

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY

REGULAR BOARD MEETING

MARCH 25, 2021 ~ 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: 1-813-515-8094
Access Code: 479 204 397#

CALL TO ORDER

Attendance Verification
Quorum Verification
Invocation and Pledge of Allegiance

E. Narain
K. Austin
E. Narain
E. Narain

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.

E. Narain

EXECUTIVE DIRECTOR DISCLOSURE

K. Parris

PROVIDER PRESENTATIONS

Feeding Tampa Bay

M. Negron

ACTION ITEMS

1. **Approval;** February 25, 2021 Regular Board Meeting Minutes
2. **Acceptance;** FY 2019 - 2020 Audited Financial Statements
3. **Approval;** Contract Amendment
4. **Approval;** Release Request for Proposals for Level (2) Uniting Grant
5. **Approval;** Release of Request for Proposals for Level (3) Leading Grant
6. **Approval;** Obligate Emergency Funding and Release Request for Proposals for Level (3) Leading Grant (Housing Counseling)

E. Narain
E. Narain
M. Negron
M. Negron
M. Negron
M. Negron

REPORTS/PRESENTATIONS

1. Executive Director Reports
 - A. Activities – February 26, 2021 – March 25, 2021
 - B. Racial Equity Investment Committee
 - C. Board Application Update
 - D. HB 419 – Early Learning

K. Parris
K. Parris
K. Parris
K. Parris
K. Parris

- E. Mayor’s Workforce Council
 - F. FFPSA- State Committee
 - G. Hillsborough County Schools – Social Work
 - H. Escambia County CSC
2. Programs Reports

- K. Parris
- K. Parris
- K. Parris
- K. Parris
- M. Negron

OLD/NEW BUSINESS

ATTACHMENTS

- 1. Contract Signature Logs (ASO, Programs, Vendors)
- 2. February 2021 Financial Statements
- 3. FY 2020 Technical Assistance Grant Summary Report
- 4. FY 2020 Developmental Screening Report
- 5. Good News!

IMPORTANT DATES TO REMEMBER

April

Executive/Finance Committee Meeting	April 8, 2021	12:00 PM
Regular Board Meeting	April 22, 2021	3:00 PM

May

Executive/Finance Committee Meeting	May 13, 2021	12:00 PM
Regular Board Meeting	May 27, 2021	3:00 PM

June

Executive/Finance Committee Meeting	June 10, 2021	12:00 PM
Regular Board Meeting	June 24, 2021	3:00 PM

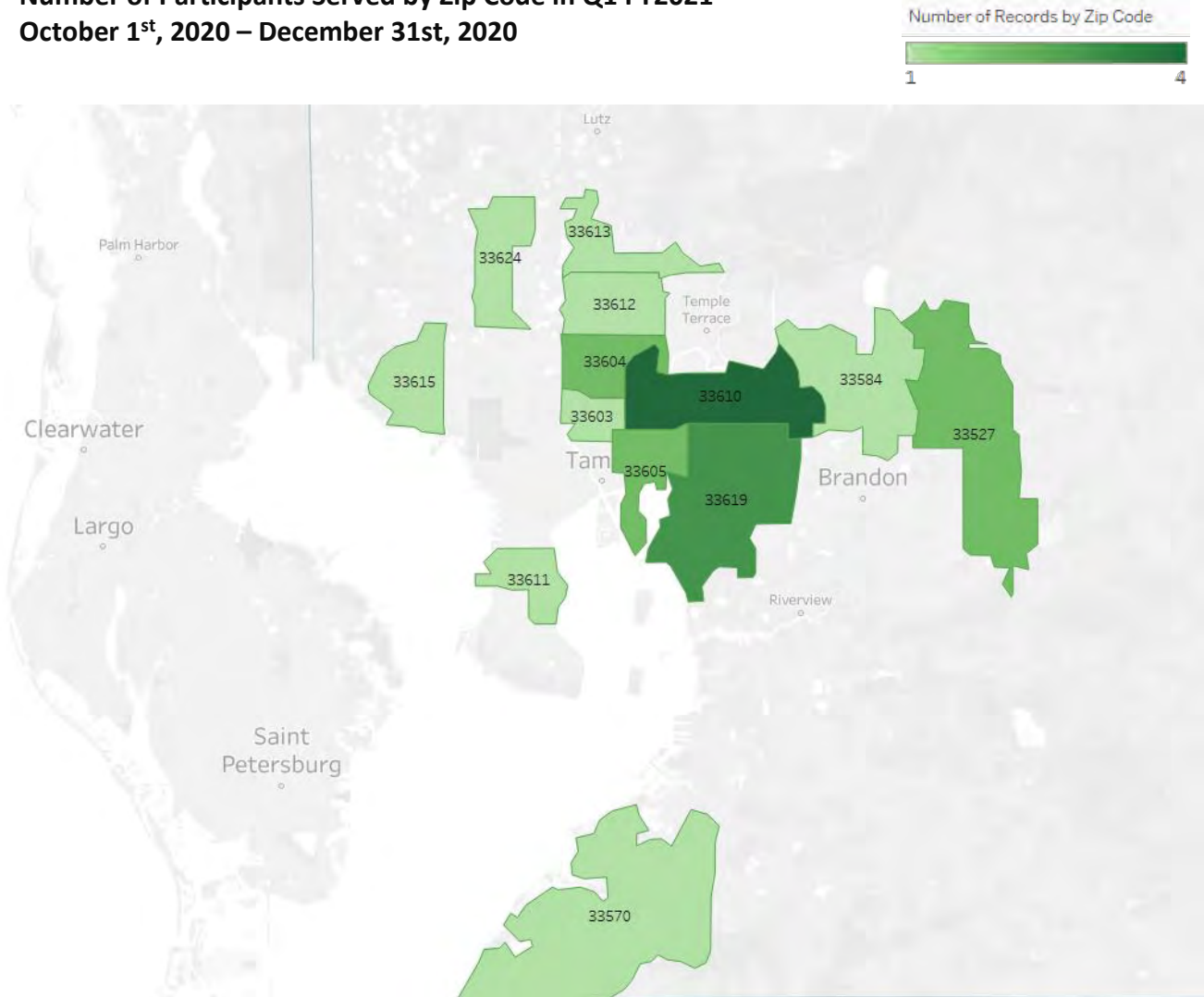
August

Executive/Finance Committee Meeting	August 26, 2021	12:00 PM
Budget Workshop	August 26, 2021	1:00 PM
Regular Board Meeting	August 26, 2021	3:00 PM

Children's Board of Hillsborough County

Agency: Feeding America Tampa Bay, Inc. D/B/A Feeding Tampa Bay
Program: Feeding Minds

Number of Participants Served by Zip Code in Q1 FY2021 October 1st, 2020 – December 31st, 2020



Map prepared by Children's Board of Hillsborough County. The map color shows the number of participants served by zip code. Map based on 21 participants served from 10/01/2020 to 12/31/2020.



Children's Board
HILLSBOROUGH COUNTY
www.ChildrensBoard.org

FEEDING MINDS

IMPACT REPORT

11/1/2018-9/30/2020



The Feeding Minds program, funded by the Children's Board, provides students and their families access to healthy, nutritious food through on-site school pantries. Emergency funding was provided for additional food distribution in response to COVID-19 to meet the increased needs of students and families. This report highlights the program achievements as a result of this funding.

16

Schools with Food Pantries

7,311

* Individuals received food

* Total number of individuals may contain duplicated counts and does not represent two full years due to start up period and school closures.



602,016

Pounds of food distributed



83%

Parents increased their knowledge in Healthy Eating and Safe Food Handling (n=75)

7

Families referred were linked to community programs such as SNAP



97%

Professionals were certified in Safe Food Handling (n=31)



Feeding Minds School Pantries



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org


FEEDING[®]
Tampa Bay

Feeding Tampa Bay



Nourishes more than **1 million** food insecure individuals across **10 counties** in West Central Florida (*9k Sq. Mil.*)

Supports more than **450** agency and charity partners in Tampa Bay

Projects serving up to 85 million meals this year

Imagines a Hunger-Free Tampa Bay by 2025



FEEDING MINDS

A SOLUTION OF FEEDING TAMPA BAY



Feeding Minds School Pantries:

- Are Research Based in Partnership with USF
- Supports the Whole Family
- Removes Barriers to Food Access



UNIVERSITY OF
SOUTH FLORIDA

Feeding Tampa Bay

Currently Serving 22 Schools in partnership with Hillsborough County Public Schools



16 Locations are generously funded by the Hillsborough County Children's Board

**Mort Elementary | Woodson K-8 | Potter Elementary
B.T. Washington Elementary | Woodbridge Elementary
Ruskin Elementary | Dover Elementary | Bing Elementary
Dowdell Middle | Forest Hills Elementary | Lanier Elementary
Jennings Middle | Cleveland Elementary | Memorial Middle
Sheehy Elementary | Webb Middle**



350,000 pounds of healthy food will be distributed to families of children who attend schools with Feeding Minds sites. Through February, we've sent out over 289,000 pounds (240,833+ meals) at the 16 schools!

Feeding Tampa Bay



**Best Practices:
Pivoting Operations during a
Pandemic**

Food for a Lifetime



Through connections to the Potter Elementary Feeding Minds School Pantry, 2 parents came through our FRESHforce program, a supportive service.

Today, they are employed at Feeding Tampa Bay and helping to support the Feeding Minds program.



**CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
REGULAR BOARD MEETING
February 25, 2021 ~ 3:00 PM
MEETING MINUTES**

Subject	Regular Board Meeting	Date	February 25, 2021
Facilitator	Edwin Narain, Chair	Meeting Time	3:00 PM
Location	Conference Call: 1-813-515-8094 Access Code: 479-204-397# 1002 East Palm Ave. Tampa, FL 33605	Actual Meeting Time	3:01 PM –4:04 PM
		Adjourned	4:04 PM
Board Member Attendance	Edwin Narain, Chair Andy Mayts, Vice-Chair Robin DeLaVergne, Secretary/Treasurer Lynn Gray Addison Davis	Frank Prado via phone Megan Proulx Dempsey via phone Gwen Myers via phone Katherine Essrig via phone	
Other Attendees	Kelley Parris, Executive Director David Adams, CBHC Board Attorney Kristina Austin, Recorder	Paula Scott, CBHC Staff Jamie Robe, CBHC Staff Maria Negron, CBHC Staff	Jan Houser, CBHC Staff Tonia Williams, CBHC Staff

SUMMARY

No.	Topic	Highlights
I	CALL TO ORDER	E. Narain called the meeting to order at 3:01 PM. <ul style="list-style-type: none"> • E. Narain led the Invocation and Pledge of Allegiance. • E. Narain called for Board attendance verification. • E. Narain called for Public Comment; there was none.
II.	ACTION ITEMS	
	1. 1-28-2021 Regular Board Meeting Minutes Motion (1)	E. Narain requested approval of the January 28, 2021 Regular Board Meeting minutes. <i>Motion by Robin DeLaVergne to approve the January 28, 2021 Regular Board Meeting minutes; second by Lynn Gray. Motion carried (8-0).</i>
III.	REPORTS	
	1. Executive Director Reports	K. Parris reported attending (41) significant meetings between January 28, 2021 – February 25, 2021. K. Parris updated the Board on the following items: <ul style="list-style-type: none"> • Racial Equity Investment Committee has met on the following topics: Economic Stability, Education & Equity, Social & Community Supports, and Neighborhoods;

SUMMARY

No.	Topic	Highlights
		<ul style="list-style-type: none"> • Senate Bill 92 would affect Community Based Care organizations and allows the Department to contract directly with an agency that fits the specific needs, if an appropriate lead agency cannot be identified; • House Bill 419 would affect Early Learning Coalitions (ELCs) across the state and eliminates the Office of Early Learning (OEL) and moves it to the Department of Education (DOE); • The most recent Homeless meeting was held on February 22, 2021. We have received extensive feedback from CEOs and are hoping the soon to be executed contract with Dawning can help school social workers assist families encountering housing issues.
	2. Operations Report	<p>P. Scott provided an update on the following projects:</p> <ul style="list-style-type: none"> • Plant City buildout is continuing on schedule and on budget • Artwork has been donated by J.J. Watt and is being stored until the buildout is complete, at that time, the artwork will be installed at the Plant City site. <p>T. James presented the FY 2021 Quarter-1 Strategic Plan Report.</p>
	3. Programs Report	<p>M. Negron advised the Board of the following Programs activities:</p> <ul style="list-style-type: none"> • Contract monitoring has been completed for Quarter-1; • Fiscal site visits are being conducted as part of Quarter-2; • Funding releases have occurred for the Summer Services grant and the Palm River-Clair Mel Initiative; • Final Scores have been compiled for the FY 2020 Providers; • CBHC staff collaborated with several agencies to compile a list for the Department of Health identifying families interested and eligible for the Covid-19 vaccine. <p>R. Bacon presented the Administrative Services Organization (ASO) 2020 Year-End Report.</p>
	4. Finance Report	T. Williams reviewed the January 2021 Financial Statements.
IV.	SPECIAL PRESENTATION	<p>A. Davis presented the 2020 – 2025 Hillsborough County Schools Draft Strategic Plan Proposal. The following goals were outlined in the proposal:</p> <ul style="list-style-type: none"> • Goal One: Ensure students are prepared for Post- Secondary Success by providing a high quality educational experience; • Goal Two: Establish a Safe, Healthy, Equitable, and Supportive Culture for All; • Goal Three: Develop a Diverse and Highly Effective Workforce; • Goal Four: Establish Fiscal Responsibility and Operational Excellence.
V.	ADJOURNMENT	The meeting adjourned at 4:04 PM

MOTIONS

1.	<i>Motion by Robin DeLaVergne to approve the January 28, 2021 Regular Board Meeting minutes; second by Lynn Gray. Motion carried (8-0).</i>
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READ AND APPROVED BY:

EDWIN NARAIN
BOARD CHAIR

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY

AUDIT PRESENTATION FOR YEAR ENDED SEPTEMBER 30, 2020

March 25, 2021



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

AUDITORS' REPORTS AND LETTER

- **Independent Auditors' Report on financial statements**
 - Unmodified opinion
- **Government Auditing Standards Report**
 - No material weaknesses or other instances of noncompliance
- **Management Letter**
 - No significant issues noted
- **Report on compliance with Section 218.415, Florida Statutes**
 - The Children's Board is in compliance

AUDIT RESULTS

➤ Audit adjustments

- One passed audit adjustment made related to the OPEB Liability – management adjustment, which is noted in the Management Representation Letter.
- No audit adjustments were proposed and/or recorded as a result of our audit procedures.

➤ No audit findings

- No audit findings of internal control deficiencies or instances of noncompliance.

Financial Overview

Statement of Net Position

	2020	2019	\$ Change	% Change
Assets:				
Current and other Assets	\$ 18,507,818	\$ 16,840,179	\$ 1,668,000	9.9%
Designated Assets	27,805,369	21,466,374	6,339,000	29.5%
Capital Assets (net)	5,363,122	4,433,002	930,000	21.0%
Total Assets	51,676,309	42,739,555	8,937,000	20.9%
Deferred Outflows:				
Pensions	1,034,538	939,626	95,000	10.1%
Liabilities:				
Current and Other Liabilities	9,483,006	9,056,442	427,000	4.7%
Deferred Inflows:				
Pensions	90,663	262,388	(172,000)	-65.6%
Net Position:				
Invested in Capital Assets	5,363,122	4,433,002	930,000	21.0%
Unrestricted	37,774,056	29,927,349	7,847,000	26.2%
Total Net Position	\$ 43,137,178	\$ 34,360,351	\$ 8,777,000	25.5%

Financial Overview

Statement of Activities

	2020	2019	\$ Change	% Change
Expenses:				
Program Expense	\$ 32,974,647	\$ 32,580,269	\$ 394,000	1.2%
Operating and Non-Operating Expense	6,705,923	6,240,351	466,000	7.5%
Depreciation Expense	215,366	173,231	42,000	24.2%
Total Expenses	39,895,936	38,993,851	902,000	2.3%
Revenues:				
Ad Valorem Taxes	46,246,825	42,440,445	3,806,000	9.0%
Investment Income	628,770	1,163,907	(535,000)	-46.0%
Other Funding	1,797,168	1,447,071	350,000	24.2%
Total Revenues	48,672,763	45,051,423	3,621,000	8.0%
Change in Net Position	8,776,827	6,057,572	2,719,000	44.9%
Net Position - Beginning of Year	34,360,351	28,302,779	6,058,000	21.4%
Net Position - End of Year	\$ 43,137,178	\$ 34,360,351	\$ 8,777,000	25.5%

Financial Overview

General Fund Budgetary Highlights

	Original Budget	Final Budget	Actual	Variance Positive (Negative)	
Revenues:					
Ad Valorem Taxes	\$ 45,578,980	\$ 45,578,980	\$ 46,246,825	\$ 667,845	1.5%
Investment Income	858,000	858,000	628,770	(229,230)	-26.7%
Administrative Services Organization	1,405,000	1,405,000	968,895	(436,105)	-31.0%
Other Community Partner Funding	410,000	410,000	216,193	(193,807)	-47.3%
Miscellaneous Income	155,000	155,000	612,080	457,080	294.9%
Total Revenues	48,406,980	48,406,980	48,672,763	265,783	0.5%
Expenditures:					
Program					
Continuation and New Funding	43,188,848	43,210,319	32,974,647	10,235,672	23.7%
Total Program	43,188,848	43,210,319	32,974,647	10,235,672	23.7%
Operating					
Employee Salaries and Benefits	4,243,927	4,243,927	4,023,970	219,957	5.2%
Contracted Professional Services	529,572	529,572	422,919	106,653	20.1%
Facility Expenditures	388,505	388,505	271,041	117,464	30.2%
CBHC FRC Occupancy Expenditures	27,900	27,900	61,562	(33,662)	-120.7%
Other Operating	334,415	334,415	267,235	67,180	20.1%
Total Operating	5,524,319	5,524,319	5,046,727	477,592	8.6%
Non-Operating					
Capital Expenditures	1,850,000	2,305,942	1,145,486	1,160,456	62.7%
Local Government Fees	1,310,080	1,310,080	1,240,619	69,461	5.3%
Total Expenditures	51,873,247	52,350,660	40,407,479	11,943,181	23.0%
Excess (Expenditures) over Revenues	(3,466,267)	(3,943,680)	8,265,284	12,208,964	-352.2%
Fund Balance, Beginning of Year	-	-	-	-	
Fund Balance, End of Year	\$ (3,466,267)	\$ (3,943,680)	\$ 8,265,284	\$ 12,208,964	-352.2%

OTHER COMMUNICATIONS

- **Significant accounting policies** – No significant changes to accounting policies, policies can be seen in the footnotes
- **Accounting estimates** – Fair value of investments, pension liability, compensated absences and estimated useful lives of capital assets
- **Disagreements with management** – None
- **Internal control deficiencies** – None
- **Issues Discussed Prior to Retention** – None
- **Difficulties Encountered During the Audit** – None

QUESTIONS?



Acceptance of FY 2019 - 2020 Audited Financial Statements

Initiator: Edwin Narain, Board Executive/Finance Committee

Action: Acceptance of FY 2019 - 2020 Audited Financial Statements

Date: Regular Board Meeting, Thursday, March 25, 2021

Recommended Action

Board Executive / Finance Committee recommends acceptance of the FY 2019 - 2020 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.
- The draft FY 2019 – 2020 Audited Financial Statements and required communications were presented by Carr, Riggs & Ingram at the March 11, 2021 Board Executive/Finance Committee meeting.

Attachments

- A. FY 2019 - 2020 Audited Financial Statements
- B. Required Communications
- C. Management Representation Letter

Children's Board of Hillsborough County

FINANCIAL STATEMENTS

September 30, 2020 and 2019



Children's Board of Hillsborough County
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September 30, 2020 and 2019

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REPORT



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Children's Board of Hillsborough County (the Children's Board), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Children's Board basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Children's Board, as of September 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Financial Statements

The financial statements of the Children's Board as of September 30, 2019, were audited by other auditors whose report dated March 12, 2020, expressed an unmodified opinion on those statements.

Other Matters

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 information 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 11, 2021, 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 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 Children's Board 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 internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Tampa, Florida
March 11, 2021



MANAGEMENT'S DISCUSSION AND ANALYSIS



**Children's Board of Hillsborough County
Management's Discussion and Analysis
(Unaudited)
September 30, 2020 and 2019**

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, 2020. Please read it in conjunction with the accompanying presented financial statements.

Financial Highlights

- The Hillsborough County ad valorem property tax base increased \$9.1 billion or 9.61 percent from fiscal year 2018-2019 to fiscal year 2019-2020 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 2018-2019 to 2019-2020 was a net increase of \$3.6 million or 8% due to the increase in ad valorem revenue, one-time dollars received from a settlement, a decrease in investment income due to a decrease in the interest rate, and a decreased in Hillsborough County Administrative Services Organization (ASO) revenue.
- The total overall change in program expenditures was a net increase of \$.4 million or 1.2% for fiscal year 2019-2020 for a total of \$33 million (82% of total expenses). This was due to new funding releases, continuation contracts receiving an increase, emergency funding for child care for first responders and essential workers due to COVID-19, and under spending in some continuation contracts.
- Governmental Fund balance increased \$8.3 million or 25.5 percent for fiscal year 2019-2020 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 Statements of Net Position and the Statements of Activities on pages 13 and 15 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 16. 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, 2020 and 2019**

Overview of the Financial Statements

Government-wide Financial Statements

The Statements of Net Position and the Statements 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 Statements of Net Position (Table 1) and the Statements 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
Statements of Net Position:**

	2020	2019	2018
Assets:			
Current and other Assets	\$ 18,507,818	\$ 16,840,179	\$ 14,983,615
Designated Assets	27,805,369	21,466,374	16,868,378
Capital Assets (net)	5,363,122	4,433,002	3,636,975
Total Assets	51,676,309	42,739,555	35,488,968
Deferred Outflows:			
Pensions	1,034,538	939,626	958,809
Liabilities:			
Current and Other Liabilities	9,483,006	9,056,442	7,776,662
Deferred Inflows:			
Pensions	90,663	262,388	368,336
Net Position:			
Invested in Capital Assets	5,363,122	4,433,002	3,636,975
Unrestricted	37,774,056	29,927,349	24,665,804
Total Net Position	\$ 43,137,178	\$ 34,360,351	\$ 28,302,779

**Children's Board of Hillsborough County
Management's Discussion and Analysis
(Unaudited)
September 30, 2020 and 2019**

Total Assets increased \$9 million and 21 percent because of the increase in Future Commitments, the build out of the Temple Terrace Children’s Board Family Resource Center, and the purchase of a building for the Plant City Children’s Board Family Resource Center.

**Table 2
Statements of Activities:**

	2020	2019	2018
Expenses:			
Program Expense	\$ 32,974,647	\$ 32,580,269	\$ 29,084,247
Operating and Non-Operating Expense	6,705,923	6,240,351	5,527,948
Depreciation Expense	215,366	173,231	174,864
Total Expenses	39,895,936	38,993,851	34,787,059
Revenues:			
Ad Valorem Taxes	46,246,825	42,440,445	38,597,498
Investment Income	628,770	1,163,907	721,353
Other Funding	1,797,168	1,447,071	869,298
Total Revenues	48,672,763	45,051,423	40,188,149
Change in Net Position	8,776,827	6,057,572	5,401,090
Net Position - Beginning of Year	34,360,351	28,302,779	22,901,689
Net Position - End of Year	\$ 43,137,178	\$ 34,360,351	\$ 28,302,779

The Statements 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 18) treats as expended in the period that the asset is acquired.

Total expenses increased \$0.9 million or 2.3 percent from fiscal year 2019 to fiscal year 2020. Operating and non-operating expenses increased \$0.5 million or 7.5 percent for the fiscal period.

The overall change in total revenues was a net increase of \$3.6 million over the prior year. Ad Valorem Taxes increased 9 percent due to an increase in property values. Investment Income decreased 46% because of a decrease in the interest rate. Other funding decreased 7% due to one-time dollars received from a settlement.

Children's Board of Hillsborough County
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Governmental Fund Financial Statements

The Governmental Fund financial statements starting on page 16 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.

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 Statements of Net Position and the Statements of Activities) and Governmental Fund in a reconciliation following the fund financial statements.

	2020	2019	2018
Fund Balance:			
Nonspendable Fund Balance:			
Prepaid Expenditures	\$ 19,153	\$ 23,000	\$ 26,100
Committed Fund Balance:			
Building and Capital Reserve	384,027	313,119	229,591
Minimal Operational Expenditures	2,667,495	2,598,850	2,388,909
Assigned Fund Balance:			
Future Commitments of Current Programs	24,753,847	18,554,405	14,249,878
Unassigned Fund Balance:			
Unassigned Funds	12,823,306	10,893,170	10,033,449
Total Fund Balance	\$ 40,647,828	\$ 32,382,544	\$ 26,927,927

**Children's Board of Hillsborough County
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Summary of Balance Sheet

The Governmental Fund Balance Sheet on page 16 presents information on the Children's Board's assets and liabilities and the combined fund balance. The fund balance increased from \$32.4 million to \$40.6 million due to underspending in program funding.

The \$40.6 million fund balance at September 30, 2020 consists of non-spendable, committed, assigned and unassigned categories. The non-spendable fund balance includes \$19.2 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 \$3.1 million. The assigned fund balance is for future commitments of current programs totaling \$24.8 million. The remaining \$12.8 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.

Statements of Revenues, Expenditures and Changes in Fund Balance

Total revenues from the Governmental Fund were \$48.7 million in FY 2020, an 8 percent increase from FY 2019. The ad-valorem tax revenues, the Children's Board's largest revenue source, was \$46.2 million. This was a 9 percent increase from FY 2019 because of the increase in property values. The millage rate remained at .4589.

Total expenditures for governmental activities were \$40.4 million, a 2.1 percent increase from FY 2019. This included \$5.1 million in operating expenditures, \$1.2 million in non-operating, 1.2 million in capital outlay, and \$33 million in program expenditures. The program expenditures included an overall 1.2 percent increase.

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At year-end 2020, the Children's Board's general fund reported \$40.6 million in fund balance, which is an increase of \$8.3 million or 25.5 percent increase from fiscal year 2019.

**Table 3
General Fund Budgetary Highlights:**

	Original Budget 2020	Amended Budget 2020	Actual 2020
Revenues			
Ad valorem taxes	\$ 45,578,980	\$ 45,578,980	\$ 46,246,825
Investment Income	858,000	858,000	628,770
Other Funding	1,970,000	1,970,000	1,797,168
Total Revenues	48,406,980	48,406,980	48,672,763
Expenditures			
Personnel	4,243,927	4,243,927	4,023,970
Operational Expenses	1,280,392	1,280,392	1,022,757
Capital	1,850,000	2,305,942	1,145,486
Non-Operating Expenses	1,310,080	1,310,080	1,240,619
Program Expenses	43,188,848	43,210,319	32,974,647
Total Expenditures	51,873,247	52,350,660	40,407,479
Change to Fund Balance	\$ (3,466,267)	\$ (3,943,680)	\$ 8,265,284

General Fund Budget Comparison

Total revenues exceeded total expenditures by \$8.3 million in the general fund for fiscal year 2020 as shown in Table 3.

Total Actual general fund revenues were \$.3 million and .5 percent more than the amended budgeted revenues for fiscal year 2020.

The actual expenditures were \$11.9 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, professional development, 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 2020.

The Children's Board's general fund balance change of \$8.3 million reported (Table 3) differs from the amended general fund's budgeted fund balance change of (\$3.9) million. This is principally because of lower than anticipated program and operating expenditures.

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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.

	Balance 09/30/19	Additions	Retirements/ Transfers	Balance 09/30/20
Non-depreciable assets:				
Land-Palm Avenue	\$ 1,082,724	\$ -	\$ -	\$ 1,082,724
Land-FRC Temple Terrace	300,000	-	-	300,000
Land-FRC Plant City	-	175,000	-	175,000
Depreciable assets:				
Building-Palm Avenue	4,730,008	-	-	4,730,008
Building-FRC Temple Terrace	650,000	413,327	-	1,063,327
Building-FRC Plant City	-	530,000	-	530,000
Improvements	155,638	15,072	-	170,710
Construction-in-Progress	19,258	31,345	(19,258)	31,345
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
	7,409,176	1,164,744	(19,258)	8,554,662
Less, accumulated depreciation:				
Building-Palm Avenue	2,430,698	157,667	-	2,588,365
Building-FRC Temple Terrace	-	39,875	-	39,875
Building-FRC Plant City	-	-	-	-
Improvements	73,928	17,824	-	91,752
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
	2,976,174	215,366	-	3,191,540
Capital Assets, Net	\$ 4,433,002	\$ 949,378	\$ (19,258)	\$ 5,363,122

**Children's Board of Hillsborough County
Management's Discussion and Analysis
(Unaudited)
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	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
	6,439,918	969,258	-	7,409,176
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
	2,802,943	173,231	-	2,976,174
Capital Assets, Net	\$ 3,636,975	\$ 796,027	\$ -	\$ 4,433,002

Change in Capital Assets:

At the end of the fiscal year 2020, the Children's Board had \$8.6 Million invested in a variety of capital assets. The total assets have increased from FY 2019 because of the purchase of a building for the Children's Board Family Resource Center (FRC) in Plant City and the build out of the Temple Terrace FRC.

Long Term Debt

At September 30, 2020, the Children's Board had \$3.81 million in long-term debt versus \$3.12 million at September 30, 2019, a net change of \$.69 million and 22.1 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.

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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 and 4 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Children's Board considered many factors when setting the fiscal year 2020 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 2020 tax rolls presented to the taxing authorities. Accordingly, ad valorem revenues for the Children's Board are budgeted to increase by \$4.1 million for a total of \$49.6 million for fiscal year 2021 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 2021. The total budget for FY 2021 is \$53.2 million, a net increase of 1.7 percent over the final 2020 budget of \$52.4 million. The Children's Board will appropriate \$1.3 million from fund balance in fiscal year 2021.

**Children's Board of Hillsborough County
Management's Discussion and Analysis
(Unaudited)
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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





FINANCIAL STATEMENTS



Children's Board of Hillsborough County
Statements of Net Position
September 30, 2020 and 2019

	2020	2019
ASSETS		
Current Assets		
Cash and Cash Equivalents and Investments (Note 2)	\$ 17,806,941	\$ 16,080,362
Receivables:		
Ad Valorem Taxes	368,907	343,965
Other	312,817	392,852
Total Receivables	681,724	736,817
Prepaid Expenses	19,153	23,000
Total Current Assets	18,507,818	16,840,179
Noncurrent Assets		
Designated Assets		
Cash and Cash Equivalents and Investments (Note 2)		
Future Commitments	24,753,847	18,554,405
Minimum Operating Expenses	2,667,495	2,598,850
Building and Capital Reserve	384,027	313,119
Total Designated Assets	27,805,369	21,466,374
Capital Assets (Note 3)		
Land	1,557,724	1,382,724
Property and Equipment	6,996,938	6,026,452
	8,554,662	7,409,176
Less: Accumulated Depreciation	(3,191,540)	(2,976,174)
Net Capital Assets	5,363,122	4,433,002
Total Assets	51,676,309	42,739,555
DEFERRED OUTFLOWS OF RESOURCES		
Pension (Note 4)	1,034,538	939,626

The accompanying notes are an integral part of these financial statements.

Children's Board of Hillsborough County
Statements of Net Position (Continued)
September 30, 2020 and 2019

	2020	2019
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 141,421	\$ 246,530
Contracts Payable	5,309,549	5,535,564
Accrued Salaries, Wages and Benefits	190,243	138,733
Other Liabilities (Note 6)	36,323	13,168
Total Current Liabilities	5,677,536	5,933,995
Noncurrent Liabilities		
Accrued Compensated Absences (Note 5)	292,895	230,561
Net Pension Liability (Note 4)	3,512,575	2,891,886
Total Liabilities	9,483,006	9,056,442
DEFERRED INFLOWS OF RESOURCES		
Pension (Note 4)	90,663	262,388
NET POSITION		
Net Investment in Capital Assets	5,363,122	4,433,002
Unrestricted	37,774,056	29,927,349
Total Net Position	\$ 43,137,178	\$ 34,360,351

The accompanying notes are an integral part of these financial statements.

Children's Board of Hillsborough County
Statements of Activities
September 30, 2020 and 2019

	2020	2019
Expenses		
Program	\$ 32,974,647	\$ 32,580,269
Operating	5,465,304	5,096,351
Non-Operating	1,240,619	1,144,000
Unallocated Depreciation (Note 3)	215,366	173,231
Total Expenses	39,895,936	38,993,851
Revenues		
Ad Valorem Taxes	46,246,825	42,440,445
Investment Income	628,770	1,163,907
Administrative Services Organization Funding	968,895	1,010,658
Other Community Partner Funding	216,193	289,758
Miscellaneous Income	157,080	146,655
Settlement Proceeds	455,000	-
Total Revenues	48,672,763	45,051,423
Change in Net Position	8,776,827	6,057,572
Net Position, Beginning of Year	34,360,351	28,302,779
Net Position, End of Year	\$ 43,137,178	\$ 34,360,351

The accompanying notes are an integral part of these financial statements.

Children's Board of Hillsborough County
Balance Sheets - Governmental Fund
September 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents and Investments (Note 2)	\$ 17,806,941	\$ 16,080,362
Receivables		
Ad Valorem Taxes	368,907	343,965
Other	312,817	392,852
Prepaid Expenditures	19,153	23,000
Designated Assets		
Cash and Cash Equivalents and Investments (Note 2)		
Future Commitments	24,753,847	18,554,405
Minimum Operational Expenditures	2,667,495	2,598,850
Building and Capital Reserve	384,027	313,119
Total Assets	\$ 46,313,187	\$ 38,306,553
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 141,421	\$ 246,530
Contracts Payable	5,309,549	5,535,564
Accrued Salaries, Wages and Benefits	190,243	138,733
Other Liabilities	24,146	3,182
Total Liabilities	5,665,359	5,924,009
FUND BALANCE		
Nonspendable Fund Balance		
Prepaid Expenditures	19,153	23,000
Committed Fund Balance		
Building and Capital Reserve	384,027	313,119
Minimal Operational Expenditures	2,667,495	2,598,850
Assigned Fund Balance		
Future Commitments of Current Programs	24,753,847	18,554,405
Unassigned Fund Balance		
Unassigned Funds	12,823,306	10,893,170
Total Fund Balance	40,647,828	32,382,544
Total Liabilities and Fund Balance	\$ 46,313,187	\$ 38,306,553

The accompanying notes are an integral part of these financial statements.

**Children's Board of Hillsborough County
Reconciliation of Total Governmental Fund Balance
to Statements of Net Position
September 30, 2020 and 2019**

	2020	2019
Total Governmental Fund Balance	\$ 40,647,828	\$ 32,382,544
Amounts reported for governmental activities in the statements of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	5,363,122	4,433,002
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	1,034,538	939,626
Deferred inflows of resources related to pensions	(90,663)	(262,388)
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	(305,072)	(240,547)
Net pension liability	(3,512,575)	(2,891,886)
Net Position of Governmental Activities	\$ 43,137,178	\$ 34,360,351

The accompanying notes are an integral part of these financial statements.

Children's Board of Hillsborough County
Statements of Revenues, Expenditures, and Changes in
Fund Balance - Governmental Fund
September 30, 2020 and 2019

	2020	2019
Operating Revenues		
Ad Valorem Taxes	\$ 46,246,825	\$ 42,440,445
Investment Income	628,770	1,163,907
Administrative Services Organization	968,895	1,010,658
Other Community Partner Funding	216,193	289,758
Miscellaneous Income	157,080	146,655
Settlement Proceeds	455,000	-
Total Revenues	48,672,763	45,051,423
Expenditures		
Program		
Continuation and New Funding	32,974,647	32,580,269
Total Program	32,974,647	32,580,269
Operating		
Salaries	2,932,409	2,846,577
Employee Benefits	1,091,561	1,068,422
Contracted Professional Services	422,919	375,839
Facility Expenditures	271,041	344,685
Family Resource Center Occupancy Expenditures	61,562	-
Professional Development	27,300	54,360
Other Operating	239,935	213,396
Total Operating	5,046,727	4,903,279
Non-Operating		
Capital Outlay	1,145,486	969,258
Local Government Fees	1,240,619	1,144,000
Total Expenditures	40,407,479	39,596,806
Net Change in Fund Balance	8,265,284	5,454,617
Fund Balance, Beginning of Year	32,382,544	26,927,927
Fund Balance, End of Year	\$ 40,647,828	\$ 32,382,544

The accompanying notes are an integral part of these financial statements.

Children's Board of Hillsborough County
Reconciliation of Statements of Revenues, Expenditures, and Changes in
Fund Balance - Governmental Fund to Statements of Activities
September 30, 2020 and 2019

	2020	2019
Net Change in Fund Balance - Total Governmental Funds	\$ 8,265,284	\$ 5,454,617
<p>Amounts reported for governmental activities in the statements of activities are different because:</p>		
<p>Some expenses reported in the statements of activities do not require the use of financial resources and therefore are not reported as expenditures in governmental funds. These expenses are:</p>		
Compensated Absences	(64,525)	96,905
Pension Expense	(354,052)	(289,977)
<p>Governmental funds report capital outlays as expenditures. However, in the statements 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.</p>		
	930,120	796,027
Change in Net Position of Governmental Activities	\$ 8,776,827	\$ 6,057,572

The accompanying notes are an integral part of these financial statements.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

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 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 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 significant accounting policies followed are described below.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Statements of Net Position and the Statements 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.

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.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting and Presentation (Continued)

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, 2020 and 2019, 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.

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, 2020 and 2019 there are designated assets of \$27,805,369 and \$21,466,374, respectively.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements

In June 2017, the GASB issued Statement No. 87, Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

Under this Statement, a lessee is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In June 2018, the GASB issued Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

The Children's Board is evaluating the requirements of the above statements and the impact on reporting.

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.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 22, 2019 and became effective on October 1, 2019. 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 fair value. The investments constitute the fair value of the shares in the Local Government Surplus Funds Trust Fund for fiscal years 2020 and 2019.

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 acquisition 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

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 the Health Insurance Subsidy (HIS) and additions to/deductions from FRS' and HIS' plan net position has been determined on the same basis as they are reported by FRS and HIS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, March 11, 2021 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

Note 2: CASH, CASH EQUIVALENTS AND INVESTMENTS

At September 30, 2020, the bank balance of the Children's Board deposits was \$333,755 and the book balance was \$303,286. At September 30, 2019, the bank balance of the Children's Board deposits was \$884,683, and the book balance was \$857,063. The difference between the Children's Board book amount and bank amount is due to outstanding checks in its demand deposit accounts.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 2: CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Of the September 30, 2020 Children’s Board bank balances, \$250,000 was covered by federal depository insurance (FDIC). Of the September 30, 2019 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, 2020 and September 30, 2019 was \$45,309,024 and \$36,689,673, respectively. These types of investments are classified as Cash Equivalents on the Statements 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, 2020, 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, 2020, 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	\$ 45,309,024	AAAm

**Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019**

Note 2: CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Investments (Continued)

<u>Concentration of Credit Risk Issuer</u>	<u>Amount</u>	<u>% of Portfolio</u>
Local Government Surplus Funds Trust Fund Florida PRIME	\$ 45,309,024	100%

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%

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.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 2: CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Fair Value

GASB Codification Section 3100: Fair Value Measurements establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under the codification are described as follows:

Level 1 (L1): Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Children's Board has the ability to access.

Level 2 (L2): Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 (L3): Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Local Government Investment Pools – Florida PRIME is valued at net asset value.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Children's Board believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019**

Note 2: CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Fair Value (Continued)

Fair Value of Investments in Entities that Use Net Asset Value (NAV) – The following table summarizes investments measured at fair value based on NAV per share as of September 30, 2020 and 2019:

As of September 30,	Fair Value	
	2020	2019
Investments measured at amortized cost		
Local Government Investment Pools		
Florida PRIME	\$ 45,309,024	\$ 36,689,673
Total investments	\$ 45,309,024	\$ 36,689,673

Withdrawal Limitations

As of September 30, 2020, and 2019, 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, 2020, the Children’s Board has the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	Investment Maturities (in Years)				
		<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	\$ 45,309,024	\$45,309,024	\$ -	\$ -	\$ -	\$ -

As of September 30, 2019, the Children’s Board had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	Investment Maturities (in Years)				
		<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	\$ -	\$ -	\$ -	\$ -

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 2: CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Withdrawal Limitations (Continued)

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

	<u>2020</u>	<u>2019</u>
Cash	\$ 303,286	\$ 857,063
Local Government Surplus Funds Trust		
Florida PRIME	<u>45,309,024</u>	<u>36,689,673</u>
	<u>\$45,612,310</u>	<u>\$37,546,736</u>

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

	<u>2020</u>	<u>2019</u>
Current assets		
Cash and cash equivalents	\$17,806,941	\$16,080,362
Designated assets		
Cash and cash equivalents	<u>27,805,369</u>	<u>21,466,374</u>
	<u>\$45,612,310</u>	<u>\$37,546,736</u>

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 3: CAPITAL ASSETS

	Balance 09/30/19	Additions	Retirements/ Transfers	Balance 09/30/20
Non-depreciable assets:				
Land-Palm Avenue	\$ 1,082,724	\$ -	\$ -	\$ 1,082,724
Land-FRC Temple Terrace	300,000	-	-	300,000
Land-FRC Plant City	-	175,000	-	175,000
Depreciable assets:				
Building-Palm Avenue	4,730,008	-	-	4,730,008
Building-FRC Temple Terrace	650,000	413,327	-	1,063,327
Building-FRC Plant City	-	530,000	-	530,000
Improvements	155,638	15,072	-	170,710
Construction-in-Progress	19,258	31,345	(19,258)	31,345
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
	7,409,176	1,164,744	(19,258)	8,554,662
Less, accumulated depreciation:				
Building-Palm Avenue	2,430,698	157,667	-	2,588,365
Building-FRC Temple Terrace	-	39,875	-	39,875
Building-FRC Plant City	-	-	-	-
Improvements	73,928	17,824	-	91,752
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
	2,976,174	215,366	-	3,191,540
Capital Assets, Net	\$ 4,433,002	\$ 949,378	\$ (19,258)	\$ 5,363,122

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 3: CAPITAL ASSETS (Continued)

	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
	6,439,918	969,258	-	7,409,176
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
	2,802,943	173,231	-	2,976,174
Capital Assets, Net	\$ 3,636,975	\$ 796,027	\$ -	\$ 4,433,002

Depreciation expense during the year ended September 30, 2020 and 2019 was \$215,366 and \$173,231, respectively. These amounts are included in depreciation in the accompanying Government-wide statements of activities.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 4: LONG-TERM LIABILITIES

Long-term liability activity for the years ended September 30, 2020 and 2019 is comprised of the following for accrued compensated absences:

	Balance 9/30/2019	Additions	Reductions	Balance 9/30/2020	Due within One year
Compensated absences	\$ 240,547	\$ 196,886	\$ (132,361)	\$ 305,072	\$ 12,177
Net pension liability	2,891,886	620,689	-	3,512,575	-
	<u>\$ 3,132,433</u>	<u>\$ 817,575</u>	<u>\$ (132,361)</u>	<u>\$ 3,817,647</u>	<u>\$ 12,177</u>

	Balance 9/30/2018	Additions	Reductions	Balance 9/30/2019	Due within One year
Compensated absences	\$ 337,452	\$ 257,430	\$ (354,335)	\$ 240,547	\$ 9,986
Net pension liability	2,515,144	692,169	(315,427)	2,891,886	-
	<u>\$ 2,852,596</u>	<u>\$ 949,599</u>	<u>\$ (669,762)</u>	<u>\$ 3,132,433</u>	<u>\$ 9,986</u>

Note 5: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS

Defined Benefit Plans

The Children's Board participates in two defined benefit pension plans that are administered by the State of Florida, Department of Management Services, Division of Retirement. The plans provide retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The State of Florida issues a publicly available financial report that includes financial statements and required supplementary information for the plans. That report is available from the Florida Department of Management Services' website (www.dms.myflorida.com).

The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. Retirees receive a lifetime pension benefit with joint and survivor payment options. FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency, state university, state college, or district school board, unless restricted from FRS membership under Sections 121.053 or 121.122, Florida Statutes, or allowed to participate in a defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 5: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Defined Benefit Plans (Continued)

The Retiree Health Insurance Subsidy (HIS) Program is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with Section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. To be eligible to receive a HIS benefit, a retiree under a state administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

Benefits Provided

Benefits under the FRS 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.

Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to Section 112.363, Florida Statutes.

Contributions

The contribution requirements of plan members and the employer are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS Pension Plan. The employer's contribution rates as of September 30, 2020 and 2019, were as follows:

	2020		2019	
	FRS	HIS	FRS	HIS
Regular class	8.34%	1.66%	6.81%	1.66%
Special risk class	22.79%	1.66%	23.82%	1.66%
Senior management services class	25.63%	1.66%	23.75%	1.66%
City, county, special district elected officers	47.52%	1.66%	47.16%	1.66%
DROP	15.32%	1.66%	12.94%	1.66%

The employer's contributions for the year ended September 30, 2020, were \$197,629 to the FRS Pension Plan and \$47,041 to the HIS Program.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 5: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Contributions (Continued)

The employer's contributions for the year ended September 30, 2019, were \$185,359 to the FRS Pension Plan and \$46,576 to the HIS Program.

Pension Liabilities and Pension Expense

In its financial statements for the years ended September 30, 2020 and 2019, the Children's Board reported a liability for its proportionate share of the net pension liability of the FRS Pension Plan and its proportionate share of the net pension liability of the HIS Program. The net pension liabilities were measured as of June 30, 2020 and 2019. The Children's Board's proportions of the net pension liabilities were based on its share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

<u>Year ended September 30, 2020</u>	<u>FRS</u>	<u>HIS</u>	<u>Total</u>
Net pension liability	\$ 2,498,153	\$ 1,014,422	\$ 3,512,575
Proportion at:			
Current measurement date	0.005763886%	0.008308235%	
Prior measurement date	0.005769243%	0.008088650%	
Pension expense (benefit)	\$ 524,212	\$ 74,509	\$ 598,721
<u>Year ended September 30, 2019</u>	<u>FRS</u>	<u>HIS</u>	<u>Total</u>
Net pension liability	\$ 1,986,847	\$ 905,039	\$ 2,891,886
Proportion at:			
Current measurement date	0.005769243%	0.008088650%	
Prior measurement date	0.005632473%	0.007734366%	
Pension expense (benefit)	\$ 464,731	\$ 57,180	\$ 521,911

**Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019**

Note 5: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2020, the Children's Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 95,609	\$ -	\$ 41,496	\$ 783
Change of assumptions	452,245	-	109,079	58,985
Net differences between projected and actual earnings on pension plan investments	148,742	-	810	-
Changes in proportion and differences between Children's Board contributions and proportionate share of contributions	39,289	15,208	83,585	15,687
Children's Board contributions subsequent to the measurement date	52,927	-	10,756	-
Total	\$ 788,812	\$ 15,208	\$ 245,726	\$ 75,455

At September 30, 2019, the Children's Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 117,846	\$ 1,233	\$ 10,993	\$ 1,108
Change of assumptions	510,307	-	104,795	73,971
Net differences between projected and actual earnings on pension plan investments	-	109,923	584	-
Changes in proportion and differences between Children's Board contributions and proportionate share of contributions	53,456	28,378	83,248	47,775
Children's Board contributions subsequent to the measurement date	46,806	-	11,591	-
Total	\$ 728,415	\$ 139,534	\$ 211,211	\$ 122,854

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year end will be recognized as a reduction of the net pension liability in the reporting period ending September 30, 2021.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 5: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Other pension-related amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended September 30:	FRS	HIS
2021	\$ 154,047	\$ 40,493
2022	231,143	38,797
2023	191,975	18,937
2024	114,133	19,144
2025	29,379	24,390
Thereafter	-	17,754
Totals	\$ 720,677	\$ 159,515

Actuarial Assumptions

The total pension liability for each of the defined benefit plans was measured as of June 30, 2020 for the year ended September 30, 2020. The total pension liability for both the FRS Pension Plan and for the HIS Program were determined by actuarial valuations dated July 1, 2020. The individual entry age actuarial cost method was used for each plan, along with the following significant actuarial assumptions:

	FRS	HIS
Inflation	2.40%	2.40%
Salary increase	3.25%	3.25%
Investment rate of return	6.80%	N/A
Discount rate	6.80%	2.21%

Mortality assumptions for both plans were based on the PUB-2010 base tables projected generationally with Scale MP-2018.

For both plans, the actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 5: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Actuarial Assumptions (Continued)

The following changes in key actuarial assumptions occurred in 2020:

FRS:

- The long-term expected rate of return and the discount rate used to determine the total pension liability decreased from 6.90% to 6.80%.
- The assumed rate of inflation was decreased from 2.60% to 2.40%.

HIS:

- The municipal bond index rate and the discount rate used to determine the total pension liability decreased from 3.50% to 2.21%.
- The assumed rate of inflation was decreased from 2.60% to 2.40%.
- Mortality assumptions for the HIS Program were changed from the Generational RP-2000 with Projection Scale BB to the PUB2010 base tables projected generationally with Scale MP-2018.

The long-term expected investment rate of return for the FRS Pension Plan was not based on historical returns, but instead was based on a forward-looking capital market economic model developed during 2020 by an outside investment consultant to the Florida State Board of Administration. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption of 2.40%.

For the FRS Pension Plan, the table below summarizes the consulting actuary's assumptions based on the long-term target asset allocation.

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	100.00%			

**Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019**

Note 5: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Actuarial Assumptions (Continued)

The total pension liability for each of the defined benefit plans was measured as of June 30, 2019 for the year ended September 30, 2019. The total pension liability for both the FRS Pension Plan and for the HIS Program were determined by actuarial valuations dated July 1, 2019. The individual entry age actuarial cost method was used for each plan, along with the following significant actuarial assumptions:

	FRS	HIS
Inflation	2.60%	2.60%
Salary increase	3.25%	3.25%
Investment rate of return	6.90%	N/A
Discount rate	6.90%	3.50%

Mortality assumptions for both plans were based on the Generational RP-2000 with Projection Scale BB.

For both plans, the actuarial assumptions used in the valuation dated July 1, 2017 were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013. The following changes in key actuarial assumptions occurred in 2019:

FRS:

- The long-term expected rate of return and the discount rate used to determine the total pension liability decreased from 7.00% to 6.90%.
- The mortality assumption was changed from the Generational RP-2000 with Projection Scale BB tables to the PUB-2010 base table, projected generationally with Scale MP-2018

HIS:

- The municipal bond index rate and the discount rate used to determine the total pension liability decreased from 3.87% to 3.50%.

The long-term expected investment rate of return for the FRS Pension Plan was not based on historical returns, but instead was based on a forward-looking capital market economic model developed during 2019 by an outside investment consultant to the Florida State Board of Administration. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption of 2.60%.

For the FRS Pension Plan, the table below summarizes the consulting actuary's assumptions based on the long-term target asset allocation.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 5: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Actuarial Assumptions (Continued)

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	100.00%			

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.80%. The 6.80% reported investment return assumption differs from the 7.00% investment return assumption chosen by the 2020 FRS Actuarial Assumption Conference for funding policy purposes, as allowable under governmental accounting and reporting standards. FRS' 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.

Because the HIS Program is essentially funded on a pay-as-you-go basis and the depletion date is considered to be immediate, a municipal bond rate of 2.21% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

Sensitivity Analysis

The following tables demonstrate the sensitivity of the net pension liability for September 30, 2020 to changes in the discount rate. The sensitivity analysis shows the impact to the employer's proportionate share of the net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

	FRS			HIS		
	Current Discount			Current Discount		
	1% Decrease 5.80%	Rate 6.80%	1% Increase 7.80%	1% Decrease 1.21%	Rate 2.21%	1% Increase 3.21%
Employer's proportionate share of the net pension liability	\$ 3,989,131	\$ 2,498,153	\$ 1,252,882	\$ 1,172,627	\$ 1,014,422	\$ 884,932

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 5: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Sensitivity Analysis (Continued)

The following tables demonstrate the sensitivity of the net pension liability for September 30, 2019 to changes in the discount rate. The sensitivity analysis shows the impact to the employer's proportionate share of the net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

	FRS			HIS		
	Current Discount			Current Discount		
	1% Decrease 5.90%	Rate 6.90%	1% Increase 7.90%	1% Decrease 2.50%	Rate 3.50%	1% Increase 4.50%
Employer's proportionate share of the net pension liability	\$ 3,434,597	\$ 1,986,847	\$ 777,731	\$ 1,033,149	\$ 905,039	\$ 798,339

Pension Plans' Fiduciary Net Position

Detailed information about the pension plans' fiduciary net position is available in the State's separately issued financial reports.

Defined Contribution Plan

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan ("FRS Investment Plan"), a defined contribution pension plan qualified under Section 401(a) of the Internal Revenue Code. The FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. There is a uniform contribution rate covering both the defined benefit and defined contribution plans, depending on membership class. Required employer contributions made to the plan during the years ended September 30, 2020 and 2019 was, \$33,142 and \$67,435, respectively.

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, 2020 and 2019 was \$44,172 and \$67,435, respectively.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019

Note 5: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

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 2020, the Children's Board's funding to the Health Plan related to the subsidy was \$7,940. 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 6: ENCUMBRANCES

Encumbrance accounting is employed in governmental funds. There were no encumbrances from fiscal year 2020 to FY 2021. \$477,413 was encumbered from fiscal year 2019 to FY 2020.

Note 7: 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.

The CBF meets the component unit test of GASB 14 as amended by GASB 61 for fiscal years ended September 30, 2020 and 2019. However, materiality and significance, as applied to CBF, was defined to be excluded from the consolidated financial statement presentation of the Children's Board.

**Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2020 and 2019**

Note 8: 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.

Note 9: OPERATING LEASES PAYABLE

The Children’s Board of Hillsborough County is a lessee in operating leases for four (4) Family Resource Centers (FRC) and three (3) copiers located at the Children’s Board offices as follows:

Lease of	General Fund					Total
	Brandon FRC	North Tampa FRC	Town 'n Country FRC	South County FRC	Ricoh USA, Inc. three (3) copiers	
Total payments on operating leases for years ending:						
9/30/2021	\$ 63,159	\$ 80,730	\$ 62,902	\$ 66,242	\$ 4,774	\$ 277,807
9/30/2022	42,948	-	10,484	10,831	4,774	69,037
9/30/2023	-	-	-	-	4,774	4,774
9/30/2024	-	-	-	-	1,989	1,989



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

	2020	2019	2018	2017	2016	2015	2014
Children's Board proportion of the net pension liability (asset)	0.0058%	0.0058%	0.0056%	0.0058%	0.0054%	0.0055%	0.0054%
Children's Board proportionate share of the net pension liability (asset)	\$ 2,498,153	\$ 1,986,847	\$ 1,696,530	\$ 1,703,114	\$ 1,367,514	\$ 708,772	\$ 330,913
Children's Board covered payroll	\$ 2,833,278	\$ 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	88.17%	73.45%	67.16%	67.67%	59.34%	33.82%	16.42%
Plan fiduciary net position as a percentage of the total pension liability	78.85%	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**

	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 197,629	\$ 215,726	\$ 198,256	\$ 186,117	\$ 169,522	\$ 167,520	\$ 157,450
Contributions in relation to the contractually required contribution	(197,629)	(215,726)	(198,256)	(186,117)	(169,522)	(167,520)	(157,450)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Children's Board covered payroll	\$ 2,833,278	\$ 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	6.98%	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, 2020, the discount rate decreased from 6.90% to 6.80%, and the assumed rate of inflation was decreased from 2.60% to 2.40%.

**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**

	2020	2019	2018	2017	2016	2015	2014
Children's Board proportion of the net pension liability (asset)	0.0081%	0.0081%	0.0077%	0.0079%	0.0075%	0.0069%	0.0068%
Children's Board proportionate share of the net pension liability (asset)	\$ 1,014,422	\$ 905,039	\$ 818,614	\$ 844,604	\$ 869,953	\$ 704,494	\$ 634,350
Children's Board covered payroll	\$ 2,833,278	\$ 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	35.80%	33.46%	32.41%	33.55%	37.75%	33.62%	31.47%
Plan fiduciary net position as a percentage of the total pension liability	3.00%	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**

	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 47,041	\$ 44,906	\$ 41,935	\$ 41,796	\$ 38,252	\$ 26,406	\$ 24,189
Contributions in relation to the contractually required contribution	(47,041)	(44,906)	(41,935)	(41,796)	(38,252)	(26,406)	(24,189)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Children's Board covered payroll	\$ 2,833,278	\$ 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%	1.66%	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, 2020, the municipal bond index rate and the discount rate used to determine the total pension liability decreased from 3.50% to 2.21%. The assumed rate of inflation was decreased from 2.60% to 2.40%. The Mortality assumptions for the HIS Program were changed from the Generational RP-2000 with Projection Scale BB to the PUB2010 base tables projected generationally with Scale MP-2018.

Children's Board of Hillsborough County
Schedules of Revenues, Expenditures, and Changes in Fund Balances -
Budget to Actual - Government Fund
Years ended September 30, 2020 and 2019

	2020				2019			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Ad Valorem Taxes	\$ 45,578,980	\$ 45,578,980	\$ 46,246,825	\$ 667,845	\$ 41,771,412	\$ 41,771,412	\$ 42,440,445	\$ 669,033
Investment Income	858,000	858,000	628,770	(229,230)	756,000	756,000	1,163,907	407,907
Administrative Services Organization	1,405,000	1,405,000	968,895	(436,105)	1,405,000	1,405,000	1,010,658	(394,342)
Other Community Partner Funding	410,000	410,000	216,193	(193,807)	360,000	360,000	289,758	(70,242)
Miscellaneous Income	155,000	155,000	612,080	457,080	155,000	155,000	146,655	(8,345)
Total Revenues	48,406,980	48,406,980	48,672,763	265,783	44,447,412	44,447,412	45,051,423	604,011
Expenditures:								
Program								
Continuation and New Funding	43,188,848	43,210,319	32,974,647	10,235,672	41,248,693	39,848,493	32,580,269	7,268,224
Total Program	43,188,848	43,210,319	32,974,647	10,235,672	41,248,693	39,848,493	32,580,269	7,268,224
Operating								
Employee Salaries and Benefits	4,243,927	4,243,927	4,023,970	219,957	3,973,914	3,973,914	3,914,999	58,915
Contracted Professional Services	529,572	529,572	422,919	106,653	397,790	397,790	375,839	21,951
Facility Expenditures	388,505	388,505	271,041	117,464	554,902	554,902	344,685	210,217
CBHC FRC Occupancy Expenditures	27,900	27,900	61,562	(33,662)	-	-	-	-
Other Operating	334,415	334,415	267,235	67,180	305,945	305,945	267,756	38,189
Total Operating	5,524,319	5,524,319	5,046,727	477,592	5,232,551	5,232,551	4,903,279	329,272
Non-Operating								
Capital Expenditures	1,850,000	2,305,942	1,145,486	1,160,456	-	1,400,200	969,258	430,942
Local Government Fees	1,310,080	1,310,080	1,240,619	69,461	1,201,570	1,201,570	1,144,000	57,570
Total Expenditures	51,873,247	52,350,660	40,407,479	11,943,181	47,682,814	47,682,814	39,596,806	8,086,008
Excess (Expenditures) over Revenues	(3,466,267)	(3,943,680)	8,265,284	12,208,964	(3,235,402)	(3,235,402)	5,454,617	8,690,019
Fund Balance, Beginning of Year	32,382,544	32,382,544	32,382,544	-	26,927,927	26,927,927	26,927,927	-
Fund Balance, End of Year	\$ 28,916,277	\$ 28,438,864	\$ 40,647,828	\$ 12,208,964	\$ 23,692,525	\$ 23,692,525	\$ 32,382,544	\$ 8,690,019



SUPPLEMENTARY INFORMATION



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

Board Members
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 the major fund of the Children's Board of Hillsborough County (the Children's Board), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Children's Board basic financial statements, and have issued our report thereon dated March 11, 2021.

Internal Control over Financial Reporting

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

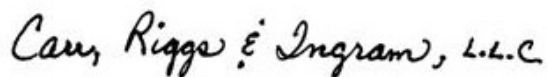
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Carr, Riggs & Ingram, L.L.C."

CARR, RIGGS & INGRAM, LLC

Tampa, Florida
March 11, 2021

MANAGEMENT LETTER

Board Members
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 year ended September 30, 2020, and have issued our report thereon dated March 11, 2021.

Auditors’ Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants’ Report on an examination conducted in accordance with AICPA Professional Standards, AT-C 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March 11, 2021, 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 of Hillsborough County 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 seven.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Children's Board met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition 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.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Children's Board. It is management's responsibility to monitor the Children's Board financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

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

Additional Matters

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

Purpose of this Letter

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

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Tampa, Florida
March 11, 2021

INDEPENDENT ACCOUNTANTS' REPORT

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

We have examined the Children's Board of Hillsborough County (the Children's Board) compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2020. Management is responsible for the Children's Board compliance with those requirements. Our responsibility is to express an opinion on the Children's Board compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the 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 judgement, 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 Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2020.

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

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Tampa, Florida
March 11, 2021



March 11, 2021

Board Members

Children's Board of Hillsborough County

Tampa, Florida

We have audited the financial statements of the governmental activities and the major fund of the Children's Board of Hillsborough County (the Children's Board), for the year ended September 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 2, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Children's Board are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Children's Board during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Investments	The Children’s Board follows the provisions of Section 150: <i>Investments</i> , of the GASB Codification when reporting investments.	X	The Children’s Board relies on investment valuation information from the bank or investment manager based upon financial market information to determine current or fair value.	The Children’s Board policies are in accordance with all applicable accounting guidelines and GASB.
Depreciation of property and equipment	The Children’s Board depreciates property and equipment using the straight-line method.	X	The Children’s Board depreciates property and equipment over their estimated useful lives which are based on the experience with similar assets and guidance provided by ASC 360.	The Children’s Board recognition methods and disclosures appear appropriate.
Defined benefit pension plan	The Children’s Board participates in the Florida Retirement System (FRS), an agent multiple-employer plan administered by the Florida Department of Management Services. FRS utilizes an independent actuary to provide an actuarial valuation report specific to each participating employer. This report provides each participating employer with estimates of the total pension liability, fiduciary net position, related deferred outflows/inflows and actuarially required contributions in accordance with the provisions of GASB 68.	X	Key assumptions utilized by the actuary in making the estimates in accordance with GASB 68. The total pension liability was determined by an actuarial valuation as of December 1, 2020 with a measurement date of July 1, 2020.	We evaluated the assumptions used by the actuary in estimating the Children’s Board total pension liability, the fiduciary net position, and the related deferred outflows/inflows and found them to be in accordance with the provisions of GASB 68 and reasonable in relation to the financial statements taken as a whole.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Compensated absences	<p>Liabilities for compensated absences attributable to services already rendered are accrued as employees earn the rights to those benefits.</p> <p>The Children’s Board follows the provisions of Section C60: Compensated Absences, of the GASB Codification when reporting these liabilities.</p>	X	The Children’s Board estimates the accrued liabilities for compensated absences using leave balances accrued at the end of the fiscal year multiplied by the pay rate in effect for each employee as of the end of the fiscal year.	The Children’s Board policies are in accordance with all applicable accounting guidelines and GASB.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 11, 2021.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

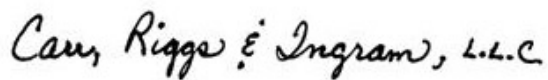
Other Matters

We applied certain limited procedures to management’s discussion and analysis, historical pension information and budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board Members and management of Children’s Board of Hillsborough County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



CARR, RIGGS & INGRAM, LLC
Tampa, Florida

Summary of Uncorrected Misstatements

The adjustment below is not included in the financial statement and determined not to materially impact the financial statements.

Passed Adjustment #1 – The adjustment below records the Other Postemployment Benefit (OPEB) Plan liability. The Children’s Board participates in the Hillsborough County OPEB plan. Based on the actuarial valuation of the plan the adjustment below represents the Children’s Board portion of that liability.

Description	Debit	Credit
Net Position - Beginning of the Year	\$70,078	
Net OPEB Liability		\$61,072
OPEB Expense		9,006
Total	\$70,078	\$70,078



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org

March 11, 2021

BOARD MEMBERS

Edwin Narain
Board Chair

Andrew J. Mayts, Jr.
Vice Chair

Robin DeLaVergne
Secretary/Treasurer

Commissioner
Gwendolyn Myers

Megan Proulx Dempsey

Addison Davis
Superintendent

Honorable
Katherine G. Essrig

Lynn Gray
SDHC Board Chair

Frank Prado
Regional Director

Carr, Riggs & Ingram, LLC
3000 Bayport Drive
Suite 500
Tampa, FL 33607

This representation letter is provided in connection with your audit(s) of the financial statements of Children's Board of Hillsborough County, which comprise the respective financial position of the governmental activities and the aggregate remaining fund information as of September 30, 2020, and the respective changes in financial position and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of March 11, 2021, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 2, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements (passed adjustment) are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Children's Board is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Children's Board from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Children's Board and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Children's Board financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the Children's Board's related parties and all the related party relationships and transactions, including any side agreements.
- 19) In regard to the preparation of the financial statements performed by you, we have—
 - a) Assumed all management responsibilities.
 - b) Designated Tonia Williams, Director of Finance, who has suitable skill, knowledge, or experience to oversee the services.
 - c) Evaluated the adequacy and results of the services performed.
 - d) Accepted responsibility for the results of the services.

Government-specific

- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) The Children's Board has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) 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 legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 25) 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 we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and 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 for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating Tonia Williams, Director of Finance, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

- 28) The Children's Board has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The Children's Board has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#) , as amended, and [GASBS No. 84](#) .
- 32) All funds that meet the quantitative criteria in [GASBS 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 financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statements of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statements of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Special and extraordinary items are appropriately classified and reported. [Omit or modify this item if there are no special or extraordinary items.]
- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 41) We have appropriately disclosed the Children's Board's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

- 44) We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 45) 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.
- 46) We do not plan to make frequent amendments to our pension or other postemployment benefit plans.
- 47) In connection with your examination of the Children's Board's compliance with Florida Statute, 218.415, Local Government Investment Policies for the year ended September 30, 2020, for the purpose of expressing an opinion about whether the Children's Board has complied with Florida Statute 218.415, in all material respects, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your engagement:
 - a) The Children's Board is in compliance with Florida Statute, 218.415, Local Government Investment Policies.
 - b) We are responsible for complying with Florida Statute 218.415.
 - c) We are responsible for establishing and maintaining effective internal control over compliance.
 - d) We have performed an evaluation of the Children's Board's compliance with Florida Statute 218.415.
 - e) All relevant matters are reflected in the measurement or evaluation of the Children's Board's compliance with the specified requirements.
 - f) We are responsible for selecting the specified requirements and for determining that the specified requirements are appropriate for our purposes.
 - g) We have disclosed to you all known noncompliance with Florida Statute 218.415, including noncompliance occurring after September 30, 2020.
 - h) We have provided you with all relevant information and access to information and personnel in connection with your examination of compliance with Florida Statute 218.415.
 - i) Our interpretation of Florida Statute 218.415 is as follows, we are required to perform the following:
 - i) A written investment policy per S. 218.415(1)-(15) F.S. has been adopted by the entity and that the entity only invests in those investments or if no policy, that investments are only placed in vehicles allowed per S. 218.415(17) F.S.
 - ii) Person responsible for making investment decisions received 8 hours of investment training for the year under audit. S. 218.415(14) F.S. If investments are limited to SBA, CDs and/or money market accounts or if the entity is complying with S. 218.415(17) F.S. (no separate policy), the continuing professional education requirement does not apply.
 - iii) Local government should have policies or procedures in place to create internal controls surrounding the safeguarding of investments. (218.415(13))
 - iv) A minimum of an annual report is required to the government officials responsible for making investment decisions. Items such as market value and income earned should be reported. (218.415(15))
 - v) Surplus of funds may be deposited in a qualified public depository. Determine that the entity has a signed public deposit identification and acknowledgment form per S. 280.17(2)(b) F.S.

- 48) We believe we have identified all capital assets that are known impaired and have reduced their book value to net realizable value.
- 49) We have disclosed to you all known matters that may contradict the Children's Board 's compliance with the specified requirements and we have disclosed to you all communications from regulatory agencies, internal auditors, other independent accountants or consultants, and others regarding possible noncompliance with Florida Statute 218.415, including communications received between September 30, 2020 and March 11, 2021.
- 50) We have responded fully to all inquiries made to us by you during the compliance examination engagement.



Kelley Parris, Executive Director



Tonia Williams, Finance Director

Summary of Uncorrected Misstatements

The adjustment below is not included in the financial statements and determined not to materially impact the financial statements.

Passed Adjustment #1 – The adjustment below records the Other Postemployment Benefit (OPEB) Plan liability. The Children’s Board participates in the Hillsborough County OPEB plan. Based on the actuarial valuation of the plan the adjustment below represents the Children’s Board portion of that liability.

Description	Debit	Credit
Net Position - Beginning of the Year	\$70,078	
Net OPEB Liability		\$61,072
OPEB Expense		9,006
Total	\$70,078	\$70,078

Approval of Contract Amendment

Initiator: Maria Negrón, Director of Programs

Action: Approval of Contract Amendment

Date: Regular Board Meeting, Thursday, March 25, 2021

Recommended Actions

Recommend the approval of a contract amendment to expand the Healthy Start Coalition, Safe Baby Plus program for an estimated up to amount of \$73,750, for a total FY 2020-2021 amended amount of \$1,197,970 in Year (1) for startup to support best practices in the areas of Health, Safety and Child Development in collaboration with Women and Infants and Children (WIC) Department of Health services . The expansion amount may be annualized up to \$149,850 in Year (2).

Background

- The program has operated a successful program and the contract is in good standing since the new grant term period started in FY 2017.
- Program data reveals an increase demand to serve a growing volume of families which can be addressed by adding (2) additional Specialist positions to the current team.
- The positions would be split between Brandon/Ruskin and North Tampa/Town N Country to be more effective geographically and to assist the busiest sites to further engage their clients in all contract outcomes.
- Due to space guidelines currently in place, WIC will alternate in-person visits in these high-volume clinics, as well as have access to the WIC E-Progress Remote System to attain client referrals.
- The primary responsibilities of these positions are to provide developmental screening, safety education, reinforce medical follow up for mom and baby, as well as share educational or community support resources.
- Refer to Attachment A: FY 2020-2021 New Program Funding (Unallocated) Report.
- Funds will be moved from unallocated continuation contract funding.

Children's Board of Hillsborough County
FY 2020-2021 NEW PROGRAM FUNDING (UNALLOCATED) REPORT
Regular Board Meeting - March 25, 2021

	Beginning Budget	Adjustments	Revised Budget	YTD Amount Approved	YTD Uncommitted Funds Available	Current Funding Requests	Uncommitted Funds Available
Technical Assistance Funding (Agencies Not Currently Funded by CBHC)	130,000		130,000	59,586	70,414		70,414
Technical Assistance Funding (Agencies Currently Funded by CBHC)	70,000		70,000	13,640	56,360		56,360
Summer Passport for Kids	250,000		250,000	-	250,000		250,000
Leading Grants (Summer Funding)	500,000		500,000	-	500,000		500,000
Emerging Needs Funding	500,000		500,000	-	500,000		500,000
Emergency Funding	700,000		700,000	227,928	472,072		472,072
Match	300,000		300,000	-	300,000		300,000
Technical Assistance - Neighborhood Assoc.	15,000		15,000	-	15,000		15,000
CBHC Tech Support to Families Uniting Grant	400,000		400,000	399,654	346		346
Palm River, Clair-Mel Uniting Grant	300,000		300,000	-	300,000		300,000
Pilot Project - Early Learning Opportunities	1,000,000		1,000,000	-	1,000,000		1,000,000
CBHC FRC	3,000,000		3,000,000	2,700,753	299,247		299,247
Racial Equity Funding	2,000,000		2,000,000	-	2,000,000		2,000,000
Women Centered Wellness Uniting Grant	-	100,000	100,000	-	100,000		100,000
Art Therapy Leading Grant	-	50,000	50,000	-	50,000		50,000
Totals	9,165,000	150,000	9,315,000	3,401,561	5,913,439	-	5,913,439

Original Continuation Funding Budget	35,107,604
Actual Contract Amount Negotiated	34,627,096
Additional Amount Available from Continuation Program Dollars	480,508
Expansion of Safe Baby Plus Program	(74,000)
Women Centered Wellness Uniting Grant Year One	(100,000) Added Above
Art Therapy Leading Grant Year One	(50,000) Added Above
Balance Available	256,508

**Approval of Release of Request for Proposals for Level (2) Uniting Grant
(Women Centered Wellness)**

Initiator: Maria Negrón, Director of Programs

Action: Approval of Release of Request for Proposals for Level (2) Uniting Grant

Date: Regular Board Meeting, Thursday, March 25, 2021

Recommended Actions

Recommend release in April 2021 of a Request for Proposals for a Level (2) Uniting Grant with a total allocation estimated up to \$250,000 for Year (1) start up to address Women Centered Wellness throughout Hillsborough County. The grant will support best practices in the areas of Health and Safety and/or Family Support which may be annualized for up to \$250,000 in Year (2).

Background

- The Town Halls conducted in FY 2020 aligned community expressed values and needs with the Social Determinants of Health in the areas of health and healthcare.
- The Children's Board is seeking an immediate release of funds to respond to Health/Healthcare and Physical Health needs which has been identified as an area that needs additional programming.
- Subject to an award recommendation, a contract may begin in the summer for start up activities and operate through September 30, 2022.
- Refer to Attachment A: FY 2020-2021 New Program Funding (Unallocated) Report.
- Funds will be moved from unallocated continuation contract funding.

Children's Board of Hillsborough County
FY 2020-2021 NEW PROGRAM FUNDING (UNALLOCATED) REPORT
 Regular Board Meeting - March 25, 2021

	Beginning Budget	Adjustments	Revised Budget	YTD Amount Approved	YTD Uncommitted Funds Available	Current Funding Requests	Uncommitted Funds Available
Technical Assistance Funding (Agencies Not Currently Funded by CBHC)	130,000		130,000	59,586	70,414		70,414
Technical Assistance Funding (Agencies Currently Funded by CBHC)	70,000		70,000	13,640	56,360		56,360
Summer Passport for Kids	250,000		250,000	-	250,000		250,000
Leading Grants (Summer Funding)	500,000		500,000	-	500,000		500,000
Emerging Needs Funding	500,000		500,000	-	500,000		500,000
Emergency Funding	700,000		700,000	227,928	472,072		472,072
Match	300,000		300,000	-	300,000		300,000
Technical Assistance - Neighborhood Assoc.	15,000		15,000	-	15,000		15,000
CBHC Tech Support to Families Uniting Grant	400,000		400,000	399,654	346		346
Palm River, Clair-Mel Uniting Grant	300,000		300,000	-	300,000		300,000
Pilot Project - Early Learning Opportunities	1,000,000		1,000,000	-	1,000,000		1,000,000
CBHC FRC	3,000,000		3,000,000	2,700,753	299,247		299,247
Racial Equity Funding	2,000,000		2,000,000	-	2,000,000		2,000,000
Women Centered Wellness Uniting Grant	-	100,000	100,000	-	100,000		100,000
Art Therapy Leading Grant	-	50,000	50,000	-	50,000		50,000
Totals	9,165,000	150,000	9,315,000	3,401,561	5,913,439	-	5,913,439

Original Continuation Funding Budget

35,107,604

Actual Contract Amount Negotiated

34,627,096

Additional Amount Available from Continuation Program Dollars**480,508**

Expansion of Safe Baby Plus Program

(74,000)

Women Centered Wellness Uniting Grant Year One

(100,000) Added Above

Art Therapy Leading Grant Year One

(50,000) Added Above

Balance Available**256,508**

Approval of Release of Request for Proposals for Level (3) Leading Grant (Art Therapy Program)

Initiator: Maria Negrón, Director of Programs

Action: Approval of Release of Request for Proposals for Level (3) Leading Grant

Date: Regular Board Meeting, Thursday, March 25, 2021

Recommended Actions

Recommend release in April 2021 of a Request for Proposals for a Level (3) Leading Grant with a total allocation estimated up to \$75,000 for startup in Year (1) to provide an Art Therapy Program for children of addicted caregivers throughout Hillsborough County. The grant will utilize best practices in the area of children are developmentally on track and family support which may annualized up to \$75,000 in Year (2).

Background

- The Children's Board is seeking an immediate release of funds to respond to needs of young children with addicted caregivers through therapeutic programming which supports mental health and developmental functioning.
- Subject to an award recommendation, a contract may begin in the summer for start up activities and operate through September 30, 2022.
- Refer to Attachment A: FY 2020-2021 New Program Funding (Unallocated) Report.
- Funds will be moved from unallocated continuation contract funding.

Children's Board of Hillsborough County
FY 2020-2021 NEW PROGRAM FUNDING (UNALLOCATED) REPORT
 Regular Board Meeting - March 25, 2021

	Beginning Budget	Adjustments	Revised Budget	YTD Amount Approved	YTD Uncommitted Funds Available	Current Funding Requests	Uncommitted Funds Available
Technical Assistance Funding (Agencies Not Currently Funded by CBHC)	130,000		130,000	59,586	70,414		70,414
Technical Assistance Funding (Agencies Currently Funded by CBHC)	70,000		70,000	13,640	56,360		56,360
Summer Passport for Kids	250,000		250,000	-	250,000		250,000
Leading Grants (Summer Funding)	500,000		500,000	-	500,000		500,000
Emerging Needs Funding	500,000		500,000	-	500,000		500,000
Emergency Funding	700,000		700,000	227,928	472,072		472,072
Match	300,000		300,000	-	300,000		300,000
Technical Assistance - Neighborhood Assoc.	15,000		15,000	-	15,000		15,000
CBHC Tech Support to Families Uniting Grant	400,000		400,000	399,654	346		346
Palm River, Clair-Mel Uniting Grant	300,000		300,000	-	300,000		300,000
Pilot Project - Early Learning Opportunities	1,000,000		1,000,000	-	1,000,000		1,000,000
CBHC FRC	3,000,000		3,000,000	2,700,753	299,247		299,247
Racial Equity Funding	2,000,000		2,000,000	-	2,000,000		2,000,000
Women Centered Wellness Uniting Grant	-	100,000	100,000	-	100,000		100,000
Art Therapy Leading Grant	-	50,000	50,000	-	50,000		50,000
Totals	9,165,000	150,000	9,315,000	3,401,561	5,913,439	-	5,913,439

Original Continuation Funding Budget

35,107,604

Actual Contract Amount Negotiated

34,627,096

Additional Amount Available from Continuation Program Dollars**480,508**

Expansion of Safe Baby Plus Program

(74,000)

Women Centered Wellness Uniting Grant Year One

(100,000) Added Above

Art Therapy Leading Grant Year One

(50,000) Added Above

Balance Available**256,508**

Approval to Obligate Emergency Funding and Release of Request for Proposals for Level (3) Leading Grant (Housing Counseling)

Initiator: Maria Negrón, Director of Programs

Action: Approval to Obligate Emergency Funding and Release of Request for Proposals for Level (3) Leading Grant

Date: Regular Board Meeting, Thursday, March 25, 2021

Recommended Actions

1. Approval to obligate Emergency Funding to provide additional countywide support for Hillsborough County residents to access housing counseling services.
2. Recommend release in April 2021 of a Request for Proposals for a Level (3) Leading Grant with a total allocation up to \$150,000 with the intent to award (2) grants up to \$75,000 in Year (1) which may be annualized up to \$150,000 in Year (2).

Background

- The Children's Board is seeking an immediate release of funds to offer a preventative response for the growing housing challenges in our community.
- Through housing counseling families will be better skilled in budgeting; money management; preparing for a first home purchase; or credit rebuilding strategies.
- Subject to an award recommendation, a contract may begin in the summer for start up activities and operate through September 30, 2022.

**Children's Board of Hillsborough County
Executive Director Report
February 26, 2021 – March 25, 2021**

43 Meetings

Vistra - Community and Social Supports Conversation
Racial Equity in Child Welfare Workgroup
Eileen Lyons - St. Peter Claver School
HCC
Charles Davis
USF Maternal & Child Health Student Organization Symposium
Harold Jackson – Tampa Family Health Centers
Jack Levine
FCC
USF Maternal & Child Health Student Organization Symposium
Sister Maria - Morgan Woods Elementary School
Eileen Lyons – St. Peter Claver School
CALM
Jaquelyn Jenkins – HeadStart
Margo Snipe Tampa Bay Times
Hillsborough County Community Alliance Meeting
EC Court Stakeholder
ELCHC Strategic Area Focus Work Group
Placement Challenges Workgroup
Dr. Bonnie R. Saks, USF
Jay Rajyaguru, Hillsborough County Fire Rescue
Harold Jackson – Tampa Family Health Centers
C13 ALPHSA Prevention Meeting
FCC
Lauren St. Germain - ABC Action News
Corey Best
CIRRT Advisory Committee
Kathy Castor
Meredith Crawford
Stanley Gray
Escambia Children's Services Council (CSC)
Urban League of Hillsborough County
Dan Buehring
Sandra Murman
Healthcare Advisory Board (HCAB)
Rental & Electric Assistance Informational Session
FCC
Family Resource Center – Temple Terrace
Commission on the Status of Women
Eckerd Racial Equity Accountability Action Group
Leadership Council
Mayor's Workforce Council
USF's Diversity, Equity, and Inclusion in the Workplace Certificate Program

Contract Signature Log
ASO ONLY
FY 2021

Entity/Agency	Contract Type	Brief Description	Contract Period	Contract Amount	Board Approved	Signed By	Date Signed
Phoenix Counseling Services, Inc.	ASO Provider	Individual Family Therapy	2/24/2021-ongoing	Varies	No	Kelley Parris	02/24/2021
Phoenix Counseling Services, Inc.	Agreement	Business Associate Agreement	2/24/2021-ongoing	Varies	No	Kelley Parris	02/24/2021
Partnership for Hope & Productivity, Inc.	ASO Provider	In-Home Parent Instruction	3/8/2021-ongoing	Varies	No	Kelley Parris	03/08/2021
Hillsborough County Public Schools School Social Work Services	Agreement	Amendment to agreement for allocation of ASO funds (CBHC)	10/1/2020-9/30/2021	\$215,000	No	Kelley Parris	03/11/2021

**Contract Signature
Programs ONLY
FY 2021**

Entity/Agency	Contract Type	Brief Description	Contract Period	Contract Amount	Board Approved	Signed By	Date Signed
HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC. D/B/A EARLY LEARNING COALITION OF HILLSBOROUGH COUNTY, INC.	Standard	School Readiness Funding	03/01/2021-06/30/2021	\$760,770	Yes	Kelley Parris	03/17/2021

Contract Signature Log
Vendors ONLY
FY 2021

Entity/Agency	Contract Type	Brief Description	Contract Period	Contract Amount	Board Approved	Signed By	Date Signed
Bennett, Jacobs & Adams, PA		Board Attorney	12/1/2020- 12/21/2020	\$2,758.50	No	Kelley Parris	02/01/2021



Monthly Financial Report

February 2021

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- 2. Fiscal Year 2020-2021 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
- 14. Projections

Fiscal Year 2020-2021 Budget

FY 2020-2021

**Original
Budget**

Revenues

Ad-Valorem Taxes	49,762,422
Investment Income	231,000
Administrative Services Organization Funding	1,410,000
Other Community Partner Funding	410,000
Miscellaneous Income	156,000

Total Revenues

51,969,422

Expenditures

Program Expenditures:

Program Funding (Continuation Grants)	35,107,604
New Program Funding (unallocated)	9,165,000

Total Program Expenditures: 44,272,604

Operating

Employee Salaries and Benefits	4,529,438
Contracted Professional Services	377,433
Facility Expenditures	340,755
CBHC FRC Occupancy Expenditures	414,540
Other Operating	441,081

Total Operating 6,103,247

Capital Expenditures 1,431,000

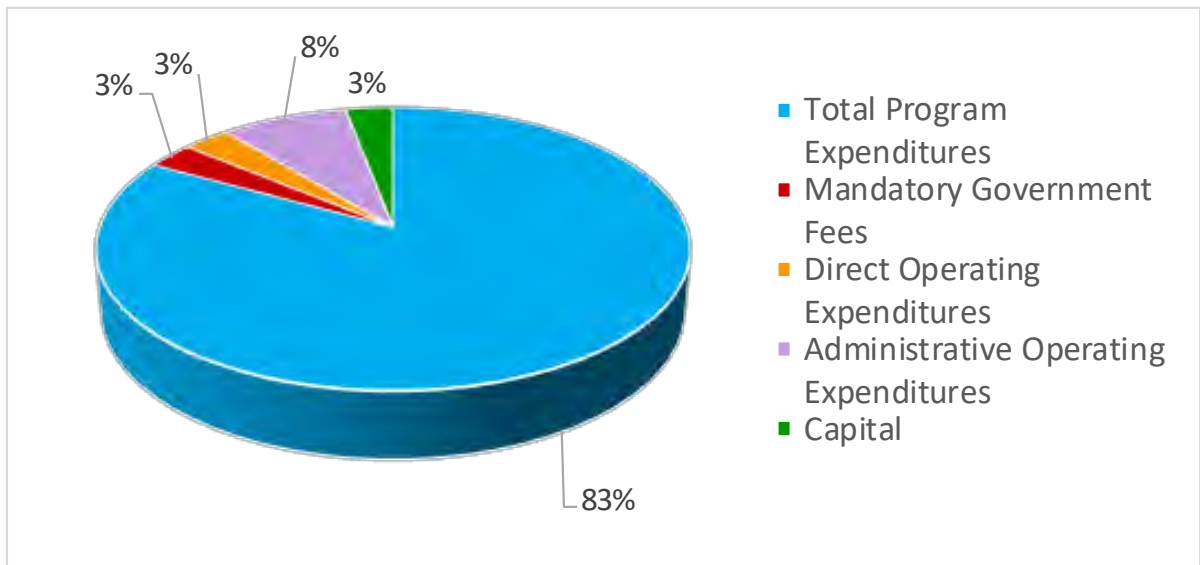
Mandatory Government Fees 1,436,553

Total Expenditures

53,243,404

Net Spend Down of Fund Balance

(1,273,982)



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 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 (Continuation Grants)** 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 to provide supports to case management programs.
- **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 benefits.
- **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-2021

	FY 2020- 2021 YTD Budget	FY 2020- 2021 YTD Actual	FY 2020- 2021 Variance \$	FY 2020- 2021 Variance %
Revenues				
Ad-Valorem Taxes	45,052,404	45,926,736	874,332	2%
Investment Income	96,250	49,093	(47,157)	-49%
Administrative Services Organization Funding	520,833	304,631	(216,202)	-42%
Other Community Partner Funding	80,000	80,000	0	0%
Miscellaneous Income	65,000	57,892	(7,108)	-11%
Total Revenues	45,814,487	46,418,352	603,865	1%
Expenditures				
Program Expenditures:				
Program Funding (Including Unallocated)	13,890,364	9,015,965	4,874,399	35%
Total Program Expenditures:	13,890,364	9,015,965	4,874,399	35%
Operating Expenditures				
Employee Salaries and Benefits	1,887,266	1,656,388	230,878	12%
Contracted Professional Services	153,951	125,861	28,090	18%
Facility Expenditures	148,362	100,639	47,723	32%
CBHC FRC Occupancy Expenditures	172,725	161,312	11,413	7%
Other Operating	213,475	141,083	72,392	34%
Total Operating	2,575,779	2,185,283	390,496	15%
Capital Expenditures	596,250	126,443	469,807	79%
Mandatory Government Fees	1,132,700	1,091,539	41,161	4%
Total Expenditures	18,195,093	12,419,230	5,775,863	
Net Cash Flow	27,619,394	33,999,122	6,379,728	

Revenue Variance Analysis

Statement of Revenues

February-2021

	FY 2020- 2021 YTD Budget	FY 2020- 2021 YTD Actual	FY 2020- 2021 Variance \$	FY 2020- 2021 Variance %
Revenues				
Ad-Valorem Taxes	45,052,404	45,926,736	874,332	2%
Investment Income	96,250	49,093	(47,157)	-49%
Administrative Services Organization Funding	520,833	304,631	(216,202)	-42%
Other Community Partner Funding	80,000	80,000	0	0%
Miscellaneous Income	65,000	57,892	(7,108)	-11%
Total Revenues	45,814,487	46,418,352	603,865	1%

- **Ad-Valorem Taxes**
 - This line is slightly over budget 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 under the YTD budget because of a decrease in the interest rate. The current interest rate is 0.15% and interest was budgeted at 0.5%.
- **Administrative Services Organization**
 - Eckerd Connects ASO actual expenditures were lower than budgeted during the first five (5) months resulting in lower revenue received.
- **Other Community Partner Funding**
 - This line is within budget. CBHC has received half of the funding from the School District of 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-2021	FY 2020- 2021 YTD Budget	FY 2020- 2021 YTD Actual	FY 2020- 2021 Variance \$	FY 2020- 2021 Variance %
Expenditures				
Program Expenditures:				
Program Funding (Including Unallocated)	13,890,364	9,015,965	4,874,399	35%
Total Program Expenditures:	13,890,364	9,015,965	4,874,399	35%
Operating				
Employee Salaries and Benefits	1,887,266	1,656,388	230,878	12%
Contracted Professional Services	153,951	125,861	28,090	18%
Facility Expenditures	148,362	100,639	47,723	32%
CBHC FRC Occupancy Expenditures	172,725	161,312	11,413	7%
Other Operating	213,475	141,083	72,392	34%
Total Operating	2,575,779	2,185,283	390,496	15%
Capital Expenditures	596,250	126,443	469,807	79%
Mandatory Government Fees	1,132,700	1,091,539	41,161	4%
Total Expenditures	18,195,093	12,419,230	5,775,863	

- **Program Expenditures**
 - Continuation Grants are under budget because providers are not current on invoicing the Children’s Board including a few large contracts.
 - The majority of the contracts awarded through New Program Funding have not invoiced yet in the first five (5) months.
- **Employee Salaries and Benefits**
 - This line is under budget because of vacant positions, lower CBHC share of health insurance cost, raises budgeted and not given, and a lower vacation payout.
- **Contracted Professional Services**
 - This line item is under budget because of the timing of legal services and community education & awareness spending, offset by auditing services being over budget.
- **Facility Expenditures**
 - This line item is under budget because the larger projects will not happen until later in the fiscal year. Electric service is over budget.
- **CBHC FRC Occupancy Expenditures**
 - This line item is under budget because of under spending in the telephone and janitorial line. In addition, the Plant City Family Resource Center (FRC) has not opened yet.
- **Other Operating**
 - This line item is under budget in travel, professional development, training & events, and insurance expenditures. It is also under budget because of the timing of expenditures for printing and promotional items, offset by dues and memberships being over budget because of the timing of payment for some memberships.
- **Capital Expenditures**
 - This line is budgeted for the build out of the Plant City FRC. This has not been completed at this time.
- **Mandatory Government Fees**
 - The line item is slightly under budget because property appraiser’s fees being less than expected for the year.

Children's Board Of Hillsborough County
Investments Statement
February-2021

<u>Investment Instrument</u>	<u>Financial Institution</u>	<u>Balance</u>	<u>Maturity</u>	<u>Yield</u>
Checking	Wells Fargo Government Advantage	2,080,018	1 day	0.25%
LGIP	Florida State Board of Administration	<u>74,356,706</u>	N/A	0.15%
		<u>76,436,724</u>		

Children's Board of Hillsborough County
FY 2020-2021 NEW PROGRAM FUNDING (UNALLOCATED) REPORT
 Regular Board Meeting - March 25, 2021

	Beginning Budget	Adjustments	Revised Budget	YTD Amount Approved	YTD Uncommitted Funds Available	Current Funding Requests	Uncommitted Funds Available
Technical Assistance Funding (Agencies Not Currently Funded by CBHC)	130,000		130,000	59,586	70,414		70,414
Technical Assistance Funding (Agencies Currently Funded by CBHC)	70,000		70,000	13,640	56,360		56,360
Summer Passport for Kids	250,000		250,000	-	250,000		250,000
Leading Grants (Summer Funding)	500,000		500,000	-	500,000		500,000
Emerging Needs Funding	500,000		500,000	-	500,000		500,000
Emergency Funding	700,000		700,000	227,928	472,072		472,072
Match	300,000		300,000	-	300,000		300,000
Technical Assistance - Neighborhood Assoc.	15,000		15,000	-	15,000		15,000
CBHC Tech Support to Families Uniting Grant	400,000		400,000	399,654	346		346
Palm River, Clair-Mel Uniting Grant	300,000		300,000	-	300,000		300,000
Pilot Project - Early Learning Opportunities	1,000,000		1,000,000	-	1,000,000		1,000,000
CBHC FRC	3,000,000		3,000,000	2,700,753	299,247		299,247
Racial Equity Funding	2,000,000		2,000,000	-	2,000,000		2,000,000
Women Centered Wellness Uniting Grant	-	100,000	100,000	-	100,000		100,000
Art Therapy Leading Grant	-	50,000	50,000	-	50,000		50,000
Totals	9,165,000	150,000	9,315,000	3,401,561	5,913,439	-	5,913,439

Original Continuation Funding Budget	35,107,604
Actual Contract Amount Negotiated	34,627,096
Additional Amount Available from Continuation Program Dollars	480,508
Expansion of Safe Baby Plus Program	(74,000)
Women Centered Wellness Uniting Grant Year One	(100,000) Added Above
Art Therapy Leading Grant Year One	(50,000) Added Above
Balance Available	256,508

FY 2019-2020 Approved Uncommitted Program Funding Detail
 Regular Board Meeting - March 25, 2021

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	Technical Assistance - Neighborhood Associations	CBHC Tech Support to Families	Palm River, Clair-Mel Uniting Grant	Pilot Proj. Early Learning Opportun.	CBHC FRC	Racial Equity Funding	Women Centered Wellness	Art Therapy
Various Child Care Providers	Child Care for Health Care Professionals and Frist Responders	Provide child care for children of health care professionals and first responders.						20,269									
Lutheran Family Services, Inc.	CBHC Family Resource Centers Managing Agency	Manage seven (7) Family Resource Centers - providing universal access of services to families throughout Hillsborough County.												2,700,753			
Hillsborough Education Foundation, Inc.	CB Tech - Learning at Home	Provide services and equipment to families with elementary age school children, in need of e-learning assistance in public schools.									399,654						
Oasis Network of New Tampa, Inc.	Back to Basics: School Clothing	Funds will be used to provide school uniform shorts and shirts for 1116 students in the top 40 neediest elementary schools and their ancillary Pre-K programs in the Hillsborough County Public School District.						16,424									
Pregnancy Care Center of Plant City	Capacity Building	Helping inform women (based off Christian values) about the sanctity of life and go through the pregnancy and birthing process. Funding for purchase of tablets to enhance delivery to clients.		2,400													
Heart Gallery of Tampa	Exhibit Innovations and Marketing Portfolio	HGoT uses photographic exhibits to introduce foster children awaiting families. Funding going towards a marketing portfolio and the cost of printing. In addition, two divider walls about 778 total requested.	4,948														
Frameworks of Tampa Bay Inc.	Building Board Capacity through Assessment	Funding will be used to find and improve boards effectiveness. This is to aid in the board making decisions allowing Frameworks to empower educators of the youth.	5,000														

FY 2019-2020 Approved Uncommitted Program Funding Detail
 Regular Board Meeting - March 25, 2021

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	Technical Assistance - Neighborhood Associations	CBHC Tech Support to Families	Palm River, Clair-Mel Uniting Grant	Pilot Proj. Early Learning Opportun.	CBHC FRC	Racial Equity Funding	Women Centered Wellness	Art Therapy
Community Roots Collective	Growing the Roots	A general support organization for families with young children, asking for grant certification course, a marketing brochure, and a website redesign with maintenance.	5,000														
After School All Stars Tampa Bay	Learning Loss Curriculum	Providing academic curriculum for two sites serving young children. Funding is for second site and buys teaching kits.	4,990														
K2 Escape, Inc	Capacity Building	K2 holds events teaching young children independent living, life skills, and many other needed life skills. Funding going towards Board training/coaching and developing measurable outcomes. The other main request is funding for a new website.	5,000														
Early Childhood Council of Hillsborough County Inc.	Participant Database Project	Support Services. Asking for money to improve upon central database (from Gonzo Systems) in order to more efficiently hold activities for the target people being helped. Specifically, the Community Developmental Screening Program and Inclusion		4,680													
Parents and Children Advance Together Literacy Ministries, Inc	Virtual Learning Technology	Provide literacy programs to children k-2. Funding for printers/laptops to aid in eLearning.		1,560													

FY 2019-2020 Approved Uncommitted Program Funding Detail
 Regular Board Meeting - March 25, 2021

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	Technical Assistance - Neighborhood Associations	CBHC Tech Support to Families	Palm River, Clair-Mel Uniting Grant	Pilot Proj. Early Learning Opportun.	CBHC FRC	Racial Equity Funding	Women Centered Wellnes s	Art Therapy
Preserve Vision Florida	Empowerment Program Evaluation/Analysis	Preserve Vision does vision screenings and education to help those who cannot afford it themselves. Funding for consultation providing presentations on empowerment data, best practice program design, and result of review.		5,000													
ReDefiners World Languages, Inc	2021 Strategic Capacity Building	ReDefiners teaches children about service learning, communication, global citizenship, literacy, and anti-bullying. Funding for HR Tools, tablet, and Educational Course software.	4,881														
Bess the Book Bus	Increased Capacity for Bess!	Mobile reading lab asking for funding for web designer to make updates to website as well as development plan. A virtual phone number with a laser printer/scanner in addition.	4,532														
Where Love Grows Inc	Website and Social Media Upgrade	WLG holds events to teach cooking while also providing for to underfed homes. Funding requested for a camera and website contractor.	4,250														
Love INC of Metro Tampa Inc	REACH Program Implementation	Love Inc uses staff and volunteers to put on many events to feed and educate primarily struggling single mothers and families. Funding for computers to aid in Help Center operations and REACH training.	3,940														

FY 2019-2020 Approved Uncommitted Program Funding Detail
 Regular Board Meeting - March 25, 2021

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	Technical Assistance - Neighborhood Associations	CBHC Tech Support to Families	Palm River, Clair-Mel Uniting Grant	Pilot Proj. Early Learning Opportun.	CBHC FRC	Racial Equity Funding	Women Centered Wellness	Art Therapy
Ryan Nece Foundation	Social Media and Digital marketing Plan	RNF donates volunteers time doing many different projects in the community as well as serving meals and delivering supplies/food. Funding is to create an email drip campaign, newsletters, social advertising, engagement software tools, and promotional contests.	5,000														
Girls On the Run Greater Tampa Bay	IDEA Consultant	Put together events to help young women learn while integrating running into their lives. Funding will go to Inclusivity to increase support, board, volunteers, staff, and community via a strategic plan and 3 strategy sessions.	5,000														
Florida 1.27 Inc.	Florida 1.27 Video Project	To aid in equipping churches with the materials they need to serve children they are asking for funding for Polyphonic Image Productions to create a video that will demonstrate what Florida 1.27 does and what it offers to the community.	5,000														
TRIBE Seminole Heights	Update 20.21	Tribe provides educational classes for young children in a variety of different life skills. Funding will be used for printing banners/stickers/envelopes/letterhead, as well as a Zoom+Mailchimp license for one year. Additionally, funding requested for Volunteer management system/QuickBooks, and touchless hand sanitizers.	2,045														

FY 2019-2020 Approved Uncommitted Program Funding Detail
 Regular Board Meeting - March 25, 2021

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	Technical Assistance - Neighborhood Associations	CBHC Tech Support to Families	Palm River, Clair-Mel Uniting Grant	Pilot Proj. Early Learning Opportun.	CBHC FRC	Racial Equity Funding	Women Centered Wellnes s	Art Therapy
Tampa Bay Network to End Hunger, Inc.	MOW 4 Kids	The program will deliver (4) week's worth of nutritious food to the transportation-disadvantaged and/or homebound children and their families in Tampa designated zip codes.						75,000									
Dawning Family Services, Inc.	A Path to Prevention	This program would consist providing housing case management services to assist people who have lost their housing, or who are at imminent risk of losing their housing, avoid entering shelter or unsheltered homelessness by helping them identify alternative places to stay.						116,235									
TOTAL			59,586	13,640	-	-	-	227,928	-	-	399,654	-	-	2,700,753	-	-	-
Total Approved		3,401,561															
Total Current Requests		-															

**CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
PROJECTIONS**

FY 2019 - 2020 to FY 2024 - 2025

Millage Rate .4589



	FY 2019 - 2020 Amended Budget	FY 2019 - 2020 Estimated Actual	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	FY 2024 - 2025 Budget
MILLAGE RATE	0.4589	0.4589	0.4589	0.4589	0.4589	0.4589	0.4589
<u>Projected Tax Revenue</u> (millage rate @ .4589 w/ 9.56% inc. in tax base in FY 2021, 2.2% inc. in FY 2022, 3.9% inc. in FY 2023, 5.2% inc. in FY 2024, 5.6% inc. in FY 2025)	45,578,980	46,065,000	49,762,422	50,851,365	52,824,233	55,557,313	58,653,682
Investment Income	858,000	633,000	231,000	217,335	201,052	179,326	155,281
Administrative Services Organization and Other Community Partner	1,815,000	1,380,500	1,820,000	1,820,000	1,820,000	1,820,000	1,820,000
Miscellaneous Income	155,000	613,000	156,000	156,000	156,000	156,000	156,000
Total Revenue Available	48,406,980	48,691,500	51,969,422	53,044,700	55,001,285	57,712,639	60,784,963
<u>Operating Expenditures</u>	5,524,319	5,270,921	6,103,247	6,307,961	6,523,092	6,749,375	6,987,610
Mandatory Government Fees	1,310,080	1,249,656	1,436,553	1,459,211	1,515,438	1,593,331	1,681,578
Building and Capital Reserve Expenditures	2,305,942	1,150,000	1,431,000	1,400,000	1,400,000	-	-
<u>Program Funding (Continuation Grants)</u>	37,935,319	34,300,829	35,107,604	42,420,095	46,454,710	50,610,364	55,920,687
<u>New Program Funding (Unallocated)</u>	5,275,000	1,090,998	9,165,000	5,000,000	5,000,000	6,000,000	3,000,000
Total Expenditures	52,350,660	43,062,404	53,243,404	56,587,267	60,893,240	64,953,070	67,589,875
Net Income (Spend Down)	(3,943,680)	5,629,096	(1,273,982)	(3,542,567)	(5,891,955)	(7,240,431)	(6,804,912)
Fund Balance							
Total Fund Balance Beginning of Year	29,575,352	32,382,544	38,011,640	36,737,658	33,195,091	27,303,136	20,062,705
Net Income (Spend Down of Fund Balance)	(3,943,680)	5,629,096	(1,273,982)	(3,542,567)	(5,891,955)	(7,240,431)	(6,804,912)
Total Fund Balance End of Year after Spend Down	25,631,672	38,011,640	36,737,658	33,195,091	27,303,136	20,062,705	13,257,793
Less Non-Spendable Fund Balance Reserve	(26,100)	(26,100)	(26,100)	(26,100)	(26,100)	(26,100)	(26,100)
Less Committed Fund Balance Reserve (Operating Reserve)	(2,598,850)	(2,157,426)	(2,667,495)	(2,835,022)	(3,050,751)	(3,254,149)	(3,386,253)
Less Committed Fund Balance Reserve (Building & Capital Reserve)	(313,119)	(313,119)	(384,027)	(481,627)	(581,627)	(681,627)	(781,627)
Less Assigned Fund Balance Reserve	(15,088,138)	(15,088,138)	(23,479,865)	(19,937,298)	(14,045,343)	(6,804,912)	
Unassigned Fund Balance	7,605,465	20,426,857	10,180,171	9,915,044	9,599,315	9,295,917	9,063,813

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.



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org

2020 TECHNICAL ASSISTANCE GRANTS

FEBRUARY 2021

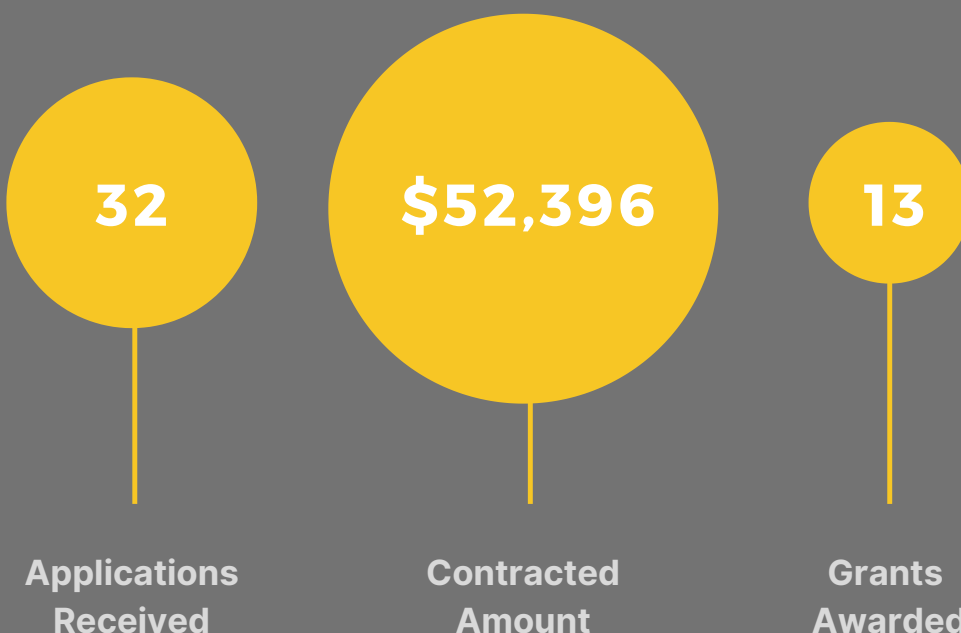
Prepared by Christine Caffray-Kreines, Ph.D.

ABOUT TECHNICAL ASSISTANCE FUNDING

When it comes to supporting local non-profit capacity-building, the Children's Board of Hillsborough County has been a leader in our community for more than two (2) decades. Technical Assistance (TA) grants are one-time awards up to \$5,000 geared toward improving the quality and accessibility of program services. Eligible applicants are non-profit organizations with operating budgets less than \$2 million that have not received a TA award in the last year.

2020 HIGHLIGHTS

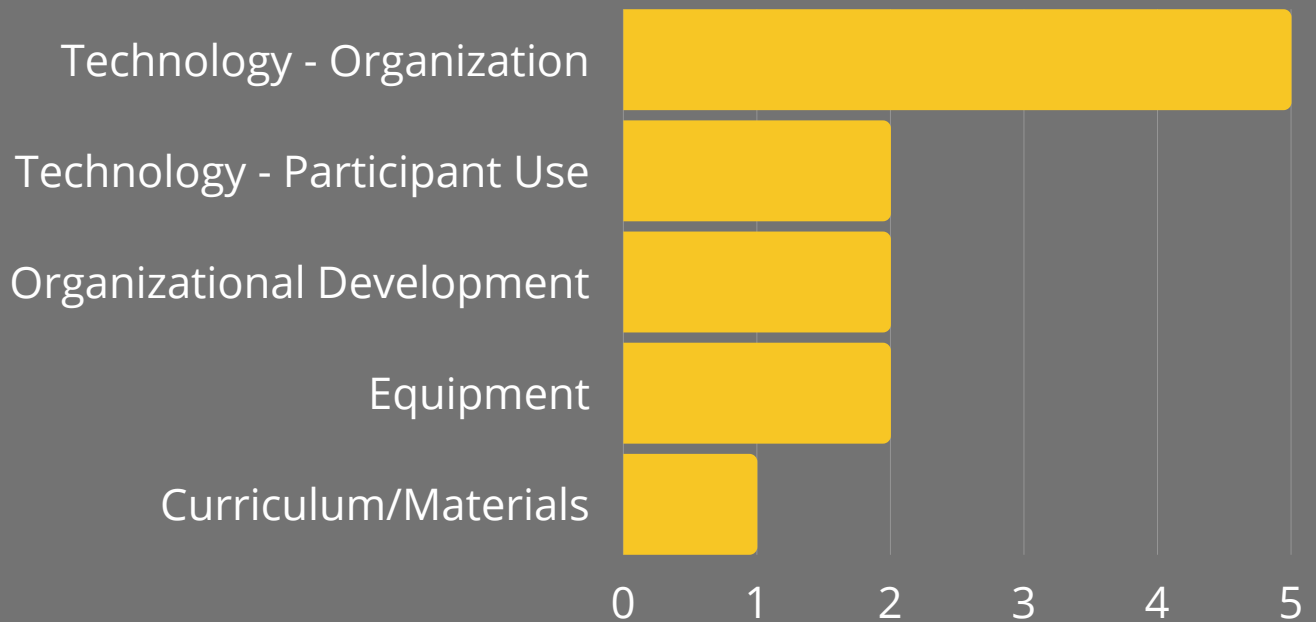
In fiscal year 2019-2020, the Children's Board implemented an electronic grant application process. A total of thirty-two (32) applications were received. Thirteen (13) grants were awarded for a total allocation of over \$52,000. This report will highlight the types and associated impacts of the thirteen (13) TA awards.



INVESTMENT SUMMARY

Twelve (12) of the thirteen (13) TA awards (one agency was unable to use the funds) were categorized by the primary type of capacity-building support and are illustrated in the graph.

Over half of the TA awards supported new or upgraded technology for use by the organization or program participants.



"This Technical Assistance grant has allowed us to digitize programs and so we can continue serving families during COVID shutdowns!"
- Foster Guardian Inc.

SIGNIFICANT ACHIEVEMENTS

A survey of the TA grant recipients was sent to all grantees to learn about the significant achievements that occurred as a result of the funding. A total of eleven (11) surveys were returned. Survey respondents provided a total of twenty-eight (28) results. The most frequently reported results are presented below.

INCREASED ACCESS TO SERVICES

Technology upgrades and website improvements enabled families greater access to program staff and services to meet their needs.

INCREASED EFFICIENCY AND PRODUCTIVITY

Data management and software enhancements reduced response times to families and increased staff efficiency.

INCREASED SERVICE CAPACITY

Clear strategic goals, expanded storage and upgraded computer labs resulted in greater capacity to serve more families.

INCREASED FUNDRAISING CAPACITY OR FUNDS RECEIVED

Website upgrades and donor management increased fundraising opportunities. Staff training in grant writing yielded over \$2 million in new funding.

"The new equipment allowed our participants to gain valuable computer skills that were needed after the pandemic started." – Learn Tampa Bay

GRANTEE SATISFACTION

100%

TA grant recipients were **Satisfied** or **Very Satisfied** with the funding process from application through reporting.

COMMUNITY RESOURCE



"TA grants support small organizations to access valuable resources that increases our capacity to grow."

- Greater Mt. Carmel
Development Corporation

All survey participants were in agreement that the Children's Board TA grants represent a valuable community resource. The most frequently reported reason for this claim was that the TA grants provide increased access, particularly for smaller non-profit organizations, to capacity building funding that otherwise would not be available.

Respondents indicated that these grants help strengthen their organizations through technology upgrades to increase efficiency, staff development to improve staff retention, access to professional consultants for organizational development and enhanced marketing to reach and serve more children and families in our community.



Children's Board
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FY 2020

Developmental Screening Report

Report period: October 1st, 2019- September 30th, 2020

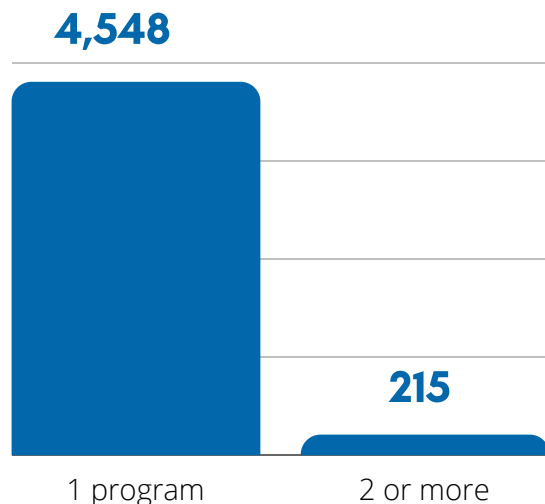
Report Date: 02/12/2021

- In Fiscal Year 2020, 20 programs provided a total of 5,015 developmental screenings to 4,763 unduplicated children ages birth to 5 years of age.
- 4,548 children (95%) received screenings from only one program
- 215 children (5%) received 441 screenings from 2 or more programs.

5,015 developmental screenings provided

4,763 children screened

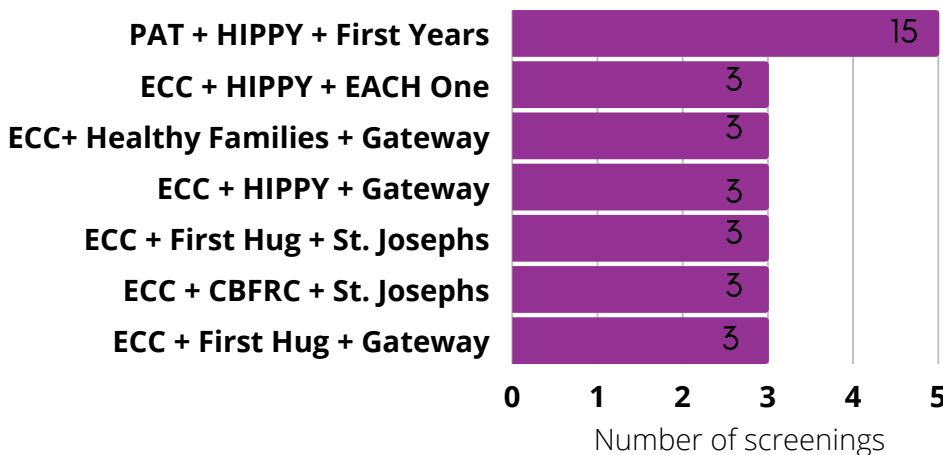
Graph 1. Number of children screened by 1 or more programs



-204 children received developmental screenings from 2 programs

-11 children received 33 developmental screening from 3 programs.

Graph 2. Number of screenings by program combinations for 11 children receiving 3 screenings



Graph 2 shows the total number of screenings received by 11 children among 3 programs. A total of 5 children received 15 screenings from Parents as Teachers, HIPPY and First Years.

FY2020 Developmental Screenings – Children screened by 2 or more programs (N=215)

October 1st,2019 – September 30th,2020

Child ID #	Screening Date	Interval	Program Name
1	11/05/2019	8 months	Healthy Families Hillsborough
	01/25/2020	12 months	Family Focus
2	11/22/2019	30 months	The First Years
	08/17/2020	36 months	Homeless Family Intervention Program (First Hug)
3	06/02/2020	4 months	Safe Baby Plus
	08/19/2020	8 months	Gateway Services
4	10/04/2019	48 months	Developmental Screening
			Gateway Services
5	09/26/2019	36 months	Developmental Screening
	10/07/2019	36 months	Health and Safety for CBFRC
6	08/01/2020	20 months	Healthy Families Hillsborough
	08/31/2020	22 months	Developmental Screening
7	02/20/2020	42 months	Developmental Screening
			Gateway Services
8	06/05/2020	2 months	Safe Baby Plus
	08/25/2020	6 months	Parents as Teachers
9	02/06/2020	2 months	The First Years
	06/18/2020	8 months	Parents as Teachers
10	12/12/2019	27 months	HIPPY
	07/29/2020	33 months	Parents as Teachers
11	06/17/2020	36 months	Developmental Screening
			Gateway Services
12	12/17/2019	60 months	Developmental Screening
	01/16/2020	60 months	Homeless Family Intervention Program (First Hug)
13	05/04/2020	60 months	Developmental Screening
			Gateway Services
14	04/29/2020	4 months	Healthy Families Hillsborough
	05/22/2020	4 months	Safe Baby Plus
15	11/26/2019	12 months	Healthy Families Hillsborough
	07/15/2020	20 months	Kinship Care
16	01/09/2020	24 months	HIPPY
	09/17/2020	30 months	The First Years
17	02/11/2020	36 months	Healthy Families Hillsborough
	05/20/2020	42 months	Family Infant / Child Wellness
18	02/25/2020	4 months	Healthy Families Hillsborough
	05/11/2020	4 months	Safe Baby Plus

Child ID #	Screening Date	Interval	Program Name
19	04/08/2020	4 months	Healthy Families Hillsborough
	06/02/2020	6 months	Woman to Woman
20	10/11/2019	20 months	Healthy Families Hillsborough
	03/06/2020	27 months	Developmental Screening
21	12/12/2019	36 months	Developmental Screening
			Family Infant / Child Wellness
22	05/27/2020	16 months	The First Years
	06/17/2020	16 months	Homeless Family Intervention Program (First Hug)
23	04/08/2020	6 months	The First Years
	06/18/2020	8 months	Safe Baby Plus
24	02/17/2020	36 months	Developmental Screening
			Health and Safety for CBFRC
25	05/27/2020	48 months	Developmental Screening
	07/08/2020	48 months	Kinship Hillsborough
26	10/01/2019	27 months	The First Years
	01/21/2020	30 months	HIPPY
	02/12/2020	30 months	Parents as Teachers
27	10/14/2019	48 months	Children's Board Family Resource Centers
	10/18/2019	48 months	Developmental Screening
28	05/06/2020	4 months	The First Years
	07/14/2020	6 months	Parents as Teachers
29	05/06/2020	36 months	The First Years
	07/14/2020	36 months	Parents as Teachers
30	02/13/2020	22 months	EACH One
	04/02/2020	24 months	Healthy Families Hillsborough
31	10/01/2019	27 months	The First Years
	10/29/2019	30 months	Parents as Teachers
	01/22/2020	33 months	HIPPY
32	10/14/2019	48 months	Developmental Screening
			Health and Safety for CBFRC
33	02/03/2020	36 months	The First Years
	03/06/2020	36 months	HIPPY
34	03/11/2020	48 months	Developmental Screening
			Family Infant / Child Wellness
35	06/15/2020	30 months	From Shelter to Stability
	07/22/2020	30 months	Homeless Family Intervention Program (First Hug)
36	10/31/2019	42 months	Parents as Teachers
	08/10/2020	54 months	The First Years
37	12/04/2019	36 months	Family Infant / Child Wellness

Child ID #	Screening Date	Interval	Program Name
	07/15/2020	48 months	Developmental Screening
38	10/10/2019	24 months	Children's Board Family Resource Centers
	04/17/2020	30 months	Parents as Teachers
39	10/21/2019	2 months	The First Years
	01/10/2020	6 months	HIPPY
40	11/05/2019	30 months	Developmental Screening
	12/13/2019	33 months	HIPPY
41	03/19/2020	2 months	Safe Baby Plus
	05/01/2020	4 months	Healthy Families Hillsborough
42	01/27/2020	42 months	Developmental Screening
			Family Infant / Child Wellness
43	03/28/2020	27 months	Parents as Teachers
	07/09/2020	30 months	Health and Safety for CBFRC
44	10/21/2019	36 months	Developmental Screening
			Family Infant / Child Wellness
45	05/27/2020	48 months	Developmental Screening
			Gateway Services
46	10/30/2019	24 months	From Shelter to Stability
	07/01/2020	33 months	Gateway Services
47	12/06/2019	54 months	HIPPY
	08/27/2020	60 months	Parents as Teachers
48	01/14/2020	4 months	Healthy Families Hillsborough
	01/21/2020	4 months	The First Years
49	04/07/2020	36 months	Developmental Screening
	09/25/2020	36 months	Parents as Teachers
50	02/27/2020	4 months	The First Years
	07/07/2020	9 months	Health and Safety for CBFRC
51	10/07/2019	48 months	Children's Board Family Resource Centers
			Developmental Screening
52	10/03/2019	33 months	The First Years
	03/29/2020	36 months	Developmental Screening
53	01/06/2020	27 months	HIPPY
	05/14/2020	30 months	Developmental Screening
			EACH One
54	12/19/2019	18 months	Health and Safety for CBFRC
	02/19/2020	20 months	Family Infant / Child Wellness
55	10/03/2019	2 months	Healthy Families Hillsborough
	06/22/2020	9 months	Homeless Family Intervention Program (First Hug)
56	10/01/2019	33 months	The First Years
	01/10/2020	36 months	HIPPY

Child ID #	Screening Date	Interval	Program Name
	04/04/2020	36 months	Parents as Teachers
57	10/02/2019	4 months	Safe Baby Plus
	01/22/2020	8 months	Healthy Families Hillsborough
58	12/03/2019	36 months	HIPPY
	06/02/2020	42 months	The First Years
59	01/02/2020	33 months	Homeless Family Intervention Program (First Hug)
	04/28/2020	36 months	Developmental Screening
60	04/06/2020	48 months	Developmental Screening
			Gateway Services
61	10/28/2019	36 months	Gateway Services
	02/22/2020	42 months	Developmental Screening
62	11/20/2019	36 months	Healthy Families Hillsborough
	04/27/2020	42 months	Developmental Screening
			Gateway Services
63	10/08/2019	20 months	Children's Board Family Resource Centers
	09/24/2020	33 months	Health and Safety for CBFRC
64	03/06/2020	8 months	Safe Baby Plus
	06/30/2020	12 months	Parents as Teachers
65	07/29/2020	42 months	Developmental Screening
			Health and Safety for CBFRC
66	10/13/2019	36 months	Developmental Screening
	10/14/2019	36 months	Family Infant / Child Wellness
67	12/12/2019	8 months	Safe Baby Plus
	02/20/2020	14 months	Children's Board Family Resource Centers
68	07/07/2020	48 months	Gateway Services
	07/14/2020	48 months	Kinship Care
69	10/04/2019	42 months	The First Years
	12/17/2019	48 months	HIPPY
70	02/24/2020	54 months	Children's Board Family Resource Centers
			Health and Safety for CBFRC
71	02/20/2020	60 months	Developmental Screening
			Gateway Services
72	04/15/2020	54 months	Homeless Family Intervention Program (First Hug)
	09/18/2020	60 months	Developmental Screening
73	02/25/2020	54 months	Children's Board Family Resource Centers
	05/01/2020	54 months	The First Years
74	10/02/2019	33 months	The First Years
	12/04/2019	36 months	HIPPY
	01/22/2020	36 months	Parents as Teachers

Child ID #	Screening Date	Interval	Program Name
75	02/19/2020	36 months	Developmental Screening
			Family Infant / Child Wellness
76	03/16/2020	36 months	Developmental Screening
	03/17/2020	36 months	Healthy Families Hillsborough
77	02/19/2020	60 months	Developmental Screening
			Gateway Services
78	11/05/2019	8 months	The First Years
	02/26/2020	12 months	Health and Safety for CBFRC
79	02/27/2020	48 months	Developmental Screening
			Gateway Services
80	02/18/2020	18 months	Parents as Teachers
	09/11/2020	24 months	Healthy Families Hillsborough
81	02/26/2020	54 months	Children's Board Family Resource Centers
			Health and Safety for CBFRC
82	04/07/2020	2 months	Learning is Fun Together (LIFT)
	07/09/2020	4 months	Safe Baby Plus
83	05/20/2020	36 months	Developmental Screening
			Gateway Services
84	04/15/2020	8 months	Woman to Woman
	08/11/2020	12 months	Healthy Families Hillsborough
85	03/18/2020	2 months	Healthy Families Hillsborough
	06/23/2020	2 months	Homeless Family Intervention Program (First Hug)
86	01/06/2020	33 months	EACH One
	04/17/2020	48 months	Woman to Woman
87	10/18/2019	36 months	Developmental Screening
			Gateway Services
88	06/10/2020	54 months	Developmental Screening
			Gateway Services
89	10/10/2019	30 months	Children's Board Family Resource Centers
	10/23/2019	30 months	Learning is Fun Together (LIFT)
90	01/07/2020	42 months	Developmental Screening
			Gateway Services
91	11/07/2019	42 months	Developmental Screening
	08/08/2020	48 months	Parents as Teachers
92	10/10/2019	48 months	Children's Board Family Resource Centers
			Health and Safety for CBFRC
93	10/09/2019	36 months	Children's Board Family Resource Centers
			Health and Safety for CBFRC
94	12/10/2019	54 months	HIPPY
	02/20/2020	60 months	Parents as Teachers

Child ID #	Screening Date	Interval	Program Name
95	02/14/2020	36 months	Developmental Screening
			Family Infant / Child Wellness
96	05/22/2020	2 months	Safe Baby Plus
	05/29/2020	4 months	Healthy Families Hillsborough
97	02/14/2020	36 months	Developmental Screening
			Family Infant / Child Wellness
98	06/30/2020	6 months	From Shelter to Stability
	08/11/2020	8 months	Safe Baby Plus
99	10/03/2019	48 months	Developmental Screening
			Gateway Services
	12/04/2019	54 months	HIPPY
100	03/16/2020	48 months	Developmental Screening
			Healthy Families Hillsborough
101	03/26/2020	36 months	Developmental Screening
			Gateway Services
102	10/11/2019	48 months	Developmental Screening
	03/05/2020	54 months	Parents as Teachers
103	07/07/2020	54 months	Health and Safety for CBFRC
	07/30/2020	54 months	Homeless Family Intervention Program (First Hug)
104	10/10/2019	12 months	Children's Board Family Resource Centers
	07/09/2020	22 months	The First Years
105	02/11/2020	2 months	Healthy Families Hillsborough
	05/14/2020	4 months	Safe Baby Plus
106	12/31/2019	8 months	Healthy Families Hillsborough
	05/28/2020	12 months	Kinship Care
107	01/03/2020	27 months	EACH One
	09/15/2020	36 months	Gateway Services
108	01/03/2020	60 months	Developmental Screening
			EACH One
109	02/20/2020	48 months	Developmental Screening
			Gateway Services
110	06/04/2020	33 months	Wimauma Futures!
	09/09/2020	36 months	Health and Safety for CBFRC
111	10/23/2019	36 months	EACH One
	02/27/2020	42 months	Developmental Screening
112	12/03/2019	4 months	Healthy Families Hillsborough
	05/01/2020	8 months	Wimauma Futures!
113	03/05/2020	30 months	Parents as Teachers
	09/01/2020	36 months	Gateway Services
114	07/07/2020	42 months	Developmental Screening

Child ID #	Screening Date	Interval	Program Name
			Health and Safety for CBFRC
	07/30/2020	42 months	Homeless Family Intervention Program (First Hug)
115	11/05/2019	6 months	The First Years
	01/10/2020	9 months	HIPPY
116	06/15/2020	42 months	Developmental Screening
			Gateway Services
117	11/07/2019	8 months	The First Years
	09/08/2020	18 months	EACH One
118	12/18/2019	48 months	Developmental Screening
			Health and Safety for CBFRC
119	10/02/2019	48 months	Parents as Teachers
			The First Years
120	11/14/2019	48 months	The First Years
	07/09/2020	60 months	Homeless Family Intervention Program (First Hug)
121	10/08/2019	36 months	Developmental Screening
			Gateway Services
122	12/06/2019	48 months	Homeless Family Intervention Program (First Hug)
	12/27/2019	60 months	EACH One
123	11/02/2019	14 months	Parents as Teachers
	05/20/2020	20 months	Family Infant / Child Wellness
124	03/06/2020	8 months	Safe Baby Plus
	03/12/2020	10 months	Health and Safety for CBFRC
125	12/10/2019	36 months	Healthy Families Hillsborough
	02/27/2020	36 months	Developmental Screening
126	10/02/2019	27 months	The First Years
		30 months	Parents as Teachers
127	11/26/2019	42 months	Homeless Family Intervention Program (First Hug)
	07/08/2020	48 months	Parents as Teachers
128	12/06/2019	14 months	Homeless Family Intervention Program (First Hug)
	12/27/2019	20 months	EACH One
129	12/06/2019	48 months	Homeless Family Intervention Program (First Hug)
	12/27/2019	42 months	EACH One
130	10/28/2019	36 months	Developmental Screening
			Family Infant / Child Wellness
131	01/03/2020	36 months	Developmental Screening
			EACH One

Child ID #	Screening Date	Interval	Program Name
132	10/23/2019	48 months	Developmental Screening
	12/04/2019	48 months	HIPPY
133	06/02/2020	60 months	Developmental Screening
			Homeless Family Intervention Program (First Hug)
134	07/07/2020	2 months	Health and Safety for CBFRC
	07/08/2020	4 months	Homeless Family Intervention Program (First Hug)
135	05/14/2020	24 months	Homeless Family Intervention Program (First Hug)
	09/17/2020	27 months	Health and Safety for CBFRC
136	11/05/2019	54 months	The First Years
	12/06/2019	54 months	HIPPY
137	06/17/2020	48 months	Developmental Screening
			Gateway Services
138	03/13/2020	4 months	Safe Baby Plus
	07/15/2020	8 months	Parents as Teachers
139	11/06/2019	42 months	Children's Board Family Resource Centers
			Developmental Screening
140	10/21/2019	42 months	Wimauma Futures!
	04/06/2020	48 months	Healthy Families Hillsborough
141	06/29/2020	48 months	Developmental Screening
			Gateway Services
142	05/01/2020	4 months	Healthy Families Hillsborough
	09/28/2020	8 months	Family Infant / Child Wellness
143	10/19/2019	8 months	Parents as Teachers
	12/12/2019	4 months	Safe Baby Plus
144	03/06/2020	16 months	EACH One
	08/13/2020	20 months	Homeless Family Intervention Program (First Hug)
145	01/20/2020	12 months	Homeless Family Intervention Program (First Hug)
	01/28/2020	12 months	Gateway Services
146	08/19/2019	54 months	Parents as Teachers
	12/13/2019	54 months	Developmental Screening
147	02/06/2020	48 months	Health and Safety for CBFRC
	02/25/2020	48 months	Developmental Screening
148	10/04/2019	30 months	The First Years
	02/04/2020	33 months	HIPPY
149	10/02/2019	36 months	Children's Board Family Resource Centers
			Developmental Screening

Child ID #	Screening Date	Interval	Program Name
			Health and Safety for CBFRC
150	04/27/2020	2 months	Healthy Families Hillsborough
	06/18/2020	4 months	Safe Baby Plus
151	01/02/2020	54 months	Homeless Family Intervention Program (First Hug)
	02/06/2020	54 months	Developmental Screening
152	07/08/2020	54 months	Gateway Services
	08/24/2020	60 months	Homeless Family Intervention Program (First Hug)
153	06/24/2020	4 months	Healthy Families Hillsborough
	07/14/2020	4 months	The First Years
154	12/10/2019	14 months	Children's Board Family Resource Centers
	07/06/2020	20 months	Homeless Family Intervention Program (First Hug)
155	10/10/2019	8 months	Children's Board Family Resource Centers
	08/18/2020	18 months	The First Years
156	11/18/2019	4 months	Healthy Families Hillsborough
	08/28/2020	14 months	Parents as Teachers
157	06/08/2020	18 months	Family Infant / Child Wellness
	07/29/2020	18 months	Kinship Care
158	01/09/2020	2 months	Family Infant / Child Wellness
	08/26/2020	12 months	Parents as Teachers
159	05/25/2020	54 months	Developmental Screening
			Family Infant / Child Wellness
160	03/02/2020	48 months	Developmental Screening
			Gateway Services
161	06/17/2020	60 months	Developmental Screening
			Health and Safety for CBFRC
162	02/19/2020	42 months	Developmental Screening
			Family Infant / Child Wellness
163	08/12/2020	48 months	Developmental Screening
			Gateway Services
	09/21/2020	48 months	Homeless Family Intervention Program (First Hug)
164	10/30/2019	42 months	Developmental Screening
			Gateway Services
165	10/30/2019	24 months	Developmental Screening
			EACH One
166	06/01/2020	54 months	Developmental Screening
			Homeless Family Intervention Program (First Hug)

Child ID #	Screening Date	Interval	Program Name
167	10/01/2019	6 months	Children's Board Family Resource Centers
	01/06/2020	8 months	Safe Baby Plus
168	10/02/2019	12 months	The First Years
	01/22/2020	16 months	Parents as Teachers
	01/28/2020	16 months	HIPPY
169	11/13/2019	36 months	The First Years
	08/26/2020	48 months	Parents as Teachers
170	10/30/2019	60 months	Developmental Screening
			EACH One
171	11/07/2019	60 months	Gateway Services
	11/13/2019	60 months	The First Years
172	11/26/2019	12 months	Healthy Families Hillsborough
	06/15/2020	18 months	Wimauma Futures!
173	10/31/2019	36 months	Parents as Teachers
	04/10/2020	42 months	Developmental Screening
174	03/09/2020	4 months	Woman to Woman
	04/02/2020	2 months	Safe Baby Plus
175	10/24/2019	48 months	Developmental Screening
			Family Infant / Child Wellness
176	12/12/2019	27 months	HIPPY
	02/14/2020	30 months	Parents as Teachers
177	10/10/2019	8 months	Safe Baby Plus
	07/09/2020	18 months	Gateway Services
178	12/18/2019	54 months	Health and Safety for CBFRC
			Wimauma Futures!
179	12/05/2019	42 months	HIPPY
	09/17/2020	48 months	The First Years
180	10/23/2019	2 months	Safe Baby Plus
	09/02/2020	12 months	Parents as Teachers
181	02/24/2020	42 months	Developmental Screening
			Health and Safety for CBFRC
182	03/05/2020	10 months	Parents as Teachers
	09/01/2020	16 months	Gateway Services
183	12/05/2019	48 months	HIPPY
	12/23/2019	48 months	Healthy Families Hillsborough
184	10/07/2019	24 months	Gateway Services
	05/12/2020	30 months	Parents as Teachers
185	03/09/2020	54 months	Developmental Screening
	06/12/2020	54 months	Homeless Family Intervention Program (First Hug)
186	06/18/2020	36 months	Gateway Services

Child ID #	Screening Date	Interval	Program Name
			Parents as Teachers
187	05/12/2020	4 months	From Shelter to Stability
	08/24/2020	8 months	Gateway Services
188	11/14/2019	18 months	The First Years
	07/09/2020	24 months	Homeless Family Intervention Program (First Hug)
189	12/04/2019	36 months	Health and Safety for CBFRC
	12/11/2019	36 months	HIPPY
190	10/31/2019	16 months	Parents as Teachers
	06/30/2020	2 months	The First Years
191	09/14/2020	2 months	Gateway Services
	09/26/2020	2 months	Safe Baby Plus
192	11/22/2019	10 months	Parents as Teachers
	01/17/2020	12 months	Homeless Family Intervention Program (First Hug)
193	10/02/2019	36 months	Children's Board Family Resource Centers
	02/11/2020	42 months	HIPPY
194	11/05/2019	30 months	The First Years
	12/13/2019	30 months	HIPPY
195	10/25/2019	48 months	Developmental Screening
			Family Infant / Child Wellness
196	08/20/2020	36 months	Developmental Screening
			Gateway Services
197	12/10/2019	30 months	HIPPY
	08/12/2020	36 months	Developmental Screening
198	12/16/2019	14 months	Woman to Woman
	02/27/2020	16 months	Health and Safety for CBFRC
199	12/12/2019	24 months	Woman to Woman
	04/13/2020	27 months	Health and Safety for CBFRC
200	12/02/2019	16 months	Healthy Families Hillsborough
	05/26/2020	22 months	The First Years
201	03/13/2020	42 months	HIPPY
	09/15/2020	36 months	Parents as Teachers
202	11/05/2019	42 months	Developmental Screening
			Gateway Services
203	04/28/2020	22 months	Wimauma Futures!
	07/28/2020	24 months	Health and Safety for CBFRC
204	07/29/2020	36 months	Developmental Screening
			Gateway Services
205	09/10/2020	2 months	Family Focus
	09/25/2020	2 months	Safe Baby Plus

Child ID #	Screening Date	Interval	Program Name
206	10/01/2019	48 months	The First Years
	12/06/2019	48 months	HIPPY
207	12/09/2019	60 months	Healthy Families Hillsborough
	02/27/2020	60 months	Parents as Teachers
208	03/09/2020	36 months	Developmental Screening
			Family Infant / Child Wellness
209	10/02/2019	8 months	The First Years
	08/18/2020	18 months	Parents as Teachers
210	06/04/2020	36 months	Developmental Screening
			Gateway Services
211	12/17/2019	48 months	Children's Board Family Resource Centers
			Health and Safety for CBFRC
212	03/19/2020	10 months	Safe Baby Plus
	07/31/2020	12 months	Family Infant / Child Wellness
213	04/09/2020	42 months	Parents as Teachers
	08/31/2020	48 months	Gateway Services
214	09/10/2020	2 months	Family Focus
	09/25/2020	2 months	Safe Baby Plus
215	04/16/2020	4 months	The First Years
	06/08/2020	6 months	Parents as Teachers

Good News

from our funded partners

Regular Board Meeting

March | 2021



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org

University Area Community Development Corporation

Get Moving! Mind, Body & Soul

King and his mother, Totsy have lived in the University Area Community Development Corporation (UACDC) area for over 10 years. Her sister lived next door and they decided to come by the UACDC to see what the center had to offer. Totsy was a single mother that wanted to find a way for King to use his energy, make friends and gain a sense of responsibility. She was pleased to find that the UACDC offers a Karate Program and decided to enroll King. When King started in our Karate program he was five years old, now he is seven years old and has a green belt!

King loves the fact that he feels like a ninja and is learning how to defend himself. King's mom, Totsy loves that our teachers are big on respect and education. She truly sees how much her son has matured in two years of taking Karate.

"The program supports the kids and their families as they provide helpful information about healthy eating, assist families during hurricane season, and keeps us updated on other upcoming activities. I want to thank the staff for offering this program. I am a single parent in school and working full-time and I enjoy taking the time to bring my son here to do something he loves." Totsy Smith

When King had originally started karate he was very energetic and loved to watch karate movies and mimic the moves. Karate has also helped him and his mother overcome King's behavioral issues he once had.

King always lends a helping hand, his slogan is "Sharing is caring." He always helps out others and donates his toys to the less fortunate on his own will.

"I have this program, staff, and instructors to thank for showing the kids to always be leaders. Thank you." - Totsy

Tampa Metropolitan Area YMCA

Community Learning Center at Sulphur Springs

One of Tampa Y's most impactful works is the year-round out-of-school programming in the high-needs community of Sulphur Springs. The Children's Board is one of our top funders and our shared goal is to not only support these students with an education but to provide a safe environment for them to live, grow and thrive — regardless of their income or background. Sulphur Springs is primarily a walking community where most working families need support transporting their children to and from school. To aid in transportation support, a local car dealership hosted a bicycle drive to support our students.



Since not enough bikes were donated for every child in the program, we chose to reward those students who had high marks in behavior and school attendance with a bicycle. Four bicycles were awarded in January to the students shown in the picture above and the rest of the bicycles will continue to be used as incentives to encourage our participants to have good behavior and attend school every day.



Family engagement is also a top priority for the Tampa YMCA, but restrictions due to the COVID-19 have required us to bring some creativity to how we can connect with our parents while following CDC guideline of social distancing.

One such idea is our “Take Home Gingerbread House” activity. Each family was provided a kit during parent check-out and then asked to text or email us pictures of the family working together to create the gingerbread house at home.

(Continue on Next Page)

Tampa Metropolitan Area YMCA

Community Learning Center at Sulphur Springs



The parents shared with us that this was a really fun activity and they enjoyed the opportunity to do something different with their child.

Knowing how important literacy is to our student's success, we provided reading materials and opportunities for our students to have fun while engaging in Language Arts. In January, we had a special event highlighting one of the teachers at Sulphur Springs K-8 Community School, Ms. Grace Bartlett, who wrote and published a book called *Wish*.

Wish is about a little girl who sits in her room by the window looking out at a bright star and wishing to explore her world. We invited Ms. Bartlett to have a book reading with our Kindergarten and 1st graders who all had a wonderful time and were very engaged.



Big Brothers Big Sisters of Tampa Bay

1-to-1 Comprehensive Mentoring



Big Sister Alyssa and Little Sister Bianca have been matched for five years. They started their journey through visits at the school before transitioning to our community-based program. Throughout their match, they have explored Asian Markets, painted rocks at the beach, visited the aquarium, and attended a variety of other Big Brothers Big Sisters-sponsored events. Although the pandemic has presented some challenges, Alyssa and Bianca have been able to occasionally get together in person, while communicating virtually between visits by talking on the phone or playing virtual online games together. Bianca describes her Big Sister as being “nice, kind and fun.” She also thinks Alyssa is creative and says she feels happy when the two are together. Alyssa says it has been “a great privilege” to see Bianca grow up since they first got together. Little Sister Bianca has been promoted to the next grade level every year since being matched, and

when she was being picked on at school last year, Alyssa provided words of encouragement and checked on her regularly. This school year, Bianca has been working hard in her classes and with Alyssa’s help, they have successfully navigated the transition to high school and online classes.



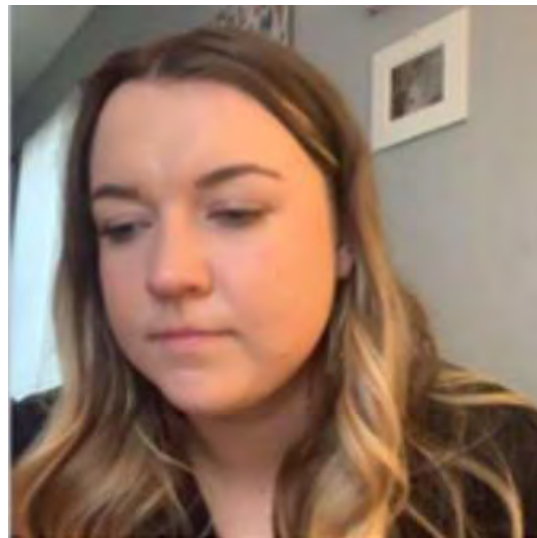
Children's Board
HILLSBOROUGH COUNTY

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Healthy Start Coalition of Hillsborough County

Healthy Families Hillsborough

Healthy Families to me and my daughter is like having a friend and a village. You guys and specifically Sarena go above and beyond to make us feel loved, informed, and make sure my daughter is thriving. Sarena helps me be the best mom I can be to my little girl and make sure she's developmentally on track for her age. Sarena is a listening ear when we need support. My daughter America gets so excited to the point of fighting for the phone to be able to talk to Sarena – Healthy Families is my family.



Preserve Vision Florida

Children's Vision Health and Safety Services

This is our team member, Miralee, conducting an eye health and safety education session at St. Clement. Preserve Vision Florida (PVF) holds regular education sessions focusing on UV safety, sports eye safety, computer eye safety, fireworks eye safety, and preventing eye injuries. Two-thousand eye injuries occur daily and wearing proper eye protection can prevent 90 percent of all eye injuries. PVF gives coloring books and crayons to the children educated, to reinforce the safety steps that they learned. Children also receive sunglasses to protect their eyes from the UV rays in the Sunshine State! This vision squad has its eyes on safety, and is ready to create a nation of star "pupils"!




University of South Florida Board of Trustees

Program-Wide Positive Behavior Support (PWPBS)

Program-Wide Positive Behaviors Supports means that an early childhood program is implementing the Pyramid Model for Promoting Social Emotional Competence in infants and young children (Pyramid Model) in all of their classrooms. In February, programs shared why they love the Pyramid Model. Here are quotes shared from programs and teachers supported by the USF coaches using the *#LovePyramidModel*. People shared the positive impact our project has had on the children and families they serve.

#LovePyramidModel



"I love when teachers use the Pyramid Model to create amazing ways for children to show kindness and empathy toward others."
-Jennifer K.



#LovePyramidModel



"I love the Pyramid Model because friendship skills are promoted. Children are encouraged to work together and solve problems."
-Erin S.



#LovePyramidModel



"I love the Pyramid Model because it helps children learn how to engage in problem-solving and look for solutions other than aggression."
-Lisa K.



Champions for Children

The First Years

Registration is now open for the next session of virtual and in-person playgroups that will begin the week of March 22nd. Groups are held Monday through Saturday and organized based on age. Families are provided a “Porch Pick Up” of curriculum materials to support the virtual playgroups that include materials such as creative items, books, manipulatives, and loose parts. We are excited to be able to begin face-to-face playgroups on the newly renovated playground.



Virtual & In-Person Playgroups

GROWING TOGETHER 18-24 months, Tuesdays 9-10am Virtual 12-24 months, Thursdays 9-10am Virtual	BABY & ME Virtual Crawlers, Mondays 930-1015am Pre-crawlers, Mondays 4-443pm
WONDER YEARS 24-36 months, Tuesdays 330-430pm In-person 24-36 months, Wednesdays 9-10am Virtual	MY FIRST YEAR Virtual Birth-12 months, Wednesdays 11-12pm
LITTLE AMIGOS 24-48 months, Tuesdays 1030-1130am Virtual	PARENTING IS & IS Virtual Parents of children 24-36 months, Tuesdays 1-2pm
CREATIVE LEARNING 36-60 months, Wednesdays 330-430pm In-person 36-60 months, Fridays 1030-1130am Virtual	Register at: cfctb.org/babybungalow
MUSIC & MORE 12-60 months, Tuesdays 5-6pm Virtual 12-60 months, Thursdays 1030-1130am Virtual 24-60 months, Thursdays 330-430pm In-person	

“
I have to tell you this project has become a staple for her. She asks for flashlight and makes shadows with her hands & small toy figurines. She's also more observant of shadows when we're out & about. It's really been an eye-opener. Thank you for all you & the staff do Ms. Linda.
”

CREATIVE LEARNING PARTICIPANT

A small photo of a child holding a flashlight, creating shadows.

VIRTUAL Infant Massage Workshops

Thursday, February 4th & 11th 2-3pm
Monday, March 1st & 8th 6-7pm

Register at:
CFCTB.ORG/BABYBUNGALOW

A photo of a baby lying on their back, being massaged by an adult's hands.