilities and would be pleased to discuss this letter or any matters further, should you desire. This letter is intended solely for the information and use of the Board of Directors and, if appropriate, management, and is not intended to be and should not be used by anyone other than these specified parties.

Crowe LLP

Crowe LLP

Tampa, Florida
March 12, 2020



Children's Board HILLSBOROUGH COUNTY

www.ChildrensBoard.org

FINANCIAL STATEMENTS September 30, 2019 and 2018

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
Tampa, Florida

FINANCIAL STATEMENTS
September 30, 2019 and 2018

CONTENTS

| | |
|--|-------|
| INDEPENDENT AUDITOR'S REPORT | 1-2 |
| MANAGEMENT'S DISCUSSION AND ANALYSIS | 3-11 |
| BASIC FINANCIAL STATEMENTS | |
| GOVERNMENT-WIDE FINANCIAL STATEMENTS | |
| STATEMENTS OF NET POSITION | 12-13 |
| STATEMENTS OF ACTIVITIES | 14 |
| FUND FINANCIAL STATEMENTS | |
| BALANCE SHEETS - GOVERNMENTAL FUND | 15 |
| RECONCILIATION OF TOTAL GOVERNMENTAL FUND | |
| BALANCE TO STATEMENTS OF NET POSITION | 16 |
| STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN | |
| FUND BALANCE – GOVERNMENTAL FUND | 17 |
| RECONCILIATION OF STATEMENTS OF REVENUES, EXPENDITURES | |
| AND CHANGES IN FUND BALANCE OF GOVERNMENTAL | |
| FUND TO STATEMENTS OF ACTIVITIES..... | 18 |
| NOTES TO FINANCIAL STATEMENTS | 19-40 |
| REQUIRED SUPPLEMENTARY INFORMATION | |
| HISTORICAL PENSION INFORMATION: | |
| SCHEDULE OF THE CHILDREN'S BOARD PROPORTIONATE SHARE OF THE NET | |
| PENSION LIABILITY – FLORIDA RETIREMENT SYSTEM PENSION PLAN | 41 |
| SCHEDULE OF THE CHILDREN'S BOARD CONTRIBUTIONS – FLORIDA | |
| RETIREMENT SYSTEM PENSION PLAN | 42 |
| SCHEDULE OF THE CHILDREN'S BOARD PROPORTIONATE SHARE OF THE NET | |
| PENSION LIABILITY – FLORIDA RETIREMENT SYSTEM HEALTH INSURANCE | |
| SUBSIDY | 43 |
| SCHEDULE OF THE CHILDREN'S BOARD CONTRIBUTIONS – FLORIDA | |
| RETIREMENT SYSTEM HEALTH INSURANCE SUBSIDY | 44 |
| BUDGETARY COMPARISON SCHEDULE: | |
| SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN | |
| FUND BALANCE - BUDGET TO ACTUAL - GOVERNMENTAL FUND..... | 45 |
| SUPPLEMENTAL INFORMATION | |
| 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 | 46-47 |
| MANAGEMENT LETTER | 48-49 |
| INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH | |
| SECTION 218.415, FLORIDA STATUTES..... | 50 |

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Children's Board of Hillsborough County (the Children's Board), as of and for the years ended September 30, 2019 and 2018, and the related notes to the financial statements, which collectively comprise the Children's Board's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Children's Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Children's Board's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Children's Board, as of September 30, 2019 and 2018, and the respective changes in financial position thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, historical pension information and budgetary comparison schedule as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2020, on our consideration of the Children's Board internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Children's Board's internal control over financial reporting and compliance.



Crowe LLP

Tampa, Florida
March 12, 2020

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
September 30, 2019 and 2018

The Children's Board of Hillsborough County's (the Children's Board) Management Discussion and Analysis (MD&A) provides a financial performance review that is designed to focus on the financial activities, resulting changes, and currently known facts for the fiscal year ended on September 30, 2019. Please read it in conjunction with the accompanying presented financial statements.

Financial Highlights

- The Hillsborough County ad valorem property tax base increased \$8.4 billion or 9.68 percent from fiscal year 2018 to 2019 because of the increase in property values. Total net ad valorem revenue increased \$3.8 million. The millage rate remained at .4589 mills per \$1,000 of property value.
- The overall change in revenue from fiscal year 2018 to 2019 was a net increase of \$4.9 million or 12.1% due to the increase in ad valorem revenue, an increase in investment income due to an increase in the interest rate, and an increased investment by Eckerd Connects in the Administrative Services Organization (ASO).
- Total program expenditures increased by \$3.5 million or 12% for fiscal year 2019 for a total of \$32.6 million (83% of total expenses). There was an increase in new funding released and continuation contracts were given an increase to enhance services.
- Governmental Fund balance increased \$5.5 million or 20.3 percent for fiscal year 2019 because expenditures were under budget and revenue was over budget. There was a budgeted spend down of the fund balance.

Using this Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities on pages 12 and 14 provide information about the activities of the Children's Board as a whole and present a long-term view of the Children's Board's finances. Governmental Fund financial statements start on page 15. For governmental activities, these statements explain how the services were financed in the short term as well as what remains for future spending.

The Children's Board's basic financial statements provide users long-term and short-term information about the Children's Board's overall financial position. The Governmental Fund financial statements provide a current financial resource measurement focus using modified accrual accounting. The Government-Wide financial statements provide users an economic resource measurement focus based on full accrual accounting. The Government-Wide and Governmental Fund statement presentations allow the users to address relevant questions concerning the basis of comparison from year to year or government to government and the Children's Board's accountability.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
September 30, 2019 and 2018

Overview of the Financial Statements

Government-wide Financial Statements

The Statement of Net Position and the Statement of Activities report information about the Children's Board activities in a way that helps to evaluate its economic and financial position. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the method of accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Children's Board's net position and changes in it. Net Position is the difference between assets and liabilities. An increase in net position happens when revenue for the year exceeds expenditures.

In the Statement of Net Position (Table 1) and the Statement of Activities (Table 2) all of The Children's Board's services are considered governmental activities. Appropriation funding includes property taxes, state and federal grants and other local funding to finance these activities.

Table 1
Statement of Net Position:

| | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|-------------------------------|----------------------|----------------------|----------------------|
| Assets: | | | |
| Current and other Assets | \$ 16,840,179 | \$ 14,983,615 | \$ 14,148,395 |
| Designated Assets | 21,466,374 | 16,868,378 | 12,689,463 |
| Capital Assets (net) | 4,433,002 | 3,636,975 | 3,811,839 |
| Total Assets | <u>42,739,555</u> | <u>35,488,968</u> | <u>30,649,697</u> |
| Deferred Outflows: | | | |
| Pensions | <u>939,626</u> | <u>958,809</u> | <u>1,023,979</u> |
| Liabilities: | | | |
| Current and Other Liabilities | <u>9,056,442</u> | <u>7,776,662</u> | <u>8,472,534</u> |
| Deferred Inflows: | | | |
| Pensions | <u>262,388</u> | <u>368,336</u> | <u>299,453</u> |
| Net Position: | | | |
| Invested in Capital Assets | 4,433,002 | 3,636,975 | 3,811,839 |
| Unrestricted | 29,927,349 | 24,665,804 | 19,089,850 |
| Total Net Position | <u>\$ 34,360,351</u> | <u>\$ 28,302,779</u> | <u>\$ 22,901,689</u> |

Total Assets increased \$7.3 million and 20.4 percent because of the increase in Future Commitments and the purchase of a building for the Temple Terrace Children's Board Family Resource Center. \$477,413 will be encumbered in fiscal year 2020.

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
September 30, 2019 and 2018

Table 2
Statement of Activities:

| | 2019 | 2018 | 2017 |
|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Expenses: | | | |
| Program Expense | \$ 32,580,269 | \$ 29,084,247 | \$ 27,695,625 |
| Operating and Non-Operating Expense | 6,240,351 | 5,527,948 | 5,332,552 |
| Depreciation Expense | 173,231 | 174,864 | 175,191 |
| Total Expenses | <u>38,993,851</u> | <u>34,787,059</u> | <u>33,203,368</u> |
| Revenues: | | | |
| Ad Valorem Taxes | 42,440,445 | 38,597,498 | 35,503,177 |
| Investment Income | 1,163,907 | 721,353 | 350,169 |
| Other Funding | 1,447,071 | 869,298 | 351,937 |
| Total Revenues | <u>45,051,423</u> | <u>40,188,149</u> | <u>36,205,283</u> |
| Change in Net Position | 6,057,572 | 5,401,090 | 3,001,915 |
| Net Position - Beginning of Year | <u>28,302,779</u> | <u>22,901,689</u> | <u>19,899,774</u> |
| Net Position - End of Year | <u><u>\$ 34,360,351</u></u> | <u><u>\$ 28,302,779</u></u> | <u><u>\$ 22,901,689</u></u> |

The Statement of Activities shows the effect of capitalization of infrastructure and fixed assets and other nominal differences (Table 2) as time-related depreciable elements and expenses that the Governmental Fund (page 14) treats as expended in the period that the asset is acquired.

Total expenses increased \$4.2 million or 12 percent from fiscal year 2018 to fiscal year 2019. Operating and non-operating expenses increased \$0.4 million or 7.6 percent for the fiscal period.

Total revenues increased \$4.9 million over the prior year. Ad Valorem Taxes increased 10 percent due to an increase in property values. Investment Income increased 61.4% because of an increase in the interest rate. Other funding increased 66.5% due to an increase in ASO Funding.

Governmental Fund Financial Statements

The Governmental Fund financial statements starting on page 15 focus on the individual parts of the Children's Board's activities and reports the Children's Board's operations in more detail than the Government-Wide statements.

The traditional users of government financial statements will find the Governmental Fund financial statement presentation more familiar. The Children's Board uses only one government fund category and does not have any proprietary or fiduciary funds activity.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
September 30, 2019 and 2018

Governmental Fund – All of The Children's Board's services are reported in a governmental fund. This focuses on cash and other financial assets that can readily be converted to cash and the balances left at year-end that are available for spending. Consequently, the Governmental Fund statements provide a detailed short-term view that helps the readers determine whether there are financial resources available to finance the Children's Board's basic services in the near future. Because this information does not encompass the additional long-term focus of the Government-Wide financial statements, we describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and Governmental Fund in a reconciliation following the fund financial statements.

| | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|--|---------------------|---------------------|---------------------|
| Fund Balance: | | | |
| Nonspendable Fund Balance: | | | |
| Prepaid Expenditures | \$ 23,000 | \$ 26,100 | \$ 23,000 |
| Committed Fund Balance: | | | |
| Building and Capital Reserve | 313,119 | 229,591 | 264,214 |
| Minimal Operational Expenditures | 2,598,850 | 2,388,909 | 1,968,474 |
| Assigned Fund Balance: | | | |
| Future Commitments of Current Programs | 18,554,405 | 14,249,878 | 10,456,775 |
| Unassigned Fund Balance: | | | |
| Unassigned Funds | <u>10,893,170</u> | <u>10,033,449</u> | <u>8,514,206</u> |
| Total Fund Balance | <u>\$32,382,544</u> | <u>\$26,927,927</u> | <u>\$21,226,669</u> |

Summary of Balance Sheet

The Governmental Fund Balance Sheet on page 15 presents information on the Children's Board's assets and liabilities and the combined fund balance. The fund balance increased from \$26.9 million to \$32.4 million due to underspending in program funding.

The \$32.4 million fund balance at September 30, 2019 consists of non-spendable, committed, assigned and unassigned categories. The non-spendable fund balance includes \$23 thousand of prepaid expenditures. The committed fund balance includes the building and capital reserve and minimal operational expenditures for the first two months of each fiscal year totaling \$2.9 million. The assigned fund balance is for future commitments of current programs totaling \$18.6 million. The remaining \$10.9 million represents the unassigned fund balance, which is the remaining portion of the fund balance that has not been restricted, committed, or assigned which is available for general purposes.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
September 30, 2019 and 2018

Statement of Revenues, Expenditures and Changes in Fund Balance

Total revenues from the Governmental Fund were \$45.1 million in FY 2019, a 12.1 percent increase from FY 2018. The ad-valorem tax revenues, the Children's Board's largest revenue source, was \$42.4 million. This was a 10 percent increase from FY 2018 because of the increase in property values. The millage rate remained at .4589.

Total expenditures for governmental activities were \$39.6 million, a 14.8 percent increase from FY 2018. This included \$4.9 million in operating expenditures, \$1.1 million in non-operating, 1.0 million in capital outlay, and \$32.6 million in program expenditures. The program expenditures included an overall 12 percent increase.

At year-end 2019, the Children's Board's general fund reported \$32.4 million in fund balance, which is an increase of \$ 5.5 million or 20.3 percent increase from fiscal year 2018.

Table 3

General Fund Budgetary Highlights:

| | Original Budget 2019 | Amended Budget 2019 | Actual 2019 |
|-------------------------------|-------------------------|------------------------|---------------------|
| Revenues | | | |
| Ad valorem taxes | \$ 41,771,412 | \$ 41,771,412 | \$ 42,440,445 |
| Investment Income | 756,000 | 756,000 | 1,163,907 |
| Other Funding | 1,920,000 | 1,920,000 | 1,447,071 |
| Total Revenues | 44,447,412 | 44,447,412 | 45,051,423 |
| Expenditures | | | |
| Personnel | 3,973,914 | 3,973,914 | 3,914,999 |
| Operational Expenses | 1,258,637 | 1,258,637 | 988,280 |
| Capital | - | 1,400,200 | 969,258 |
| Non-Operating Expenses | 1,201,570 | 1,201,570 | 1,144,000 |
| Program Expenses | 41,248,693 | 39,848,493 | 32,580,269 |
| Total Expenditures | 47,682,814 | 47,682,814 | 39,596,806 |
| Change to Fund Balance | \$ (3,235,402) | \$ (3,235,402) | \$ 5,454,617 |

General Fund Budget Comparison

Total revenues exceeded total expenditures by \$5.5 million in the general fund for fiscal year 2019 – as shown in Table 3.

Total Actual general fund revenues were \$.6 million and 1.3 percent more than the amended budgeted revenues for fiscal year 2019.

The actual expenditures were \$8.1 million below the budget amounts due to underspending in both operating and program budgets. Operating expenditures were under budget due to vacant positions throughout the year, and underspending in facility expenditures and contracted services. Unallocated funds through the competitive process and under spending in program contracts resulted in program expenditures being under budget for fiscal year 2019.

The Children's Board's general fund balance change of \$5.5 million reported (Table 3) differs from the amended general fund's budgeted fund balance change of (\$3.2) million. This is principally because of lower than anticipated program and operating expenditures.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
September 30, 2019 and 2018

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Children's Board has established a fixed asset amount of \$5,000 and greater as the threshold to recognize capitalized assets.

Table 4
Change in Capital Assets

| | Balance 09/30/18 | Additions | Retirements/ Transfers | Balance 09/30/19 |
|--|---------------------|-------------------|---------------------------|---------------------|
| Non-depreciable assets: | | | | |
| Land-Palm Avenue | \$ 1,082,724 | \$ - | \$ - | \$ 1,082,724 |
| Land-FRC Temple Terrace | - | 300,000 | - | 300,000 |
| Depreciable assets: | | | | |
| Building-Palm Avenue | 4,730,008 | - | - | 4,730,008 |
| Building-FRC Temple Terrace | - | 650,000 | - | 650,000 |
| Improvements | 155,638 | - | - | 155,638 |
| Construction-in-Progress | - | 19,258 | - | 19,258 |
| Improvements other than building | 414,711 | - | - | 414,711 |
| Office Equipment | 5,880 | - | - | 5,880 |
| Office Furniture | 39,806 | - | - | 39,806 |
| Computer Equipment | 11,151 | - | - | 11,151 |
| | <u>6,439,918</u> | <u>969,258</u> | <u>-</u> | <u>7,409,176</u> |
| Less, accumulated depreciation: | | | | |
| Building-Palm Avenue | 2,273,031 | 157,667 | - | 2,430,698 |
| Building-FRC Temple Terrace | - | - | - | - |
| Improvements | 58,364 | 15,564 | - | 73,928 |
| Improvements other than building | 414,711 | - | - | 414,711 |
| Office Equipment | 5,880 | - | - | 5,880 |
| Office Furniture | 39,806 | - | - | 39,806 |
| Computer Equipment | 11,151 | - | - | 11,151 |
| | <u>2,802,943</u> | <u>173,231</u> | <u>-</u> | <u>2,976,174</u> |
| Capital Assets, Net | <u>\$ 3,636,975</u> | <u>\$ 796,027</u> | <u>\$ -</u> | <u>\$ 4,433,002</u> |

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
September 30, 2019 and 2018

| | Balance 09/30/17 | Additions | Retirements/ Transfers | Balance 09/30/18 |
|--|---------------------|---------------------|---------------------------|---------------------|
| Non-depreciable assets: | | | | |
| Land-Palm Avenue | \$ 1,082,724 | \$ - | \$ - | \$ 1,082,724 |
| Depreciable assets: | | | | |
| Building-Palm Avenue | 4,730,008 | - | - | 4,730,008 |
| Improvements | 155,638 | - | - | 155,638 |
| Improvements other than building | 414,711 | - | - | 414,711 |
| Office Equipment | 11,266 | - | (5,386) | 5,880 |
| Office Furniture | 39,806 | - | - | 39,806 |
| Computer Equipment | 40,369 | - | (29,218) | 11,151 |
| | <u>6,474,522</u> | <u>-</u> | <u>(34,604)</u> | <u>6,439,918</u> |
| Less, accumulated depreciation: | | | | |
| Building-Palm Avenue | 2,115,364 | 157,667 | - | 2,273,031 |
| Improvements | 42,800 | 15,564 | - | 58,364 |
| Improvements other than building | 414,711 | - | - | 414,711 |
| Office Equipment | 9,633 | 1,633 | 5,386 | 5,880 |
| Office Furniture | 39,806 | - | - | 39,806 |
| Computer Equipment | 40,369 | - | 29,218 | 11,151 |
| | <u>2,662,683</u> | <u>174,864</u> | <u>34,604</u> | <u>2,802,943</u> |
| Capital Assets, Net | <u>\$ 3,811,839</u> | <u>\$ (174,864)</u> | <u>\$ -</u> | <u>\$ 3,636,975</u> |

Change in Capital Assets:

At the end of the fiscal year 2019, the Children's Board had \$7.4 Million invested in a variety of capital assets. The total assets have increased from FY 2018 because of the purchase of a building for the Children's Board Family Resource Center in Temple Terrace.

Long Term Debt

At September 30, 2019, the Children's Board had \$3.12 million in long-term debt versus \$2.83 million at September 30, 2018, a net change of \$.29 million and 10.2 percent. This obligation is comprised of compensatory vacation, sick leave and pension liabilities accrued. The net change consists of additions which occurred when additional leave was accrued, deletions which occurred when leaves were used and net post-employment benefits earned by employees during the year.

Section 125.901(3) (a) 6, Florida Statutes, (as it existed prior to October 1, 1990) states that the Children's Board has the power and duty to lease or buy such real estate, equipment, and personal property and to construct such buildings as are needed to execute the foregoing powers and duties, provided that no such purchases shall be made or building done except for cash with funds on hand.

More detail information on capital assets and long-term debt are provided in notes 3, 4, and 5 to the financial statements.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
September 30, 2019 and 2018

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Children's Board considered many factors when setting the fiscal year 2019 budget and millage rate. The Children's Board promotes the well-being of children and families by uniting community partners, investing in innovative opportunities, and leading the county in best practices—so the whole community can realize its full potential. The organization funds programs and services for children and families throughout Hillsborough County. The primary result of Children's Board funding is that children are healthy and have acquired the developmental foundations needed to succeed in school and in life.

The Children's Board strategically funds faith based and non-profit organizations for services, personnel, programs, and supports that are proven to improve the lives of children and families. The Children's Board also funds training, technical assistance, capacity building, neighborhood initiatives and advocacy activities to create positive community conditions that benefit children and families. The Children's Board identifies child, family, and community needs; determines the best programs and services to fund; selects and contracts with the best program/service providers; and monitors program performance. The Children's Board evaluates the impact of its programs and participates in service and systems planning. Staff support is provided for technical assistance and training to support providers.

The Hillsborough County Property Appraiser's Office reassessed Just Values for market value increases on the 2019 tax rolls presented to the taxing authorities. Accordingly, ad valorem revenues for the Children's Board are budgeted to increase by \$3.8 million for a total of \$45.5 million for fiscal year 2020 with a millage rate remaining at .4589.

The continuation of the Children's Board Strategic Investment plan and current economic conditions were considered when adopting the general fund budget for fiscal year 2020. The total budget for FY 2020 is \$51.9 million, a net increase of 8.79 percent over the final 2019 budget of \$47.7 million. The Children's Board will appropriate \$3.5 million from fund balance in fiscal year 2020.

This space left blank intentionally

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
September 30, 2019 and 2018

Contacting the Children's Board's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Children's Board's finances and to demonstrate the Children's Board's accountability for the money it receives.

If you have questions about this report or need additional financial information, contact:

Tonia Williams, Director of Finance
Children's Board of Hillsborough County
1002 E. Palm Avenue
Tampa, FL 33605
Telephone (813) 229-2884
or visit the Children's Board's web site at
www.childrensboard.org



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
STATEMENTS OF NET POSITION
September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|--|--------------------|--------------------|
| ASSETS | | |
| Current Assets | | |
| Cash and Cash Equivalents and Investments (Note 2) | \$ 16,080,362 | \$ 14,354,302 |
| Receivables: | | |
| Ad Valorem Taxes | 343,965 | 252,730 |
| Other | <u>392,852</u> | <u>350,483</u> |
| Total Receivables | 736,817 | 603,213 |
| Prepaid Expenses | <u>23,000</u> | <u>26,100</u> |
| Total Current Assets | <u>16,840,179</u> | <u>14,983,615</u> |
| Noncurrent Assets | | |
| Designated Assets | | |
| Cash and Cash Equivalents and Investments (Note 2) | | |
| Future Commitments | 18,554,405 | 14,249,878 |
| Minimum Operating Expenses | 2,598,850 | 2,388,909 |
| Building and Capital Reserve | <u>313,119</u> | <u>229,591</u> |
| Total Designated Assets | <u>21,466,374</u> | <u>16,868,378</u> |
| Capital Assets (Note 3) | | |
| Land | 1,382,724 | 1,082,724 |
| Property and Equipment | <u>6,026,452</u> | <u>5,357,194</u> |
| | 7,409,176 | 6,439,918 |
| Less: Accumulated Depreciation | <u>(2,976,174)</u> | <u>(2,802,943)</u> |
| Net Capital Assets | <u>4,433,002</u> | <u>3,636,975</u> |
| Total Assets | <u>42,739,555</u> | <u>35,488,968</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Pension (Note 4) | <u>939,626</u> | <u>958,809</u> |

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
STATEMENTS OF NET POSITION
September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---------------------------------------|----------------------|----------------------|
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | \$ 246,530 | \$ 99,337 |
| Contracts Payable | 5,535,564 | 4,706,657 |
| Accrued Salaries, Wages and Benefits | 138,733 | 117,955 |
| Other Liabilities (Note 6) | <u>13,168</u> | <u>23,779</u> |
| Total Current Liabilities | <u>5,933,995</u> | <u>4,947,728</u> |
| Noncurrent Liabilities | | |
| Accrued Compensated Absences (Note 5) | 230,561 | 313,790 |
| Net Pension Liability (Note 4) | <u>2,891,886</u> | <u>2,515,144</u> |
| Total Liabilities | <u>9,056,442</u> | <u>7,776,662</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Pension (Note 4) | <u>262,388</u> | <u>368,336</u> |
| NET POSITION | | |
| Net Investment in Capital Assets | 4,433,002 | 3,636,975 |
| Unrestricted | <u>29,927,349</u> | <u>24,665,804</u> |
| Total Net Position | <u>\$ 34,360,351</u> | <u>\$ 28,302,779</u> |

See accompanying notes to financial statements.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
 STATEMENTS OF ACTIVITIES
 Years ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|--|-----------------------------|-----------------------------|
| Expenses | | |
| Program | \$ 32,580,269 | \$ 29,084,247 |
| Operating | 5,096,351 | 4,465,176 |
| Non-Operating | 1,144,000 | 1,062,772 |
| Unallocated Depreciation (Note 3) | <u>173,231</u> | <u>174,864</u> |
| Total Expenses | <u>38,993,851</u> | <u>34,787,059</u> |
| Revenues | | |
| Ad Valorem Taxes | 42,440,445 | 38,597,498 |
| Investment Income | 1,163,907 | 721,353 |
| Administrative Services Organization Funding | 1,010,658 | 511,185 |
| Other Community Partner Funding | 289,758 | 301,687 |
| Miscellaneous Income | <u>146,655</u> | <u>56,426</u> |
| Total Revenues | <u>45,051,423</u> | <u>40,188,149</u> |
| Change in Net Position | 6,057,572 | 5,401,090 |
| Net Position, Beginning of Year | <u>28,302,779</u> | <u>22,901,689</u> |
| Net Position, End of Year | <u><u>\$ 34,360,351</u></u> | <u><u>\$ 28,302,779</u></u> |

See accompanying notes to financial statements.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
BALANCE SHEETS – GOVERNMENTAL FUND
September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|--|----------------------|----------------------|
| ASSETS | | |
| Cash and Cash Equivalents and Investments (Note 2) | \$ 16,080,362 | \$ 14,354,302 |
| Receivables | | |
| Ad Valorem Taxes | 343,965 | 252,730 |
| Other | 392,852 | 350,483 |
| Prepaid Expenditures | 23,000 | 26,100 |
| Designated Assets | | |
| Cash and Cash Equivalents and Investments (Note 2) | | |
| Future Commitments | 18,554,405 | 14,249,878 |
| Minimum Operational Expenditures | 2,598,850 | 2,388,909 |
| Building and Capital Reserve | 313,119 | 229,591 |
| Total Assets | <u>\$ 38,306,553</u> | <u>\$ 31,851,993</u> |
| LIABILITIES AND FUND BALANCE | | |
| Liabilities | | |
| Accounts Payable | \$ 246,530 | \$ 99,337 |
| Contracts Payable | 5,535,564 | 4,706,657 |
| Accrued Salaries, Wages and Benefits | 138,733 | 117,955 |
| Other Liabilities | 3,182 | 117 |
| Total Liabilities | <u>5,924,009</u> | <u>4,924,066</u> |
| FUND BALANCE | | |
| Nonspendable Fund Balance | | |
| Prepaid Expenditures | 23,000 | 26,100 |
| Committed Fund Balance | | |
| Building and Capital Reserve | 313,119 | 229,591 |
| Minimal Operational Expenditures | 2,598,850 | 2,388,909 |
| Assigned Fund Balance | | |
| Future Commitments of Current Programs | 18,554,405 | 14,249,878 |
| Unassigned Fund Balance | | |
| Unassigned Funds | <u>10,893,170</u> | <u>10,033,449</u> |
| Total Fund Balance | <u>32,382,544</u> | <u>26,927,927</u> |
| Total Liabilities and Fund Balance | <u>\$ 38,306,553</u> | <u>\$ 31,851,993</u> |

See accompanying notes to financial statements.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO THE STATEMENTS OF NET POSITION
September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|--|----------------------|----------------------|
| Total Governmental Fund Balance | \$ 32,382,544 | \$ 26,927,927 |
| Amounts reported for governmental activities in the statement of net position are different because: | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | 4,433,002 | 3,636,975 |
| Deferred outflows of resources and deferred inflows of resources related to pensions are applicable to future periods and, therefore are not reported in the governmental funds. | | |
| Deferred outflows of resources related to pensions | 939,626 | 958,809 |
| Deferred inflows of resources related to pensions | (262,388) | (368,336) |
| Some liabilities applicable to the Children's Board's governmental activities are not due and payable in the current period and are not reported as fund liabilities. | | |
| Compensated absences | (240,547) | (337,452) |
| Net pension liability | <u>(2,891,886)</u> | <u>(2,515,144)</u> |
| Net Position of Governmental Activities | <u>\$ 34,360,351</u> | <u>\$ 28,302,779</u> |

See accompanying notes to financial statements.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
 STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 GOVERNMENTAL FUND
 Years ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|--------------------------------------|----------------------|----------------------|
| Operating Revenues | | |
| Ad Valorem Taxes | \$ 42,440,445 | \$ 38,597,498 |
| Investment Income | 1,163,907 | 721,353 |
| Administrative Services Organization | 1,010,658 | 511,185 |
| Other Community Partner Funding | 289,758 | 301,687 |
| Miscellaneous Income | <u>146,655</u> | <u>56,426</u> |
| Total Revenues | <u>45,051,423</u> | <u>40,188,149</u> |
| Expenditures | | |
| Program | | |
| Continuation and New Funding | <u>32,580,269</u> | <u>29,084,247</u> |
| Total Program | <u>32,580,269</u> | <u>29,084,247</u> |
| Operating | | |
| Salaries | 2,846,577 | 2,567,266 |
| Employee Benefits | 1,068,422 | 964,940 |
| Contracted Professional Services | 375,839 | 326,436 |
| Facility Expenditures | 344,685 | 244,469 |
| Professional Development | 54,360 | 35,097 |
| Other Operating | <u>213,396</u> | <u>201,664</u> |
| Total Operating | <u>4,903,279</u> | <u>4,339,872</u> |
| Non-Operating | | |
| Capital Outlay | 969,258 | - |
| Local Government Fees | <u>1,144,000</u> | <u>1,062,772</u> |
| Total Expenditures | <u>39,596,806</u> | <u>34,486,891</u> |
| Net Change in Fund Balance | 5,454,617 | 5,701,258 |
| Fund Balance, Beginning of Year | <u>26,927,927</u> | <u>21,226,669</u> |
| Fund Balance, End of Year | <u>\$ 32,382,544</u> | <u>\$ 26,927,927</u> |

See accompanying notes to financial statements.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
RECONCILIATION OF STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUND TO STATEMENT OF ACTIVITIES
Years ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---|---------------------|---------------------|
| Net Change in Fund Balance - Total Governmental Funds | \$ 5,454,617 | \$ 5,701,258 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Some expenses reported in the statement of activities do not require the use of financial resources and therefore are not reported as expenditures in governmental funds. These expenses are: | | |
| Compensated Absences | 96,905 | (23,825) |
| Pension Expense | (289,977) | (101,479) |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period. | | |
| | <u>796,027</u> | <u>(174,864)</u> |
| Change in Net Position of Governmental Activities | <u>\$ 6,057,572</u> | <u>\$ 5,401,090</u> |

See accompanying notes to financial statements.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Reporting Entity: The Children's Board of Hillsborough County (the Children's Board) is authorized under section 125.901, Florida Statutes (Chapter 86-197, Laws of Florida). The Children's Board was established as an independent special district by the approval of county voters in 1988 and the effective date of the creation of the Children's Board was January 1, 1989. As authorized in Section 31 of Chapter 90-288, Laws of Florida, the Children's Board operates under the provisions of section 125.901, Florida Statutes, as they existed prior to October 1, 1990.

The mission of the Children's Board is: The Children's Board invests in partnerships and quality programs to support the success of all children and families in Hillsborough County.

The primary focus of the Children's Board investments in the community is to support programs that strive to ensure children are ready to learn, developmentally on track, healthy and in safe and stable environments.

The Children's Board is constantly surveying the community for the needs of children and families; reviewing local data and supporting programming that aligns with the Mission to meet those needs. Program investments are monitored and evaluated individually for performance and our focus areas are then analyzed for community impact.

The Children's Board funds training, technical assistance, capacity building, neighborhood initiatives and emerging community needs that were otherwise not anticipated. All of these funding streams blend together to create positive community conditions that benefit children and families.

The Children's Board has been determined to be an "Independent Special District" as described in Section 189.403, Florida Statutes, and is an "Other Stand-Alone Government" as defined by Governmental Accounting Standards Board (GASB) of the Financial Accounting Foundation Statement No. 14, *The Financial Reporting Entity*. An Other Stand-Alone Government does not have a separately elected governing body and does not meet the definition of a component unit of a primary government, as defined. The Children's Board is authorized to levy an ad valorem tax of up to one-half mil (\$.0005) on the taxable value of real and tangible personal property within the jurisdiction of its members. The Children's Board's ad valorem taxes are assessed as part of the annual assessment of Hillsborough County, which levies its taxes November 1 of each year. Collection of taxes is scheduled for November through the following March. Taxes become delinquent April 1 and tax certificates placing liens on the property are sold May 31.

The significant accounting policies followed are described below.

Basis of Accounting and Presentation: The financial statements of the Children's Board have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and reporting principles.

Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities display information on all of the activities of the Children's Board as a whole.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This differs from the way governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

Net position is reported as restricted when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Governmental Fund Financial Statements: The financial transactions of the Children's Board are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund balance, revenues and expenditures/expenses.

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 to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Children's Board considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due and executed.

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise of a hierarchy based primarily on the extent to which the Children's Board is bound to honor constraints on the specific purpose for which amounts in their fund can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – This component includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. As of September 30, 2019 and 2018, there are no restricted fund balances.

Committed – This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Children's Board highest level of decision making authority, the Board of Directors. Those committed amounts cannot be used for any other purpose unless the Children's Board removes or changes the specified use by taking the same type of action it employed previously to commit those amounts.

Assigned – This component consists of amounts that are constrained by the Children's Board intent to be used for specific purposes, but are neither restricted nor committed. The Executive Director has been given the authority to assign specific items of fund balance as expressed in the Children's Board Fund Balance Policy.

Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund.

In general, restricted funds are used first when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. For unrestricted fund balance, the order in which resources shall be spent is committed, assigned, and then unassigned.

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

The General Fund is the general operating fund of the Children's Board. It is used to account for all financial resources except those required to be accounted for in other funds.

Net Position: Net Position presents the difference between assets and liabilities in the statements of net position. Net position is reported as restricted when there are legal limitations imposed on their use by laws or regulations of other governments or external restrictions by creditors or grantors. An unrestricted net position may be designated for specific purposes at the option of the Board of Directors. If restricted and unrestricted net positions are available for the same purpose, then the restricted position will be used before unrestricted position.

Designated Assets: Designated assets represent cash, cash equivalents, and investments committed or assigned by the Board of Directors or Executive Officers, for building and capital reserve, minimal operating expenditures, and future commitments. Committed assets are restricted for use by formal action of the Board. Assigned assets are those assets intended for a specific use by the executives of the Children's Board. As of September 30, 2019 and 2018 there are designated assets of \$21,466,374 and \$16,868,378, respectively.

Accounting Pronouncements Adopted During the Year: The following GASB pronouncements were adopted by the Children's Board during the year ended September 30, 2019. Adoption of these pronouncements did not have a material impact on the Children's Board financial statements.

GASB Statement No. 83, *Certain Asset Retirement Obligations* – This Statement improves the accounting and financial reporting for certain asset retirement obligations (AROs). This Statement establishes criteria for determining the timing and pattern of recognition of a liability and corresponding deferred outflow of resources for AROs. This Statement requires the measurement of an ARO to be based on the best estimate of the current value of outlays expected to be incurred. This Statement requires the current value of a government's AROs to be adjusted for the effects of general inflation or deflation at least annually. This Statement requires certain disclosures such as information about the nature of a government's AROs, methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. This Statement also requires how funding and assurance requirements are being met by a government, as well as the amount of any assets restricted for payment of the government's AROs, if not separately displayed in the financial statements. The provisions of this statement are effective for fiscal years beginning after June 15, 2018. The implementation of this pronouncement did not have a material impact on the financial statements.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements* – This Statement improves the information that is disclosed in the notes to government financial statements related to debt, including direct borrowings and direct placements. It clarifies which liabilities governments should include when disclosing information related to debt. The Statement defines debt as a liability that arises from a contractual obligation to pay cash or other assets in one or more payments to settle an amount that is fixed as the date the contractual obligation is established. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. The implementation of this pronouncement did not have a material impact on the financial statements.

Tax-Exempt Status: As a governmental unit, the Children's Board is generally exempt from federal and state income taxes.

Estimates: The preparation of financial statements in conformity with GAAP requires the use of estimates that affect certain reported amounts and disclosures. These estimates are based on management's knowledge and experience. Accordingly, actual results could differ from these estimates.

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

Budgets: A formal budget is adopted for the general fund on a GAAP basis and is used as a limitation on expenditures. The original version of the budget was approved by the Board of Directors of the Children's Board on August 23, 2018 and became effective on October 1, 2018. After final approval, no reductions or increases are permitted, except for adjustments in the administrative budget, without the approval of the Board of Directors. The Executive Director is permitted to change the category amounts within the administrative budget by 10% so long as the aggregate administrative budget is not increased. The Executive Director may, by approval of the funded agency, adjust the line items of program budgets of funded agencies, including transfer of funds between programs operated by the same agency, and provided such transfers do not increase the aggregate allocation to the agency approved by the Board. Appropriations lapse at yearend and budgetary control is at the fund level.

Cash and Cash Equivalents and Investments: Cash consists of checking accounts, collectively designated as demand deposits. Cash deposits are carried at cost. The Children's Board considers all highly liquid debt instruments (including restricted assets) with original maturities of three months or less to be cash equivalents. Cash equivalents are recorded at amortized cost, which approximates market value. The investments constitute the fair value of the shares in the Local Government Surplus Funds Trust Fund for fiscal years 2019 and 2018.

Capital Assets: Capital assets with an original value of \$5,000 or more, and additions, improvements and other capital outlays having an original cost of \$5,000 or more that significantly extend the useful life are capitalized. Capital assets are accounted for in the government-wide statements, rather than in the fund financial statements. Routine maintenance, repairs, renewals and replacement costs are charged against operations.

Capital assets are valued at historical cost or estimated historical cost if actual historical cost was not available. Donated fixed assets are valued at their estimated fair value on the date donated.

The depreciation on assets, where disclosed, is provided using the straight-line method over the following estimated useful lives:

| | |
|----------------------------------|----------|
| Buildings | 30 years |
| Improvements | 7 years |
| Improvements other than building | 10 years |
| Office equipment | 5 years |
| Office furniture | 7 years |
| Computer equipment | 3 years |

Contracts Payable: Contracts payable represents the Children's Board's liability to funded agencies for expenditures incurred under approved contracts which had not been paid by the Children's Board at year end.

Compensated Absences: Following Hillsborough County's Civil Service Law and pursuant to the Rules of the Civil Service Board, full-time, classified, permanent employees earn a paid vacation of two calendar weeks (10 working days) a year, increasing on a graduated scale to a maximum period of four calendar weeks (20 working days) after 15 years of service. Unclassified employees earn a paid vacation of three calendar weeks (15 working days) a year increasing on a graduated scale to a maximum period of six calendar weeks (30 working days) after 15 years of service.

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

Prior to February 2, 1997, all employees could accrue vacation without limit for use during the period of active employment, but payments of unused vacation for classified employees generally were limited to two times the number of days that the employee was entitled to accrue on an annual basis. However, effective on February 2, 1997, payments for unused annual leave are now subject to a limit of 320 hours or the employee's balance of accrued leave before February 2, 1997, whichever is greater.

In accordance with Statement No. 16 of GASB, *Accounting for Compensated Absences*, the compensated absences liability represents an accrual for vacation and sick leave and is calculated based on the pay or salary rates in effect at the balance sheet date. Additionally, accruals have been made for salary-related payments associated with the payment of compensated absences, using the rates in effect at the balance sheet date. The salary-related payments subject to this accrual are those items for which an employer is liable to make a payment directly and incrementally associated with payments made for compensated absences on termination. Accordingly, the Children's Board has recognized 7.65% of the compensated absences liability, representing its share of the Social Security and Medicare taxes. An accrual is also made for the pension cost related to Florida Retirement Service and the ICMA 457 Plan for compensated absence calculations.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the plan net position of the Florida Retirement System (FRS or the System) and additions to/deductions from FRS' plan net position has been determined on the same basis as they are reported by FRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Property Taxes: Property tax collections are governed by Chapter 197, Florida Statutes. The Hillsborough County Tax Collector bills and collects all property taxes levied within the County. Discounts of 4, 3, 2, and 1% are allowed for early payment in November, December, January, and February, respectively. The Tax Collector remits collected taxes at least monthly to the Children's Board. The Children's Board recognizes property tax revenue as it is received at the government-wide level and at the government fund level. As such, the Children's Board does not reserve an amount for an allowance for doubtful accounts. The calendar of events is as follows:

| | |
|--------------|--|
| January 1 | Property taxes are based on assessed value at this date as determined by the Hillsborough County Property Appraiser. |
| July 1 | Assessment roll approved by the state. |
| September 27 | Millage resolution approved by the Board of Directors |
| October 1 | Beginning of fiscal year for which taxes have been levied. |
| November 1 | Property taxes due and payable. |
| November 30 | Last day for 4% maximum discount. |
| April 1 | Unpaid property taxes become delinquent. |
| May 15 | Tax certificates are sold by the Hillsborough County Tax Collector. This is the first lien date on the properties. |

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS

At September 30, 2019, the bank balance of the Children's Board deposits was \$884,683 and the book balance was \$857,063. At September 30, 2018, the bank balance of the Children's Board deposits was \$727,485, and the book balance was \$684,994. The difference between the Children's Board book amount and bank amount is due to outstanding checks in its demand deposit accounts.

Of the September 30, 2019 Children's Board bank balances, \$250,000 was covered by federal depository insurance (FDIC). Of the September 30, 2018 bank balances, \$250,000 was covered by FDIC. The State of Florida collateral pool is a multiple financial institution pool with the ability to assess its members for collateral shortfalls if its member institution fails. Required collateral is defined under Chapter 280 of the Florida Statutes, *Security for Public Deposits*.

Custodial Credit Risk – Deposits: Custodial risk is the risk that in the event of bank failure, the Children's Board's deposits may not be returned to it. Florida Statutes require deposits by governmental units in a financial institution be collateralized. The State of Florida maintains control over the collateral requirements and authorizes certain financial institutions to act as depositories for governmental units. The Children's Board maintains all accounts in financial institutions approved by the State of Florida.

Investments: The investment policy of the Children's Board is established in accordance with Florida Statutes Section 218.415, the Statutory Investment Policy Method. The objective of the investment policy is to ensure protection of principal, provide adequate liquidity and earn a competitive market rate of return. Florida Statutes also authorizes the Children's Board to invest excess funds in the Local Government Surplus Funds Trust Fund Investment Pool (Florida PRIME) administered by the State Board of Administration under the regulatory local government oversight of the State of Florida. The balance in that account on September 30, 2019 and September 30, 2018 was \$36,689,673 and \$30,537,686, respectively. Both of these types of investments are classified as Cash Equivalents on the Statement of Net Position and Balance Sheet due to the nature of the underlying securities and their corresponding liquidity. The Children's Board continues to monitor the economic environment in order to identify other investment options to maximize attainment of the investment policy objectives.

For fiscal year ended September 30, 2019, the Children's Board utilized a Public Funds Non-Interest-Bearing Checking account, with Wells Fargo Bank, for all banking transactions. The Children's Board also invested short term surplus funds in the Florida PRIME.

At September 30, 2019, the Children's Board's investments, with their corresponding ratings from Standard & Poor's, were as follows:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Credit Rating</u> |
|---|-------------------|-----------------------|
| Local Government Surplus Funds Trust Fund Florida Prime | \$ 36,689,673 | AAAm |
| <u>Concentration of Credit Risk Issuer</u> | <u>Amount</u> | <u>% of Portfolio</u> |
| Local Government Surplus Funds Trust Fund Florida PRIME | \$ 36,689,673 | 100% |

For fiscal year ended September 30, 2018, the Children's Board utilized a Public Funds Non-Interest-Bearing Checking account, with Wells Fargo Bank, for all banking transactions. The Children's Board also invested short term surplus funds in the Florida PRIME.

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

At September 30, 2018, the Children's Board's investments, with their corresponding ratings from Standard & Poor's, were as follows:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Credit Rating</u> |
|---|-------------------|-----------------------|
| Local Government Surplus Funds Trust Fund Florida Prime | \$ 30,537,686 | AAAm |
| <u>Concentration of Credit Risk Issuer</u> | <u>Amount</u> | <u>% of Portfolio</u> |
| Local Government Surplus Funds Trust Fund Florida PRIME | \$ 30,537,686 | 100% |

Concentration of Credit Risk: The Children's Board places no limit on the amount they may invest in any one issuer. The majority of the Board's investments are in the Local Government Surplus Funds Trust Fund Florida PRIME account.

Investment Rate Risk: As a means of limiting its exposure to fair market value losses arising from interest rates, the Children's Board's investment policy is structured to provide sufficient liquidity to pay obligations as they come due. All of the Children's Board's investment portfolios were intended to have maturities of less than one year.

Withdrawal Limitations: As of September 30, 2019, and 2018, there were no redemption fees or maximum transaction amounts, or any other requirements that served to limit the Children's Board's daily access to 100 percent the account balance held at the Florida Prime.

As of September 30, 2019, the Children's Board has the following investments and maturities:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Investment Maturities (in Years)</u> | | | | |
|---|-------------------|---|--------------|--------------|---------------|----------------|
| | | <u>Less than 1</u> | <u>1 - 3</u> | <u>3 - 5</u> | <u>5 - 10</u> | <u>10 - 20</u> |
| Local Government Surplus Funds Trust Fund Florida PRIME | \$ 36,689,673 | \$ 36,689,673 | \$ - | \$ - | \$ - | \$ - |

As of September 30, 2018, the Children's Board had the following investments and maturities:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Investment Maturities (in Years)</u> | | | | |
|---|-------------------|---|--------------|--------------|---------------|----------------|
| | | <u>Less than 1</u> | <u>1 - 3</u> | <u>3 - 5</u> | <u>5 - 10</u> | <u>10 - 20</u> |
| Local Government Surplus Funds Trust Fund Florida PRIME | \$ 30,537,686 | \$ 30,537,686 | \$ - | \$ - | \$ - | \$ - |

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Cash and cash equivalents are reported in the accompanying statements of net position as follows:

| | <u>2019</u> | <u>2018</u> |
|---------------------------|----------------------|----------------------|
| Current assets | | |
| Cash and cash equivalents | \$ 16,080,362 | \$ 14,354,302 |
| Designated assets | | |
| Cash and cash equivalents | <u>21,466,374</u> | <u>16,868,378</u> |
| | <u>\$ 37,546,736</u> | <u>\$ 31,222,680</u> |

The statement of net position classifications are summarized by investment categories as follows:

| | <u>2019</u> | <u>2018</u> |
|--------------------------------------|----------------------|----------------------|
| Cash | \$ 857,063 | \$ 684,994 |
| Local Government Surplus Funds Trust | | |
| Florida PRIME | <u>36,689,673</u> | <u>30,537,686</u> |
| | <u>\$ 37,546,736</u> | <u>\$ 31,222,680</u> |

NOTE 3 - CAPITAL ASSETS

| | Balance 09/30/18 | Additions | Retirements/ Transfers | Balance 09/30/19 |
|--|---------------------|-------------------|---------------------------|---------------------|
| Non-depreciable assets: | | | | |
| Land-Palm Avenue | \$ 1,082,724 | \$ - | \$ - | \$ 1,082,724 |
| Land-FRC Temple Terrace | - | 300,000 | - | 300,000 |
| Depreciable assets: | | | | |
| Building-Palm Avenue | 4,730,008 | - | - | 4,730,008 |
| Building-FRC Temple Terrace | - | 650,000 | - | 650,000 |
| Improvements | 155,638 | - | - | 155,638 |
| Construction-in-Progress | - | 19,258 | - | 19,258 |
| Improvements other than building | 414,711 | - | - | 414,711 |
| Office Equipment | 5,880 | - | - | 5,880 |
| Office Furniture | 39,806 | - | - | 39,806 |
| Computer Equipment | 11,151 | - | - | 11,151 |
| | <u>6,439,918</u> | <u>969,258</u> | <u>-</u> | <u>7,409,176</u> |
| Less, accumulated depreciation: | | | | |
| Building-Palm Avenue | 2,273,031 | 157,667 | - | 2,430,698 |
| Building-FRC Temple Terrace | - | - | - | - |
| Improvements | 58,364 | 15,564 | - | 73,928 |
| Improvements other than building | 414,711 | - | - | 414,711 |
| Office Equipment | 5,880 | - | - | 5,880 |
| Office Furniture | 39,806 | - | - | 39,806 |
| Computer Equipment | 11,151 | - | - | 11,151 |
| | <u>2,802,943</u> | <u>173,231</u> | <u>-</u> | <u>2,976,174</u> |
| Capital Assets, Net | <u>\$ 3,636,975</u> | <u>\$ 796,027</u> | <u>\$ -</u> | <u>\$ 4,433,002</u> |

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 3 - CAPITAL ASSETS (Continued)

| | Balance 09/30/17 | Additions | Retirements/ Transfers | Balance 09/30/18 |
|--|---------------------|---------------------|---------------------------|---------------------|
| Non-depreciable assets: | | | | |
| Land-Palm Avenue | \$ 1,082,724 | \$ - | \$ - | \$ 1,082,724 |
| Depreciable assets: | | | | |
| Building-Palm Avenue | 4,730,008 | - | - | 4,730,008 |
| Improvements | 155,638 | - | - | 155,638 |
| Improvements other than building | 414,711 | - | - | 414,711 |
| Office Equipment | 11,266 | - | (5,386) | 5,880 |
| Office Furniture | 39,806 | - | - | 39,806 |
| Computer Equipment | 40,369 | - | (29,218) | 11,151 |
| | <u>6,474,522</u> | <u>-</u> | <u>(34,604)</u> | <u>6,439,918</u> |
| Less, accumulated depreciation: | | | | |
| Building-Palm Avenue | 2,115,364 | 157,667 | - | 2,273,031 |
| Improvements | 42,800 | 15,564 | - | 58,364 |
| Improvements other than building | 414,711 | - | - | 414,711 |
| Office Equipment | 9,633 | 1,633 | 5,386 | 5,880 |
| Office Furniture | 39,806 | - | - | 39,806 |
| Computer Equipment | 40,369 | - | 29,218 | 11,151 |
| | <u>2,662,683</u> | <u>174,864</u> | <u>34,604</u> | <u>2,802,943</u> |
| Capital Assets, Net | <u>\$ 3,811,839</u> | <u>\$ (174,864)</u> | <u>\$ -</u> | <u>\$ 3,636,975</u> |

Depreciation expense during the year ended September 30, 2019 and 2018 was \$173,231 and \$174,864, respectively. These amounts are included in depreciation in the accompanying Government-wide statement of activities and changes in net position.

NOTE 4 - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS

All of the Children's Board's employees participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the 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 Pension Plan, which is administered by the State Board of Administration (SBA). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college, or a participating city or special district within the State of Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Florida Legislature establishes and may amend the contribution requirements and benefit terms of all FRS plans. The plan administrator for FRS prepares and publishes its own stand-alone comprehensive annual financial report, including financial statements and required supplementary information. Copies of this report can be obtained from the Department of Management Services, Division of Retirement, Bureau of Research and Member Communications, P.O. Box 9000, Tallahassee, Florida 32315-9000; or at the Division's website (www.frs.myflorida.com).

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 4 - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

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. The general classes of membership for the Children's Board are as follows: • Regular Class - Members of the FRS who do not qualify for membership in the other classes • Senior Management Service Class (SMSC) - Members in senior management level positions. Employees enrolled in the Pension Plan prior to July 1, 2011, vest after six years of creditable service, and employees enrolled in the Pension Plan on or after July 1, 2011, vest after eight years of creditable service. Regular Class and SMSC members initially enrolled in the Pension Plan before July 1, 2011, once vested, are eligible for normal retirement benefits at age 62 or at any age after 30 years of creditable service. Members in these classes initially enrolled in the Pension Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Early retirement may be taken any time after vesting within 20 years of normal retirement age; however, there is a 5.0% benefit reduction for each year prior to the normal retirement age.

DROP is available under the Pension Plan when the member first reaches eligibility for normal retirement. The DROP allows a member to retire while continuing employment for up to 60 months. While in the DROP, the member's retirement benefits accumulate in the FRS Trust Fund increased by a cost-of-living adjustment each July, and earn monthly interest equivalent to an annual rate of 1.30%. DROP participants with an effective DROP commencement date before July 1, 2011, earn monthly interest equivalent to an annual rate of 6.50%

Benefits Provided - Benefits under the Pension Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

The following chart shows the percentage value for each year of service credit earned.

| Class, Initial Enrollment, and Retirement Age/Years of Service | % Value (Per Year of Service) |
|--|-------------------------------|
| Regular Class Members Initially Enrolled Before July, 1, 2011 | |
| Retirement up to age 62 or up to 30 years of service | 1.60% |
| Retirement up to age 63 or up to 31 years of service | 1.63% |
| Retirement up to age 64 or up to 32 years of service | 1.65% |
| Retirement up to age 65 or up to 33 years of service | 1.68% |
| Regular Class Members Initially Enrolled On or After July, 1, 2011 | |
| Retirement up to age 65 or up to 33 years of service | 1.60% |
| Retirement up to age 66 or up to 34 years of service | 1.63% |
| Retirement up to age 66 or up to 35 years of service | 1.65% |
| Retirement up to age 67 or up to 36 years of service | 1.68% |
| Senior Management Service Class | 2.00% |

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 4 - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

The benefits received by retirees and beneficiaries are increased by a cost-of-living adjustment (COLA) each July. If the member was initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before that time, the annual COLA is 3.0% per year. The annual COLA for retirees with an effective retirement date or DROP date beginning on or after August 1, 2011, who were initially enrolled before July 1, 2011, is a proportion of 3.0% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3.0%. Pension Plan members initially enrolled on or after July 1, 2011, will not have a COLA after retirement.

Contributions - Effective July 1, 2011, all enrolled members of the Pension Plan, other than DROP participants, are required to contribute 3.0% of their salary to the Pension Plan. In addition to member contributions, governmental employers are required to make contributions to the Pension Plan based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year.

The employer contribution rates by job class for the periods from July 1, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019, respectively, were as follows: Regular – 6.54% and 6.75%, Senior Management Service - 22.34% and 23.69% and DROP participants 12.37% and 12.94%. The employer contribution rates by job class for the period from July 1, 2017 through June 30, 2018 were as follows: Regular – 6.20%, Senior Management Service – 20.99% and DROP participants 11.60%. These employer contribution rates do not include the HIS Plan contribution rate and the administrative cost assessment.

For the fiscal years ended September 30, 2019 and 2018, contributions, including employee contributions of \$64,174 and \$61,268, to the Pension Plan for the Children's Board totaled \$215,726 and \$198,256, respectively.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At September 30, 2019 and 2018, the Children's Board reported liabilities of \$1,986,847 and \$1,696,530, respectively, for its proportionate share of the Pension Plan's net pension liability. The net pension liabilities were measured as of June 30, 2019 and June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by actuarial valuations as of July 1, 2019 and July 1, 2018. The Children's Board's proportionate share of the net pension liability was based on its share of the Children's Board's 2018-2019 and 2017-2018 fiscal year contributions relative to the 2018-2019 and 2017-2018 fiscal year contributions of all participating members. At June 30, 2019, the Children's Board's proportionate share was 0.005769244%, which was an increase of 0.000136772% from its proportionate share measured as of June 30, 2018. At June 30, 2018, the Children's Board's proportionate share was 0.005632472%, which was a decrease of 0.000125312% from its proportionate share measured at June 30, 2017.

For the fiscal years ended September 30, 2019 and 2018, the Children's Board recognized pension expense of \$279,373 and \$100,405, respectively. In addition, the Children's Board reported deferred outflows of resources and deferred inflows of resources related to the Pension Plan from the following sources:

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

| | <u>Deferred Outflow of Resources</u> | <u>Deferred Inflow of Resources</u> |
|--|--|---|
| As of September 30, 2019 | | |
| Difference between expected and actual experience | \$ 117,846 | \$ 1,233 |
| Change of assumptions | 510,307 | - |
| Net differences between projected and actual earnings on pension plan investments | - | 109,923 |
| Changes in proportion and differences between Children's Board contributions and proportionate share of contributions | 53,456 | 28,378 |
| Children's Board contributions subsequent to the measurement date | 46,806 | - |
| Total | <u>\$ 728,415</u> | <u>\$ 139,534</u> |
| As of September 30, 2018 | | |
| Difference between expected and actual experience | \$ 143,722 | \$ 5,216 |
| Change of assumptions | 554,343 | - |
| Net differences between projected and actual earnings on pension plan investments | - | 131,078 |
| Changes in proportion and differences between Children's Board contributions and proportionate share of contributions | 40,067 | 64,236 |
| Children's Board contributions subsequent to the measurement date | 40,335 | - |
| Total | <u>\$ 778,467</u> | <u>\$ 200,530</u> |

The deferred outflows of resources as of September 30, 2019 related to the Pension Plan for the Children's Board resulting from contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

| | |
|--------------------------|-------------------|
| Year ended September 30: | |
| 2020 | \$ 187,357 |
| 2021 | 64,555 |
| 2022 | 145,121 |
| 2023 | 107,215 |
| 2024 | 29,495 |
| Thereafter | 8,332 |
| Totals | <u>\$ 542,075</u> |

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 4 - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Actuarial Assumptions - The total pension liability in the June 30, 2019 and 2018 actuarial valuations were determined using the following actuarial assumptions:

| | 2019 | 2018 |
|---------------------------|---|--|
| Inflation | 2.60% | 2.60% |
| Salary Increases | 3.25% | 3.25% |
| Investment Rate of Return | 6.90% | 7.00% |
| Mortality Rates | PUB2010 base table varies by member category and sex, projected generationally with Scale MP-2018 | Generational RP-2000 with Projection Scale BB tables |

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018. The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013. Assumption changes adopted by the FRS Assumptions Conference were incorporated into the July 1, 2019 valuation.

The long-term expected rate of return on Pension Plan investments was not based on historical returns, but instead was based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

As of September 30, 2019:

| Asset Class | Target Allocation* | Annual Arithmetic Return | Compunt Annual (Geometric) Return | Standard Deviation |
|--------------------------|--------------------|-----------------------------|--------------------------------------|--------------------|
| Cash | 1.00% | 3.30% | 3.30% | 1.20% |
| Fixed Income | 18.00% | 4.10% | 4.10% | 3.50% |
| Global Equity | 54.00% | 8.00% | 6.80% | 16.50% |
| Real Estate (Property) | 10.00% | 6.70% | 6.10% | 11.70% |
| Private Equity | 11.00% | 11.20% | 8.40% | 25.80% |
| Strategic Investment | 6.00% | 5.90% | 5.70% | 6.70% |
| Total | <u>100.00%</u> | | | |
| Assumed Inflation - Mean | | | 2.60% | 1.70% |

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 4 - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

As of September 30, 2018:

| Asset Class | Target Allocation* | Annual Arithmetic Return | Compunt Annual (Geometric) Return | Standard Deviation |
|------------------------|--------------------|--------------------------|-----------------------------------|--------------------|
| Cash | 1.00% | 2.90% | 2.90% | 1.80% |
| Fixed Income | 18.00% | 4.40% | 4.30% | 4.00% |
| Global Equity | 54.00% | 7.60% | 6.30% | 17.00% |
| Real Estate (Property) | 11.00% | 6.60% | 6.00% | 11.30% |
| Private Equity | 10.00% | 10.70% | 7.80% | 26.50% |
| Strategic Investment | 6.00% | 6.00% | 5.70% | 8.60% |
| Total | 100.00% | | | |

Assumed Inflation - Mean 2.60% 1.90%

*As in the Pension Plan's investment policy.

Discount Rate - The discount rate used to measure the total pension liability as of July 1, 2019 and 2018 was 6.90% and 7.00%, respectively. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the Children's Board's proportionate share of the net pension liability calculated using the discount rate of 6.90% and 7.00%, respectively, as of June 30, 2019 and 2018, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current rate:

| As of June 30, 2019 | Current Discount | | |
|---|----------------------|---------------|----------------------|
| | 1% Decrease 5.90% | Rate 6.90% | 1% Increase 7.90% |
| Proportional Share of the Net Pension Liability | \$ 3,434,597 | \$ 1,986,847 | \$ 777,731 |

| As of June 30, 2018 | Current Discount | | |
|---|----------------------|---------------|----------------------|
| | 1% Decrease 6.00% | Rate 7.00% | 1% Increase 8.00% |
| Proportional Share of the Net Pension Liability | \$ 3,096,238 | \$ 1,696,530 | \$ 533,989 |

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

Payables to the Pension Plan - At September 30, 2019 and 2018, the Children's Board reported no payables outstanding for contributions to the Pension Plan required for the fiscal years ended September 30, 2019 and 2018.

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 4 - EMPLOYEE DEFERRED COMPENSATION AND 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 - For the fiscal year ended September 30, 2019, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions - The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. The employer contribution rates for the periods from July 1, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019 were 1.66%. The employer contribution rate for the period from July 1, 2017 through June 30, 2018 was 1.66%. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

For the fiscal years ended September 30, 2019 and 2018, contributions to the HIS Plan for the Children's Board totaled \$44,906 and \$41,935, respectively.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At September 30, 2019 and 2018, the Children's Board reported liabilities of \$905,039 and \$818,614 respectively, for its proportionate share of the HIS Plan's net pension liability. The net pension liability measured as of June 30, 2019 and 2018, and the total pension liability used to calculate the net pension liability was determined by actuarial valuations as of July 1, 2018. Liabilities originally calculated as of the actuarial valuation date have been recalculated as of June 30, 2019 using a standard actuarial roll-forward technique. The Children's Board's proportionate share of the net pension liability was based on its share of the 2018-2019 and 2017-2018 fiscal year contributions of all participating members. At June 30, 2019, the Children's Board's proportionate share was 0.008088652%, which was an increase of 0.000354282% from its proportionate share measured as of June 30, 2018. At June 30, 2018, the Children's Board's proportionate share was 0.007734370%, which was a decrease of 0.000164693% from its proportionate share measured at June 30, 2017.

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 4 - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

For the fiscal years ended September 30, 2019 and 2018, the Children's Board recognized pension expense of \$10,604 and \$1,074, respectively. In addition, the Children's Board reported deferred outflows of resources and deferred inflows of resources related to the HIS Plan from the following sources:

| As of September 30, 2019 | Deferred Outflow of Resources | Deferred Inflow of Resources |
|--|----------------------------------|---------------------------------|
| Difference between expected and actual experience | \$ 10,993 | \$ 1,108 |
| Change of assumptions | 104,795 | 73,971 |
| Net differences between projected and actual earnings on pension plan investments | 584 | - |
| Changes in proportion and differences between Children's Board contributions and proportionate share of contributions | 83,248 | 47,775 |
| Children's Board contributions subsequent to the measurement date | 11,591 | - |
| Total | <u>\$ 211,211</u> | <u>\$ 122,854</u> |
| | | |
| As of September 30, 2018 | Deferred Outflow of Resources | Deferred Inflow of Resources |
| Difference between expected and actual experience | \$ 12,533 | \$ 1,391 |
| Change of assumptions | 91,040 | 86,551 |
| Net differences between projected and actual earnings on pension plan investments | 494 | - |
| Changes in proportion and differences between Children's Board contributions and proportionate share of contributions | 66,344 | 79,864 |
| Children's Board contributions subsequent to the measurement date | 9,931 | - |
| Total | <u>\$ 180,342</u> | <u>\$ 167,806</u> |

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 4 - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

The deferred outflows of resources as of September 30, 2019 related to the HIS Plan resulting from contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows (dollars in thousands):

| Year ended September 30: | |
|--------------------------|------------------|
| 2020 | \$ 5,364 |
| 2021 | 25,667 |
| 2022 | 24,010 |
| 2023 | 4,585 |
| 2024 | 4,994 |
| Thereafter | 12,146 |
| Totals | <u>\$ 76,766</u> |

Actuarial Assumptions - Actuarial valuations for the HIS plan are conducted biennially. The July 1, 2018 HIS valuation is the most recent actuarial valuation and was used to develop the liabilities for June 30, 2019. Liabilities originally calculated as of the actuarial valuation date have been recalculated as of June 30, 2019 using a standard actuarial roll-forward technique. The total pension liabilities as of June 30, 2019 and 2018 were determined using the following actuarial assumptions:

| | 2019 | 2018 |
|------------------|---|---|
| Inflation | 2.60% | 2.60% |
| Salary Increases | 3.25% | 3.25% |
| Discount Rate | 3.50% | 3.87% |
| Mortality Rates | Generational RP-2000 with Projection Scale BB tables | Generational RP-2000 with Projection Scale BB tables |

The actuarial assumptions that determined the total pension liability as of June 30, 2019 were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

Discount Rate - The discount rate used to measure the total pension liability at June 30, 2019 and 2018 was 3.50% and 3.87%, respectively. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate used in the 2018 valuation was updated from 3.87% to 3.50%, reflecting the change in the Bond Buyer General Obligation 20-Bond Municipal Bond Index as of June 30, 2019.

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 4 - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

**Sensitivity of the Proportionate Share of the Net Position Liability to Changes in the Discount Rate* - The following represents the Children's Board's proportionate share of the net pension liability calculated as of June 30, 2019 and 2018 using the discount rate of 3.50% and 3.87%, respectively, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.50% and 2.87%) or one percentage point higher (4.50% and 4.87%) than the current rate:

| As of June 30, 2019 | 1% Decrease 2.50% | Current Discount Rate 3.50% | 1% Increase 4.50% |
|--|----------------------|-----------------------------------|----------------------|
| Proportional Share of the Net Pension Liability | \$ 1,033,149 | \$ 905,039 | \$ 798,339 |

| As of June 30, 2018 | 1% Decrease 2.87% | Current Discount Rate 3.87% | 1% Increase 4.87% |
|--|----------------------|-----------------------------------|----------------------|
| Proportional Share of the Net Pension Liability | \$ 963,805 | \$ 818,614 | \$ 723,806 |

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

Payables to the HIS Plan - At September 30, 2019 and 2018, the Children's Board reported no payables outstanding for contributions to the HIS plan required for the fiscal years ended September 30, 2019 and 2018.

The aggregate net pension liability, deferred inflows of resources related to pensions, deferred outflows or resources related to pensions, and pension expense for the Children's Board as of September 30, 2019 are as follows:

| As of September 30, 2019 | FRS | HIS | Total |
|--|------------|------------|------------|
| Deferred outflows of resources related to pensions | \$ 728,415 | \$ 211,211 | \$ 939,626 |
| Net pension liability | 1,986,847 | 905,039 | 2,891,886 |
| Deferred inflows of resources related to pensions | 139,534 | 122,854 | 262,388 |
| Pension expense | 279,373 | 10,604 | 289,977 |

| As of September 30, 2018 | FRS | HIS | Total |
|--|------------|------------|------------|
| Deferred outflows of resources related to pensions | \$ 778,467 | \$ 180,342 | \$ 958,809 |
| Net pension liability | 1,696,530 | 818,614 | 2,515,144 |
| Deferred inflows of resources related to pensions | 200,530 | 167,806 | 368,336 |
| Pension expense | 100,405 | 1,074 | 101,479 |

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 4 - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Investment Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the defined benefit pension plan. Children's Board employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class 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% through June 30, 2019 and 0.06% starting July 1, 2019, of payroll and by forfeited benefits of plan members. Effective July 1, 2012, allocations to the investment member's accounts, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30% and Senior Management Service class 7.67%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal years ended September 30, 2019 and 2018, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the Children's Board.

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.

The Investment Plan pension expense for the Children's Board totaled \$67,435 and \$56,990 respectively for the fiscal years ended September 30, 2019 and 2018.

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 4 - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Payables to the Investment Plan - At September 30, 2019 and 2018, the Children's Board reported no payables outstanding for contributions to the Investment Plan required for the fiscal years ended September 30, 2019 and 2018.

Deferred Compensation Plan

The Children's Board offers its permanent employees a deferred compensation plan created in accordance with Internal Revenue Code 457. The International City Managers Association (ICMA) administers the plan. The plan is available to all permanent employees, which allows a deferral of a portion of their wages until future years. The Children's Board contributes 1.5% of compensation. A distribution from the deferred compensation plan to an employee is allowed at termination of employment, retirement, death, or under certain emergencies. Vesting is simultaneous with the contribution. Employees are allowed to contribute on a pre-tax basis not to exceed amounts dictated by U.S. Treasury Regulations. Employer contributions during the years ended September 30, 2019 and 2018 were \$42,107 and \$38,064, respectively.

Post-Employment Benefits Other Than Pensions

The Children's Board participates in Hillsborough County, Florida's health system (Health Plan) which provides for a postemployment health benefit subsidy. The subsidy is funded by a \$20 per employee per month employer contribution during active service. The Children's Board implemented GASB Statement 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" for FY 2018. The OPEB liability and/or revenue and expense associated with the Children's Board's participation in the Health Plan along with the related disclosures and required supplementary information are not considered material to the Children's Board financial statements. For FY 2019 and FY 2018, the Children's Board's funding to the Health Plan related to the subsidy was \$7,900 and \$7,120, respectively. The Health Plan does not issue separate financials statements. Refer to the Hillsborough County, Florida's financial statements for more information on the Health Plan.

NOTE 5 - LONG-TERM LIABILITIES

Long-term liability activity for the years ended September 30, 2019 and 2018 is comprised of the following for accrued compensated absences:

| | Balance 9/30/2018 | Additions | Reductions | Balance 9/30/2019 |
|-----------------------|----------------------|-------------------|---------------------|----------------------|
| Accrued annual leave | \$ 245,866 | \$ 187,895 | \$ (202,489) | \$ 231,272 |
| Accrued sick leave | 91,586 | 69,535 | (151,846) | 9,275 |
| Net pension liability | <u>2,515,144</u> | <u>692,169</u> | <u>(315,427)</u> | <u>2,891,886</u> |
| | <u>\$ 2,852,596</u> | <u>\$ 949,599</u> | <u>\$ (669,762)</u> | <u>\$ 3,132,433</u> |

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 5 - LONG-TERM LIABILITIES (Continued)

| | Balance <u>9/30/2017</u> | <u>Additions</u> | <u>Reductions</u> | Balance <u>9/30/2018</u> |
|-----------------------|-----------------------------|-------------------|---------------------|-----------------------------|
| Accrued annual leave | \$ 229,017 | \$ 177,461 | \$ (160,612) | \$ 245,866 |
| Accrued sick leave | 84,610 | 77,423 | (70,447) | 91,586 |
| Net pension liability | <u>2,547,718</u> | <u>385,981</u> | <u>(418,555)</u> | <u>2,515,144</u> |
| | <u>\$ 2,861,345</u> | <u>\$ 640,865</u> | <u>\$ (649,614)</u> | <u>\$ 2,852,596</u> |

The current portion of the above long-term liabilities for accrued annual leave and sick leave was \$9,986 and \$23,662 for September 30, 2019 and 2018, respectively.

NOTE 6 - OTHER LIABILITIES

Other Short-Term liabilities activity for the year ended September 30, 2019 and 2018 is comprised of the following:

| | <u>09/30/2019</u> | <u>09/30/2018</u> |
|---|-------------------|-------------------|
| Other liabilities | \$ 3,182 | \$ 117 |
| Current portion of accrued compensated absences | <u>9,986</u> | <u>23,662</u> |
| Total other liabilities | <u>\$ 13,168</u> | <u>\$ 23,779</u> |

NOTE 7 - FUND BALANCE

By resolution of the Board of Directors of the Children's Board the following have been internally reserved:

| | <u>2019</u> | <u>2018</u> |
|--|----------------------|---------------------|
| Fund balances | | |
| Nonspendable fund balance | | |
| Prepaid expenditures | \$ 23,000 | \$ 26,100 |
| Committed fund balance | | |
| Building and capital reserve | 313,119 | 229,591 |
| Minimal operational expenditures | 2,598,850 | 2,388,909 |
| Assigned fund balance | | |
| Future commitments of current programs | 18,554,405 | 14,249,878 |
| Unassigned fund balance | | |
| Unassigned funds | <u>10,893,170</u> | <u>10,033,449</u> |
| Total fund balance | <u>\$ 32,382,544</u> | <u>\$26,927,927</u> |

(Continued)

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
NOTES TO FINANCIAL STATEMENTS
September 30, 2019 and 2018

NOTE 8 - ENCUMBRANCES

Encumbrance accounting is employed in governmental funds. \$477,413 was encumbered from fiscal year 2019 to FY 2020. There were no encumbrances from fiscal year 2018 to FY 2019.

NOTE 9 - CHILDREN'S BOARD FOUNDATION

The Children's Board of Hillsborough County entered into a Memorandum of Understanding (MOU) with the Children's Board Foundation, Inc. (CBF) for the purpose of assisting the Children's Board mission.

The purpose of this understanding is to ensure coordinated efforts to plan, provide, and support activities for children, families and service providers in Hillsborough County. The Foundation and the Children's Board support the promotion of health, well-being and development of all children in Hillsborough County.

This Agreement shall be effective from the date first set out and shall continue until terminated by either party. Either party may terminate this Agreement upon written notice to the other party specifying the date of termination which may be upon mailing of such notice.

As the basis for financial statement inclusion, the CBF meets the component unit test of GASB 14 as amended by GASB 61 at fiscal year-end 2019 and 2018. However, materiality and significant, as applied to CBF, was defined to be excluded from the consolidated financial statement presentation of the Children's Board.

NOTE 10 - RISK MANAGEMENT

The Children's Board is exposed to various risks of loss related to torts; theft of, damage to, and the destruction of assets; errors and omissions; natural disasters and worker's compensation claims. These risks are covered by property and casualty insurance purchased from an independent third party. Settled claims from these risks have not exceeded the Children's Board's property and casualty coverage for the past three fiscal years.

This space left blank intentionally

REQUIRED SUPPLEMENTARY INFORMATION

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
SCHEDULE OF THE CHILDREN'S BOARD PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
Florida Retirement System Pension Plan
Last Ten Fiscal Years*

| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Children's Board proportion of the net pension liability (asset) | 0.0058% | 0.0056% | 0.0058% | 0.0054% | 0.0055% | 0.0054% |
| Children's Board proportionate share of the net pension liability (asset) | \$ 1,986,847 | \$ 1,696,530 | \$ 1,703,114 | \$ 1,367,514 | \$ 708,772 | \$ 330,913 |
| Children's Board covered payroll | \$ 2,705,199 | \$ 2,526,177 | \$ 2,517,807 | \$ 2,304,347 | \$ 2,095,744 | \$ 2,015,719 |
| Children's Board proportionate share of the net pension liability (asset) as a percentage of its covered payroll | 73.45% | 67.16% | 67.67% | 59.34% | 33.82% | 16.42% |
| Plan fiduciary net position as a percentage of the total pension liability | 82.61% | 84.26% | 83.89% | 84.88% | 92.00% | 96.09% |

The amounts presented for each fiscal year were determined as of June 30th.

* This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
SCHEDULE OF THE CHILDREN'S BOARD CONTRIBUTIONS
Florida Retirement System Pension Plan
Last Ten Fiscal Years*

| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Contractually required contribution | \$ 215,726 | \$ 198,256 | \$ 186,117 | \$ 169,522 | \$ 167,520 | \$ 157,450 |
| Contributions in relation to the contractually required contribution | <u>(215,726)</u> | <u>(198,256)</u> | <u>(186,117)</u> | <u>(169,522)</u> | <u>(167,520)</u> | <u>(157,450)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Children's Board covered payroll | 2,705,199 | 2,526,177 | 2,517,807 | 2,304,347 | 2,095,744 | 2,015,719 |
| Contributions as a percentage of covered payroll | 7.97% | 7.85% | 7.39% | 7.36% | 7.99% | 7.81% |

The amounts presented for each fiscal year were determined as of June 30th.

* This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Notes to required supplementary information:

Changes of assumptions: During the plan year ended June 30, 2019 the discount rate decreased from 7.00% to 6.90% and the mortality tables changed from Generational RP-2000 with Projection Scale BB tables to PUB2010 base table varies by member category and sex, projected generationally with Scale MP-2018.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
SCHEDULE OF THE CHILDREN'S BOARD PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
Florida Retirement System Health Insurance Subsidy
Last Ten Fiscal Years*

| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Children's Board proportion of the net pension liability (asset) | 0.0081% | 0.0077% | 0.0079% | 0.0075% | 0.0069% | 0.0068% |
| Children's Board proportionate share of the net pension liability (asset) | \$ 905,039 | \$ 818,614 | \$ 844,604 | \$ 869,953 | \$ 704,494 | \$ 634,350 |
| Children's Board covered payroll | \$2,705,199 | \$2,526,177 | \$2,517,807 | \$2,304,347 | \$2,095,744 | \$2,015,719 |
| Children's Board proportionate share of the net pension liability (asset) as a percentage of its covered payroll | 33.46% | 32.41% | 33.55% | 37.75% | 33.62% | 31.47% |
| Plan fiduciary net position as a percentage of the total pension liability | 2.63% | 2.15% | 1.64% | 0.97% | 0.50% | 0.99% |

The amounts presented for each fiscal year were determined as of June 30th.

* This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
SCHEDULE OF THE CHILDREN'S BOARD CONTRIBUTIONS
Florida Retirement System Health Insurance Subsidy
Last Ten Fiscal Years*

| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Contractually required contribution | \$ 44,906 | \$ 41,935 | \$ 41,796 | \$ 38,252 | \$ 26,406 | \$ 24,189 |
| Contributions in relation to the contractually required contribution | <u>(44,906)</u> | <u>(41,935)</u> | <u>(41,796)</u> | <u>(38,252)</u> | <u>(26,406)</u> | <u>(24,189)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Children's Board covered payroll | \$2,705,199 | \$2,526,177 | \$2,517,807 | \$2,304,347 | \$2,095,744 | \$2,015,719 |
| Contributions as a percentage of covered payroll | 1.66% | 1.66% | 1.66% | 1.66% | 1.26% | 1.20% |

The amounts presented for each fiscal year were determined as of June 30th.

* This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Notes to required supplementary information:

Changes of assumptions: During the plan year ended June 30, 2019 the discount rate decreased from 3.87% to 3.50%.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET TO ACTUAL – GOVERNMENT FUND
Year ended September 30, 2019 and 2018

| | 2019 | | | | 2018 | | | |
|--|---------------------|----------------------|---------------------|------------------------------------|---------------------|---------------------|---------------------|------------------------------------|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
| Revenues: | | | | | | | | |
| Ad Valorem Taxes | \$41,771,412 | \$ 41,771,412 | \$42,440,445 | \$ 669,033 | \$37,969,389 | \$37,969,389 | \$38,597,498 | \$ 628,109 |
| Investment Income | 756,000 | 756,000 | 1,163,907 | 407,907 | 333,000 | 333,000 | 721,353 | 388,353 |
| Revenue Maximization Activities | - | - | - | - | 45,300 | 45,300 | - | (45,300) |
| Administrative Services Organization | 1,405,000 | 1,405,000 | 1,010,658 | (394,342) | 410,000 | 710,000 | 511,185 | (198,815) |
| Other Community Partner Funding | 360,000 | 360,000 | 289,758 | (70,242) | 160,000 | 410,000 | 301,687 | (108,313) |
| Miscellaneous Income | 155,000 | 155,000 | 146,655 | (8,345) | 5,000 | 59,787 | 56,426 | (3,361) |
| Total Revenues | <u>44,447,412</u> | <u>44,447,412</u> | <u>45,051,423</u> | <u>604,011</u> | <u>38,922,689</u> | <u>39,527,476</u> | <u>40,188,149</u> | <u>660,673</u> |
| Expenditures: | | | | | | | | |
| Program | | | | | | | | |
| Continuation and New Funding | 41,248,693 | 39,848,493 | 32,580,269 | 7,268,224 | 33,615,126 | 34,165,126 | 29,084,247 | 5,080,879 |
| Total Program | <u>41,248,693</u> | <u>39,848,493</u> | <u>32,580,269</u> | <u>7,268,224</u> | <u>33,615,126</u> | <u>34,165,126</u> | <u>29,084,247</u> | <u>5,080,879</u> |
| Operating | | | | | | | | |
| Employee Salaries and Benefits | 3,973,914 | 3,973,914 | 3,914,999 | 58,915 | 3,621,749 | 3,672,136 | 3,532,206 | 139,930 |
| Contracted Professional Services | 397,790 | 397,790 | 375,839 | 21,951 | 356,420 | 357,820 | 326,436 | 31,384 |
| Facility Expenditures | 554,902 | 554,902 | 344,685 | 210,217 | 307,131 | 307,131 | 244,469 | 62,662 |
| Other Operating | 305,945 | 305,945 | 267,756 | 38,189 | 297,262 | 300,262 | 236,761 | 63,501 |
| Total Operating | <u>5,232,551</u> | <u>5,232,551</u> | <u>4,903,279</u> | <u>329,272</u> | <u>4,582,562</u> | <u>4,637,349</u> | <u>4,339,872</u> | <u>297,477</u> |
| Non-Operating | | | | | | | | |
| Capital Expenditures | - | 1,400,200 | 969,258 | 430,942 | - | - | - | - |
| Local Government Fees | 1,201,570 | 1,201,570 | 1,144,000 | 57,570 | 1,093,213 | 1,093,213 | 1,062,772 | 30,441 |
| Total Expenditures | <u>47,682,814</u> | <u>47,682,814</u> | <u>39,596,806</u> | <u>8,086,008</u> | <u>39,290,901</u> | <u>39,895,688</u> | <u>34,486,891</u> | <u>5,408,797</u> |
| Excess (Expenditures) over Revenues | <u>(3,235,402)</u> | <u>(3,235,402)</u> | <u>5,454,617</u> | <u>8,690,019</u> | <u>(368,212)</u> | <u>(368,212)</u> | <u>5,701,258</u> | <u>6,069,470</u> |
| Fund Balance, Beginning of Year | <u>26,927,927</u> | <u>26,927,927</u> | <u>26,927,927</u> | <u>-</u> | <u>21,226,669</u> | <u>21,226,669</u> | <u>21,226,669</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$23,692,525</u> | <u>\$ 23,692,525</u> | <u>\$32,382,544</u> | <u>\$ 8,690,019</u> | <u>\$20,858,457</u> | <u>\$20,858,457</u> | <u>\$26,927,927</u> | <u>\$ 6,069,470</u> |

SUPPLEMENTAL INFORMATION

**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**

Board of Directors
Children's Board of Hillsborough County
Tampa, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Children's Board of Hillsborough County (the "Children's Board") as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Children's Board's basic financial statements, and have issued our report thereon dated March 12, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Children's Board's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Children's Board's internal control. Accordingly, we do not express an opinion on the effectiveness of Children's Board'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 may exist that have not been identified.

(Continued)

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting 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.



Crowe LLP

Tampa, Florida
March 12, 2020

Board of Directors
Children's Board of Hillsborough County
Tampa, Florida

Report on the Financial Statements

We have audited the financial statements of the Children's Board of Hillsborough County (the "Children's Board"), as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated March 12, 2020.

Auditor's Responsibility

We conducted our audit 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 and Chapter 10.550, *Rules of the Auditor General*.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, Section 601, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated March 12, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Children's Board was established as described in Footnote One. The Children's Board included the following component units: the Children's Board Foundation, Inc. which is disclosed in footnote nine.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires that we report the results of our determination as to whether or not the Children's Board has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Children's Board did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the Children's Board'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.

Other Matters

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management, accounting procedures, and internal controls. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuses that have occurred, or are likely to have occurred, that have an effect on the financial statement amounts that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have 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 Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



Crowe LLP

Tampa, Florida
March 12, 2020



Crowe LLP
Independent Member Crowe Global

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH
SECTION 218.415, FLORIDA STATUTES**

Board Members
Children's Board of Hillsborough County
Tampa, Florida

We have examined the Children's Board of Hillsborough County's (the "Children's Board") compliance with Section 218.415, Florida Statutes, concerning the investment of public funds during the year ended September 30, 2019. Management of the Children's Board is responsible for the Children's Board compliance with the specified requirements. Our responsibility is to express an opinion on the Children's Board 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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Children's Board complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Children's Board complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Children's Board compliance with specified requirements.

In our opinion, the Children's Board complied, in all material respects, with the requirements contained in Section 218.415, *Florida Statutes* for the year ended September 30, 2019.

The purpose of this report is solely to comply with Chapter 10.550, *Rules of the Florida Auditor General*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Crowe LLP".

Crowe LLP

Tampa, Florida
March 12, 2020

Approval of FY 2020 Summer Services Grants

Initiator: María Negrón, Director of Programs

Action: Approval of FY 2020 Summer Services Grants

Date: Regular Board Meeting Thursday, April 23, 2020

Recommended Action

Recommend approval of funding with eight (8) Hillsborough County community organizations for 2020 Summer Services grants to support (9) programs with Safety, Literacy, Science, Technology, Engineering, and Math (STEM), Character Development, Fitness/Nutrition, and Arts from May 18 to August 7, 2020 for a total request up to \$239,047.

Background

A Request for Proposals (RFP) was released on January 22, 2020, with an allocation of up to \$500,000 in collaboration with the Board of County Commissioners and the School District of Hillsborough County. A total of fourteen (14) proposals were received. Twelve (12) proposals proceeded to the Community Review Team process. Due to the number of proposals, there were two (2) review teams:

On March 12, 2020, Juli Day facilitated Community Review Team (1) to complete scoring of proposals. Members included: Pastor Christopher Harris (Crossover Church), Harold Jackson (Tampa Family Health Centers, Judith Lombana (Community Member) and Thais Georgiev (Children's Board of Hillsborough County) (Alternate, provided comments only).

Team (1) Summary of Summer Services Grants:

| Proposer / Program name | Score | FY 20 Request | CBHC Funds | BOCC Funds |
|--|--------------|----------------------|-------------------|-------------------|
| Mount Zion African Methodist Episcopal Church, Riverview, Florida, Inc. / Unstoppable Summer Jam The ten (10) week camp will provide (40) youth an academic setting in the areas of reading, writing, language arts, STEM, safety, nutrition and fitness, character development and the arts to combat the summer slump in a safe, structured environment. Ages: Six (6) to fourteen (14) years old. Location(s): 5920 Robert Tolle Drive, Riverview, FL 33578 | 88.3 | \$25,000 | \$12,500 | \$12,500 |
| Family Enrichment Center, Inc. / F.E.C. 2020 STEAM-Sational Summer Program The six (6) week camp will provide (50) youth a safe, affordable, nurturing and educational experience with certified teachers, qualified volunteers and community partners who will diversify experiences and enrich the learning environment for participants. Ages: Six (6) to fourteen (14) years old. Location(s): W.E. Davis Family Support Center | 85 | \$24,996 | \$12,498 | \$12,498 |

Approval of FY 2020 Summer Services Grants

| | | | | |
|--|-------|----------|----------|----------|
| Tampa Metropolitan Area Young Men's Christian Association / 2020 Teen Summer Experience The five (5) week camp will provide (50) at-risk youth residing in the 33604 and 33612 areas an array of support and enrichment programming to provide a positive experience and limit summer learning loss. Ages: Eleven (11) to fourteen (14) years old. Location(s): Hillsborough Community College Ybor City Campus; Sulphur Springs YMCA at Sulphur Springs K-8 Community School | 85 | \$25,000 | \$12,500 | \$12,500 |
| University Area Community Development Corporation / DreamCatchers Summer Camp The ten (10) week camp will provide (150) youth in the University Area an opportunity to be safe and active throughout the summer while infusing STEAM programming. Ages: Six (6) to twelve (12) years old. Location(s): Mort Recreation Center; Roy Haynes Recreation Center | 84.67 | \$34,952 | \$17,476 | \$17,476 |
| ReDefiners World Languages, Inc. / Spanish Language Immersion and Technology Program (LIT) The six (6) week camp will provide (40) youth in the Sulphur Springs, University Area, Forest Hills and Temple Terrace areas an interactive learning experience designed to give a competitive advantage to participants. Youth will develop skills in Spanish, swimming, literacy, STEM, Character Development, Fitness and Visual Arts. Ages: Six (6) to twelve (12) years old. Location(s): 8056 N. 56 th Street, Tampa, FL 33617 | 83.67 | \$25,000 | \$12,500 | \$12,500 |
| Tampa Bay Community and Family Development Corporation d/b/a Bethesda Ministries / UpWard Kids Leadership Camp The nine (9) week camp will provide (50) youth activities focused on leadership, such as swim safety, money management, sports, field trips and more. Ages: Six (6) to fourteen (14) years old. Location(s): 3000 N. 34 th Street, Tampa, FL 33605 | 83.67 | \$25,000 | \$12,500 | \$12,500 |
| Total \$159,948 | | | | |

Approval of FY 2020 Summer Services Grants

On March 13, 2020, Juli Day facilitated Community Review Team (2) to complete scoring of proposals. Members included: Kayon Henderson (City of Tampa), Elise Huszar (The Geneva Foundation), Cindy Wilkinson (Hillsborough County Public Schools) and Thais Georgiev (Children's Board of Hillsborough County) (Alternate, provided comments only).

Team (2) Summary of Summer Services Grants:

| Proposer / Program name | Score | FY 20 Request | CBHC Funds | BOCC Funds |
|---|-------|---------------|------------|------------|
| Florida Education Fund, Inc. / Wimauma Summer Art + Sports + Tech Camp The six (6) week camp will provide (20) youth in the Wimauma area the opportunity to learn code and make artwork as they create phone apps, play sports, learn first aid and water safety, practice reading, learn bucket drumming, prepare for middle/high school and college, explore careers and make weekly field trips. Ages: Ten (10) to fourteen (14) years old. Location(s): HCPS in Wimauma (TBD) | 89.67 | \$19,248 | \$9,624 | \$9,624 |
| After-School All-Stars / After-School All-Stars Tampa Bay Summer Services – Memorial Middle School The seven (7) week camp will provide (75) youth in the Seminole Heights area project-based learning to help avoid summer learning loss, as well as enrichment activities such as cooking, drumming, dance, sports, swim lessons and art. Ages: Eleven (11) to fifteen (15) years old. Location(s): Hillsborough High School | 84 | \$34,960 | \$17,480 | \$17,480 |
| After-School All-Stars / After-School All-Stars Tampa Bay Summer Services – Village of Excellence Academy The seven (7) week camp will provide (40) youth in the University Area, Terrace Park and Sulphur Springs areas project-based learning to help avoid summer learning loss, as well as enrichment activities such as cooking, drumming, dance, sports, swim lessons and art. Ages: Ten (10) to fifteen (15) years old. Location(s): Village of Excellence Academy | 79.33 | \$24,891 | \$12,446 | \$12,445 |
| Total \$79,099 | | | | |
| | | | | |

Team (1) Total \$159,948 plus Team (2) Total \$79,099 = \$239,047

Children's Board of Hillsborough County Executive Director Report

March 2, 2020 – April 22, 2020

| Community and Partner Meetings 56 Events | |
|--|-----------|
| | |
| March | |
| | |
| Sheri Chaney Jones | 3.2.2020 |
| Glazer Children's Museum | 3.2.2020 |
| Making Tampa the 1 st Wellness Community in America | 3.3.2020 |
| Lorna Taylor | 3.3.2020 |
| Commission on the Status of Women | 3.4.2020 |
| Athena Society | 3.5.2020 |
| Frank Prado | 3.5.2020 |
| Florida Children's Council | 3.9.2020 |
| Florida Children's Council | 3.10.2020 |
| Childbirth Abuse Death Review Committee | 3.11.2020 |
| ECC Donor Appreciation Event | 3.12.2020 |
| Angela Chowning and Marni Fuente | 3.18.2020 |
| Bill McDaniel | 3.19.2020 |
| Children's Services Council | 3.20.2020 |
| Children's Board Family Resource Centers | 3.22.2020 |
| FCSC | 3.23.2020 |
| QEES | 3.23.2020 |
| Brian Strawser | 3.23.2020 |
| Children's Board Family Resource Centers | 3.23.2020 |
| Carol Lilly | 3.25.2020 |
| Women's Bureau | 3.25.2020 |
| Children's Board Family Resource Centers | 3.26.2020 |
| Children's Services Council | 3.27.2020 |
| Tampa Family Health Centers | 3.27.2020 |
| Florida Chamber/Governor's Office | 3.30.2020 |
| Children's Board Family Resource Centers | 3.30.2020 |
| FCSC | 3.30.2020 |
| Local Funders Call | 3.31.2020 |
| Joe Rutherford | 3.31.2020 |
| | |
| April | |
| | |
| Safe and Sound Webcast | 4.2.2020 |
| TFH | 4.2.2020 |
| Children's Services Council | 4.3.2020 |
| Local Funders Call | 4.3.2020 |
| Rachel Moon | 4.3.2020 |
| BOCC Social Services | 4.3.2020 |
| CALM | 4.4.2020 |
| CIRRT | 4.6.2020 |
| Amy Haile | 4.6.2020 |
| Children's Board Family Resource Centers | 4.6.2020 |
| Shumaker Webcast on Payroll Protection | 4.7.2020 |

**Children's Board of Hillsborough County
Executive Director Report**

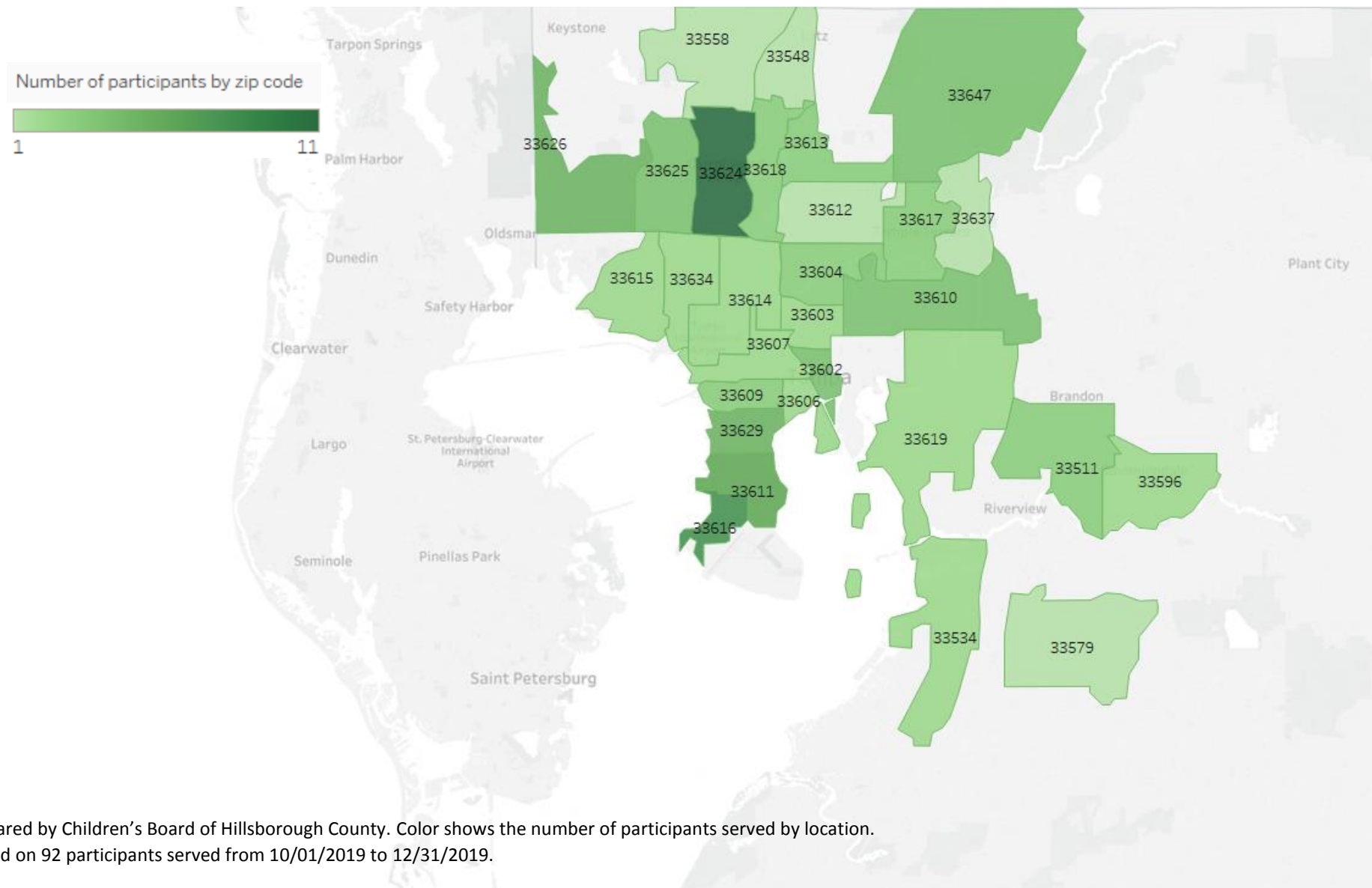
March 2, 2020 – April 22, 2020

| | |
|-------------------------------------|-----------|
| Chris Card | 4.7.2020 |
| Florida Philanthropic Network | 4.7.2020 |
| Sing to Read | 4.9.2020 |
| MyOn | 4.9.2020 |
| BOCC Social Services | 4.9.2020 |
| Local Funders Call | 4.10.2020 |
| Children's Services Council | 4.10.2020 |
| Community Alliance | 4.14.2020 |
| Clinton Foundation | 4.14.2020 |
| Mayor Castor | 4.16.2020 |
| Housing Funding Meeting | 4.16.2020 |
| Solutions, St. Pete College | 4.16.2020 |
| Marni Fuente | 4.16.2020 |
| CALM | 4.16.2020 |
| Florida Children's Services Council | 4.17.2020 |
| Local Funders Call | 4.17.2020 |
| Greater Palm River | 4.22.2020 |

Children's Board of Hillsborough County

Agency: St. Joseph's Hospital, Inc. D/B/A St Joseph's Women's Hospital
Program: Supporting Motherhood and More

Number of Participants Served by Zip Code in Q1 FY 2020 (October 1st, 2019 – December 31st, 2019)



Map prepared by Children's Board of Hillsborough County. Color shows the number of participants served by location.
Map based on 92 participants served from 10/01/2019 to 12/31/2019.

MARCH 2020 Presentation
St. Joseph's Women's Hospital
Perinatal Support Services

Supporting Motherhood and More

Beth Kuehling



Who is BayCare?

- **Founded in 1997**
- **Largest healthcare system in the Tampa Bay Area and West Central Florida**
- **3 Hospitals in Hillsborough County**
- **Delivered approximately 8,008 babies**
- **Partnership with the Children's Board began 11/1/2018**

Children's Board Outcomes

CBHC Focus Area: Children are Healthy and Safe

CBHC: Outcomes

- At least 85% of a minimum of 300 individuals have increased knowledge of health and safety measures. (Baseline)
- At least 80% of a minimum of 50 parents/caregivers exhibit fewer symptoms of depression.
- At least 85% of a minimum of 50 children at reduced risk of unintentional injury.
- At least 90% of a minimum of 50 children attend well-baby/well-child visits as prescribed by physician.

The Problem is Prevalence.

According to the Florida Pregnancy Risk Assessment Monitoring System (PRAMS), more than half of mothers in Florida report experiencing postpartum depression after childbirth. However, less than 10 percent of mothers sought or had access to professional help.



Perinatal depression affects as many as
one in seven women.

**ACOG recommends all pregnant women be screened
at least once during the perinatal period.**



The American College of
Obstetricians and Gynecologists
WOMEN'S HEALTH CARE PHYSICIANS

Addressing the Unmet Need...

- **Women were not seeking individual therapy due to barriers.**
 - No or limited transportation
 - No or limited childcare
 - No or limited financial means to pay for therapy
 - No or limited time
- **Service provided in targeted communities:**
 - Tampa Housing Authority – Robles Park
 - Guiding Star of Tampa Bay
 - Children's Board Family Resource Centers (Brandon and Central Tampa)
 - St. Joseph's Women's Hospital
 - St. Joseph's Hospital – South
 - Telehealth Support Group

Program Services

Individual Therapy Program

- Provide individual cognitive behavioral therapy via telemental health therapy.
- Goal: Serve 50 women annually
- Duration: 12-16 weeks
- Target population:
 - Uninsured
 - Financially strained
 - Unable to leave their home
- iPads and wireless hotspots are provided to those that need it.

Program Services

Group Therapy Program:

- Increase **FREE** support group availability & locations for women in the community.
- Goal: 300 Unduplicated Women
- **Groups are located:**
 - Tampa Housing Authority – Robles Park
 - Guiding Star of Tampa Bay
 - Children’s Board Family Service Centers
 - Brandon
 - North Tampa
 - St. Joseph’s Women’s Hospital
 - St. Joseph’s Hospital – South
 - Telehealth Support Group

CBHC 2019 Outcome Data

- **70 Groups Provided Throughout Hillsborough County**
 - 187 **unduplicated** women served
 - 495 women served (including duplicated women, and women who declined to provide demographic information)
 - Outcomes: 100% had increased knowledge of health and safety practices (187/187)
- **150 Individual Therapy Sessions Provided**
 - 100% of women who completed 16 weeks of therapy exhibited fewer symptoms of depression.
 - 100 % of 26 measured children were at reduced risk of unintentional injury.
 - 100% of children whose mothers completed the program attended well-baby/well-child visits as prescribed by physician

Participant Quotes

- My experience with Beth was amazing. In the beginning of my journey, I felt alone, misunderstood, and empty. Immediately I felt supported and accepted without judgment. On my darkest days the sessions provided me with light. This program helped me on so many levels, and till this day when I struggle, I remember the techniques Beth would use with me. I feel I am a better mom to my twin boys. |
- I feel that at times, moms, are just left to figure things out on their own. Everyone asks about your newborn, but no one asks about you. I didn't understand why I felt so alone, so sad, if this was a happy moment in my life. I was provided helped during one of the most crucial parts of my life. The sessions helped me understand all of the changes I was going through and that it was okay. I learned skills to help me focus on being present and being a mom. I am forever grateful for this program. |

Questions



Thank you!

**Contract Signature
Log - ASO ONLY
FY 2020**

| Entity/Agency | Contract Type | Brief Description | Contract Period | Contract Amount | Board Approved | Signed By | Date Signed |
|---|---------------|--|-------------------|-----------------|----------------|--------------|-------------|
| The Toby Center for Family Transitions, Inc. | ASO Provider | Psycho-Educational Groups | 2/21/20-ongoing | varies | No | Paula Scott | 02/21/2020 |
| The Toby Center for Family Transitions, Inc. | Agreement | Business Associate Agreement | 2/21/20-ongoing | varies | No | Paula Scott | 02/21/2020 |
| Jessica Andrews dba Take a Break Babysitting, Inc. | ASO Provider | Behavioral Therapy/ Agency Respite | 3/2/2020-ongoing | varies | No | Kelly Parris | 03/03/2020 |
| Jessica Andrews dba Take a Break Babysitting, Inc. | Agreement | Business Associate Agreement | 3/2/2020-ongoing | varies | No | Kelly Parris | 03/03/2020 |
| Johnny Phuc Quoc Nguyen dba Prism Wellness Counseling | ASO Provider | Family Therapy/Individual Therapy/Group Therapy | 3/2/2020-ongoing | varies | No | Kelly Parris | 03/03/2020 |
| Johnny Phuc Quoc Nguyen dba Prism Wellness Counseling | Agreement | Family Therapy/Individual Therapy/Group Therapy | 3/2/2020-ongoing | varies | No | Kelly Parris | 03/03/2020 |
| Maria Acevedo | ASO Provider | Tutor | 3/11/2020-ongoing | varies | No | Kelly Parris | 03/12/2020 |
| Support Champions, LLC | ASO Provider | Psycho-Educational Groups, Parent Aide/Life Coach, Mentor, Respite | 3/13/2020-ongoing | varies | No | Kelly Parris | 03/13/2020 |
| Intellex Enterprises, Inc. dba Sylvan Learning Center | ASO Provider | Tutor | 3/17/20-ongoing | varies | No | Kelly Parris | 03/17/2020 |
| William Steven Saunders dba Central Florida Psychological Consultants, Inc. | ASO Provider | Evaluation | 3/19/20-ongoing | varies | No | Kelly Parris | 03/19/2020 |
| William Steven Saunders dba Central Florida Psychological Consultants, Inc. | Agreement | Business Associate Agreement | 3/19/20-ongoing | varies | No | Kelly Parris | 03/19/2020 |
| Renae Heyward-Kendrick dba Destined To Soar Supported | ASO Provider | Psycho Educational Groups | 3/30/20-ongoing | varies | no | Kelly Parris | 03/31/2020 |

**Contract Signature
Log - Programs
ONLY
FY 2020**

| Entity/Agency | Contract Type | Brief Description | Contract Period | Contract Amount | Board Approved | Signed By |
|---|----------------------------------|--|-------------------------|-----------------|----------------|---------------|
| DACCO BEHAVIORAL HEALTH, INC.- Family Focus | Standard Agreement | Sign updated General Terms & Conditions | 10/01/2019-09/30/2020 | \$463,821.00 | | Kelley Parris |
| ST. JOSEPH'S HOSPITAL, INC. D/B/A ST. JOSEPH'S CHILDREN'S HOSPITAL | Standard Agreement | Amendment - Mobile Health & Safety Education. Added Special Condition pertaining to audits by outside entities. | 10/01/2019-09/30/2020 | \$231,076.00 | N/A | Kelley Parris |
| ST. JOSEPH'S HOSPITAL, INC. D/B/A ST. JOSEPH'S WOMEN'S HOSPITAL | Standard Agreement | Amendment - Supporting Motherhood and More. Added Special Condition pertaining to audits by outside entities. | 10/01/2019-09/30/2020 | \$118,444.00 | N/A | Kelley Parris |
| 16 POINT COMPASS CONSULTING, LLC. | Independent Contractor Agreement | Facilitation of Town Hall Meetings | 03/20/2020 - 09/30/2020 | \$24,965.00 | N/A | Kelley Parris |
| FIREHOUSE CULTURAL CENTER, INC. | Technical Assistance | IT Solutions to increase efficiency and increase access to programs | 04/01/2020 - 09/30/2020 | \$2,948.00 | N/A | Kelley Parris |
| FOSTER GUARDIAN, INC. | Technical Assistance | Audiovisual Enhancements | 04/01/2020 - 09/30/2020 | \$4,975.00 | N/A | Kelley Parris |
| GREATER MT. CARMEL DEVELOPMENT CORPORATION | Technical Assistance | SPACE for Progress | 04/01/2020 - 09/30/2020 | \$5,000.00 | N/A | Kelley Parris |

**Contract Signature
Log - Programs
ONLY
FY 2020**

| Entity/Agency | Contract Type | Brief Description | Contract Period | Contract Amount | Board Approved | Signed By |
|--|----------------------|---|-------------------------|-----------------|----------------|---------------|
| MOUNT ZION AFRICAN METHODIST EPISCOPAL CHURCH, RIVERVIEW, FLORIDA, INC. | Technical Assistance | Family and Youth Technology Improvement | 04/01/2020 - 09/30/2020 | \$4,986.00 | N/A | Kelley Parris |
| ROOTED IN PLAY CORPORATION | Technical Assistance | Rooted in Play (increased capacity) | 04/01/2020 - 09/30/2020 | \$3,076.00 | N/A | Kelley Parris |
| TAMPA BAY COMMUNITY AND FAMILY DEVELOPMENT CORPORATION D/B/A BETHESDA MINISTRIES | Technical Assistance | Infrastructure Redevelopment Support | 04/01/2020 - 09/30/2020 | \$3,860.00 | N/A | Kelley Parris |



Monthly Financial Report

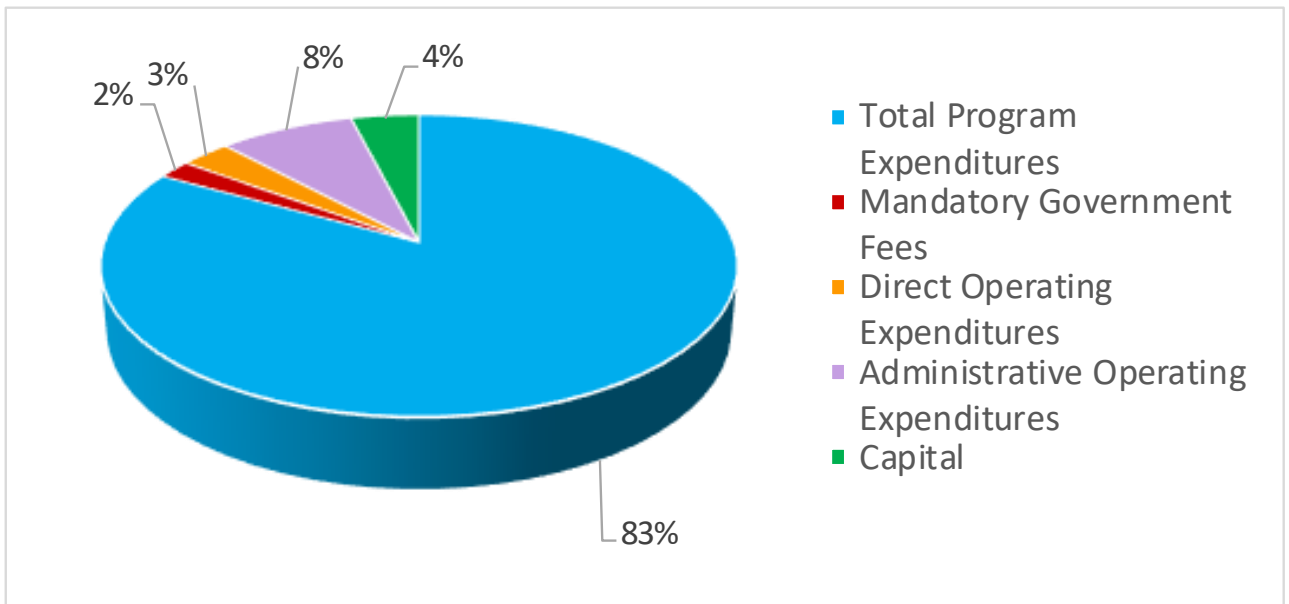
February 2020

Table of Contents

Page
Number

- 2. Fiscal Year 2019-2020 Budget
- 3. Financial Statement Category Definitions
- 4. Statement of Revenues and Expenditures
- 5. Revenue Variance Analysis
- 6. Expenditure Variance Analysis
- 7. Investments Statement
- 8. New Program Funding Report
- 9. New Program Funding Detail
- 13. Projections

| | FY 2019-2020 | | FY 2019-2020 |
|--|--------------------|------------------|--------------------|
| | Original | Budget | Amended |
| | Budget | Amendments | Budget |
| Revenues | | | |
| Ad-Valorem Taxes | 45,578,980 | 0 | 45,578,980 |
| Investment Income | 858,000 | 0 | 858,000 |
| Administrative Services Organization Funding | 1,405,000 | 0 | 1,405,000 |
| Other Community Partner Funding | 410,000 | 0 | 410,000 |
| Miscellaneous Income | 155,000 | 0 | 155,000 |
| Total Revenues | 48,406,980 | 0 | 48,406,980 |
| Expenditures | | | |
| Program Expenditures: | | | |
| Program Funding (Continuation Grants) | 37,913,848 | 21,471 | 37,935,319 |
| New Program Funding (unallocated) | 5,275,000 | 0 | 5,275,000 |
| Total Program Expenditures: | 43,188,848 | 21,471 | 43,210,319 |
| Operating | | | |
| Employee Salaries and Benefits | 4,243,927 | 0 | 4,243,927 |
| Contracted Professional Services | 529,572 | 0 | 529,572 |
| Facility Expenditures | 416,405 | 0 | 416,405 |
| Other Operating | 334,415 | 0 | 334,415 |
| Total Operating | 5,524,319 | 0 | 5,524,319 |
| Capital Expenditures | 1,850,000 | 455,942 | 2,305,942 |
| Mandatory Government Fees | 1,310,080 | 0 | 1,310,080 |
| Total Expenditures | 51,873,247 | 477,413 | 52,350,660 |
| Net Spend Down of Fund Balance | (3,466,267) | (477,413) | (3,943,680) |



Financial Statement Category Definitions

- **Revenue**

- **Ad-Valorem Taxes** includes current and delinquent ad-valorem tax revenue and excess fees returned to the Children's Board originally paid to the county based on the tax revenue.
- **Investment Income** includes revenue from various interest-bearing accounts.
- **Administrative Services Organization (ASO)** funding represents contributions from other funders specifically designated for use by providers in the community managed by the Children's Board ASO staff. These dollars are also included in the program expenditure line. Examples are Department of Children and Families (DCF), Eckerd Connects, and Hillsborough County Board of County Commissioners (BOCC).
- **Other Community Partner** funding represents funds contributed from community partners that are added to our provider contract amounts and included in the program funding line, for example, the School District of Hillsborough County and Hillsborough County BOCC.
- **Miscellaneous Income** consists of ASO fiscal agent fees, contributions, and any other miscellaneous revenue received during the year.

- **Expenditures**

- **Program Funding** represents provider contracts funded by Children's Board, property tax revenue and funds contributed from our community partners. This amount also includes the dollars managed through the ASO.
- **New Program Funding (unallocated)** includes dollars budgeted for new program contracts and one-time funding that will be released and awarded by a competitive or application process.
- **Employee Salaries and Benefits** include wages paid to all non-contractor employees. Benefits represent costs provided for salaried and hourly wage employees including FICA, life and health insurance, short-term and long-term disability insurance, unemployment, and retirement.
- **Contracted Professional Services** represents amounts budgeted for Hillsborough County information technology services, Hillsborough County Television, legal, media buys, auditing, and other professional services.
- **Facility Expenditures** represents necessary costs to operate the Children's Board offices, conference center, and Family Resource Center buildings owned by CBHC, including utilities, information technology, maintenance, and repairs.
- **Other Operating** contains staff training, conference and meeting travel, postage, insurance, promotional activities, printing, supplies, advertising for Truth In Millage (TRIM), budget ads and other public notices, memberships and subscriptions. Also included are support activities with provider agencies and community organizations for training events.
- **Capital Expenditures** include the budget for building expenditures.
- **Mandatory Government Fees** include tax collector's fee, property appraiser's fee as well as the city storm water fee.

February-2020

| | FY 2019- 2020 YTD Budget | FY 2019- 2020 YTD Actual | FY 2019- 2020 Variance \$ | FY 2019- 2020 Variance % |
|--|--------------------------------|--------------------------------|---------------------------------|--------------------------------|
| Revenues | | | | |
| Ad-Valorem Taxes | 39,455,894 | 42,004,360 | 2,548,466 | 6% |
| Investment Income | 357,500 | 399,897 | 42,397 | 12% |
| Administrative Services Organization Funding | 584,394 | 289,422 | (294,972) | -50% |
| Other Community Partner Funding | 184,167 | 80,000 | (104,167) | -57% |
| Miscellaneous Income | 62,500 | 56,346 | (6,154) | -10% |
| Total Revenues | 40,644,455 | 42,830,025 | 2,185,570 | 5% |
| Expenditures | | | | |
| Program Expenditures: | | | | |
| Program Funding (Including Unallocated) | 15,187,058 | 9,565,906 | 5,621,152 | 37% |
| Total Program Expenditures: | 15,187,058 | 9,565,906 | 5,621,152 | 37% |
| Operating Expenditures | | | | |
| Employee Salaries and Benefits | 1,768,303 | 1,707,789 | 60,514 | 3% |
| Contracted Professional Services | 243,528 | 126,937 | 116,591 | 48% |
| Facility Expenditures | 173,502 | 141,712 | 31,790 | 18% |
| Other Operating | 175,624 | 173,682 | 1,942 | 1% |
| Total Operating | 2,360,957 | 2,150,120 | 210,837 | 9% |
| Capital Expenditures | 872,609 | 394,069 | 478,540 | 55% |
| Mandatory Government Fees | 1,041,398 | 1,006,892 | 34,506 | 3% |
| Total Expenditures | 19,462,022 | 13,116,987 | 6,345,035 | |
| Net Cash Flow | 21,182,433 | 29,713,038 | 8,530,605 | |

Revenue Variance Analysis

Statement of Revenues

February-2020

| | FY 2019- 2020 YTD Budget | FY 2019- 2020 YTD Actual | FY 2019- 2020 Variance \$ | FY 2019- 2020 Variance % |
|--|--------------------------------|--------------------------------|---------------------------------|--------------------------------|
| Revenues | | | | |
| Ad-Valorem Taxes | 39,455,894 | 42,004,360 | 2,548,466 | 6% |
| Investment Income | 357,500 | 399,897 | 42,397 | 12% |
| Administrative Services Organization Funding | 584,394 | 289,422 | (294,972) | -50% |
| Other Community Partner Funding | 184,167 | 80,000 | (104,167) | -57% |
| Miscellaneous Income | 62,500 | 56,346 | (6,154) | -10% |
| Total Revenues | 40,644,455 | 42,830,025 | 2,185,570 | 5% |

- **Ad-Valorem Taxes**
 - This line is over the YTD budget by \$2,548,466 because of the timing of receiving tax receipts. 92% of the budgeted ad-valorem tax revenue has been received to date.
- **Investment Income**
 - The interest received year to date is slightly over the YTD budget. The cash balance is currently higher because of the timing of tax receipts. The current interest rate is 1.76% and interest was budgeted at 2%.
- **Administrative Services Organization**
 - The Eckerd Connects contract is less than the budgeted amount resulting in lower recognized revenue. ASO actual expenditures were also lower than budgeted.
- **Other Community Partner Funding**
 - This line is under budget because of the timing of receipt of funds from Hillsborough County.
- **Miscellaneous Income**
 - This is under budget because of lower ASO administrative fees related to the Eckerd Connects contract.

Expenditure Variance Analysis

Statement of Expenditures

| February-2020 | FY 2019- 2020 YTD Budget | FY 2019- 2020 YTD Actual | FY 2019- 2020 Variance \$ | FY 2019- 2020 Variance % |
|---|--------------------------------|--------------------------------|---------------------------------|--------------------------------|
| Expenditures | | | | |
| Program Expenditures: | | | | |
| Program Funding (Including Unallocated) | 15,187,058 | 9,565,906 | 5,621,152 | 37% |
| Total Program Expenditures: | 15,187,058 | 9,565,906 | 5,621,152 | 37% |
| Operating | | | | |
| Employee Salaries and Benefits | 1,768,303 | 1,707,789 | 60,514 | 3% |
| Contracted Professional Services | 243,528 | 126,937 | 116,591 | 48% |
| Facility Expenditures | 173,502 | 141,712 | 31,790 | 18% |
| Other Operating | 175,624 | 173,682 | 1,942 | 1% |
| Total Operating | 2,360,957 | 2,150,120 | 210,837 | 9% |
| Capital Expenditures | 872,609 | 394,069 | 478,540 | 55% |
| Mandatory Government Fees | 1,041,398 | 1,006,892 | 34,506 | 3% |
| Total Expenditures | 19,462,022 | 13,116,987 | 6,345,035 | |

- **Program Expenditures**
 - Continuation Grants are Under budget because providers are not current on invoicing the Children's Board.
 - Very little of the New Program Funding has been expended YTD. New contracts are currently being negotiated.
- **Employee Salaries and Benefits**
 - This line is under budget because of vacant positions.
- **Contracted Professional Services**
 - This line item is under budget because of the timing of legal services, community education & awareness, and County IT services.
- **Facility Expenditures**
 - This line item is under budget because the larger projects will not happen until later in the fiscal year.
- **Other Operating**
 - This line item is within budget.
- **Capital Expenditures**
 - This line is budgeted for the purchase of property in east county and the build out of the Temple Terrace FRC. THE Temple Terrace FRC build out has been completed. The remaining dollars are for the build out of Plant City FRC and/or a Riverview property.
- **Mandatory Government Fees**
 - The line item is within budget.

Children's Board Of Hillsborough County
Investments Statement

February-2020

| <u>Investment Instrument</u> | <u>Financial Institution</u> | <u>Balance</u> | <u>Maturity</u> | <u>Yield</u> |
|------------------------------|---------------------------------------|--------------------------|-----------------|--------------|
| Checking | Wells Fargo Government Advantage | 694,536 | 1 day | 0.40% |
| LGIP | Florida State Board of Administration | <u>62,081,711</u> | N/A | 1.76% |
| | | <u>62,776,247</u> | | |

Children's Board of Hillsborough County
FY 2019-2020 NEW PROGRAM FUNDING (UNALLOCATED) REPORT
Regular Board Meeting - March 26, 2020

| | Beginning Budget | Adjustments | Revised Budget | YTD Amount Approved | YTD Uncommitted Funds Available | Current Funding Requests | Uncommitted Funds Available |
|---|------------------|-------------|------------------|---------------------|---------------------------------|--------------------------|-----------------------------|
| Technical Assistance Funding (Agencies <u>Not</u> Currently Funded by CBHC) | 130,000 | | 130,000 | 45,876 | 84,124 | | 84,124 |
| Technical Assistance Funding (Agencies Currently Funded by CBHC) | 70,000 | | 70,000 | 6,520 | 63,480 | | 63,480 |
| Summer Passport for Kids | 250,000 | | 250,000 | 127,422 | 122,578 | | 122,578 |
| Leading Grants (Summer Funding) | 500,000 | | 500,000 | - | 500,000 | | 500,000 |
| Emerging Needs Funding | 300,000 | | 300,000 | - | 300,000 | | 300,000 |
| Emergency Funding | 200,000 | | 200,000 | - | 200,000 | | 200,000 |
| Match | 300,000 | | 300,000 | - | 300,000 | | 300,000 |
| Navigation & Family Support Uniting Grants | 275,000 | | 275,000 | 275,000 | - | - | - |
| Investment Grants | 1,200,000 | 600,000 | 1,800,000 | - | 1,800,000 | | 1,800,000 |
| Fatherhood Programming Uniting Grants | 300,000 | | 300,000 | 172,837 | 127,163 | - | 127,163 |
| Military & Veteran Family Support Uniting Grants | 600,000 | (600,000) | - | - | - | | - |
| Newborn/Infant Support Uniting Grants | 500,000 | | 500,000 | 190,851 | 309,149 | - | 309,149 |
| Leading Grants | 300,000 | | 300,000 | - | 300,000 | | 300,000 |
| Resource Center | 350,000 | | 350,000 | - | 350,000 | | 350,000 |
| Totals | 5,275,000 | - | 5,275,000 | 818,506 | 4,456,494 | - | 4,456,494 |

Original Continuation Funding Budget
Actual Contract Amount Negotiated
Additional Amount Available

37,913,848
37,358,505
555,343

FY 2019-2020 Approved Uncommitted Program Funding Detail
Regular Board Meeting - March 26, 2020

| Agency | Program | Funding Description | Technical Assistance Funding (Agencies Not Currently Funded by CBHC) | Technical Assistance Funding (Agencies Currently Funded by CBHC) | Summer Passport for Kids | Leading Grants Summer Funding | Emerging Community Needs Funding | Emergency Funding | Match | Navigation & Family Support Uniting Grants | Investment Grants | Fatherhood Programming Uniting Grants | Military & Veteran Family Support Uniting Grants | Newborn / Infant Support Uniting Grants | Leading Grants | Resource Center |
|--|---|---|--|--|--------------------------|-------------------------------|----------------------------------|-------------------|-------|--|-------------------|---------------------------------------|--|---|----------------|-----------------|
| A Brighter Community, Inc. | Interactive Whiteboard to Help Preschoolers Be Ready to Learn & Succeed | Interactive whiteboard (IWB) and projector. | 4,398 | | | | | | | | | | | | | |
| Family Enrichment Center, Inc. | Kinship Care | (4) desktop computers, Microsoft Office 365 subscription - (1) year; Geek Squad protection plan - (1) year; outreach display items (table throw and 2 retractable banners); and website enhancement with Everything Graphic. | 4,309 | | | | | | | | | | | | | |
| Just Initiative, Inc. | Just Initiative Capacity Building | Partnership with Inovo Strategic Consulting to receive Board Development Training; Fund Development Training; Fund Development Plan creation; Development of Strategic Plan, Goals and Objectives; and Leadership coaching. | 5,000 | | | | | | | | | | | | | |
| Learn Tampa Bay, Inc. d/b/a Achieve Plant City | We Learn and Grow | (7) computers | | 2,660 | | | | | | | | | | | | |
| New Life Village, Inc. | Staff Training & Program Outcome Development | Training courses (Edyth Bush Institute for Philanthropy, Nonprofit Leadership at Rollins College and Nonprofit Leadership Center Tampa Bay); and to acquire Marketing Business Solutions to establish program outcome development, program data collection toolkit, and an implementation schedule for data collection. | 4,278 | | | | | | | | | | | | | |

FY 2019-2020 Approved Uncommitted Program Funding Detail
Regular Board Meeting - March 26, 2020

| Agency | Program | Funding Description | Technical Assistance Funding (Agencies Not Currently Funded by CBHC) | Technical Assistance Funding (Agencies Currently Funded by CBHC) | Summer Passport for Kids | Leading Grants Summer Funding | Emerging Community Needs Funding | Emergency Funding | Match | Navigation & Family Support Uniting Grants | Investment Grants | Fatherhood Programming Uniting Grants | Military & Veteran Family Support Uniting Grants | Newborn / Infant Support Uniting Grants | Leading Grants | Resource Center |
|--|---|---|--|--|--------------------------|-------------------------------|----------------------------------|-------------------|-------|--|-------------------|---------------------------------------|--|---|----------------|-----------------|
| Oasis Pregnancy Care Centers Corporation | Technology Upgrade | (9) iPads; (4) smart TVs. | 4,400 | | | | | | | | | | | | | |
| Positive Family Partners, Inc. | PFP Technical Support | (1) laptop with a headset and microphone; Dragon Voice Recognition software; USBs; Graphic Consultant to redesign brochure; printing of brochures and business cards; and (1) monitor with speakers and case. | 2,506 | | | | | | | | | | | | | |
| Lutheran Services Florida, Inc. | Community Collaborations for Strong Families (CCSF) | The Community Collaborations for Strong Families (CCSF) program will develop and implement an integrated primary prevention network in Hillsborough County to strengthen families and prevent child maltreatment resulting in increased protective factors and lasting self-sufficiency. | | | | | | | | 275,000 | | | | | | |
| REACHUP, Inc. | Stronger with Involved Focused Fathers (SWIFF) | This project seeks to strengthen the relationship between fathers and their co-parents to improve health and development of children ages birth to 5 years. Evidence-informed programming, targeted case management, and collaborative partnership to embed father involvement activities into programs and services will be utilized to build individual and community capacity. | | | | | | | | | | 172,837 | | | | |

FY 2019-2020 Approved Uncommitted Program Funding Detail
Regular Board Meeting - March 26, 2020

| Agency | Program | Funding Description | Technical Assistance Funding (Agencies Not Currently Funded by CBHC) | Technical Assistance Funding (Agencies Currently Funded by CBHC) | Summer Passport for Kids | Leading Grants Summer Funding | Emerging Community Needs Funding | Emergency Funding | Match | Navigation & Family Support Uniting Grants | Investment Grants | Fatherhood Programming Uniting Grants | Military & Veteran Family Support Uniting Grants | Newborn / Infant Support Uniting Grants | Leading Grants | Resource Center |
|---|---|---|--|--|--------------------------|-------------------------------|----------------------------------|-------------------|-------|--|-------------------|---------------------------------------|--|---|----------------|-----------------|
| Healthy Start Coalition of Hillsborough County | Healthy Steps in Pediatric Primary Care Offices | Healthy Steps Specialists in pediatric offices will promote health, well-being and school success by providing psychosocial supports and wrap around services. Pediatric office provide critical, nearly universal touch-points of interaction with families, this non-stigmatizing setting offers the ideal location to screen for, offer and provide developmental and behavioral services. | | | | | | | | | | | | 190,851 | | |
| Children's Museum of Tampa d/b/a Glazer Children's Museum | 2020 Summer Passports | Scholarships for children ages 6-14 who are members of the Children's Board Family Resource Centers to participate in summer programs. | | | 10,200 | | | | | | | | | | | |
| The Florida Aquarium | | | | | 3,080 | | | | | | | | | | | |
| Museum of Science and Industry | | | | | 22,400 | | | | | | | | | | | |
| Tampa Bay Performing Arts Center d/b/a Straz Center for the Performing Arts | | | | | 55,350 | | | | | | | | | | | |
| Tampa Museum of Art | | | | | 5,000 | | | | | | | | | | | |
| Zoo Tampa at Lowry Park | | | | | 31,392 | | | | | | | | | | | |
| Firehouse Cultural Center, Inc. | IT Solutions to increase efficiency and increase access to programs | DonorPerfect Online Essentials | 2,948 | | | | | | | | | | | | | |

FY 2019-2020 Approved Uncommitted Program Funding Detail
Regular Board Meeting - March 26, 2020

| Agency | Program | Funding Description | Technical Assistance Funding (Agencies Not Currently Funded by CBHC) | Technical Assistance Funding (Agencies Currently Funded by CBHC) | Summer Passport for Kids | Leading Grants Summer Funding | Emerging Community Needs Funding | Emergency Funding | Match | Navigation & Family Support Uniting Grants | Investment Grants | Fatherhood Programming Uniting Grants | Military & Veteran Family Support Uniting Grants | Newborn / Infant Support Uniting Grants | Leading Grants | Resource Center |
|--|---|--|--|--|--------------------------|-------------------------------|----------------------------------|-------------------|----------|--|-------------------|---------------------------------------|--|---|----------------|-----------------|
| Foster Guardian, Inc. | Audiovisual Enhancements | Two (2) camcorders, two (2) video lenses, two (2) microphones and headphones and one (1) video switcher. | 4,975 | | | | | | | | | | | | | |
| Greater Mt. Carmel Development Corporation | SPACE for Progress | Storage shed | 5,000 | | | | | | | | | | | | | |
| Mount Zion African Methodist Episcopal Church, Riverview, Florida, Inc. | Family and Youth Technology Improvement | Eight (8) desktop computers; five (5) tablets; three (3) printers; Consultant (Kreative Koncepts) to develop web page. | 4,986 | | | | | | | | | | | | | |
| Rooted in Play Corporation | Rooted in Play | Purchase of a tow trailer; accounting software; print marketing materials | 3,076 | | | | | | | | | | | | | |
| Tampa Bay Community and Family Development Corporation d/b/a Bethesda Ministries | Infrastructure Redevelopment Support | Update communication system (Spectrum); three (3) computers (R&L Consulting); webpage upgrade (StaplesCo); Marketing packet (SarahK8Design Creative Solutions) | | 3,860 | | | | | | | | | | | | |
| TOTAL | | | 45,876 | 6,520 | 127,422 | - | - | - | - | 275,000 | - | 172,837 | - | 190,851 | - | - |

| | |
|-------------------------------|----------------|
| Total Approved | 818,506 |
| Total Current Requests | - |

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY PROJECTIONS

FY 2018 - 2019 to FY 2023 - 2024

Millage Rate .4589



| | FY 2018 - 2019 Amended Budget | FY 2018 - 2019 Estimated Actual | FY 2019 - 2020 Budget | FY 2020 - 2021 Budget | FY 2021 - 2022 Budget | FY 2022 - 2023 Budget | FY 2023 - 2024 Budget |
|---|--|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| MILLAGE RATE | 0.4589 | 0.4589 | 0.4589 | 0.4589 | 0.4589 | 0.4589 | 0.4589 |
| Projected Tax Revenue (millage rate @ .4589 w/ 9.61% inc. in tax base in FY 2020, 7.4% inc. in FY 2021, 6.7% inc. in FY 2022, 6.9% inc. in FY 2023, 6.6% inc. in FY 2024) | 41,771,412 | 42,190,000 | 45,578,980 | 48,937,765 | 52,203,865 | 55,792,823 | 59,462,609 |
| Investment Income | 756,000 | 1,120,000 | 858,000 | 880,807 | 841,331 | 791,129 | 710,016 |
| Administrative Services Organization and Other Community Partner | 1,765,000 | 1,565,000 | 1,815,000 | 1,815,000 | 1,815,000 | 1,815,000 | 1,815,000 |
| Miscellaneous Income | 155,000 | 156,974 | 155,000 | 155,000 | 155,000 | 155,000 | 155,000 |
| Total Revenue Available | 44,447,412 | 45,031,974 | 48,406,980 | 51,788,572 | 55,015,196 | 58,553,952 | 62,142,625 |
| Operating Expenditures | 5,232,551 | 5,102,192 | 5,524,319 | 5,704,613 | 5,894,052 | 6,093,279 | 6,302,993 |
| Mandatory Government Fees | 1,201,570 | 1,149,500 | 1,310,080 | 1,405,811 | 1,498,895 | 1,601,180 | 1,705,769 |
| Building and Capital Reserve Expenditures | 1,400,200 | 1,425,200 | 1,850,000 | - | - | - | - |
| Program Funding (Continuation Grants) | 34,773,693 | 32,484,076 | 37,913,848 | 42,831,391 | 47,098,211 | 50,978,035 | 54,974,254 |
| New Program Funding (Unallocated) | 5,074,800 | 2,223,581 | 5,275,000 | 4,500,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| Total Expenditures | 47,682,814 | 42,384,549 | 51,873,247 | 54,441,815 | 58,491,158 | 62,672,494 | 66,983,016 |
| Net Income (Spend Down) | (3,235,402) | 2,647,425 | (3,466,267) | (2,653,243) | (3,475,962) | (4,118,542) | (4,840,391) |
| Fund Balance | | | | | | | |
| Total Fund Balance Beginning of Year | 25,442,439 | 26,927,927 | 29,575,352 | 26,109,085 | 23,455,841 | 19,979,879 | 15,861,338 |
| Net Income (Spend Down of Fund Balance) | (3,235,402) | 2,647,425 | (3,466,267) | (2,653,243) | (3,475,962) | (4,118,542) | (4,840,391) |
| Total Fund Balance End of Year after Spend Down | 22,207,037 | 29,575,352 | 26,109,085 | 23,455,841 | 19,979,879 | 15,861,338 | 11,020,947 |
| Less Non-Spendable Fund Balance Reserve | (23,000) | (26,100) | (26,100) | (26,100) | (26,100) | (26,100) | (26,100) |
| Less Committed Fund Balance Reserve (Operating Reserve) | (2,388,909) | (2,123,466) | (2,598,850) | (2,727,535) | (2,930,407) | (3,139,892) | (3,355,849) |
| Less Committed Fund Balance Reserve (Building & Capital Reserve) | (229,591) | (229,591) | (313,119) | (384,027) | (481,627) | (581,627) | (681,627) |
| Less Assigned Fund Balance Reserve | (11,014,476) | (11,014,476) | (15,088,138) | (12,434,895) | (8,958,933) | (4,840,391) | |
| Unassigned Fund Balance | 8,551,061 | 16,181,719 | 8,082,878 | 7,883,285 | 7,582,813 | 7,273,328 | 6,957,371 |

Definitions:

Non-Spendable Fund Balance Reserve includes pre-paid expenditures.

Committed Fund Balance Reserve includes the building/capital reserve and operational reserve of 5.01% of the budgeted expenditures for the year.

Assigned Fund Balance Reserve consists of the future commitments included in the future projections that spend down from the fund balance.

Unassigned Fund Balance represents the difference between the total fund balance and all reserves above.

The reserve amounts above are determined and approved by the Board each year during the budgeting process.



Monthly Financial Report

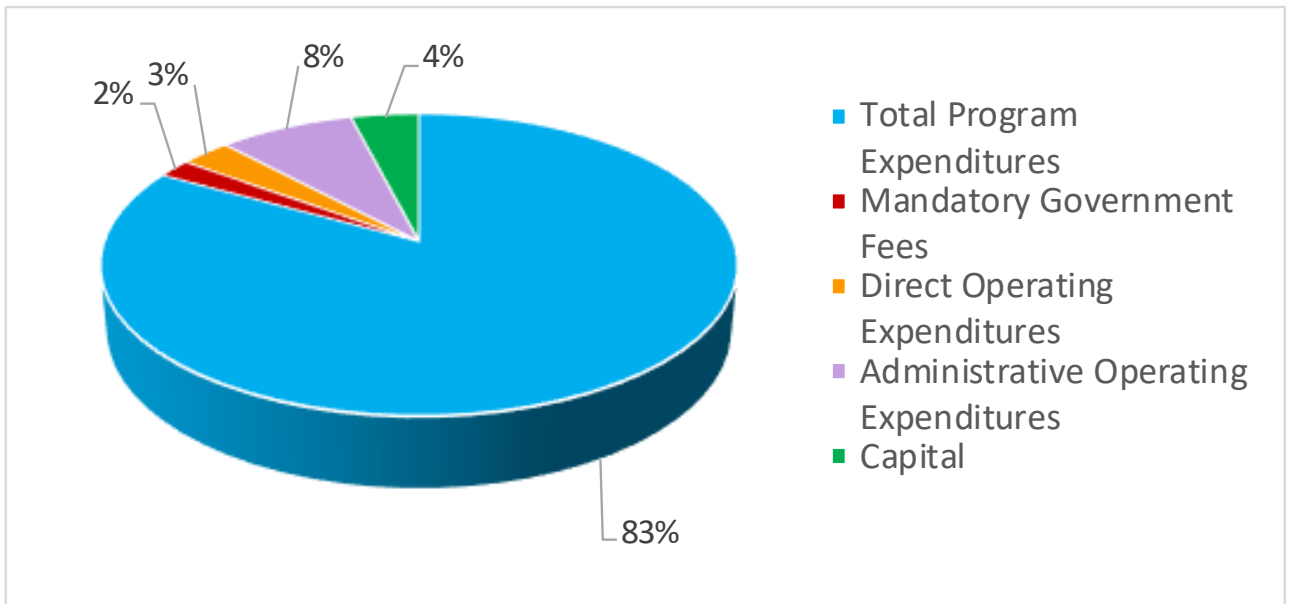
March 2020

Table of Contents

Page
Number

- 2. Fiscal Year 2019-2020 Budget
- 3. Financial Statement Category Definitions
- 4. Statement of Revenues and Expenditures
- 5. Revenue Variance Analysis
- 6. Expenditure Variance Analysis
- 7. Investments Statement
- 8. New Program Funding Report
- 9. New Program Funding Detail
- 17. Projections

| | FY 2019-2020 | | FY 2019-2020 |
|--|--------------------|------------------|--------------------|
| | Original | Budget | Amended |
| | Budget | Amendments | Budget |
| Revenues | | | |
| Ad-Valorem Taxes | 45,578,980 | 0 | 45,578,980 |
| Investment Income | 858,000 | 0 | 858,000 |
| Administrative Services Organization Funding | 1,405,000 | 0 | 1,405,000 |
| Other Community Partner Funding | 410,000 | 0 | 410,000 |
| Miscellaneous Income | 155,000 | 0 | 155,000 |
| Total Revenues | 48,406,980 | 0 | 48,406,980 |
| Expenditures | | | |
| Program Expenditures: | | | |
| Program Funding (Continuation Grants) | 37,913,848 | 21,471 | 37,935,319 |
| New Program Funding (unallocated) | 5,275,000 | 0 | 5,275,000 |
| Total Program Expenditures: | 43,188,848 | 21,471 | 43,210,319 |
| Operating | | | |
| Employee Salaries and Benefits | 4,243,927 | 0 | 4,243,927 |
| Contracted Professional Services | 529,572 | 0 | 529,572 |
| Facility Expenditures | 416,405 | 0 | 416,405 |
| Other Operating | 334,415 | 0 | 334,415 |
| Total Operating | 5,524,319 | 0 | 5,524,319 |
| Capital Expenditures | 1,850,000 | 455,942 | 2,305,942 |
| Mandatory Government Fees | 1,310,080 | 0 | 1,310,080 |
| Total Expenditures | 51,873,247 | 477,413 | 52,350,660 |
| Net Spend Down of Fund Balance | (3,466,267) | (477,413) | (3,943,680) |



Financial Statement Category Definitions

- **Revenue**

- **Ad-Valorem Taxes** includes current and delinquent ad-valorem tax revenue and excess fees returned to the Children's Board originally paid to the county based on the tax revenue.
- **Investment Income** includes revenue from various interest-bearing accounts.
- **Administrative Services Organization (ASO)** funding represents contributions from other funders specifically designated for use by providers in the community managed by the Children's Board ASO staff. These dollars are also included in the program expenditure line. Examples are Department of Children and Families (DCF), Eckerd Connects, and Hillsborough County Board of County Commissioners (BOCC).
- **Other Community Partner** funding represents funds contributed from community partners that are added to our provider contract amounts and included in the program funding line, for example, the School District of Hillsborough County and Hillsborough County BOCC.
- **Miscellaneous Income** consists of ASO fiscal agent fees, contributions, and any other miscellaneous revenue received during the year.

- **Expenditures**

- **Program Funding** represents provider contracts funded by Children's Board, property tax revenue and funds contributed from our community partners. This amount also includes the dollars managed through the ASO.
- **New Program Funding (unallocated)** includes dollars budgeted for new program contracts and one-time funding that will be released and awarded by a competitive or application process.
- **Employee Salaries and Benefits** include wages paid to all non-contractor employees. Benefits represent costs provided for salaried and hourly wage employees including FICA, life and health insurance, short-term and long-term disability insurance, unemployment, and retirement.
- **Contracted Professional Services** represents amounts budgeted for Hillsborough County information technology services, Hillsborough County Television, legal, media buys, auditing, and other professional services.
- **Facility Expenditures** represents necessary costs to operate the Children's Board offices, conference center, and Family Resource Center buildings owned by CBHC, including utilities, information technology, maintenance, and repairs.
- **Other Operating** contains staff training, conference and meeting travel, postage, insurance, promotional activities, printing, supplies, advertising for Truth In Millage (TRIM), budget ads and other public notices, memberships and subscriptions. Also included are support activities with provider agencies and community organizations for training events.
- **Capital Expenditures** include the budget for building expenditures.
- **Mandatory Government Fees** include tax collector's fee, property appraiser's fee as well as the city storm water fee.

March-2020

| | FY 2019- 2020 YTD Budget | FY 2019- 2020 YTD Actual | FY 2019- 2020 Variance \$ | FY 2019- 2020 Variance % |
|--|--------------------------------|--------------------------------|---------------------------------|--------------------------------|
| Revenues | | | | |
| Ad-Valorem Taxes | 40,378,260 | 42,685,545 | 2,307,285 | 6% |
| Investment Income | 429,000 | 470,229 | 41,229 | 10% |
| Administrative Services Organization Funding | 701,869 | 377,354 | (324,515) | -46% |
| Other Community Partner Funding | 205,000 | 80,000 | (125,000) | -61% |
| Miscellaneous Income | 75,000 | 67,871 | (7,129) | -10% |
| Total Revenues | 41,789,129 | 43,680,999 | 1,891,870 | 5% |
| Expenditures | | | | |
| Program Expenditures: | | | | |
| Program Funding (Including Unallocated) | 19,075,010 | 12,497,874 | 6,577,136 | 34% |
| Total Program Expenditures: | 19,075,010 | 12,497,874 | 6,577,136 | 34% |
| Operating Expenditures | | | | |
| Employee Salaries and Benefits | 2,121,964 | 2,041,471 | 80,493 | 4% |
| Contracted Professional Services | 281,986 | 138,232 | 143,754 | 51% |
| Facility Expenditures | 208,203 | 159,204 | 48,999 | 24% |
| Other Operating | 198,264 | 181,044 | 17,220 | 9% |
| Total Operating | 2,810,417 | 2,519,951 | 290,466 | 10% |
| Capital Expenditures | 1,805,942 | 394,069 | 1,411,873 | 78% |
| Mandatory Government Fees | 1,059,843 | 1,022,663 | 37,180 | 4% |
| Total Expenditures | 24,751,212 | 16,434,557 | 8,316,655 | |
| Net Cash Flow | 17,037,917 | 27,246,442 | 10,208,525 | |

Revenue Variance Analysis

Statement of Revenues

March-2020

| | FY 2019- 2020 YTD Budget | FY 2019- 2020 YTD Actual | FY 2019- 2020 Variance \$ | FY 2019- 2020 Variance % |
|--|--------------------------------|--------------------------------|---------------------------------|--------------------------------|
| Revenues | | | | |
| Ad-Valorem Taxes | 40,378,260 | 42,685,545 | 2,307,285 | 6% |
| Investment Income | 429,000 | 470,229 | 41,229 | 10% |
| Administrative Services Organization Funding | 701,869 | 377,354 | (324,515) | -46% |
| Other Community Partner Funding | 205,000 | 80,000 | (125,000) | -61% |
| Miscellaneous Income | 75,000 | 67,871 | (7,129) | -10% |
| Total Revenues | 41,789,129 | 43,680,999 | 1,891,870 | 5% |

- **Ad-Valorem Taxes**
 - This line is over the YTD budget by \$2,307,285 because of the timing of receiving tax receipts. 94% of the budgeted ad-valorem tax revenue has been received to date.
- **Investment Income**
 - The interest received year to date is slightly over the YTD budget. The cash balance is currently higher because of the timing of tax receipts. The current interest rate is 1.36% and interest was budgeted at 2%.
- **Administrative Services Organization**
 - The Eckerd Connects contract is less than the budgeted amount resulting in lower recognized revenue. ASO actual expenditures were also lower than budgeted.
- **Other Community Partner Funding**
 - This line is under budget because of the timing of receipt of funds from Hillsborough County.
- **Miscellaneous Income**
 - This is under budget because of lower ASO administrative fees related to the Eckerd Connects contract.

Expenditure Variance Analysis

Statement of Expenditures

| March-2020 | FY 2019- 2020 YTD Budget | FY 2019- 2020 YTD Actual | FY 2019- 2020 Variance \$ | FY 2019- 2020 Variance % |
|---|--------------------------------|--------------------------------|---------------------------------|--------------------------------|
| Expenditures | | | | |
| Program Expenditures: | | | | |
| Program Funding (Including Unallocated) | 19,075,010 | 12,497,874 | 6,577,136 | 34% |
| Total Program Expenditures: | 19,075,010 | 12,497,874 | 6,577,136 | 34% |
| Operating | | | | |
| Employee Salaries and Benefits | 2,121,964 | 2,041,471 | 80,493 | 4% |
| Contracted Professional Services | 281,986 | 138,232 | 143,754 | 51% |
| Facility Expenditures | 208,203 | 159,204 | 48,999 | 24% |
| Other Operating | 198,264 | 181,044 | 17,220 | 9% |
| Total Operating | 2,810,417 | 2,519,951 | 290,466 | 10% |
| Capital Expenditures | 1,805,942 | 394,069 | 1,411,873 | 78% |
| Mandatory Government Fees | 1,059,843 | 1,022,663 | 37,180 | 4% |
| Total Expenditures | 24,751,212 | 16,434,557 | 8,316,655 | |

- **Program Expenditures**
 - Continuation Grants are Under budget because providers are not current on invoicing the Children's Board.
 - Very little of the New Program Funding has been expended YTD. New contracts are currently being negotiated.
- **Employee Salaries and Benefits**
 - This line is under budget because of vacant positions.
- **Contracted Professional Services**
 - This line item is under budget because of the timing of legal services, community education & awareness, and County IT services.
- **Facility Expenditures**
 - This line item is under budget because the larger projects will not happen until later in the fiscal year.
- **Other Operating**
 - This line item is within budget.
- **Capital Expenditures**
 - This line is budgeted for the purchase of property in east county and the build out of the Temple Terrace FRC. The Temple Terrace FRC build out has been completed. The remaining dollars are for the purchase of and build out of the Plant City FRC.
- **Mandatory Government Fees**
 - The line item is within budget.

Children's Board Of Hillsborough County
Investments Statement

March-2020

| <u>Investment Instrument</u> | <u>Financial Institution</u> | <u>Balance</u> | <u>Maturity</u> | <u>Yield</u> |
|------------------------------|---------------------------------------|--------------------------|-----------------|--------------|
| Checking | Wells Fargo Government Advantage | 1,677,100 | 1 day | 0.40% |
| LGIP | Florida State Board of Administration | <u>60,152,043</u> | N/A | 1.36% |
| | | <u>61,829,143</u> | | |

Children's Board of Hillsborough County
FY 2019-2020 NEW PROGRAM FUNDING (UNALLOCATED) REPORT
Regular Board Meeting - April 23, 2020

| | Beginning Budget | Adjustments | Revised Budget | YTD Amount Approved | YTD Uncommitted Funds Available | Current Funding Requests | Uncommitted Funds Available |
|---|------------------|-------------|------------------|---------------------|---------------------------------|--------------------------|-----------------------------|
| Technical Assistance Funding (Agencies <u>Not</u> Currently Funded by CBHC) | 130,000 | (80,000) | 50,000 | 45,876 | 4,124 | | 4,124 |
| Technical Assistance Funding (Agencies Currently Funded by CBHC) | 70,000 | (60,000) | 10,000 | 6,520 | 3,480 | | 3,480 |
| Summer Passport for Kids | 250,000 | (100,000) | 150,000 | 127,422 | 22,578 | | 22,578 |
| Leading Grants (Summer Funding) | 500,000 | | 500,000 | - | 500,000 | 239,047 | 260,953 |
| Emerging Needs Funding | 300,000 | | 300,000 | - | 300,000 | | 300,000 |
| Emergency Funding | 200,000 | 500,000 | 700,000 | - | 700,000 | | 700,000 |
| Match | 300,000 | | 300,000 | - | 300,000 | | 300,000 |
| Navigation & Family Support Uniting Grants | 275,000 | | 275,000 | 275,000 | - | - | - |
| Investment Grants | 1,200,000 | 600,000 | 1,800,000 | - | 1,800,000 | | 1,800,000 |
| Fatherhood Programming Uniting Grants | 300,000 | (100,000) | 200,000 | 172,837 | 27,163 | - | 27,163 |
| Military & Veteran Family Support Uniting Grants | 600,000 | (600,000) | - | - | - | | - |
| Newborn/Infant Support Uniting Grants | 500,000 | (160,000) | 340,000 | 190,851 | 149,149 | - | 149,149 |
| Leading Grants | 300,000 | | 300,000 | - | 300,000 | | 300,000 |
| Resource Center | 350,000 | | 350,000 | - | 350,000 | | 350,000 |
| Totals | 5,275,000 | - | 5,275,000 | 818,506 | 4,456,494 | 239,047 | 4,217,447 |

Original Continuation Funding Budget

37,913,848

Actual Contract Amount Negotiated

37,358,505

Additional Amount Available

555,343

FY 2019-2020 Approved Uncommitted Program Funding Detail
Regular Board Meeting - April 23, 2020

| Agency | Program | Funding Description | Technical Assistance Funding (Agencies Not Currently Funded by CBHC) | Technical Assistance Funding (Agencies Currently Funded by CBHC) | Summer Passport for Kids | Leading Grants Summer Funding | Emerging Community Needs Funding | Emergency Funding | Match | Navigation & Family Support Uniting Grants | Investment Grants | Fatherhood Programming Uniting Grants | Military & Veteran Family Support Uniting Grants | Newborn / Infant Support Uniting Grants | Leading Grants | Resource Center |
|--|---|---|--|--|--------------------------|-------------------------------|----------------------------------|-------------------|-------|--|-------------------|---------------------------------------|--|---|----------------|-----------------|
| A Brighter Community, Inc. | Interactive Whiteboard to Help Preschoolers Be Ready to Learn & Succeed | Interactive whiteboard (IWB) and projector. | 4,398 | | | | | | | | | | | | | |
| Family Enrichment Center, Inc. | Kinship Care | (4) desktop computers, Microsoft Office 365 subscription - (1) year; Geek Squad protection plan - (1) year; outreach display items (table throw and 2 retractable banners); and website enhancement with Everything Graphic. | 4,309 | | | | | | | | | | | | | |
| Just Initiative, Inc. | Just Initiative Capacity Building | Partnership with Inovo Strategic Consulting to receive Board Development Training; Fund Development Training; Fund Development Plan creation; Development of Strategic Plan, Goals and Objectives; and Leadership coaching. | 5,000 | | | | | | | | | | | | | |
| Learn Tampa Bay, Inc. d/b/a Achieve Plant City | We Learn and Grow | (7) computers | | 2,660 | | | | | | | | | | | | |
| New Life Village, Inc. | Staff Training & Program Outcome Development | Training courses (Edyth Bush Institute for Philanthropy, Nonprofit Leadership at Rollins College and Nonprofit Leadership Center Tampa Bay); and to acquire Marketing Business Solutions to establish program outcome development, program data collection toolkit, and an implementation schedule for data collection. | 4,278 | | | | | | | | | | | | | |

FY 2019-2020 Approved Uncommitted Program Funding Detail
Regular Board Meeting - April 23, 2020

| Agency | Program | Funding Description | Technical Assistance Funding (Agencies Not Currently Funded by CBHC) | Technical Assistance Funding (Agencies Currently Funded by CBHC) | Summer Passport for Kids | Leading Grants Summer Funding | Emerging Community Needs Funding | Emergency Funding | Match | Navigation & Family Support Uniting Grants | Investment Grants | Fatherhood Programming Uniting Grants | Military & Veteran Family Support Uniting Grants | Newborn / Infant Support Uniting Grants | Leading Grants | Resource Center |
|--|---|---|--|--|--------------------------|-------------------------------|----------------------------------|-------------------|-------|--|-------------------|---------------------------------------|--|---|----------------|-----------------|
| Oasis Pregnancy Care Centers Corporation | Technology Upgrade | (9) iPads; (4) smart TVs. | 4,400 | | | | | | | | | | | | | |
| Positive Family Partners, Inc. | PFP Technical Support | (1) laptop with a headset and microphone; Dragon Voice Recognition software; USBs; Graphic Consultant to redesign brochure; printing of brochures and business cards; and (1) monitor with speakers and case. | 2,506 | | | | | | | | | | | | | |
| Lutheran Services Florida, Inc. | Community Collaborations for Strong Families (CCSF) | The Community Collaborations for Strong Families (CCSF) program will develop and implement an integrated primary prevention network in Hillsborough County to strengthen families and prevent child maltreatment resulting in increased protective factors and lasting self-sufficiency. | | | | | | | | 275,000 | | | | | | |
| REACHUP, Inc. | Stronger with Involved Fathers (SWIFF) | This project seeks to strengthen the relationship between fathers and their co-parents to improve health and development of children ages birth to 5 years. Evidence-informed programming, targeted case management, and collaborative partnership to embed father involvement activities into programs and services will be utilized to build individual and community capacity. | | | | | | | | | | 172,837 | | | | |

FY 2019-2020 Approved Uncommitted Program Funding Detail
Regular Board Meeting - April 23, 2020

| Agency | Program | Funding Description | Technical Assistance Funding (Agencies Not Currently Funded by CBHC) | Technical Assistance Funding (Agencies Currently Funded by CBHC) | Summer Passport for Kids | Leading Grants Summer Funding | Emerging Community Needs Funding | Emergency Funding | Match | Navigation & Family Support Uniting Grants | Investment Grants | Fatherhood Programming Uniting Grants | Military & Veteran Family Support Uniting Grants | Newborn / Infant Support Uniting Grants | Leading Grants | Resource Center |
|---|---|---|--|--|--------------------------|-------------------------------|----------------------------------|-------------------|-------|--|-------------------|---------------------------------------|--|---|----------------|-----------------|
| Healthy Start Coalition of Hillsborough County | Healthy Steps in Pediatric Primary Care Offices | Healthy Steps Specialists in pediatric offices will promote health, well-being and school success by providing psychosocial supports and wrap-around services. Pediatric office provide critical, nearly universal touch-points of interaction with families, this non-stigmatizing setting offers the ideal location to screen for, offer and provide developmental and behavioral services. | | | | | | | | | | | | 190,851 | | |
| Children's Museum of Tampa d/b/a Glazer Children's Museum | 2020 Summer Passports | Scholarships for children ages 6-14 who are members of the Children's Board Family Resource Centers to participate in summer programs. | | | 10,200 | | | | | | | | | | | |
| The Florida Aquarium | | | | | 3,080 | | | | | | | | | | | |
| Museum of Science and Industry | | | | | 22,400 | | | | | | | | | | | |
| Tampa Bay Performing Arts Center d/b/a Straz Center for the Performing Arts | | | | | 55,350 | | | | | | | | | | | |
| Tampa Museum of Art | | | | | 5,000 | | | | | | | | | | | |
| Zoo Tampa at Lowry Park | | | | | 31,392 | | | | | | | | | | | |
| Firehouse Cultural Center, Inc. | IT Solutions to increase efficiency and increase access to programs | DonorPerfect Online Essentials | 2,948 | | | | | | | | | | | | | |

FY 2019-2020 Approved Uncommitted Program Funding Detail
Regular Board Meeting - April 23, 2020

| Agency | Program | Funding Description | Technical Assistance Funding (Agencies Not Currently Funded by CBHC) | Technical Assistance Funding (Agencies Currently Funded by CBHC) | Summer Passport for Kids | Leading Grants Summer Funding | Emerging Community Needs Funding | Emergency Funding | Match | Navigation & Family Support Uniting Grants | Investment Grants | Fatherhood Programming Uniting Grants | Military & Veteran Family Support Uniting Grants | Newborn / Infant Support Uniting Grants | Leading Grants | Resource Center |
|--|---|--|--|--|--------------------------|-------------------------------|----------------------------------|-------------------|-------|--|-------------------|---------------------------------------|--|---|----------------|-----------------|
| Foster Guardian, Inc. | Audiovisual Enhancements | Two (2) camcorders, two (2) video lenses, two (2) microphones and headphones and one (1) video switcher. | 4,975 | | | | | | | | | | | | | |
| Greater Mt. Carmel Development Corporation | SPACE for Progress | Storage shed | 5,000 | | | | | | | | | | | | | |
| Mount Zion African Methodist Episcopal Church, Riverview, Florida, Inc. | Family and Youth Technology Improvement | Eight (8) desktop computers; five (5) tablets; three (3) printers; Consultant (Kreative Koncepts) to develop web page. | 4,986 | | | | | | | | | | | | | |
| Rooted in Play Corporation | Rooted in Play | Purchase of a tow trailer; accounting software; print marketing materials | 3,076 | | | | | | | | | | | | | |
| Tampa Bay Community and Family Development Corporation d/b/a Bethesda Ministries | Infrastructure Redevelopment Support | Update communication system (Spectrum); three (3) computers (R&L Consulting); webpage upgrade (StaplesCo); Marketing packet (SarahK8Design Creative Solutions) | | 3,860 | | | | | | | | | | | | |
| Mount Zion African Methodist Episcopal Church, Riverview, Florida, Inc. | Unstoppable Summer Jam | The ten (10) week camp will provide (40) youth an academic setting in the areas of reading, writing, language arts, STEM, safety, nutrition and fitness, character development and the arts to combat the summer slump in a safe, structured environment. Ages: Six (6) to fourteen (14) years old. Location(s): 5920 Robert Tolle Drive, Riverview, FL 33578. CBHC: \$12,500, Hills Co. BOCC: \$12,500. | | | | 25,000 | | | | | | | | | | |

FY 2019-2020 Approved Uncommitted Program Funding Detail
Regular Board Meeting - April 23, 2020

| Agency | Program | Funding Description | Technical Assistance Funding (Agencies Not Currently Funded by CBHC) | Technical Assistance Funding (Agencies Currently Funded by CBHC) | Summer Passport for Kids | Leading Grants Summer Funding | Emerging Community Needs Funding | Emergency Funding | Match | Navigation & Family Support Uniting Grants | Investment Grants | Fatherhood Programming Uniting Grants | Military & Veteran Family Support Uniting Grants | Newborn / Infant Support Uniting Grants | Leading Grants | Resource Center |
|---|---|--|--|--|--------------------------|-------------------------------|----------------------------------|-------------------|-------|--|-------------------|---------------------------------------|--|---|----------------|-----------------|
| Family Enrichment Center, Inc. | F.E.C. 2020 STEAM-Sational Summer Program | The six (6) week camp will provide (50) youth a safe, affordable, nurturing and educational experience with certified teachers, qualified volunteers and community partners who will diversify experiences and enrich the learning environment for participants. Ages: Six (6) to fourteen (14) years old. Location(s): W.E. Davis Family Support Center CBHC: \$12,498 Hills Co. BOCC: \$12,498. | | | | 24,996 | | | | | | | | | | |
| Tampa Metropolitan Area Young Men's Christian Association | 2020 Teen Summer Experience | The five (5) week camp will provide (50) at-risk youth residing in the 33604 and 33612 areas an array of support and enrichment programming to provide a positive experience and limit summer learning loss. Ages: Eleven (11) to fourteen (14) years old. Location(s): Hillsborough Community College Ybor City Campus; Sulphur Springs YMCA at Sulphur Springs K-8 Community School. CBHC: \$12,500, Hills Co. BOCC: \$12,500. | | | | 25,000 | | | | | | | | | | |

FY 2019-2020 Approved Uncommitted Program Funding Detail
Regular Board Meeting - April 23, 2020

| Agency | Program | Funding Description | Technical Assistance Funding (Agencies Not Currently Funded by CBHC) | Technical Assistance Funding (Agencies Currently Funded by CBHC) | Summer Passport for Kids | Leading Grants Summer Funding | Emerging Community Needs Funding | Emergency Funding | Match | Navigation & Family Support Uniting Grants | Investment Grants | Fatherhood Programming Uniting Grants | Military & Veteran Family Support Uniting Grants | Newborn / Infant Support Uniting Grants | Leading Grants | Resource Center |
|---|---|--|--|--|--------------------------|-------------------------------|----------------------------------|-------------------|-------|--|-------------------|---------------------------------------|--|---|----------------|-----------------|
| University Area Community Development Corporation | DreamCatchers Summer Camp | The ten (10) week camp will provide (150) youth in the University Area an opportunity to be safe and active throughout the summer while infusing STEAM programming. Ages: Six (6) to twelve (12) years old. Location(s): Mort Recreation Center; Roy Haynes Recreation Center CBHC: \$17,476, Hills Co. BOCC: \$17,476. | | | | 34,952 | | | | | | | | | | |
| ReDefiners World Languages, Inc. | Spanish Language Immersion and Technology Program (LIT) | The six (6) week camp will provide (40) youth in the Sulphur Springs, University Area, Forest Hills and Temple Terrace areas an interactive learning experience designed to give a competitive advantage to participants. Youth will develop skills in Spanish, swimming, literacy, STEM, Character Development, Fitness and Visual Arts. Ages: Six (6) to twelve (12) years old. Location(s): 8056 N. 56th Street, Tampa, FL 33617 CBHC: \$12,500, Hills Co. BOCC: \$12,500. | | | | 25,000 | | | | | | | | | | |

FY 2019-2020 Approved Uncommitted Program Funding Detail
Regular Board Meeting - April 23, 2020

| Agency | Program | Funding Description | Technical Assistance Funding (Agencies Not Currently Funded by CBHC) | Technical Assistance Funding (Agencies Currently Funded by CBHC) | Summer Passport for Kids | Leading Grants Summer Funding | Emerging Community Needs Funding | Emergency Funding | Match | Navigation & Family Support Uniting Grants | Investment Grants | Fatherhood Programming Uniting Grants | Military & Veteran Family Support Uniting Grants | Newborn / Infant Support Uniting Grants | Leading Grants | Resource Center |
|--|---|--|--|--|--------------------------|-------------------------------|----------------------------------|-------------------|-------|--|-------------------|---------------------------------------|--|---|----------------|-----------------|
| Tampa Bay Community and Family Development Corporation d/b/a Bethesda Ministries | UpWard Kids Leadership Camp | The nine (9) week camp will provide (50) youth activities focused on leadership, such as swim safety, money management, sports, field trips and more. Ages: Six (6) to fourteen (14) years old. Location(s): 3000 N. 34th Street, Tampa, FL 33605 CBHC: \$12,500, Hills Co. BOCC: \$12,500. | | | | 25,000 | | | | | | | | | | |
| Florida Education Fund, Inc. | Wimauma Summer Art + Sports + Tech Camp | The six (6) week camp will provide (20) youth in the Wimauma area the opportunity to learn code and make artwork as they create phone apps, play sports, learn first aid and water safety, practice reading, learn bucket drumming, prepare for middle/high school and college, explore careers and make weekly field trips. Ages: Ten (10) to fourteen (14) years old. Location(s): HCPS in Wimauma (TBD). CBHC: \$9,624, Hills Co. BOCC: \$9,624. | | | | 19,248 | | | | | | | | | | |

FY 2019-2020 Approved Uncommitted Program Funding Detail
Regular Board Meeting - April 23, 2020

| Agency | Program | Funding Description | Technical Assistance Funding (Agencies Not Currently Funded by CBHC) | Technical Assistance Funding (Agencies Currently Funded by CBHC) | Summer Passport for Kids | Leading Grants Summer Funding | Emerging Community Needs Funding | Emergency Funding | Match | Navigation & Family Support Uniting Grants | Investment Grants | Fatherhood Programming Uniting Grants | Military & Veteran Family Support Uniting Grants | Newborn / Infant Support Uniting Grants | Leading Grants | Resource Center |
|-------------------------------|--|--|--|--|--------------------------|-------------------------------|----------------------------------|-------------------|----------|--|-------------------|---------------------------------------|--|---|----------------|-----------------|
| After-School All-Stars | After-School All-Stars Tampa Bay Summer Services – Memorial Middle School | The seven (7) week camp will provide (75) youth in the Seminole Heights area project-based learning to help avoid summer learning loss, as well as enrichment activities such as cooking, drumming, dance, sports, swim lessons and art. Ages: Eleven (11) to fifteen (15) years old. Location(s): Hillsborough High School. CBHC: \$17,480, Hills Co. BOCC: \$17,480. | | | | 34,960 | | | | | | | | | | |
| After-School All-Stars | After-School All-Stars Tampa Bay Summer Services – Village of Excellence Academy | The seven (7) week camp will provide (40) youth in the University Area, Terrace Park and Sulphur Springs areas project-based learning to help avoid summer learning loss, as well as enrichment activities such as cooking, drumming, dance, sports, swim lessons and art. Ages: Ten (10) to fifteen (15) years old. Location(s): Village of Excellence Academy. CBHC: \$12,446, Hills Co. BOCC: \$12,445. | | | | 24,891 | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| TOTAL | | | 45,876 | 6,520 | 127,422 | 239,047 | - | - | - | 275,000 | - | 172,837 | - | 190,851 | - | - |
| Total Approved | | | 818,506 | | | | | | | | | | | | | |
| Total Current Requests | | | 239,047 | | | | | | | | | | | | | |

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY PROJECTIONS

FY 2018 - 2019 to FY 2023 - 2024

Millage Rate .4589



| | FY 2018 - 2019 Amended Budget | FY 2018 - 2019 Estimated Actual | FY 2019 - 2020 Budget | FY 2020 - 2021 Budget | FY 2021 - 2022 Budget | FY 2022 - 2023 Budget | FY 2023 - 2024 Budget |
|---|--|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| MILLAGE RATE | 0.4589 | 0.4589 | 0.4589 | 0.4589 | 0.4589 | 0.4589 | 0.4589 |
| Projected Tax Revenue (millage rate @ .4589 w/ 9.61% inc. in tax base in FY 2020, 7.4% inc. in FY 2021, 6.7% inc. in FY 2022, 6.9% inc. in FY 2023, 6.6% inc. in FY 2024) | 41,771,412 | 42,190,000 | 45,578,980 | 48,937,765 | 52,203,865 | 55,792,823 | 59,462,609 |
| Investment Income | 756,000 | 1,120,000 | 858,000 | 880,807 | 841,331 | 791,129 | 710,016 |
| Administrative Services Organization and Other Community Partner | 1,765,000 | 1,565,000 | 1,815,000 | 1,815,000 | 1,815,000 | 1,815,000 | 1,815,000 |
| Miscellaneous Income | 155,000 | 156,974 | 155,000 | 155,000 | 155,000 | 155,000 | 155,000 |
| Total Revenue Available | 44,447,412 | 45,031,974 | 48,406,980 | 51,788,572 | 55,015,196 | 58,553,952 | 62,142,625 |
| Operating Expenditures | 5,232,551 | 5,102,192 | 5,524,319 | 5,704,613 | 5,894,052 | 6,093,279 | 6,302,993 |
| Mandatory Government Fees | 1,201,570 | 1,149,500 | 1,310,080 | 1,405,811 | 1,498,895 | 1,601,180 | 1,705,769 |
| Building and Capital Reserve Expenditures | 1,400,200 | 1,425,200 | 1,850,000 | - | - | - | - |
| Program Funding (Continuation Grants) | 34,773,693 | 32,484,076 | 37,913,848 | 42,831,391 | 47,098,211 | 50,978,035 | 54,974,254 |
| New Program Funding (Unallocated) | 5,074,800 | 2,223,581 | 5,275,000 | 4,500,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| Total Expenditures | 47,682,814 | 42,384,549 | 51,873,247 | 54,441,815 | 58,491,158 | 62,672,494 | 66,983,016 |
| Net Income (Spend Down) | (3,235,402) | 2,647,425 | (3,466,267) | (2,653,243) | (3,475,962) | (4,118,542) | (4,840,391) |
| Fund Balance | | | | | | | |
| Total Fund Balance Beginning of Year | 25,442,439 | 26,927,927 | 29,575,352 | 26,109,085 | 23,455,841 | 19,979,879 | 15,861,338 |
| Net Income (Spend Down of Fund Balance) | (3,235,402) | 2,647,425 | (3,466,267) | (2,653,243) | (3,475,962) | (4,118,542) | (4,840,391) |
| Total Fund Balance End of Year after Spend Down | 22,207,037 | 29,575,352 | 26,109,085 | 23,455,841 | 19,979,879 | 15,861,338 | 11,020,947 |
| Less Non-Spendable Fund Balance Reserve | (23,000) | (26,100) | (26,100) | (26,100) | (26,100) | (26,100) | (26,100) |
| Less Committed Fund Balance Reserve (Operating Reserve) | (2,388,909) | (2,123,466) | (2,598,850) | (2,727,535) | (2,930,407) | (3,139,892) | (3,355,849) |
| Less Committed Fund Balance Reserve (Building & Capital Reserve) | (229,591) | (229,591) | (313,119) | (384,027) | (481,627) | (581,627) | (681,627) |
| Less Assigned Fund Balance Reserve | (11,014,476) | (11,014,476) | (15,088,138) | (12,434,895) | (8,958,933) | (4,840,391) | |
| Unassigned Fund Balance | 8,551,061 | 16,181,719 | 8,082,878 | 7,883,285 | 7,582,813 | 7,273,328 | 6,957,371 |

Definitions:

Non-Spendable Fund Balance Reserve includes pre-paid expenditures.

Committed Fund Balance Reserve includes the building/capital reserve and operational reserve of 5.01% of the budgeted expenditures for the year.

Assigned Fund Balance Reserve consists of the future commitments included in the future projections that spend down from the fund balance.

Unassigned Fund Balance represents the difference between the total fund balance and all reserves above.

The reserve amounts above are determined and approved by the Board each year during the budgeting process.



**Summary Report
Pro 2020-07 Technical Assistance Grants – Cycle Two
Request for Applications (RFA)**

Prepared: March 12, 2020

January 8, 2020 – Announcement of Technical Assistance Funding Opportunity was released with posting on CBHC website; email notifications to all currently funded agencies and programs; followed by a legal advertisement in Florida Sentinel Bulletin, La Gaceta, and Tampa Bay Times.

February 14, 2020 – Twelve (12) applications were received via SurveyMonkey Apply by the 11:59 PM deadline. Six (6) applications were disqualified as follows: Two (2) due to no quotes provided; one (1) due to no original signature provided; two (2) due to not meeting the eligibility criteria; and one (1) due to the request containing a conflict of interest.

February 27, 2020 – A review team of Antwonisha Johnson – Children’s Home Network; Bailey Nicholas – High Risk Hope, Inc.; and Jorge Villada – Success 4 Kids and Families, Inc. reviewed, rated, and ranked applications based on highest to lowest total scores received.

Funding recommendations are as follows:

| Agency | Amount Requested | Score (out of 52) |
|--|------------------|-------------------|
| MOUNT ZION AFRICAN EPISCOPAL CHURCH, RIVERVIEW, FLORIDA, INC. | \$4,986 | 48.00 |
| FOSTER GUARDIAN, INC. | \$4,975 | 46.67 |
| ROOTED IN PLAY CORPORATION | \$3,076 | 46.67 |
| TAMPA BAY COMMUNITY DEVELOPMENT CORPORATION D/B/A BETHESDA MINISTRIES* | \$3,860 | 45.67 |
| GREATER MT. CARMEL DEVELOPMENT CORPORATION | \$5,000 | 41.67 |
| FIREHOUSE CULTURAL CENTER, INC. | \$2,948 | 37.33 |
| TOTAL RECOMMENDED FOR FUNDING: | \$24,845 | |
| AARON KEITH ROBINSON FOUNDATION, INC. | \$5,000 | |
| EL4KIDS CORPORATION | \$1,380 | |
| FRAMEWORKS OF TAMPA BAY, INC. | \$5,000 | |
| G3 LIFE APPLICATIONS, INC. | \$5,000 | |

| | | |
|--|---------|--|
| RYAN NECE FOUNDATION | \$5,000 | |
| TAMPA BAY ASTHMA COALITION CORPORATION | \$5,000 | |

Based on proposals and funding approved by the Board, staff recommends one-time grant awards to six (6) organizations totaling up to \$24,845. Contracts will be effective April 1, 2020 – September 30, 2020.

*One (1) organization (17%) is currently receiving program funding from the CBHC.

Respectfully Submitted,

Maria Negron, Director of Programs

Juli Day, Procurement Specialist

Good News

from our funded partners

Regular Board Meeting

March | 2020



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org

Tampa Metropolitan Area YMCA

Community Learning Center at Sulphur Springs

Success Story



For the first time in over four years, we are excited to share a PTA group is forming. The primary place for recruitment is the parents of our students in the afterschool program, as this is the group identified by the school as being the most engaged and eager to participate. The initial interest meeting on November 22nd resulted in 37 parents attending. We are excited to see this level of participation and feel this was a great kick-off to a new school year.

Each day during afterschool programming brings a different academic focus. Monday's are for reading, Tuesday's are for math, Wednesday's are for writing, Thursday's are designated for reading and Fridays are for STEM Fun. Kindergarten is working on understanding numbers one to fifty. Counselors used the memorization of student lunch numbers as a fun way to achieve learning. First grade is doing basic addition and subtraction and playing the game "four corners" with sight words. This not only helps with reading comprehension but also gets the

students up and moving. Second grade is working on word problems and double-digit addition and subtraction as well as reading and writing. Third grade is focusing on multiplication, division, and structured writing skills. In December, both second and third graders wrote letters to Santa to improve their writing skills.

During our "Fun Fridays", students participate in fun projects and activities, which are disguised learning opportunities. For example, students expressed a desire to make slime. Before diving into the project, counselors explained how using a combination of liquids, solids and gasses cause a chemical reaction resulting in slime!

Another fun activity is building toothpick towers. The goal of this project is for students to build a freestanding tower that could stand unsupported for at least ten seconds using only toothpicks and marshmallows. Students worked together to try and build the tallest tower possible. This activity promoted problem-solving skills and teamwork.

In December, after the second nine-week term, 42 students had the opportunity to participate in our Winter Wonderland PBS Party. This event honored students who displayed positive behavior over the course of three months. During the party, students participated in several STEM activities, including an exciting gingerbread house-building contest. Students were placed in teams of four, which encouraged high levels of teamwork and communication skills.

A new mentoring partner, Project 100, provided an eight week course for our male students, from 2nd grade through Middle School. The students engaged in group sessions that covered topics like leadership, self-esteem and bullying prevention. At the end of the course, students received certificates applauding their dedication and engagement.



Tampa Metropolitan Area YMCA

Fit and Fun at the Y

News Story



Once school wraps for the day, participants in the YMCA's Fit and Fun after-school program can burn off some energy. "This is brand new program that brings technology into health and wellness with kids," said Nicole Kettermann, the YMCA healthy and safe children director. "Each one was able to get a Fitbit from the beginning of the program. What we are trying to do is track steps or activity minutes and their goal is 13,000 steps a day, or up to 60 minutes a day of activity, seven days a week."

It has stirred some healthy competition for kids, like 9-year-old Eeon McQuade. "It's kind of fun because you get to challenge your friends to see who gets the most steps," he explained.

"He loves it. He likes the fact that he can see how many steps he takes, he'll compare them to what we do," said Eeon's mother, Arelys McQuade. The program comes with adult supervision and that is important, especially with more health applications and technology being geared towards kids. "We don't want kids to get some type of negative self-esteem issue because of the technology," Kettermann pointed out.

"I'm just concerned that it wouldn't be age-appropriate, I wouldn't want him to try something that would end up hurting him," Arelys offered.

"I think it's a bigger picture. I think the tech could be supportive, but I think parents just need to be involved," Kettermann continued.

Modern-day advances can help with motivation without taking away the old-school fun. "Technology has become such a big part of kids' worlds...they are always on some type of technology. So, to be able to incorporate that into their health and wellness could be a really big thing," added Kettermann.

Thanks to the Children's Board of Hillsborough County, the Fit and Fun program is offered after-school at no cost at YMCA Camp Cristina, Bob Sierra North Tampa YMCA, and the Northwest Hillsborough Family YMCA.

Pregnancy Care Center of Plant City

Healthy Moms / Healthy Babies

Letter of Gratitude



"I was introduced to the Pregnancy Care Center by a friend after delivering my miracle baby in May; four weeks after delivery, I was fired from my job. I never realized a place of business could help me so much! The classes have been very informative. I have learned about stages of development with our daughter and how to prepare for our future with her car seat safety and more. I even started attending Bible study classes. My fiancé is not able to attend classes with me because of his work schedule, but he and I sit down and do the homework together so he can learn as well.

Everyone at the center has been a true support system – from greeting me and my daughter with a smile and loving hugs, to being listening ears to hear our prayers and help us progress. They are not just people to us, they are family. My fiancé finds relief in the center, knowing that I have a safe place to reach out to and people who genuinely care for me and my family. Without them, I would be in a bad place. They are the reason my daughter had a Christmas, and we even got to participate in the Christmas parade!

Something that started as assistance for diapers and formula, has now become my safe place, something I look forward to every week. I love the fact that I can bring my daughter to classes and Bible studies. The baby boutique has provided my daughter with so many items that we needed from bottles, diapers, wipes, a high chair and bouncer! I have referred the Pregnancy Care Center to multiple people who are pregnant. I recommend this center to all children and families. I will never be able to thank them enough for all they have done for us!"



Preserve Vision Florida

Children's Vision Health and Safety Services

The Preserve Vision Florida team has been busy holding vision screenings at area preschools. Recently, at Seminole Heights United Methodist Preschool, we screened a two-year-old named Rowan. Using the SPOT photo refractor technology, our team identified that she has possible astigmatism (an irregular curvature of the eye). This type of vision issue is extremely difficult to identify for a two-year-old, unless you have such a screening device. Rowan's parents were contacted by the PVF team, and they made an appointment with a pediatric ophthalmologist. She does require glasses at this time and picked out pretty pink frames. A Lenz Frenz furry glasses case was delivered to Rowan to help protect her new glasses. Rowan's family was so thankful for the early identification, and wrote this:

"Thank you so much for helping us realize Rowan needed glasses, we never would have realized it without your vision screenings. We were a bit worried about a two year old and glasses but were surprised by how quickly she has gotten used to them, even asking for them every morning right as she wakes up. We are so happy that Rowan can now see the world so clearly."

Thank you.

Genevieve & Rowan Fredricks



Healthy Start Coalition of Hillsborough County

North Tampa Children's Board Family Resource Center

Success Story



"My name is Elianna Aleman and I have a two-year-old daughter, Amanda. I have been coming to the Children's Board Family Resource Center in North Tampa with my daughter for a few months. I arrived at this wonderful place because a friend that I shared my concerns with about my child's development provided me with information about the Center and its activities. I decided to go to find out how they could help me because my daughter was being evaluated by specialists for delayed psychomotor and language development and had problems socializing with other children. Amanda participated in a bilingual developmental playgroup, *Little Amigos* (provided by Baby Bungalow). Later, she

attended *Music & More*. My experience was very good. At first, Amanda was ignoring all the other children, but as the class continued, she was improving her social skills. The instructors played an important role in the skills she acquired during this time.

I must confess that before attending the playgroups, I did not know how to properly address Amanda, making her follow instructions or teaching her something, but with the help of the playgroup instructors, I could improve on this and explain to my husband how to do it.

One of the instructors recommended *Early Steps* in addition to the classes that could help my daughter. I was able to have my daughter evaluated to receive the help she needed.

I feel very satisfied with the help we received because my daughter has advanced a lot, she relates better with other children, follows instructions and I have noticed advances in her language development.

I have recommended the Center to several friends who have young children and I know it will be very helpful for their children as it has been for me. I think it is good to share with parents the activities at the Center so that others will know and can participate and have positive experiences with their children."

Seniors in Service Tampa Bay

Readers in Motion



In January, *Readers in Motion* hosted its first *Bricks 4 Kidz* Parent Engagement Event for the Kindergarten and 1st grade students at Oak Grove and Mendenhall Elementary. These special events were held at the schools at pick-up time to be convenient for parents and families to attend. As part of their well-established STEAM Curriculum, *Bricks 4 Kidz* brought along building materials and instructions for families to create LEGO® mosaics. **128 families** joined us for hands-on activity!

The events further established *Readers in Motion* as an integral school partner as they helped foster the connection between parents and school staff. Many teachers were in awe of the amount of families present, including several families the teachers had not met before! Seniors in Service CEO, Robin Ingles, shared that she was impressed by how focused and involved both children and parents were during the activity, leaving a full gym almost silent. Parents, school staff and Readers in Motion volunteers all agreed that events like this are a new MUST-HAVE!

Thank you, Children's Board!



Girl Scouts of West Central Florida

Leaders Engaging Girls in Taking Action (L.E.G.I.T.)

On Monday, February 10th, the L.E.G.I.T. (Leaders Engaging Girls in Taking Action) girls got up early to travel to Tallahassee, FL. While there, they spent their time learning in workshops, experiencing FAMU, exploring museums, learning in the House of Representatives and more. The girls' adventure started early, the day we left we stopped at McDonald's for everyone to grab food before the road trip. One of our girls, Gabby, ended up eating one of the troop leader's burgers by mistake. We ended up speaking with the manager who was excited to help us out. Gabby was allowed to "redeem" herself by learning to re-make the burger. Gabby took the challenge and took to the line where she quickly learned 'fast food' did not mean 'no work!' Gabby learned from this experience what it means to work in the customer service industry and learning in the work environment.

For many of our girls, this was a one of a kind experience for them – traveling with their troop for an overnight stay! After settling in Friday night and meeting troops across councils, the girls spent Saturday morning in workshops set up to help them achieve their personal and academic success and even learning from FAMU Alumni. They spent their evening learning from FAMU's black archives and the FAMU's women's volleyball team while also getting to experience FAMU's bowling lanes. For their last day, we explored and learned from the museums what the Capitol has to offer and experience within the House of Representatives. *(continues next page).*



Girl Scouts of West Central Florida

Leaders Engaging Girls in Taking Action (L.E.G.I.T.)

Many were thrilled at the opportunities that they received, to meet and engage with other girls at the Capitol, as well as the unique learning opportunities they received. For many, this was the first time they have been exposed to college and realized how close and possible it is for them. The weekend was an incredible experience as we watched our girls from separate L.E.G.I.T. troops bond with one another and with others from different councils. We saw them become excited about their history, curious about learning, and passionate about issues and advocacy.



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org

Children's Home Network

Supporting and Empowering Educational and Developmental Services (SEEDS)



The SEEDS Program hosted an Informational Session at the Children's Board of Hillsborough County on Wednesday, February 5 from 6 pm-8 pm. Lisa Leslie, M.Ed., CERTIFIED FINANCIAL PLANNER™ and Accredited Financial Counselor® presented on the importance of family budgeting and the impacts of financial credit. One of our SEEDS Family Support Coordinators was able to translate information for the monolingual families. The presenter gave each family an accordion file folder and a portable zip drive to keep all their important documents and financial items organized. Also, Ms. Leslie gave

parents an opportunity to register for a financial recovery session as well as processing income taxes for the families at no cost at a later date. Ms. Leslie also provided a meal to include sandwiches, chips, and cookies from Panera Bread. Throughout the event, children participated in a variety of educational and developmental activities related to Black History Month, as well as activities surrounding Valentine's Day. Children were also given an envelope of play money at the end of the evening where they were able to shop at a mock "store". This money encouraged them to use their money management skills as well as refine their math skills including addition and subtraction. Participating families received beneficial information and tips to aid in their family's financial budgeting and money management skills during this informational session.



Rebuilding Together Tampa Bay

Safe and Healthy Homes for Families

Rebuilding Together Tampa Bay's Safe and Healthy Homes for Families Program, funded by the Children's Board, has partnered with the Tampa Bay Asthma Coalition (TBAC) and USF- College of Public Health to train students to conduct the Environmental Protection Agency's (EPA) Asthma Home Environment Assessment. The students enrolled in the Introduction to Environmental and Occupational Health course can elect to do their course project completing the EPA Asthma Assessment for families with asthmatic children. Students attend a 1-hour training and after completion of the training are assigned a family to conduct the EPA Asthma Assessment.



TBAC is providing a volunteer, Ivan Nemorin, a respiratory therapist, to facilitate the training for USF's College of Public Health students.



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org

Palm River Family Services

Go-4-Kids / Families Matter



We are so grateful for the generous funding of the Children's Board of Hillsborough County that has allowed us to bring Soccer to the *Go-4-Kids* Program at Palm River and Clair Mel Elementary Schools. Both elementary schools are Title I and 97% of the students attending are economically disadvantaged. The Children's Board funding allows us to partner with Soccer Shots of Tampa Bay and offer a unique experience to our students.

Soccer Shots is in over 200 territories across 37 states and Canada and we are glad that includes Tampa Bay. Our students not only get to experience soccer and teamwork, but the coaches teach respect, confidence and self-esteem building. The idea is that soccer is a powerful vehicle for positively impacting youth. Soccer Shots has a partnership with the U.S. Soccer Foundation to positively impact children living in underserved communities through quality soccer programs that support children's physical and personal development. Their curriculum is developmentally appropriate and created with guidance from childhood education specialists.

Each child in our *Go-4-Kids* afterschool programs received a Soccer Shots jersey that made them feel like a team. During the sessions, the children were engaged from the start. The coaches do a great job of mixing verbal interactions and instruction with physical activity and play. At the end of the six-week program, each child will receive a soccer ball, certificate, and gold medal.



Good News

from our funded partners

Regular Board Meeting

April | 2020



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org

Computer Mentors Group

KidsCode and TeenTech Program

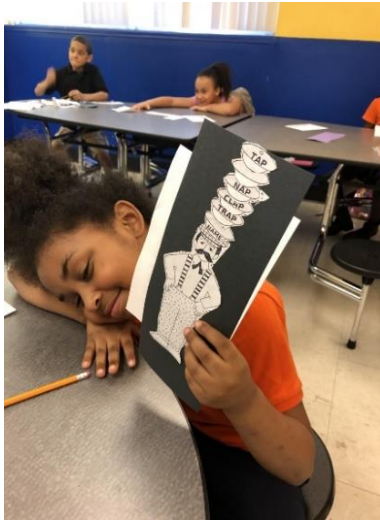
Computer Mentors re-established their connection with C. Blythe Andrews Library! Since the re-opening of C. Blythe Andrew Library, Computer Mentors has been offering after school coding courses to students in the surrounding community. Computer Mentors is a mobile computer science innovative training environment that travels throughout Hillsborough County. Funding is provided by the Children's Board of Hillsborough County.

Computer Mentors finds The C. Blythe Andrews Library to be a perfect after school location for the many surrounding elementary and middle schools in East Tampa. The KidsCode Program engages students in S.T.E.A.M activities as they learn to code using a gamified platform. Now, more children in the East Tampa area have access and opportunity to be a part of 21st Century technology skills and if pursued could lead to high demand workforce skills.

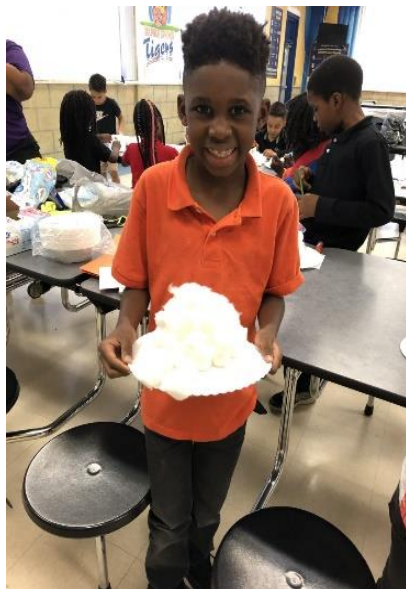


Tampa Metropolitan Area YMCA

Community Learning Center at Sulphur Springs



Before schools closed, all of our afterschool groups responded very positively to the implementation of **Lit-Art-Cy Wednesdays**. During this program, students work on reading comprehension by reading a story, book or article as a group and discussing a series of “W” questions (Who, What, When, Where, Why, etc.). After reading, the students engage in an arts and crafts projects based on the story, book or article they just read. Kindergarten and 1st-grade students read the book *Caps for Sale* and then created their own “peddler” from the story; adding hats on top of his head with words ending in “-ap”. This lesson encouraged the students to focus on the “-ap” word family and rhyming words (cap, slap, tap, etc.). One activity 2nd and 3rd-grade members engaged in was reading the story *A Color of His Own* and creating a chameleon out of pipe cleaners. In addition to reading comprehension, students also learned the importance of being flexible and how to handle frustrations.



In honor of Black History Month, every day the students read and learned about a historical black figures such as Benjamin Banneker, James “Jesse” Owens, and Mae Jemison. During Black History Month, students engaged in STEM projects based on a historical black figure.

Paper Airplanes - In this activity, members learned about Bessie Coleman, the first African-American licensed pilot and some of the science behind the flight of airplanes (LIFT, WEIGHT, DRAG and THRUST). Then, each student built one of four different paper airplane designs with instructions, which they tested in three trials, measuring flight distance and time.

Create Your Own Igloo – During this activity, participants learned about Matthew Henson, the first African-American to reach the North Pole. They then designed their own igloo using only paper plates, foam bowls, glue, cotton balls and marshmallows.

Design A Rocket – In this activity participants learned about Katherine Johnson, Dorothy Vaughn and Mary Jackson who served as the brains behind the launch of astronaut John Glenn. After learning about rockets and the science behind them the members were tasked with creating a rocket using straws, balloons, tape, plastic pipettes and a rocket template.

The Community Learning Center hosted its first-ever summer youth employment hiring event on the campus of Sulphur Springs Community School. The event took place on February 27, from 4-6 pm. We had a great turnout and look forward to offering more hiring opportunities in the future for our students and neighborhood families.

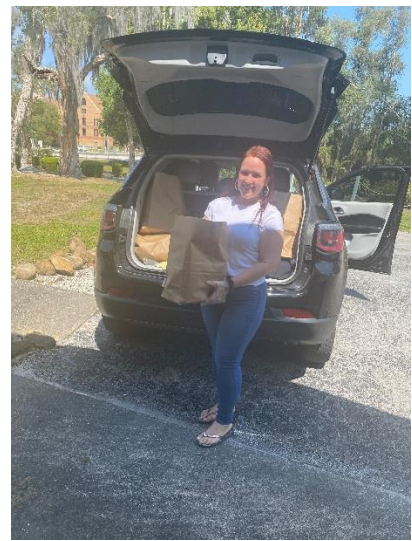


Dawning Family Services

From Shelter to Stability

Success Story

With a robust donation of nutritious food from our faith-based partner, Lake Magdalene United Methodist Church Food Pantry, Dawning Family Services went beyond our mission by providing 40 bags of groceries to families staying in emergency shelter and those who participate in our post-shelter support program. CEO Patricia Langford was instrumental in forging the relationship with “Lake Mag” and was on the frontlines of packing the groceries. Dawning Family Services case managers (who are generously funded by the Children’s Board of Hillsborough County) later stopped by the food pantry to pick up the bags of groceries and then delivered them directly to the homes of their clients. All the while, staff wore gloves and maintained the appropriate social distance when interacting with one another and families served. Dawning Family Services is grateful to Lake Magdalene UMC; the church’s compassion and thoughtfulness will go far to alleviate the financial burden vulnerable families are experiencing during the COVID-19 pandemic.



Palm River Family Services

Go-4-Kids / Families Matter



The generous funding from the Children's Board of Hillsborough County has never been so appreciated. Community Partnerships uniting and working together to serve the needs of families and children have never been more necessary.

Feeding Tampa Bay Mobile Food Pantry, Florida Family Primary Care and Palm River Family Services united on Wednesday, March 25th, 2020 to

deliver food boxes to families in need. Observing all of the safety precautions recommended by the Center for Disease Control, the staff of Palm River Family Services and the staff of our partners prepared to serve food boxes to the community. We all wore masks, and gloves and practiced social distancing. Families were told to remain in their cars and line up at the mobile pantry truck and pop their trunks so food boxes could be loaded in their cars.

The pantry was held from 10:00 am until 11:30 am and we had three lanes of cars lined up all around the Save-a-Lot Grocery Store parking lot to receive food. The event was marketed to all the families enrolled in Palm River Family Services Go-4-Kids After School Enrichment Programs as well as families who have received Family Matters, Family Support case management services currently and in the last several years. In addition, any family that has visited our agency or attended one of our community events received a Robo-call a week before and the day before the pantry. We also posted signage at our agency and distributed flyers around the community. We served over 160 families that day. We met afterward to debrief about what we learned during a global pandemic; our community is fragile, and the current needs are high. We worked for the next two weeks on coordinating weekly mobile food pantries at Palm River Family Services. So, beginning on Friday, April 10, 2020, and every Friday thereafter, Feeding Tampa Bay Mobile Food Pantry, Florida Family Primary Care and Palm River Family Services will unite to meet the needs of the Clair-Mel and Palm River communities.



Seniors in Service Tampa Bay

Readers in Motion

We have all been shaken up by the COVID-19 pandemic. Children are no longer in their regular routine of going to school. Parents have become teachers at home. And teachers are adjusting to working remotely. Readers in Motion has done everything possible to offer support and assistance during this unexpected and uncertain time.

Because our Family Engagement events in March had to be canceled, we brainstormed ways to inspire parental engagement at home. Readers in Motion teachers selected activity kits they could create an instructional video with, and with the generous funding from the Children's Board of Hillsborough County, Readers in Motion plans to provide each Readers in Motion child with the kits so they can follow along at home with their parents/guardians. Some of the kit ideas have been a full gardening set, including a pot, dirt, seeds and spray bottle; a volcano reactor; and National Geographic magazines with activity pages that coincide with their curriculum.



We have provided emotional and social support by connecting our Education Advocates to their class Zoom calls. Senior Education Advocates put aside their fear of technology and went above and beyond to create Zoom accounts to see their beloved students. The participating teachers said seeing "Grandma", as they are called, has brought a smile like no other to their students' faces.

Even the Education Advocates who were not able to join in Zoom calls wanted to share their positivity and love with the children they so miss. We arranged for all our Education Advocates to send a message to their students which we were able to communicate with the teachers.



To my Oak Grove babies, hello from Mr. D, hello my young friends and buddies. I'm praying you and your family are safe and healthy. I miss you. Take care, read books and pizza it up. Luv ya" -Mr. D



I miss you guys and I hope you are all safe! I've been keeping myself safe and home so we can hopefully see each other again soon! Part of my day is missing now that I don't get to see you guys. I love and miss you all." - Grandma Gladys

Glazer Children's Museum

Learn & Play Tampa Bay Pilot Project

The Glazer Children's Museum believes in making play accessible and available to all families with children ages 0-5 in Tampa Bay. Learn & Play Tampa Bay is a fully bilingual early learning play-based program offered throughout 10 community locations in Hillsborough County, with funding generously provided by the Children's Board of Hillsborough County.

Learn & Play Model:

- Group play experiences with interactive bilingual songs & stories
- Mobile learning stations tailored to a multi-age group
- 1-1 support from compassionate, bilingual educators
- Strategies for nurturing children's learning, development and enriching early literacy
- Time to connect for parent & child through play



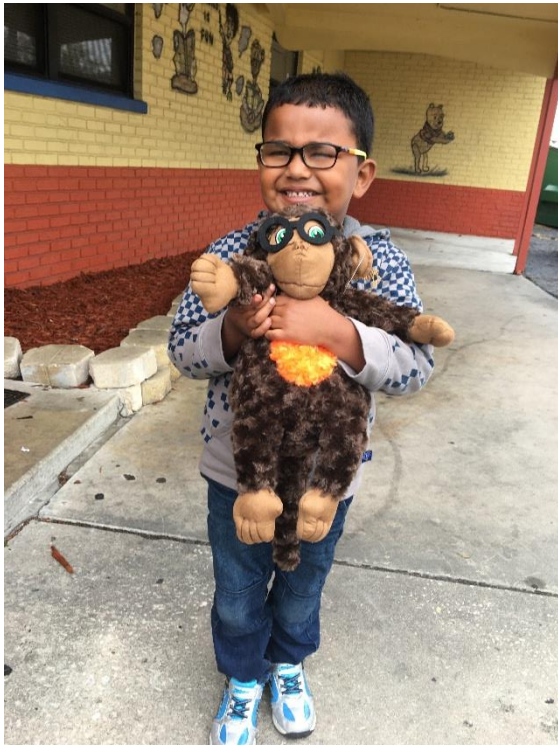
Introducing the NEWEST Virtual Learning Platform:

Learn & Play @ Home

- Learn & Play Interactive Lessons
- Teacher Tips & Strategies
- Age-appropriate crafts and pintables for @home play
- Family-Informed and Play-Inspired Content

Preserve Vision Florida

Children's Vision Health and Safety Services



This is Angel. Preserve Vision Florida screened him at his preschool. No one in Angel's family wears glasses, and they had no idea that he had any trouble with his vision. He did not have any vision insurance. His mother does not speak English and she does not drive. Mom came to pick Angel up while Preserve Vision Florida (PVF) staff was still at the preschool, so we explained Angel's results to her and took an application for vision assistance in person. Mom advised that she would be able to get a friend to drive them to the follow-up appointment, so PVF made an appointment near her home-at LensCrafters. The optometrist there speaks Spanish, and the glasses are usually ready on the same day. Mom called PVF afterward and let us know that he received his glasses two hours after the appointment. We then met mom the next day at school to deliver Angel's monkey Lenz Frenz's case to keep his glasses safe. Mom is very thankful for the assistance for Angel!



Girl Scouts of West Central Florida

Leaders Engaging Girls in Taking Action (LEGIT)

Regardless of the circumstances, Girl Scouts of West Central Florida is always producing creative ways to interact with the girls. With schools closed, we faced a challenge in engaging with the girls. Instantly, our department produced a virtual platform known as Girl Scouts at Home. Each week we have a theme and create content around that theme. From making Tik-Toks to interactive PowerPoint modules, the girls can learn right in their homes. The first week, our theme was Girl Scouts Spirit Week, where we gave a virtual tour of the Leadership Center and taught them about Girl Scout traditions. Another excellent topic we touched on was S.T.E.M.! We came up with different experiments that the girls can do at home, such as Chromatography with instructions. We also aimed to acknowledge important women in S.T.E.M. that the girls can learn about and explore all the fantastic things they contributed to the field. The theme of the fourth week was wellness. It is still important to teach the girls different ways to take care of themselves and to practice mindfulness as it has a lot of benefits. We posted instructions on how to do a gratitude jar and how to freehand draw a mandala. The L.E.G.I.T. team has a designated homework hour, where we go on Zoom and wait for girls to come in. We have had girls come in the chat just to talk to us, and it is rewarding how excited they are to see their troop leader. Our priority is reaching out to the girls and educating them with the means we have, and it truly has been a success. The girls are engaging whether through Tik-Tok, through the PowerPoints, or through visiting our Girl Scouts at Home website!

Website:

www.gswcf.org/athome

Social Media:

Tik Tok- @gswcf

Facebook- Girl Scouts of West Central Florida

- [STEM](#)
- [Outdoors](#)
- [Life Skills](#)
- [Entrepreneurship](#)
- [Take Action & Community Service Projects](#)
- [Just For Fun](#)
- [Parent Resources](#)
- [Leader Resources](#)

As always, [read our blog](#) for the most up-to-date information about GSWCF and COVID-19 (coronavirus).

Understanding Girl Scout Grade Levels ▼



Girl Scouts at Home

About ▼

Girl Scout Spirit: March 23 - 27 ▼

Nature & Outdoors: March 30 - April 3 ▼

STEM: April 6 - 10 ▼

Wellness Week: April 13 - 17 ▼

Champions for Children

First Years

Activities for Families While At Home

WEEKLY CHALLENGE

Challenges to **interact** and **engage** with families to explore, play and learn with their child(ren).



Weekly Challenge

Join us as we post a challenge weekly!
#BBplay #BBchallenge

Generously funded by:



What can you find outside?
Go explore outside and let us know the treasures you all find!



BI-WEEKLY AT-HOME LEARNING ACTIVITIES



Messy Day at Home

In lieu of our scheduled Messy Day of Play at Baby Bungalow, make today a Messy Day of Play at home!

#BBplay #BBMessyPlay

Generously funded by:





Champions for Children | Baby Bungalow

JOIN US FOR OUR FREE VIRTUAL PLAYGROUP

Baby & Me

Pre-Crawlers

Generously funded by:

Children's Board
HILLSDALE COUNTY
www.ChildrensBoard.org

Champions for Children | Baby Bungalow

MY FIRST YEAR

Infant/Caregiver Support

Generously funded by:

Children's Board
HILLSDALE COUNTY
www.ChildrensBoard.org



VIRTUAL BABY & ME PLAYGROUPS



Champions for Children | Baby Bungalow

JOIN US FOR OUR FREE VIRTUAL PLAYGROUP

Baby & Me

Crawlers

Generously funded by:

Children's Board
HILLSDALE COUNTY
www.ChildrensBoard.org



Champions for Children | Baby Bungalow

JOIN US FOR OUR FREE VIRTUAL

Infant Massage Workshop

April 10 & 17 | 1:30PM - 2:30PM

Generously funded by:

Children's Board
HILLSDALE COUNTY
www.ChildrensBoard.org

VIRTUAL INFANT MASSAGE WORKSHOP

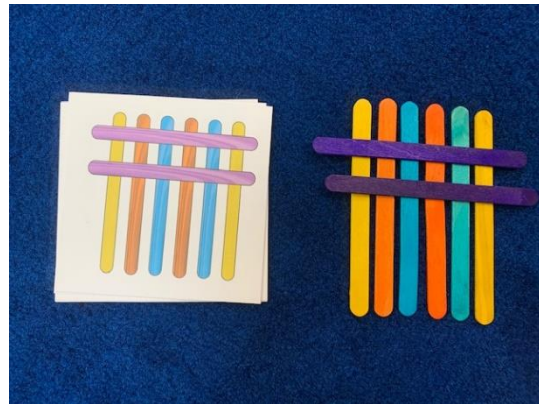
Champions for Children

First Years

Like much of the world we have all been challenged to find new ways to do our important work with families and Layla's House staff has found some creative ways to do so. We first contacted every single family we served this fiscal year to identify their individual needs, and to connect them with community resources such as food, and basic household items. We then took a temperature of our family's access to technology and social media. Many of our families explained that they had access to Facebook, Instagram, and some basic items at home that they can turn into learning materials. For those families without access or who preferred to limit screen time, we created activity bags for them to pick up. See the example bags below.



Make a monster activity bag



Match the sticks activity bag

In addition to just posting updates, resources, and activities on our general Layla's House social media page, we decided to continue to create the playgroup communities for our families. We believe this would help families stay connected with social supports they have gained through our program, as well as maintain some sort of routine and familiarity for their kids. Staff personally invited each family who participated in our developmental playgroups before the crisis to join their developmental playgroup via Facebook. Each week staff will post a short video to include the morning and closing song, storytime and an activity with the rationale, developmental appropriateness, and how to do it. Also, the staff encourages families to post and share with the group their completed activities on our social media page. You can see each staff's personality shine through as they record the videos each week. The staff has found that families are responding very well to the new process as each virtual developmental playgroup has had as few as 12 families and as many as 32 families join. Our different playgroups are listed on our Facebook page.

In addition to the Facebook groups, providing activities and resources for families online, and highlighting Child Abuse Prevention Month, we are also operating and managing the Champions for Children Diaper Drive at Layla's House. In partnership with the Junior League of Tampa Bay and generous private donations, we have provided more than 4,500 diapers to families living in Sulphur Springs and the Tampa Bay area between two diaper distributions held on March 25th and April 8th. We are grateful to be able to serve the community during these trying times in hopes to reduce family stress and therefore possible instances of child abuse and neglect.



Big Brothers Big Sisters of Tampa Bay

1-to-1 Comprehensive Mentoring



Big Sister Dina and Little Sister Maddie have been matched for over two years. During that time, they have deepened their friendship and experienced a lot of new and different things together. Maddie is a talented artist and Dina is constantly looking for opportunities to encourage Maddie to develop her skills and explore new and different art opportunities together. Maddie has always been a strong student and Dina has encouraged her to keep up her grades and set goals for herself. Last fall, Maddie was invited to join the Junior National Honors Society. Here is a picture from the day of her induction ceremony.



This is Big Brother Jimmie Williams and Little Brother Cedric. They have been matched since July of 2019 and have been on the move ever since. Jimmie and Cedric enjoy exploring the city and all that it has to offer. Jimmie has been able to introduce Cedric to new things like learning how to swim, canoeing, fishing and even helped him master the concept of bike riding. Cedric struggles with self-confidence so Big Brother Jimmie is always motivating him and reminding him of how great a kid he is. Jimmie not only does this with words but with his actions as well. Jimmie sets goals for Cedric and rewards him once he achieves the goals, whether it be personal or academic. Cedric's favorite thing to do is ride in Jimmie's car with the convertible top down. Talk about riding in style! Jimmie and Cedric are just getting started in their match relationship, but we are certain many great stories and memories will form out of their friendship.

Corporation to Develop Communities of Tampa

3D Stingrays

Letter of Gratitude

“... I want to tell you and Coach how AWESOME those zoom meetings have been for my son. He looks forward to them so much. He is miserable not being in school and was crying yesterday for most of the afternoon, trying to get through his assignments. My daughter was crying the two previous days! . It has been a challenging couple of weeks, I just hope the students can return to school soon. My husband (IT security person) and me (homeowners' insurance) are working full-time from home, so we cannot really help the kids at all until after dinner. Lots of long days of the kids staring at the computer, unmotivated. You guys are great to be doing this for this group of kids. Keep up the great job and connection you have made with these kids. It is so much appreciated!!”



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org

Children's Home Network

Supporting and Empowering Educational and Developmental Services (SEEDS)

During this time of transition to working remotely for the safety, health, and well-being of all, the SEEDS team maintained its strong connection with families through ongoing services and support via videos and teleconferences. Many of the SEEDS families were very concerned with the changes to their child's access to education following the 2020 Spring Break. The SEEDS team jumped right in to assist parents with making sure all students had access to eLearning and other academic resources. Families were able to receive support with access to a laptop or tablet to complete schoolwork, along with access to internet/Wi-Fi if they did not already have access. Thankfully, through successful collaboration with Hillsborough County Schools, Spectrum, and other community providers, all of the mentioned concerns were addressed. It was noted during a Family Team Conference that a SEEDS family had missed the deadline to secure a device through their assigned school due to the quick changes related to COVID-19. The entire team (HCPS, SEEDS, and the Parent) worked together to make sure the student was connected online, and able to complete his assignments for the first week of eLearning.

In addition to the academic supports, the SEEDS Team also worked closely with families to secure access to emergency needs such as food, financial support for basic needs (to maintain safety/well-being/decrease stress), utilities, rental assistance, and employment resources for sustainability. Many of our families were able to benefit from the shared resources, such as Grab & Go food sites throughout the county. Several families have provided positive feedback on the support with food and other essentials during this time. Families were also able to receive emergency support via the Administrative Services Organization (ASO) to maintain safe living arrangements and food for their family. Through successful collaboration and ongoing support to families, the SEEDS Team will continue to make sure children and families are successful in Hillsborough County.

Crisis Center of Tampa Bay

Gateway Services

The CDI Intervention Specialist answered a crisis call through the 2-1-1 line. The Caller explained to the Specialist that she had lost her regular source of income due to the COVID-19 pandemic and was unable to get food for herself and her two-year-old son. The mother explained that she started grocery shopping earlier that day but realized that she did not have enough money to cover the groceries she would normally buy. The mother explained that she felt so embarrassed and anxious to the point that she left the grocery store immediately without buying anything. The specialist took the time to empathize and validate the mother on what she was going through and assessed for the family's safety. The mother discussed that she and the child were safe and were parked outside the last food pantry she tried to get help from; they had tried to get food from a few local pantries, but many were already closed or completely out of food. The mother expressed feeling really discouraged and concerned that she would not be able to find food for her family. The specialist provided validation and encouragement to the mother and assured her that there would be other options to try. The Specialist was able to find a food pantry that was open for another hour, and encouraged the mother to give the search for a food pantry another try. The mother felt confident enough to go to the food pantry and asked that the specialist provide a follow-up call later that afternoon to complete an ASQ screening for her son.

The Specialist followed-up with the mother later that afternoon and the mother was ecstatic! The mother was able to get to the food pantry right before they closed and receive enough food to last her family through the week. The mother was grateful for the Specialist's encouraging and empowering words that helped her feel as though she was resilient enough to keep trying to find help. The mother shared that she intended on using this food pantry for temporary support until her income is stabilized.

During the follow up call, the mother's son was also screened for concerns related to speech. The mother shared that she felt her son's vocabulary and ability to make sentences was lacking in comparison to his friends. The Specialist validated the mother's concerns and offered to complete an ASQ3, where communication delays would be assessed. The mother was eager to see the child's results. The child scored well above each cut off on the assessment, but due to the concerns the mother had for the child's speech, a referral was sent to Bay Area Early Steps for further assessment for Early Intervention services. The mother was quickly linked to her Service Coordinator at Early Steps, and the process to get the child into services is already underway.