

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY BOARD EXECUTIVE COMMITTEE/ BUDGET WORKSHOP August 26, 2021 ~ 1:00 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: 1-813-515-8094

Access Code: 479 204 397#

CALL TO ORDER

Quorum Verification

Attendance Verification

A. Mayts

A. Mayts

K. Austin

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 3 minutes.

A. Mayts

DISCUSSION ITEMS

1. Conference Center Reservations
2. Program Updates and Release Timeline
3. Millage/Rollback

D. Adams

M. Negrón

A. Mayts

ACTION ITEMS

1. **Approval;** June 10, 2021 Board Executive/Finance Meeting Minutes
2. **Approval;** Final FY 2021-2022 Millage Rate and Budget
3. **Approval;** Provider Audit Submission Extension Request

A. Mayts

T. Williams

D. Monasterio

NEW BUSINESS

ADJOURNMENT

A. Mayts

IMPORTANT DATES TO REMEMBER

Board Executive Meeting	September 16, 2021	3:30 PM
Preliminary TRIM Meeting	September 16, 2021	5:01 PM
Regular Board Meeting	September 27, 2021	3:30 PM
Final TRIM Meeting	September 27, 2021	5:01 PM

Providers by Platforms (Active Contracts) - August 26, 2021 Executive Meeting

Children's Board of Hillsborough County (FY 2021-2022)

(Level 1) INVESTMENT GRANTS (More than \$600,000)

A contract awarded to an organization that demonstrates working relationships with community-based agencies that impact a large system of care with universal access for children and their families in one or more strategic focus areas.

Neighborhood / School		Healthy & Safe	Developing On Track	Ready to Learn	Family Support
Positive Spin, Inc. / <i>Empowering a Community with Hope (EACH One) (East; West; Sulphur Springs, North Tampa & Temple Terrace)</i>	\$ 798,978		○	○	●
Hispanic Services Council, Inc. / <i>La RED de Padres Activos (The Network of Active Parents) South County, Plant City, Palm River, North & West Tampa</i>	\$ 998,796			○	●
County Wide		Healthy & Safe	Developing On Track	Ready to Learn	Family Support
Bay Area Legal Services, Inc. / <i>Lawyers Helping Kids</i>	\$ 634,797				●
Champions for Children, Inc. / <i>Parents as Teachers</i>	\$ 1,271,256	○	●	○	
Children's Home, Inc., <i>The D/B/A Children's Home Network / Supporting and Empowering Educational and Developmental Services (SEEDS)</i>	\$ 2,060,000			●	○
Early Childhood Council of Hillsborough County, Inc. / <i>Community Developmental Screening</i>	\$ 658,859		●		
Healthy Start Coalition of Hillsborough County, Inc. / <i>*Healthy Families Hillsborough</i>	\$ 1,989,580	○	●		○
Healthy Start Coalition of Hillsborough County, Inc. / <i>*Safe Baby Plus</i>	\$ 1,274,070	●	○		○
Hillsborough Community College Foundation / <i>*Quality Early Education System</i>	\$ 2,364,422			●	
Lutheran Family Services, Inc. / <i>Children's Board Family Resource Centers</i>	\$ 2,950,753	○	○	○	●
Metropolitan Ministries, Inc. / <i>Homeless Family Early Intervention Program (First Hug)</i>	\$ 1,354,373	○	○		●
REACHUP, Inc. / <i>*Giving Resources and Opportunities with Trust and Hope (GROWTH with Doulas and Dads)</i>	\$ 913,246	●			○
St. Joseph's Hospital D/B/A St. Joseph's Children's Hospital / <i>Mobile Health and Safety Education</i>	\$ 1,011,820	●	○		
University of South Florida Board of Trustees / <i>*Hillsborough HIPPI Parent Involvement Project</i>	\$ 1,407,396		○	●	○
University of South Florida Board of Trustees / <i>Program Wide Positive Behavior Support</i>	\$ 745,166			●	

Providers by Platforms (Active Contracts) - August 26, 2021 Executive Meeting

Children's Board of Hillsborough County (FY 2021-2022)

County Wide & Neighborhood		Healthy & Safe	Developing On Track	Ready to Learn	Family Support
Champions for Children, Inc. / <i>The First Years</i>	\$ 757,149		●		○
County Wide MATCH Grants		Healthy & Safe	Developing On Track	Ready to Learn	Family Support
Hillsborough County School Readiness, Inc. D/B/A Early Learning Coalition of Hillsborough County / <i>School Readiness Funding</i>	\$ 810,770			●	
Total Investment Grants	\$ 22,001,431				

(Level 2) UNITING GRANTS (more than \$75,000 - up to \$600,000)
A contract awarded to an organization that primarily demonstrates a neighborhood focus and a collaborative approach to service delivery that supports one or more strategic focus areas.

Neighborhood / School		Healthy & Safe	Developing On Track	Ready to Learn	Family Support
Boys & Girls Clubs of Tampa Bay, Inc. / <i>After-Zone and Middle School Initiative (Plant City; Town N Country; South County)</i>	\$ 498,586			●	
Corporation to Develop Communities of Tampa, Inc. / <i>3D Stingrays (Rodgers Middle)</i>	\$ 105,639			●	
Enterprising Latinas, Inc. / <i>Women's Opportunity Initiative (Wimauma; Ruskin & Balm)</i>	\$ 278,263				●
Gulf Coast Jewish Family and Community Services Inc. / <i>Good Afternoon Friends and Amigos (Reddick and Turkey Creek)</i>	\$ 253,995			●	○
Housing Authority of the City of Tampa / <i>Village Link Up (Robles Park Village / C. Blythe Andrews)</i>	\$ 187,345				●
Learn Tampa Bay / <i>Learning Is Fun Together (LIFT) (Plant City)</i>	\$ 197,966		○	●	
Parents and Children Advance Together Literacy Ministries (PCAT) / <i>South County Literacy Initiative (Ruskin)</i>	\$ 195,259			●	
Pregnancy Care Center of Plant City / <i>Healthy Mom Healthy Babies (East County)</i>	\$ 182,722	●			
Seniors in Service of Tampa Bay, Inc. / <i>Readers in Motion (School and CBFRC Based)</i>	\$ 353,059			●	
Success 4 Kids and Families, Inc. / <i>Successful Families (South and East County)</i>	\$ 351,230				●

Providers by Platforms (Active Contracts) - August 26, 2021 Executive Meeting

Children's Board of Hillsborough County (FY 2021-2022)

Tampa Bay Community and Family Development Corporation D/B/A Bethesda Ministries / Children are Safe and Supported (<i>East Tampa; Palm River/Clair Mel</i>)	\$ 178,925	●			○
Tampa Metropolitan Area YMCA, Inc. / <i>Community Learning Center at Sulphur Springs</i>	\$ 295,610			●	
Tampa Metropolitan Area YMCA, Inc. / Fit and Fun at the Y (<i>Riverview, North Tampa & North West</i>)	\$ 119,252	●			
University Area Community Development Corporation (UACDC) / Get Moving! Mind, Body, Soul (North Tampa)	\$ 108,650	●			

Providers by Platforms (Active Contracts) - August 26, 2021 Executive Meeting

Children's Board of Hillsborough County (FY 2021-2022)

County Wide		Healthy & Safe	Developing On Track	Ready to Learn	Family Support
Big Brothers Big Sisters of Tampa Bay, Inc. / <i>1-to-1 Comprehensive Mentoring</i>	\$ 523,540			●	
Children's Home, Inc., The D/B/A Children's Home Network / <i>*Kinship Hillsborough</i>	\$ 534,718		○		●
Children's Museum of Tampa, Inc., The D/B/A Glazer Children's Museum / <i>Children's Board Free Tuesday</i>	\$ 193,924			●	
Children's Museum of Tampa, Inc., The D/B/A Glazer Children's Museum / <i>Learn & Play Tampa Bay</i>	\$ 530,000		○	●	
Crisis Center of Tampa Bay, Inc. / <i>Gateway Services</i>	\$ 374,500		●		○
DACCO Behavioral Health, Inc. / <i>*Family Focus</i>	\$ 370,182	●	○		○
Dawning Family Services / <i>A Path to Prevention</i>	\$ 243,840				●
Dawning Family Services / <i>From Shelter to Stability</i>	\$ 324,317				●
Early Childhood Council of Hillsborough County, Inc. / <i>Inclusion Support Services</i>	\$ 420,054			●	○
Family Enrichment Center, Inc., The / <i>Kinship Care</i>	\$ 276,459		○	○	●
Famiy Healthcare Foundation, Inc. / <i>Connecting Kids to Care</i>	\$ 216,936	●			
Gulf Coast Jewish Family and Community Services, Inc. / <i>Woman to Woman</i>	\$ 438,238	○	●	○	
Healthy Start Coalition of Hillsborough County, Inc. / <i>Healthy Steps Hillsborough</i>	\$ 349,100	●			○
Hillsborough Education Foundation, Inc. / <i>CB Tech - Learning at Home</i>	\$ 399,654			●	○
Lifecare Network, Inc. d/b/a Choices Clinics / <i>LifeNet</i>	\$ 115,390	●			
Metropolitan Ministries, Inc. / <i>C.R.E.A.T.E. School Age Program</i>	\$ 352,616			●	○
Nonprofit Leadership Center of Tampa Bay, Inc. / <i>Capacity Building: Training and Consultation</i>	\$ 166,625	○	○	○	○
Preserve Vision Florida, Inc. / <i>Children's Vision Health and Safety Services</i>	\$ 205,400	●			
REACHUP, Inc. / <i>Stronger with Involved Focused Fathers</i>	\$ 215,297		○		●
Rebuilding Together Tampa Bay, Inc. / <i>Safe and Healthy Homes for Families</i>	\$ 377,880	●			
School District of Hillsborough County / <i>Renaissance myON Reader</i>	\$ 100,000			●	
Spring of Tampa Bay, Inc., The / <i>Family Safety from Domestic Violence</i>	\$ 222,083				●

Providers by Platforms (Active Contracts) - August 26, 2021 Executive Meeting

Children's Board of Hillsborough County (FY 2021-2022)

St. Joseph's Hospital D/B/A St. Joseph's Children's Hospital / Supporting Motherhood and More	\$ 118,305	●			
Tampa Metropolitan Area YMCA, Inc. / *Mobile Swim and Education	\$ 238,733	●			
University of South Florida Board of Trustees / Helping our Toddler's Developing our Children's Skills (HOT DOCS & DOCS K-5)	\$ 246,285			○	●
County Wide MATCH Grants		Healthy & Safe	Developing On Track	Ready to Learn	Family Support
Florida State University / Cognitively Guided Instruction	\$ 101,970			●	
Total Uniting Grants	\$ 10,962,547				

(Level 3) LEADING GRANTS (\$5,000 - \$75,000)

A contract awarded to organizations with programs that are primarily neighborhood and / or faith-based demonstrating innovative service delivery models in one strategic focus area to meet emerging community needs or target underserved populations.

Neighborhood Match		Healthy & Safe	Developing On Track	Ready to Learn	Family Support
Tampa Hillsborough Homeless Initiative / UNITY Information Network	\$ 50,000				●
County Wide		Healthy & Safe	Developing On Track	Ready to Learn	Family Support
Feeding America Tampa Bay, Inc. d/b/a Feeding Tampa Bay / Feeding Minds	\$ 64,000	●			
Housing Authority of the City of Tampa / Housing Counseling Support Services	\$ 75,000				●
Solita's House / Comprehensive Housing Counseling Services.	\$ 74,673				●
Total Leading Grants	\$ 263,673				

(Level 4) TECHNICAL ASSISTANCE (TA) GRANTS (Up to \$5,000)

One-time awards to organizations with a total operating budget of less than \$2,000,000 to support efforts in the areas of capacity building.

Capacity Building			Awarded:		
Safety Grants			Awarded:		
Total TA Grants	\$ -				

*Lead Agent with Subcontractors(s)

● Primary Outcome(s)

○ Secondary/Tertiary Outcome(s)

Children's Board of Hillsborough County - Funding Release Timeline through FY2023-2024

	A	B	C	D	E	F	G	H
1	Activity Period *Release cancelled		Technical Assistance Grant Release	Social Enterprise Competition	Release New Funding	Leading Grants re-release & new Competitive RFP (4-yr grants if awarded)	Uniting Grants re-release & new Competitive RFP (5-year grants if awarded)	Investment Grants re-release & new competitive RFP (6-year grants if awarded)
3	19-2020	Oct - Dec	Cycle (1)		Town Hall Meetings; Navigation; Military Families; Fatherhood; Newborn			
4		Jan - Mar	Cycle (2)	Cancelled	2020 Summer Services; *Targeted Initiatives; *Evidence-Based Models			
5		Apr - Jun			2020 Summer Passports; Managing Agency CB Family Resource Centers			
6		Jul - Sep			CB Tech - Learning at Home (FY 2021); Palm River Place Based Initiative (FY 2021)			
7		Oct - Dec	(1) Cycle TA Capacity			Extended Leading (1) Yr		
8		Jan - Mar	(1) Cycle TA Safety	Released 3/8/2021	2021 Summer Services; Palm River RE- Release; 2021 Summer Passports			
9	20-2021	Apr - Jun			Art Therapy; Housing Counseling; Women Centered Wellness			
10		Jul - Sep						
11		Oct - Dec	(1) Cycle TA Capacity		Chilren Entering Kindergarten Healthy and Safe; Marketing; Developmentally on Track; Art Program; CBFRC Expansion	For FY 22-2023	For FY 22-2023	
12	21-2022	Jan - Mar	(1) Cycle TA Safety		Summer Services Summer Passports			
13		Apr - Jun						
14		Jul - Sep						
15		Oct - Dec	(2) TA Capacity Cycles TBD					
16	22-2023	Jan - Mar	(1) TA Safety Cycle (TBD)					
17		Apr - Jun						
18		Jul - Sep						
19		Oct - Dec						
20	23-2024	Jan - Mar						For FY 24-2025
21		Apr - Jun						
22		Jul - Sep						
24	* Cancelled							

**CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
BOARD EXECUTIVE/FINANCE COMMITTEE
MEETING MINUTES
June 10, 2021 – 12:00 PM**

Subject	Executive/Finance Committee Meeting		Date	June 10, 2021
Facilitator	Andy Mayts, Chair		Time	12:00 PM
			Actual Time	12:00 PM – 1:27 PM
Location	Children's Board Board Room Conference Call: 1-813-515-8094 Access Code:479 204 397#		Call to Order	The meeting was called to order at 12:00 PM
			Board/Committee Members PRESENT	Andy Mayts, Chair Robin DeLaVergne, Vice-Chair Frank Prado, Board Member Ed Narain, Board Member Gwen Myers, Board Member
Other Attendees	Kelley Parris, E.D. Kristina Austin, Recorder David Adams, Board Attorney		Tonia Williams, CBHC Staff Paula Scott, CBHC Staff Maria Negron, CBHC Staff	Trish James, CBHC Staff Jamie Robe, CBHC Staff

SUMMARY

No.	Topic	Highlights
I.	CALL TO ORDER	Andy Mayts, Board Chair, called the meeting to order at 12:00 PM. A. Mayts requested K. Austin verify attendance.
II.	PUBLIC COMMENT	None.
III.	ACTION ITEMS	
	1. May 13, 2021 Board Executive/ Finance Committee Minutes Motion (1)	A. Mayts requested approval of the May 13, 2021 Executive/Finance Committee meeting Minutes. Motion by Robin DeLaVergne to approve the May 13, 2021 Executive/Finance Committee Meeting Minutes; second by Gwen Myers. Motion carried (5-0).
	2. FY 2021- 2022 Millage Rate and Budget	T. Williams requested preliminary approval of the FY 2021-2022 Millage Rate and Budget. The following details were reviewed by T. Williams: <ul style="list-style-type: none"> • Summary; • Expenditures Breakdown; • Revenue Schedule; • Employee Salaries and Benefits Schedule; • Operating and Other Expenditures Schedule; • Building and Capital Reserve/Mandatory Government Fees; • FY 2020-2021 Estimated Spending Report; • Five Year Projections; • Assumptions Underlying Five Year Projections.

SUMMARY

No.	Topic	Highlights
	Motion (2)	<p>M. Negrón reviewed the following programmatic details:</p> <ul style="list-style-type: none"> FY 2021-2022 Program Continuation Funding List; Program Expenditures & Program Funding; FY 2021-2022 New Program Funding List; FY 2022 Annual Contract Evaluation & Recommendation for Continuation Funding (Draft); FY 2021-2022 Funding Plan & Platforms Overview; FY 2021-2022 Funded Providers by Platforms (Draft); Funding Release Timeline through FY 2023-2024; Provider Improvement Plan Process; FY 2021-2022 Outcomes and Recommended Measures. <p><i>Motion by Gwen Myers to approve the Preliminary FY 2021-2022 Millage rate and Budget; second by Robin DeLaVergne. Motion carried (5-0).</i></p>
	3 Children's Board of Hillsborough County Fund Balance Policy Motion (3)	<p>T. Williams requested approval of the Children's Board of Hillsborough County Fund Balance Policy.</p> <p><i>Motion by Robin DeLaVergne to approve the Children's Board of Hillsborough County Fund Balance Policy; second by Gwen Myers. Motion carried (5-0).</i></p>
IV.	DISCUSSION ITEMS	
	1. Program Department Updates	<p>M. Negrón provided updates on the following items:</p> <ul style="list-style-type: none"> Funding Releases; Provider Improvement Plans (PIP); Program Closures; Potential Contract Termination; Provider Forum.
V.	NEW BUSINESS	
	1. Grand Opening of Plant City Family Resource Center	<p>P. Scott provided an update on the Plant City Family Resources Center and its Grand Opening on July 16, 2021.</p>
	ADJOURNMENT	<p>The meeting adjourned at 1:27 PM</p>

APPROVALS

1.	<p><i>Motion by Robin DeLaVergne to approve the May 13, 2021 Executive/Finance Committee Meeting Minutes; second by Gwen Myers. Motion carried (5-0).</i></p>
2.	<p><i>Motion by Gwen Myers to approve the Preliminary FY 2021-2022 Millage rate and Budget; second by Robin DeLaVergne. Motion carried (5-0).</i></p>
3.	<p><i>Motion by Robin DeLaVergne to approve the Children's Board of Hillsborough County Fund Balance Policy; second by Gwen Myers. Motion carried (5-0).</i></p>

READ AND APPROVED BY:

Andy Mayts, CBHC Chair and
Executive/Finance Committee Chair



ACTION ITEM NO. 2

Approval of Millage Rate and FY 2021 - 2022 Budget

Initiator: Tonia Williams, Director of Finance

Action: Approval of FY 2021 - 2022 Millage Rate and Budget

Date: Executive / Finance Committee Meeting, Thursday, August 26, 2021

Recommended Action

Provide approval of a Millage rate of .4589 and FY 2021 - 2022 Budget of \$56,786,342.

Background

- The attachment to this Board memo provides detail of the FY 2021 – 2022 revenue and expenditures along with a five-year projection of revenue and expenditures.

Attachment

- A. FY 2021 - 2022 Annual Budget



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org

**FY 2021 - 2022 Annual Budget Report
October 1, 2021 – September 30, 2022
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7. Program Expenditures & Program Funding (Continuation Grants) (Light Pink)
8. FY 2021 - 2022 Program Continuation Funding List (White)
14. FY 2021 - 2022 New Program Funding with Narrative (Green)
16. Employee Salaries and Benefits Schedule and Narrative (Light Yellow)
17. Organizational Chart (Light Yellow)
18. Operating and Other Expenditures Schedule (Light Blue)
19. Operating and Other Expenditures Narrative (Light Blue)
20. Building & Capital Reserve / Mandatory Govt. Fees Narrative (Light Blue)
21. FY 2020 - 2021 Estimated Spending Report (Purple)
22. FY 2020 - 2021 Estimated Spending Narrative (Purple)
23. Five Year Projections (Gray)
24. Assumptions Underlying Five Year Projections (Gray)

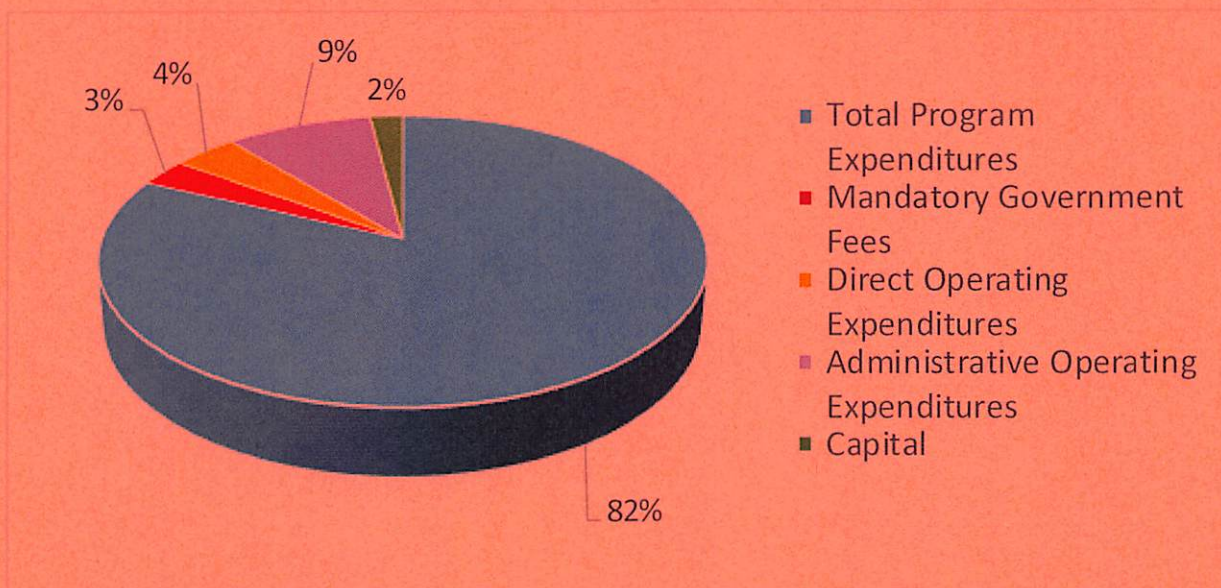
Children's Board Of Hillsborough County
Fiscal Year 2021 - 2022 Budget
October 1, 2021 - September 30, 2022

SUMMARY

Millage Rate: .4589

	FY 2020 - 2021 Budget	FY 2020 - 2021 Estimated Actual	FY 2021 - 2022 Budget
Revenue			
<u>Ad-Valorem Taxes</u>	49,762,422	50,255,000	53,833,708
Investment Income	231,000	109,600	66,000
Administrative Services Organization (ASO)	1,410,000	1,400,000	1,405,000
Other Community Partner Funding	410,000	296,186	410,000
Miscellaneous Income	156,000	160,000	168,000
Total Revenue	51,969,422	52,220,786	55,882,708
Expenditures			
Program Expenditures			
Program Funding (Continuation Grants)	35,107,604	31,243,593	37,505,024
<u>New Program Funding (unallocated)</u>	9,165,000	3,823,973	9,070,000
<u>Total Program Expenditures</u>	44,272,604	35,067,566	46,575,024
Operating Expenditures			
Employee Salaries and Benefits	4,529,438	4,027,839	5,141,710
Contracted Professional Services	377,433	297,639	611,635
CBHC FRC Occupancy Expenditures	414,540	399,866	430,858
CBHC Facility Expenditures	340,755	329,406	461,993
Other Operating	441,081	283,310	510,129
<u>Total Operating Expenditures</u>	6,103,247	5,338,060	7,156,325
Capital Expenditures	1,431,000	1,431,000	1,500,000
Mandatory Government Fees	1,436,553	1,349,620	1,554,993
Total Expenditures	53,243,404	43,186,246	56,786,342
Net Spend Down of Fund Balance	(1,273,982)	9,034,540	(903,634)

Expenditure Breakdown



- **Total Program Expenditures** include continuation contracts and new program funding.
- **Mandatory Government Fees** includes fees for the tax collector, property appraiser, and city storm water.
- **Direct Operating Expenditures** include program support staff, conference center expenditures, and Children's Board Family Resource Center (CBHC FRC) occupancy expenditures.
- **Administrative Operating Expenditures** include all other operating expenditures including facility, finance, Information Technology, Administrative Services Organization (ASO) operations, human resources, executive office, senior staff, and public awareness.
- **Capital** includes the purchase of assets greater than \$5,000.

Budget 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, legal, media buys, auditing, and other professional services.
- **Facility Expenditures** represents necessary costs to operate the Children's Board offices, conference center, and CBHC Family Resource Center (CBHC FRC) occupancy expenditures, 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 and 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.

Children's Board Of Hillsborough County
Fiscal Year 2021 - 2022 Budget
October 1, 2021 - September 30, 2022
REVENUE SCHEDULE

Millage Rate: .4589

	FY 2020 - 2021 Budget	FY 2020 - 2021 Estimated Actual	FY 2021 - 2022 Budget
Ad-Valorem Taxes			
Current Ad-Valorem	49,497,422	49,900,000	53,578,708
Delinquent Ad-Valorem	65,000	55,000	55,000
Excess Fees Returned	200,000	300,000	200,000
Total	49,762,422	50,255,000	53,833,708
Investment Income			
Interest	231,000	109,600	66,000
Total	231,000	109,600	66,000
Administrative Services Organization (ASO)			
DCF	10,000	-	5,000
Eckerd Connects	1,000,000	1,000,000	1,000,000
Hillsborough County BOCC	400,000	400,000	400,000
Total	1,410,000	1,400,000	1,405,000
Other Community Partner Funding			
School District of Hills County	160,000	180,000	160,000
Hillsborough County BOCC	250,000	116,186	250,000
Total	410,000	296,186	410,000
Miscellaneous Income			
ASO Fiscal Agent Fees	150,000	150,000	160,000
Miscellaneous Revenue	6,000	10,000	8,000
Total	156,000	160,000	168,000
Total Revenue	51,969,422	52,220,786	55,882,708

Narrative/Assumptions for FY 2021 - 2022 Budget

Revenue

- **Ad-Valorem Taxes**

- The FY 2021 - 2022 Hillsborough County tax base estimate is \$122,899,630,549, an increase of 8.88% from FY 2020 - 2021.
- Ad-Valorem revenue is budgeted at 95% to account for the early discounted payment of taxes.
- The budgeted Ad-Valorem Tax is based on the millage rate of .4589, which remains unchanged since FY 2014 - 2015.
 - .5000 millage rate is the maximum allowable millage under the Children's Board statute.
 - The estimated rolled-back rate is .4336.
- Current Ad-Valorem Tax revenue has increased by \$4,081,286 (8.3%).
- Delinquent Ad-Valorem revenue budget is budgeted at \$55,000, a reduction of \$10,000 based on the remaining amount of delinquent taxes reported by Hillsborough County.
- Excess Fees Distribution includes the estimated net overpayment of the 2% Hillsborough County Tax Collection fees that are returned at the end of the year. These fees are budgeted in mandatory government fees. This estimated amount has not changed from FY 2020 - 2021.

- **Investment Income**

- The FY 2021 - 2022 interest revenue is budgeted at .1%, reduced from .4% in FY 2020 - 2021.

- **Administrative Services Organization (ASO)**

- This amount includes all funding received from sources listed in the revenue schedule.
- DCF funding is contributed by Success 4 Kids & Families for their children's mental health program.
- Funding from Eckerd Connects is provided for children and caregivers in the child welfare system.
- Funding from Hillsborough County BOCC is provided to serve victims of domestic violence and Hillsborough County BOCC social services funding is provided for housing supports.
- Funds are administered and managed by the Children's Board ASO and finance staff.
- The amount budgeted in this section is also included in the program continuation budget.

- **Other Community Partner Funding**

- School District of Hillsborough County provides funding for services provided by The Children's Home, Inc. d/b/a Children's Home Network SEEDS contract.
- Funding from Hillsborough County BOCC is provided for year two summer services grants.

- **Miscellaneous Income**

- This line includes Fiscal Agent Fees received from Eckerd Connects to manage ASO funding.
- Match funding up to \$5,000 from the insurance company for 50% reimbursement of the purchase of safety items is budgeted in this line.
- 1.5% cash back from the CBHC credit card is also budgeted in this line.

- **Total Revenue**

- Total Revenue for FY 2021 - 2022 has increased by \$3,913,286.

Narrative/Assumptions for FY 2021 - 2022 Budget

Program Expenditures

**Children's Board Of Hillsborough County
Fiscal Year 2021 - 2022 Budget
October 1, 2021 - September 30, 2022**

	FY 2020 - 2021 Budget	FY 2020 - 2021 Estimated Actual	FY 2021 - 2022 Budget
Program Funding (Continuation Grants)			
Children's Board Funded Expenditures	33,537,604	29,683,593	35,690,024
Other Funder Expenditures	1,570,000	1,560,000	1,815,000
Total Recommended Program Funding	<u>35,107,604</u>	<u>31,243,593</u>	<u>37,505,024</u>
New Program Funding (unallocated)	9,165,000	3,823,973	9,070,000
Total Program Expenditures	<u>44,272,604</u>	<u>35,067,566</u>	<u>46,575,024</u>

Program Funding (Continuation Grants)

- Contract Managers and Fiscal Representatives evaluate all FY 2020 - 2021 contracts for administrative compliance, program performance, and fiscal accountability in order to recommend continued funding in FY 2021 - 2022.
- The recommended Total Continuation Grants budget has increased from \$35,107,604 in FY 2020 - 2021 to \$37,505,024 for FY 2021 - 2022, a net increase of \$2,397,420.
 - The change is due to:
 - Contracts ending in FY 2020 – 2021; and
 - New funding awarded in FY 2020 – 2021 budgeted at the year two requested amount.
- Other Funder Expenditures include dollars from other revenue sources that are included in the provider contracts. This includes ASO funding, Hillsborough County BOCC summer funding, and the School District of Hillsborough County funding.
- The Administrative Services Organization (ASO) funding in the Continuation Funding amount includes:
 - ASO allocations that are made to funded and qualifying Children's Board case management programs, Hillsborough County Public Schools social work department, and Early Steps.
 - ASO Request for Applications (RFA) funding budgeted at \$300,000 that is available between October and April to support non-funded programs to apply for one-time awards.
 - The other funder ASO allocation has decreased by \$5,000, budgeted at \$1,405,000 which includes an allocation of \$1,000,000 from Eckerd Connects, \$400,000 from Hillsborough County BOCC, and \$5,000 from the Department of Children and Families (DCF).
- According to the CBHC Funding Plan, all Leading and Uniting grants end in FY 2021-2022 on September 30, 2022.

Children's Board of Hillsborough County

FY 2021 - 2022 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2020 - 2021 CONTRACT AMOUNT	RECOMMENDED Increase (change)	FY 2021 - 2022 RECOMMENDED AMOUNT	NOTES
ABE BROWN MINISTRIES, INC. - Family Reunification Video Visitation		73,007		-	Ended 9/30/21.
BAY AREA LEGAL SERVICES, INC. - Lawyers Helping Kids		634,797	-	634,797	
BIG BROTHERS BIG SISTERS OF TAMPA BAY, INC. - 1-to-1 Comprehensive Mentoring		523,540	-	523,540	Ends in FY 2022.
BOYS & GIRLS CLUBS OF TAMPA BAY, INC. - After-Zone Middle School Initiative		498,586	-	498,586	Ends in FY 2022.
CHAMPIONS FOR CHILDREN, INC. - Parents as Teachers		1,271,256	-	1,271,256	
CHAMPIONS FOR CHILDREN, INC. - The First Years		802,315	(45,166)	757,149	10% Reduction of Layla House specific budget.
CHILDREN'S BOARD OF HILLSBOROUGH COUNTY, INC. - Administrative Services Organization (ASO)		2,600,000	-	2,600,000	
CHILDREN'S BOARD OF HILLSBOROUGH COUNTY, INC. - Administrative Services Organization (ASO) Other Funders		1,410,000	(5,000)	1,405,000	Eckerd Connects \$1,000,000, S4KF DCF \$5,000, Hillsborough County BOCC (Support for Domestic Violence Victims) \$100,000, Hillsborough County BOCC (Housing Supports) \$300,000.
CHILDREN'S BOARD OF HILLSBOROUGH COUNTY, INC. - Social Enterprise Plan Competition Awards		40,000	-	40,000	
CHILDREN'S HOME, INC., THE D/B/A CHILDREN'S HOME NETWORK - Kinship Hillsborough	* ReachUp	551,607	(16,889)	534,718	Ends in FY 2022. Contract modified for FY 2022.
CHILDREN'S HOME, INC., THE D/B/A CHILDREN'S HOME NETWORK - Supporting and Empowering Educational and Developmental Services (SEEDS)		2,060,000	-	2,060,000	Includes \$160,000 from The School District of Hillsborough County (approved).
CHILDREN'S MUSEUM OF TAMPA, INC., THE, D/B/A GLAZER CHILDREN'S MUSEUM - Children's Board Free Tuesday		73,624	120,300	193,924	Contract amendment in FY 2020 - 2021 adding \$4,700 for PC CBFRC, annualized for FY 2021 - 2022 at an increase up to \$125,000.
CHILDREN'S MUSEUM OF TAMPA, INC., THE, D/B/A GLAZER CHILDREN'S MUSEUM - Learn & Play Tampa Bay		530,000	-	530,000	Ends in FY 2022.

Children's Board of Hillsborough County

FY 2021 - 2022 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2020 - 2021 CONTRACT AMOUNT	RECOMMENDED Increase (change)	FY 2021 - 2022 RECOMMENDED AMOUNT	NOTES
CHILDREN'S MUSEUM OF TAMPA, INC., THE, D/B/A GLAZER CHILDREN'S MUSEUM - 2021 Summer Passports		17,748		-	FY 2021 one-time funding.
COMPUTER MENTORS GROUP, INC. - KidsCode and TeenTech CORPORATION TO DEVELOP COMMUNITIES OF TAMPA, INC. - 3D Stingrays		184,195	(184,195)	-	Ended 9/30/2021.
CRISIS CENTER OF TAMPA BAY, INC., THE - Gateway Services		105,639	-	105,639	Ends in FY 2022.
CRISIS CENTER OF TAMPA BAY, INC., THE - Gateway Services		374,500	-	374,500	Ends in FY 2022.
DACCO BEHAVIORAL HEALTH, INC. - Family Focus	* Champions for Children	462,727	(92,545)	370,182	Contract Modified. Ends in FY 2022.
DAWNING FAMILY SERVICES, INC. - A Path to Prevention		116,235	127,605	243,840	Year 2 amount. Ends in FY 2022
DAWNING FAMILY SERVICES, INC. - From Shelter to Stability		324,317	-	324,317	Ends in FY 2022.
EARLY CHILDHOOD COUNCIL OF HILLSBOROUGH COUNTY, INC. - Community Developmental Screening		658,859	-	658,859	
EARLY CHILDHOOD COUNCIL OF HILLSBOROUGH COUNTY, INC. - Inclusion Support Services		420,054	-	420,054	Ends in FY 2022.
ENTERPRISING LATINA'S, INC. - Women's Opportunity Initiative		278,263	-	278,263	Ends in FY 2022.
FAMILY ENRICHMENT CENTER, INC. - 2022 STEAM-sational Summer Program		27,640	-	27,640	Summer Funding FY 2021 and FY 2022.
FAMILY ENRICHMENT CENTER, INC., THE - Kinship Care		276,459	-	276,459	Ends in FY 2022.
FAMILY HEALTHCARE FOUNDATION, INC. - Connecting Kids to CARE		216,936	-	216,936	Ends in FY 2022.
Florida Education Fund, Inc - 2022 Gibsonton Summer Art+Sports+Tech Camp		17,315	-	17,315	Summer Funding FY 2021 and FY 2022.
Florida Education Fund, Inc - 2022 Wimauma Summer Art+Sports+Tech Camp		17,315	-	17,315	Summer Funding FY 2021 and FY 2022.
FEEDING AMERICA TAMPA BAY, INC. D/B/A FEEDING TAMPA BAY - Feeding Minds		64,000	-	64,000	Audit Pending Ends in FY 2022.
FLORIDA AQUARIUM THE, - 2021 Summer Passports		3,960		-	FY 2021 one-time funding.

Children's Board of Hillsborough County

FY 2021 - 2022 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2020 - 2021 CONTRACT AMOUNT	RECOMMENDED Increase (change)	FY 2021 - 2022 RECOMMENDED AMOUNT	NOTES
FLORIDA STATE UNIVERSITY - Foundations for Success: Developing Effective Mathematics Educators Through Cognitively Guided Instruction	CGI Match Teacher Learning Center	26,565	75,405	101,970	Match Contract. Year 2 amount.
GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC. - Leaders Engaging Girls in Taking Action (LEGIT)		192,627		-	Ended in April 2021.
GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC. - STEM Camp Experience in Sulphur Springs		14,860		-	Match Grant. FY 2021 One-time funding.
GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. D/B/A GULF COAST JFCS - Good Afternoon Friends and Amigos		253,995	-	253,995	Ends in FY 2022.
GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. D/B/A GULF COAST JFCS- Woman to Woman		498,208	(59,970)	438,238	Ends in FY 2022. Contract modified for FY 2022.
HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC. - Healthy Families Hillsborough	*The Children's Home dba Children's Home Network *Champions for Children *Success 4 Kids and Families	1,989,580	-	1,989,580	
HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC. - Healthy Steps Hillsborough		349,100	-	349,100	Ends in FY 2022.
HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC. - Safe Baby Plus	* Success 4 Kids and Families * St. Joseph's Women's Hospital	1,187,620	86,450	1,274,070	Contract amendment in FY 2020 - 2021 adding \$63,400 for two additional WIRS positions. Annualized amount for FY 2021 - 2022 is an increase of \$149,850.
HILLSBOROUGH COMMUNITY COLLEGE FOUNDATION, INC. - Quality Early Education System		2,364,422	-	2,364,422	
HILLSBOROUGH EDUCATION FOUNDATION, INC. - CB TECH Learning at Home		399,654	-	399,654	Ends in FY 2022.
HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC. D/B/A EARLY LEARNING COALITION OF HILLSBOROUGH COUNTY, INC. - School Readiness Funding		810,770	-	810,770	Match Contract - \$700,770 Plus \$110,000 children experiencing homelessness slots.

Children's Board of Hillsborough County

FY 2021 - 2022 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2020 - 2021 CONTRACT AMOUNT	RECOMMENDED Increase (change)	FY 2021 - 2022 RECOMMENDED AMOUNT	NOTES
HISPANIC SERVICES COUNCIL, INC. - La RED de Padres Activos / The Network of Active Parents		998,796	-	998,796	
HOUSING AUTHORITY OF THE CITY OF TAMPA - 2022 Summer Enrichment Program		25,590	-	25,590	Summer Funding FY 2021 and FY 2022.
HOUSING AUTHORITY OF THE CITY OF TAMPA - Village Link Up		187,345	-	187,345	Ends in FY 2022.
HOUSING AUTHORITY OF THE CITY OF TAMPA - Housing Counseling Support Services		19,932	55,068	75,000	Year 2 amount. Ends in FY 2022.
LEARN TAMPA BAY, INC. D/B/A ACHIEVE PLANT CITY - Learning Is Fun Together (LIFT)		197,966	-	197,966	Ends in FY 2022.
LIFECARE NETWORK, INC. D/B/A CHOICES CLINICS - LifeNet		146,000	(30,610)	115,390	Contract modified. Ends in FY 2022.
LUTHERAN SERVICES FLORIDA - Children's Board Family Resource Centers		2,700,753	250,000	2,950,753	FY 2021 - 2022 contract increased by \$250,000 to pay for annualized FY 2020 - 2021 infrastructure change.
LUTHERAN SERVICES FLORIDA - Community Collaborations for Strong Families		275,000	(275,000)	-	Ended 9/30/2021.
MENTAL HEALTHCARE INC. D/B/A GRACEPOINT - Family Infant/Child Wellness		449,912	(449,912)	-	Ended 9/30/2021.
METROPOLITAN MINISTRIES, INC. - Children's Recreation, Education, Arts & Therapeutic Experience (CREATE)		352,616	-	352,616	Ends in FY 2022.
METROPOLITAN MINISTRIES, INC. - Homeless Family Early Intervention Program (First Hug)		1,354,373	-	1,354,373	
Mount Zion African Methodist Episcopal Church of Riverview, Inc - 2022 USJ's Camp Good Trouble		30,000	-	30,000	Summer Funding FY 2021 and FY 2022.
MUSEUM OF SCIENCE AND INDUSTRY - 2021 Summer Passports		22,400	-	-	FY 2021 one-time funding. Ends in FY 2022.
NONPROFIT LEADERSHIP CENTER OF TAMPA BAY, INC. - Capacity Building: Training and Consultation		172,375	(5,750)	166,625	Contract modified by 5,750 in deliverable #2.
OASIS NETWORK of NEW TAMPA, INC. - Back to Basics: School Clothing		16,424	-	-	FY 2021 one-time funding.
PARENTS AND CHILDREN ADVANCE TOGETHER (PCAT) LITERACY MINISTRIES - South County Literacy Initiative		195,259	-	195,259	Ends in FY 2022.

Children's Board of Hillsborough County

FY 2021 - 2022 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2020 - 2021 CONTRACT AMOUNT	RECOMMENDED Increase (change)	FY 2021 - 2022 RECOMMENDED AMOUNT	NOTES
POSITIVE SPIN, INC. - Empowering a Community with Hope (EACH One)		798,978	-	798,978	
PREGNANCY CARE CENTER OF PLANT CITY - Healthy Moms/Healthy Babies		182,722	-	182,722	Ends in FY 2022.
PRESERVE VISION FLORIDA, INC. - Children's Vision Health and Safety Services		205,400	-	205,400	Ends in FY 2022.
REACHUP, INC. - GROWTH with Doulas and Dads (Giving Resource Opportunities with Trust and Hope)	*Champions for Children	913,246	-	913,246	
REACHUP, INC. - Stronger with Involved Focused Fathers		215,297	-	215,297	Ends in FY 2022.
REBUILDING TOGETHER TAMPA BAY, INC. - Safe and Healthy Homes for Families		377,880	-	377,880	Ends in FY 2022.
Redefiners World Languages, Inc. - 2022 Summer Spanish Immersion Technology Program		18,920	-	18,920	Summer Funding FY 2021 and FY 2022.
SCHOOL DISTRICT OF HILLSBOROUGH COUNTY - Renaissance myON Reader		100,000	-	100,000	Leveraged Investment. Pending confirmation Feb 2022.
SENIORS IN SERVICE OF TAMPA BAY, INC. - Readers in Motion		353,059	-	353,059	Ends in FY 2022.
SOLITA'S HOUSE INC. - Comprehensive Housing Counseling Services		15,589	59,084	74,673	Year 2 amount. Ends in FY 2022
SPRING OF TAMPA BAY, INC., THE - Family Safety from Domestic Violence		222,083	-	222,083	Ends in FY 2022.
ST. JOSEPH'S HOSPITAL D/B/A ST. JOSEPH'S CHILDREN'S HOSPITAL - Mobile Health and Safety Education		1,011,820	-	1,011,820	
ST. JOSEPH'S HOSPITAL D/B/A ST. JOSEPH'S WOMEN'S HOSPITAL - Supporting Motherhood and More		118,305	-	118,305	Ends in FY 2022.
SUCCESS 4 KIDS AND FAMILIES, INC. - Successful Families		395,744	(44,514)	351,230	Contract Modified. Ends in FY 2022.
TAMPA BAY COMMUNITY AND FAMILY DEVELOPMENT CORPORATION D/B/A BETHESDA MINISTRIES - 2022 Upward Kids		26,403	-	26,403	Summer Funding FY 2021 and FY 2022.
TAMPA BAY COMMUNITY AND FAMILY DEVELOPMENT CORPORATION D/B/A BETHESDA MINISTRIES – Children are Safe and Supported		178,925	-	178,925	Ends in FY 2022.

Children's Board of Hillsborough County

FY 2021 - 2022 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2020 - 2021 CONTRACT AMOUNT	RECOMMENDED Increase (change)	FY 2021 - 2022 RECOMMENDED AMOUNT	NOTES
TAMPA HEIGHTS JUNIOR CIVIC ASSOCIATION - 2022 THJCA Summer Youth Program		39,531	-	39,531	Summer Funding FY 2021 and FY 2022.
TAMPA BAY LIGHTNING FOUNDATION - 2021 Summer Passports		9,000		-	FY 2021 one-time funding.
TAMPA BAY NETWORK TO END HUNGER, INC.		75,000		-	FY 2021 one-time funding.
TAMPA BAY PERFORMING ARTS CENTER D/B/A STRAZ CENTER FOR THE PERFORMING ARTS - 2021 Summer Passports		5,124		-	FY 2021 one-time funding.
TAMPA HILLSBOROUGH HOMELESS INITIATIVE - UNITY Information Network		50,000	-	50,000	Match Contract. Year 2 amount.
TAMPA METROPOLITAN AREA YMCA, INC. - 2022 Teen Summer Experience		29,659	-	29,659	Summer Funding FY 2021 and FY 2022.
TAMPA METROPOLITAN AREA YMCA, INC. - Community Learning Center at Sulphur Springs		295,610	-	295,610	Ends in FY 2022.
TAMPA METROPOLITAN AREA YMCA, INC. - Fit and Fun at the Y		119,252	-	119,252	Ends in FY 2022.
TAMPA METROPOLITAN AREA YMCA, INC. - Mobile Swim and Education	Subcontract ended 6/25/2021	238,733	-	238,733	Ends in FY 2022.
TAMPA MUSEUM OF ART - 2021 Summer Passports		5,400		-	FY 2021 one-time funding.
UNIVERSITY AREA COMMUNITY DEVELOPMENT CORPORATION (UACDC) - Get Moving! Mind, Body, Soul		108,650	-	108,650	Ends in FY 2022.
UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES, THE - Helping our Toddler's Developing our Children's Skills (HOT DOCS & DOCS K-5)		246,285	-	246,285	Ends in FY 2022.
UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES, THE - Hillsborough HIPPIY Parent Involvement Project	*Success 4 Kids and Families	1,407,396	-	1,407,396	
UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES, THE - Program-Wide Positive Behavior Support		745,166	-	745,166	
ZOO TAMPA AT LOWRY PARK - 2021 Summer Passports		32,356		-	FY 2021 one-time funding.
				37,505,024	

Narrative/Assumptions for FY 2021 - 2022 Budget

Program Expenditures (continued)

New Program Funding

Children's Board Of Hillsborough County
Fiscal Year 2021 - 2022 Budget
October 1, 2021 - September 30, 2022
NEW PROGRAM EXPENDITURES SCHEDULE

Summer Services Grants - New Programs	245,000
Summer Passports	250,000
Emerging Community Needs Funding	500,000
Emergency Funding	700,000
Technical Assistance Grants - Capacity Building	200,000
Technical Assistance Supports to Neighborhood Safety	25,000
Match Grants	300,000
Investment Grant to Support Children Entering Kindergarten	1,000,000
Investment Grant - Children are Healthy and Safe	600,000
Investment Grant - Marketing for CBHC Funded Programs	800,000
Investment Grant - Children are Developmentally on Track	875,000
Leading Grant - Art Program	125,000
Children's Board FRC Expansion of Services	450,000
Racial Equity Funding	2,000,000
Pilot Project - Early Learning Opportunities	1,000,000
Total New Program Funding	9,070,000

Recommendations:

1. Release new funding through a competitive Request for Proposals for **Summer Services Grants** totaling \$245,000 by February 2022, to continue increasing capacity and quality by supporting new summer programs for children ages six to fourteen. FY 2022 – 2023 funding release is anticipating two – year grant awards.
2. Provide funding for **Summer Passports** in the amount of \$250,000 for up to two weeks of camp at local recreation sites which may include Glazer Children's Museum, Florida Aquarium, Straz Center for the Performing Arts, Zoo Tampa, Tampa Museum of Art, Museum of Science and Industry and/or Tampa Bay Lightning (partners subject to change).
3. Provide available funds, up to \$500,000, throughout the fiscal year to award up to \$75,000 per request to support **Emerging Needs**. Grants awarded are one-time, time-limited for identified support of community needs that could not be anticipated prior to the development of the FY 2021 - 2022 budget for Board approval.
4. Provide available funds, up to \$700,000, throughout the year to award an amount based on **Emergency Funding** need(s) due to unforeseen/catastrophic events that negatively impact

Narrative/Assumptions for FY 2021 - 2022 Budget

Program Expenditures (continued)

services to children and families. *Note: Board may elect to use fund balance if community / providers need exceed allocated amount.*

5. Continue the release of \$200,000 in traditional Technical Assistance Grants for Capacity Building in October 2021 to make available through a competitive Request for Application process and award multiple grants up to \$5,000 for each agency.
6. Increase funding, up to \$25,000, to release Technical Assistance Neighborhood Safety grants by January 2022 to support Neighborhood Associations in Hillsborough County for safety projects and award multiple grants up to \$2,500 each.
7. Provide available funds, up to \$300,000, for organizations to receive Match Grants as required by the primary funder; the grant opportunity must align with Children's Board mission and focus area(s).
8. Release a Request for Proposals (RFP) for an Investment Grant to support children preparing to enter Kindergarten or out of school time services for students through 3rd grade attending Hillsborough County Public Schools for up to \$1,000,000 in the focus area of Ready to Learn and Succeed.
9. Release an RFP for an Investment Grant in the focus area of Children are Healthy and Safe for up to \$600,000 to strengthen the foundation of child and family well-being especially as it relates to access to prenatal care, health care resources, and women's wellness.
10. Release an Intent to Negotiate (ITN) for an Investment Grant to support Marketing Efforts for CBHC Funded Programs up to \$800,000.
11. Release of an RFP for an Investment Grant in the focus area of Children are Developmentally on Track for up to \$875,000 to support Infant Mental Health by providing direct services to children ages birth to three and their families and children birth to Kindergarten of parents/caregivers with disabilities in an effort to proactively address mental health concerns and support healthy social-emotional development.
12. Release an RFP for a Leading Grant to support Art programming for children up to \$125,000.
13. Release an RFP for a Uniting Grant to expand services at the Children's Board Family Resource Centers up to \$450,000.
14. Racial Equity Funding up to \$2,000,000 (pending additional information).
15. Release \$1,000,000 in funding for a pilot project for Early Learning opportunities with targeted populations and / or geographic areas (pending additional information).

Narrative/Assumptions for FY 2021 - 2022 Budget

Children's Board Of Hillsborough County EMPLOYEE SALARIES AND BENEFITS SCHEDULE

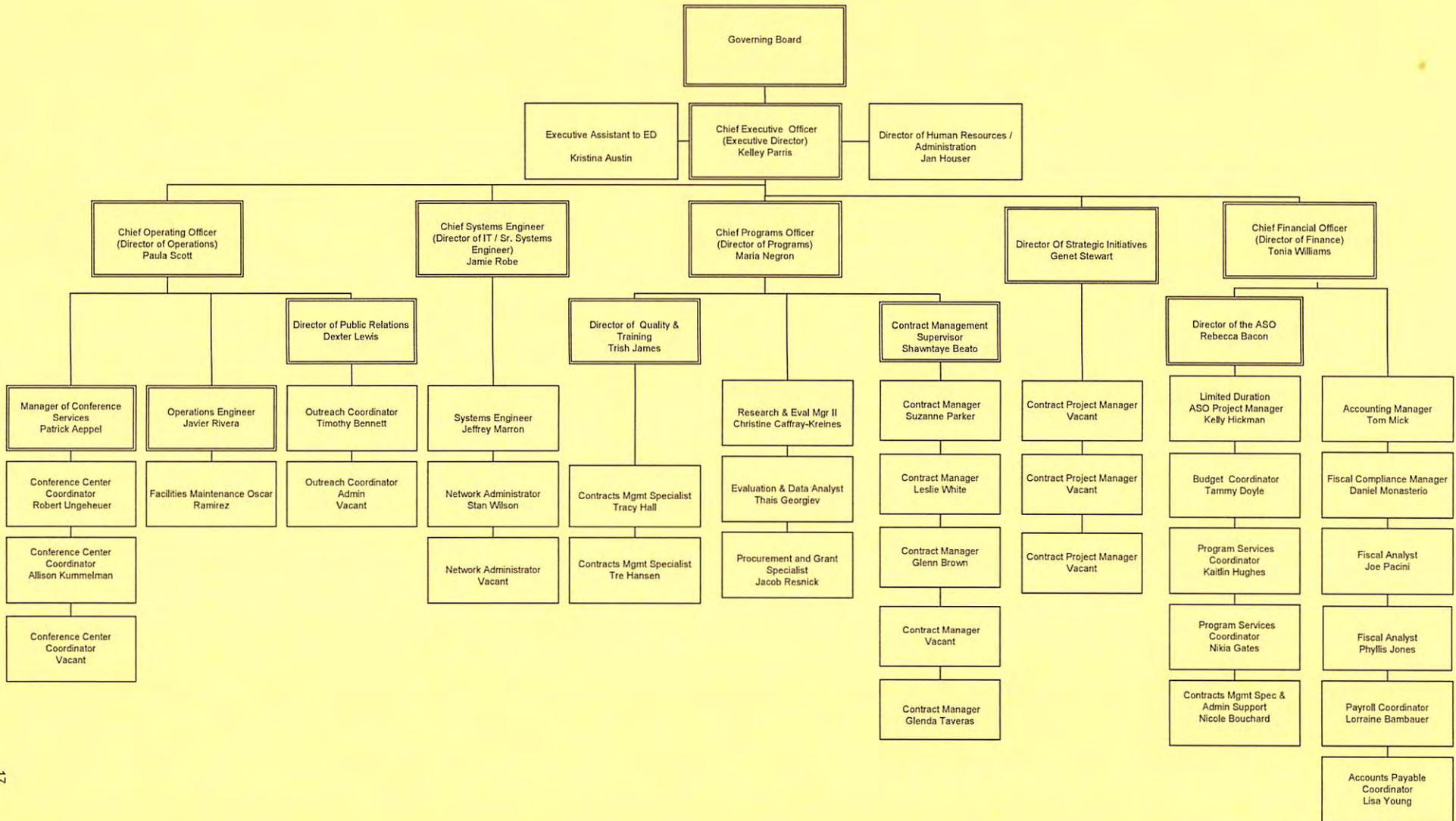
	FY 2020 - 2021 Budget	FY 2020 - 2021 Estimated Actual	FY 2021 - 2022 Budget
Salaries	3,243,026	3,035,408	3,701,319
Benefits	1,286,412	992,431	1,440,391
Total	4,529,438	4,027,839	5,141,710

POSITION SUMMARY

	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Change
Full-Time FTEs	41.00	46.00	5.00
Full-Time Temp FTE	-	1.00	1.00
Part-Time FTE	0.50	-	(0.50)
Part-Time Temp FTE	0.50	-	(0.50)
	42.00	47.00	5.00

- The overall FY 2021 - 2022 salary and fringe benefit budget has increased by \$612,272 (13.5%).
- One (1) full time position was added to the information technology team, four (4) full time positions were added to the executive team, the part time temporary position was increased to full time in the ASO team, and the vacant part time position in the facilities team was eliminated, increasing the total FTE's by five (5) for a total of 47 FTE's.
- Salaries are budgeted at an increase of \$458,293 (14.1%).
 - A 3% market equity adjustment was included for all positions effective October 1, 2021. The budgeted market equity adjustment was not given in FY 2020 – 2021, therefore there is no increase to the budget for this adjustment.
 - Vacation payout benefit is budgeted in the amount of \$38,408 plus benefits. Employees with more than (80) hours of unused annual leave may elect to receive up to 40 hours of vacation pay.
- The FY 2021 - 2022 fringe benefits are budgeted at a net increase of \$153,979 (12%).
 - FICA expenditures have increased by \$35,575 (14.1%) as the salary budget increased.
 - Deferred compensation contribution of 1.5% of employee's salary is budgeted at an increase of \$6,442 (13.8%) for a total of \$53,087.
 - The Florida Retirement System:
 - The FY 2021 - 2022 budget includes a total budget of \$417,466, an increase of \$74,622. The employer contribution rate for regular class employees has increased from 10% to 10.82% and the senior management service class (for the Executive Director) has increased from 27.29% to 29.01%.
 - Insurance expenditures (life insurance, health insurance & Other Post-Employment Benefits) have increased by \$29,110 (4.8%), budgeted at a total of \$638,440. The CBHC premiums are not expected to increase in FY 2021 - 2022. Vacant positions are budgeted at the family rate.
 - The long-term disability (LTD) and the short-term disability (STD) insurance rates are budgeted at an increase of \$7,722 (23.8%).
 - The unemployment compensation rate has remained at .1% budgeted at \$3,701.

The Children's Board of Hillsborough County
Organizational Chart
10/01/2021



Children's Board Of Hillsborough County
Fiscal Year 2021 - 2022 Budget
October 1, 2021 - September 30, 2022
OPERATING AND OTHER EXPENDITURES SCHEDULE

	FY 2020 - 2021 Budget	FY 2020 - 2021 Estimated Actual	FY 2021 - 2022 Budget
Operating Expenditures			
Contracted Professional Services			
Legal and Auditing Services	85,075	63,075	85,075
Professional Services	292,358	234,564	526,560
Total Contracted Professional Services	377,433	297,639	611,635
Facility Expenditures			
CBHC FRC Occupancy Expenditures	414,540	399,866	430,858
CBHC Facilities Maintenance	194,915	132,334	251,301
CBHC Utilities	94,080	126,279	139,164
CBHC IT Maintenance	25,865	41,000	47,900
CBHC Equipment Lease and Maintenance	25,895	29,793	23,628
Total Facility Expenditures	755,295	729,272	892,851
Other Operating Expenditures			
Staff Meeting Travel	33,900	11,600	32,400
Professional Development	40,000	30,000	40,000
Postage & Delivery	9,000	9,000	9,000
Insurance-Property and Liability	85,500	78,500	92,492
Promotional Activities	52,000	21,200	52,000
Supplies and Equipment	36,756	30,000	60,662
Printing	31,000	23,000	32,000
Position and Public Notice Advertising	11,000	9,000	11,000
Memberships	34,000	33,085	41,000
Subscriptions	35,000	18,225	43,000
Other	2,925	1,300	3,575
Provider Training and Events	68,000	16,400	91,000
Total Other Operating Expenditures	441,081	283,310	510,129
Total Operating Expenditures	1,573,809	1,310,221	2,014,615
Capital Expenditures	1,431,000	1,431,000	1,500,000
Mandatory Government Fees	1,436,553	1,349,620	1,554,993

Narrative/Assumptions for FY 2021 - 2022 Budget

Operating and Other Expenditures

- **Contracted Professional Services**

- Overall, the budget for Contracted Professional Services has increased by \$234,202 (62.1%).
- The Legal Services budget has remained constant at \$55,000.
- The budget for the Auditing Services has remained constant at \$30,075.
- The contract with Hillsborough County for IT services is budgeted at \$154 per month per computer for 45 computers for a total of \$83,160.
- \$11,700 is budgeted for the CBHC FRC data collection system (ANTS) and website.
- Website hosting for the Prevent Needless Deaths website is budgeted at \$500.
- \$1,200 has been budgeted for security at Board meetings.
- \$160,000 has been included in the facilities budget to develop a building envelope assessment for the three (3) CBHC properties and to assist in the acquisition of an additional FRC property.
- Contractual services for photography, Spanish translation of collateral, and creative services has remained constant, budgeted at \$16,000.
- The budget for videotaping events and welcome videos has decreased by \$8,000 for a total of \$12,000. This includes the creation of CBHC welcome videos for \$10,000 plus an additional \$2,000 to videotape community training events.
- The budget for community education and awareness has increased by \$100,000 to \$240,000; this includes public awareness campaigns of provider agencies, safety campaigns, pinwheel for prevention activities, and adoption support services.

- **Facility Expenditures**

- Overall facilities expenditures have increased by \$137,556 (18.2%).
- Occupancy expenses for the CBHC Family Resource Centers are budgeted at \$430,858. This includes rent, maintenance, utilities, and other occupancy costs.
- CBHC facilities maintenance has increased by \$56,386 (28.9%). Expenditures have been included in the budget based on a plan that was developed to provide required maintenance of the buildings through FY 2021 – 2022 including the replacement of the carpet.
- Utilities have increased by \$45,084 (47.9%). There has been a considerable increase in the electric cost during FY 2020 – 2021 that has been annualized for FY 2021 – 2022.
- Information Technology (IT) maintenance has increased by \$22,035 (85.2%). The cost for additional cloud servers for the accounting software were added to the budget.
- Equipment Lease and Maintenance has decreased by \$2,267 (8.8%).

- **Other Operating Expenditures**

- The overall other operating expenditure budget has increased by \$69,048 (15.7%).
- Staff meeting travel has decreased by \$1,500 because of less travel and more virtual meetings.
- The insurance budget has increased by \$6,992 (8.2%).
- The Promotional Activities budget has remained constant at \$52,000.
- The Supplies and Equipment budget has increased from \$36,756 to \$60,662. Additional supplies for new positions were added to the budget in addition to replacing ten (10) desk top computers with laptops and the purchase of additional monitors.

Narrative/Assumptions for FY 2021 - 2022 Budget

Operating and Other Expenditures Continued

- The printing budget increased by \$1,000 budgeted at \$32,000 for CBHC materials, printing the annual report, and Family Guides.
- The Position and Public Notice Advertising budget remains at \$11,000 for ads for the funding releases and required advertising for the TRIM notices.
- Memberships have increased by \$7,000 for a total of \$41,000. This includes a membership to the State Children's Services Council, in addition to other memberships.
- Subscriptions have increased from \$35,000 to \$43,000 to include additional IT related subscriptions such as service subscriptions for on line applications, (CATS, ASO databases), and human resources subscriptions.
- The Provider Training and Events line item has increased by \$23,000 for additional community training and facilitation of meetings.
- **Capital**
 - \$1,500,000 has been budgeted for an additional CBHC Family Resource Center in south county.
 - The building and capital reserve provides funds to maintain the three (3) CBHC owned buildings. The additional annual reserve was increased from \$100,000 per year to \$300,000 per year to include the two CBHC FRC's.
 - CBHC will be releasing an RFP for a new building envelope assessment of all three (3) properties. An updated plan will be presented in FY 2021 – 2022.
 - The projected expenditures in the table below will be updated after the assessment and recommendations have been received and approved by the Board.

Children's Board of Hillsborough County
Building and Capital Reserve Summary

	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	FY 2024 - 2025 Budget	FY 2025 - 2026 Budget	FY 2026 - 2027 Budget
Beginning Reserve Balance	384,027	681,627	974,952	1,272,052	1,572,052	1,872,052
Additional Annual Reserve:	300,000	300,000	300,000	300,000	300,000	300,000
Available Reserve	684,027	981,627	1,274,952	1,572,052	1,872,052	2,172,052
Projected Expenditures	(2,400)	(6,675)	(2,900)	-	-	-
Projected Ending Reserve Balance	681,627	974,952	1,272,052	1,572,052	1,872,052	2,172,052

Annual Reserve has been updated to include two new FRC buildings for a total of three buildings.
The Projected Expenses in FY 2021 - 2022 are included in the Facility Maintenance Budget.

- **Mandatory Government Fees**
 - This line has increased by \$118,440 (8.2%) for a total of \$1,554,993; representing 3% of the total FY 2021 - 2022 total budget.
 - Tax Collector's Fees are based on 2% of ad valorem tax revenue received. This line is expected to increase based on the tax base for a FY 2021 - 2022 total of \$1,096,574.
 - Property Appraiser's Fees are approximately .85% of ad valorem tax revenue. This line is expected to increase based on the tax base for a FY 2021 - 2022 total of \$455,419.
 - The City Storm Water Fee budget is estimated at \$3,000.

**Children's Board Of Hillsborough County
FY 2020 - 2021 Estimated Spending**

	FY 2020 - 2021 Budget	FY 2020 - 2021 Estimated Actual	FY 2020 - 2021 Projected Difference
Revenue			
Ad-Valorem Taxes	49,762,422	50,255,000	492,578
Investment Income	231,000	109,600	(121,400)
Administrative Services Organization (ASO)	1,410,000	1,400,000	(10,000)
Other Community Partner	410,000	296,186	(113,814)
Miscellaneous Income	156,000	160,000	4,000
Total Revenue	51,969,422	52,220,786	251,364
Expenditures			
Program:			
Program Funding (Continuation Grants)	35,107,604	31,243,593	3,864,011
CBHC Unallocated Program Funding	9,165,000	3,823,973	5,341,027
Total Program Expenditures:	44,272,604	35,067,566	9,205,038
Operating Expenditures			
Employee Salaries and Benefits	4,529,438	4,027,839	501,599
Contracted Professional Services	377,433	297,639	79,794
CBHC FRC Occupancy Expenditures	414,540	399,866	14,674
Facility Expenditures	340,755	329,406	11,349
Other Operating	441,081	283,310	157,771
Total Operating Expenditures	6,103,247	5,338,060	765,187
Capital Expenditures	1,431,000	1,431,000	-
Mandatory Government Fees	1,436,553	1,349,620	86,933
Total Expenditures	53,243,404	43,186,246	10,057,158
Total Projected Difference			10,308,522

Narrative/Assumptions for FY 2020 - 2021 Estimated Spending

- **Revenue**
 - Total Revenue is projected to be over budget by a net amount of \$251,364.
 - Ad-Valorem Tax Revenue is expected to be over budget by \$492,578 as more than 95% of the tax revenue has been received.
 - Investment Income is projected to be under budget by \$121,400. The current interest rate is .19% which is lower than the .4% budgeted.
 - The Administrative Services Organization (ASO) revenue is expected to be under budget by \$10,000 because it is estimated that the ASO will have no expenditures and revenue in the DCF contract.
 - Other Community Partner Revenue is expected to be under budget because the co-funded summer services expenditures were under budget. This was offset by a \$20,000 match grant received from the City of Plant City for build out of the Plant City CBHC FRC.
 - Miscellaneous Income is expected to be over budget by \$4,000 because of additional revenue received from the cash back program from Wells Fargo credit cards.

- **Expenditures**
 - **Program Expenditures**
 - Total Program Expenditures are expected to be under budget by \$9.2 Million.
 - Continuation Grants are expected to be under budget by \$3.9 Million.
 - It is estimated that the ASO will spend \$10,000 less than the allocated amount of other funder's allocations and \$1.1 Million less in CBHC allocations.
 - Negotiated Continuation Contracts were under budget by \$530,508. \$131,400 was allocated to other services leaving \$399,108 unallocated.
 - Estimated under spending of the remaining continuation contracts is \$2.4 Million.
 - Unallocated Program Funding is expected to be under budget by \$5.3 Million.
 - **Operating Expenditures**
 - Salaries and Benefits are under budget by \$501,599 because of vacant positions throughout the year.
 - Contracted Professional Services are expected to be under budget by \$79,794 because of under spending in legal services, County IT services, and public relations contracted services.
 - CBHC FRC Occupancy Expenditures are under budget by \$14,674 because telephone expense was budgeted for all centers and only paid by CBHC for two owned facilities.
 - Facilities Expenditures are under budget by a net amount of \$11,349. All the planned projects were not completed by September 30, 2020 and were completed and paid in FY 2020 – 2021 in addition to the planned project for FY 2021 – 2022 not being completed.
 - Other Operating Expenditures are expected to be under budget by \$157,771. This includes professional development, subscriptions, local travel, meeting travel, insurance, promotional materials, supplies, printing, and community training.
 - **Capital Expenditures**
 - Capital Expenditures are expected to be within budget.
 - **Mandatory Government Fees**
 - The property appraiser's fee was under budget by approximately \$86,000.

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

FY 2020 - 2021 to FY 2025 - 2026

Millage Rate .4589



	FY 2020 - 2021 Budget	FY 2020 - 2021 Estimated Actual	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	FY 2024 - 2025 Budget	FY 2025 - 2026 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/ 8.88% inc. in tax base in FY 2022, 5% inc. in FY 2023, 6.1% inc. in FY 2024, 6.2% inc. in FY 2025, 6.1% inc. in FY 2026)	49,762,422	50,255,000	53,833,708	56,512,643	59,944,360	63,645,101	67,511,896
Investment Income	231,000	109,600	66,000	66,731	60,771	53,594	44,007
Administrative Services Organization and Other Community Partner	1,820,000	1,696,186	1,815,000	1,815,000	1,815,000	1,815,000	1,815,000
Miscellaneous Income	156,000	160,000	168,000	168,000	168,000	168,000	168,000
Total Revenue Available	51,969,422	52,220,786	55,882,708	58,562,374	61,988,131	65,681,695	69,538,903
<u>Operating Expenditures</u>	6,103,247	5,338,060	7,156,325	7,385,860	7,495,263	7,744,368	8,006,356
Mandatory Government Fees	1,436,553	1,349,620	1,554,993	1,620,843	1,718,647	1,824,118	1,934,322
Building and Capital Reserve Expenditures	1,431,000	1,431,000	1,500,000	1,500,000	1,500,000	-	-
<u>Program Funding (Continuation Grants)</u>	35,107,604	31,243,593	37,505,024	45,844,502	53,764,664	57,802,431	67,627,831
<u>New Program Funding (Unallocated)</u>	9,165,000	3,823,973	9,070,000	8,420,000	4,420,000	9,920,000	1,920,000
Total Expenditures	53,243,404	43,186,246	56,786,342	64,771,205	68,898,574	77,290,917	79,488,509
Net Income (Spend Down)	(1,273,982)	9,034,540	(903,634)	(6,208,831)	(6,910,443)	(11,609,222)	(9,949,606)
Fund Balance							
Total Fund Balance Beginning of Year	38,011,640	40,647,828	49,682,368	48,778,734	42,569,903	35,659,461	24,050,239
Net Income (Spend Down of Fund Balance)	(1,273,982)	9,034,540	(903,634)	(6,208,831)	(6,910,443)	(11,609,222)	(9,949,606)
Total Fund Balance End of Year after Spend Down	36,737,658	49,682,368	48,778,734	42,569,903	35,659,461	24,050,239	14,100,633
Less Non-Spendable Fund Balance Reserve	(26,100)	(19,153)	(19,153)	(19,153)	(19,153)	(19,153)	(19,153)
Less Committed Fund Balance Reserve (Operating Reserve)	(2,667,495)	(2,667,495)	(2,844,996)	(3,245,037)	(3,451,819)	(3,872,275)	(3,982,374)
Less Committed Fund Balance Reserve (Building & Capital Reserve)	(384,027)	(384,027)	(681,627)	(974,952)	(1,272,052)	(1,572,052)	(1,872,052)
Less Assigned Fund Balance Reserve	(24,027,562)	(35,581,735)	(34,678,101)	(28,469,270)	(21,558,828)	(9,949,606)	
Unassigned Fund Balance	9,632,474	11,029,958	10,554,857	9,861,491	9,357,609	8,637,153	8,227,054

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.

Narrative/Assumptions for Five Year Projections

- **Revenue:**

- The Ad-Valorem Tax Revenue is budgeted at the millage rate of .4589 (the same rate as FY 2020 - 2021) in all fiscal years presented.
- The current estimated increase in the property tax base for FY 2021 - 2022 is 8.88%.
- The future property tax base value estimates (as of March 2021) from The Florida Office of Economic and Demographic Research are:
 - FY 2022 - 2023 is estimated to increase by 5%.
 - FY 2023 - 2024 is estimated to increase by 6.1%.
 - FY 2024 - 2025 is estimated to increase by 6.2%.
 - FY 2025 - 2026 is estimated to increase by 6.1%.

- **Operating Expenditures:**

- Salaries and benefits are increased 3% in all future fiscal years presented.
- Liability and building insurance are increased by 5% in all future fiscal years presented.
- Regular facilities operating expenditures are increased 3% in all future fiscal years presented.
- Other operating expenditures are not increased over the years.

- **Mandatory Government Fees:**

- Mandatory Government Fees are increased at the rate of increased revenue each year.

- **Program Expenditures:**

- Program Funding (Continuation Grants)
 - The portion of new program expenditures in each year that are not considered one-time funding are added to the continuation funding list in future years.
 - A 3% increase was added for the majority of the remaining continuation contracts for each fiscal year presented.
- New Program Funding (Unallocated)
 - New program funding is budgeted based on expected revenue and spend down from the fund balance. Additional dollars have been added in FY 2022 – 2023 and FY 2024 – 2025 for the re-release of funds.

- **Fund Balance:**

- The Governmental Accounting Standards Board (GASB) Statement No. 54 provides required categories to be used when presenting the Fund Balance portion of the financial statements.
- A portion of the Total Fund Balance is reserved and committed.
- The categories and definitions are included on the previous page.
- Budgets for fiscal years 2021 - 2022 through 2025 - 2026 include a systematic spend down of the Fund Balance.

Provider Audit Submission Extension

Initiator: Daniel Monasterio, Fiscal Compliance Manager

Action: Provider Audit Submission Extension for St. Joseph's Hospital, Inc. (subsidiary of BayCare Health System, Inc.)

Date: Executive/Finance Committee Meeting, Thursday, August 26, 2021

Recommended Action

Decision to continue/discontinue payments to St. Joseph's Hospital, Inc. (subsidiary of BayCare Health System, Inc.)

Background

- Board Policy 2.13.E states:
Failure to Submit Audits or Reviews. The approval of the Executive Committee of the Children's Board shall be required to continue payments under the Agreement to any provider who has not furnished the Children's Board with an acceptable audit or review report within 180 days after the close of the provider's fiscal year or before the end of the contract period in the case of newly funded agencies who lack prior audits or reviews as described in "Newly Funded Agencies Without Audits or Reviews" above.
- CBHC received a request for extension from St. Joseph's Hospital on June 29, 2021 because as they must have a Single Audit conducted for the fiscal year ending December 31, 2020, they will be delayed in releasing the 2020 Single Audit due to receiving an extension from the Office of Management and Budget for entities who have received CARES Act funding.
- CBHC provided the extension request forms to St. Joseph's Hospital asking for a formal request and approval in order to proceed with presenting the request to the CBHC Executive Committee.
- St. Joseph's Hospital has requested an extension to March 30, 2022. It should be noted that the current audit due date is September 27, 2021, which includes a special condition for a due date of 270 days after the close of the fiscal year (rather than the standard 180 days).

Attachments

- A. Request for Extension of Audited Financial Statement Submission
- B. Office of Management and Budget's M-21-20 announcement (referenced in Attachment A)

Children's Board of Hillsborough County

Request for Extension of Audited Financial Statement Submission

Board Policy:

2.13 Audit Requirements

- A. The Agreement between the Children's Board and Funded Agencies. The Agreement between the Children's Board and funded agencies states that for any funded agency's fiscal year ending during the term of the Agreement and for any fiscal year during which revenues or expenditures are recognized by the provider for the program covered by the Agreement, the provider will submit to the Children's Board (within 180 days after the close of the provider's fiscal year) year-end audited financial statements and any related management letters, any related communications or reports on internal control, and any related reports on compliance with laws and regulations.
- B. A Review of the Provider Agency's Financial Statements. A review of the provider agency's financial statements is acceptable for provider agencies with a current fiscal year budget of less than \$300,000.
- C. Newly Funded Agencies without Audits or Reviews. For provider agencies who have not previously received Children's Board funding and who do not have audited or reviewed financial statements, the Children's Board staff may conduct a review of such provider agency's fiscal capacity during the first quarter of the contract period. The Children's Board staff will require that the provider agency put in place a written audit preparation process that includes at least the following items:
1. Preparation of monthly financial statements
 2. General ledger (reconciled)
 3. Source documents (checks, reconciled bank statements)
- The written audit preparation process shall be subject to review and written approval by the Children's Board staff.
- D. An Audit or Review. An audit or review (depending on the total agency budget amount for such newly funded agencies) must be completed by the end of the contract period.
- E. Failure to Submit Audits or Reviews. The approval of the Executive Committee of the Children's Board shall be required to continue payments under the Agreement to any provider who has not furnished the Children's Board with an acceptable audit or review report within 180 days after the close of the provider's fiscal year or before the end of the contract period in the case of newly funded agencies who lack prior audits or reviews as described in "Newly Funded Agencies Without Audits or Reviews" above.

Request for Extension:

Agency: BayCare Health System, Inc.

Other Agency Information: Subsidiaries: St. Joseph's Hospital, Inc. d/b/a St. Joseph's Children's Hospital, St. Joseph's Hospital, Inc. d/b/a St. Joseph's Women's Hospital

Program(s): Mobile Health and Safety Education (MHSE), Supporting Motherhood and More (SMM), Safe Baby Plus

FY 2020-2021 Program Funding Amount(s): \$1,011,820 (MHSE), \$118,305 (SMM), \$252,874 (Safe Baby Plus)

Agency Fiscal Year: 2020

Audited Financial Statements Due Date: September 27, 2021

Extension Request Date: March 30, 2022

Reason for Extension:

In accordance with Title 2: Grants and Agreements, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements, Subpart F, §200.501, BayCare Health System, Inc. must have a single audit conducted for that year. However, in accordance with the Office of Management and Budget's M-21-20 announcement on March 19th, 2021, BayCare Health System and its subsequent entities will be delayed in releasing the 2020 audit. The addendum to the 2020 OMB Compliance Supplement provided guidance on single audits authorizing an extension for entities who've received CARES Act funding. Referenced in section IX (page 11 of M-21-20 and highlighted for your convenience in the attached announcement), our Health System has not yet filed single audits with the Federal Audit Clearinghouse and thus will have a delay in the issuance of the completion of the Single Audit reporting package.

Executive Committee Meeting Date – Extension was requested: August 26, 2021



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

March 19, 2021

M-21-20

MEMORANDUM FOR THE HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

FROM: Robert Fairweather
Acting Director

A handwritten signature in black ink that reads "Robert Fairweather".

SUBJECT: Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and Stewardship of the Taxpayer Resources

The American Rescue Plan Act of 2021 (Pub. L. No. 117-2) (ARP) provides funding for critical resources to strengthen the backbone of our country, while also responding to the public health and economic crisis the Nation faces as a result of the COVID-19 pandemic. The ARP includes funding to set up community vaccination sites nationwide, scale up testing and tracing, eliminate supply shortage problems, invest in high-quality treatments, and address disparities in obtaining quality healthcare. The ARP also provides immediate relief to workers and families bearing the brunt of the public health and economic crisis and critical support to struggling communities and industries.

This unprecedented and historic crisis requires a swift Government-wide response, underscoring the need to ensure the public's trust in how the Federal Government implements ARP programs and distributes ARP funding. Accountability and transparency of Federal Government spending and achieving results are necessary for effective stewardship of these funds. Effective stewardship of taxpayer funds also means supporting all Americans, and as such, requires advancing racial equity and supporting underserved communities across our country. Building on recent progress and existing reporting requirements, this Memorandum supports the requirements outlined in the Executive Orders [Advancing Racial Equity and Support for Underserved Communities Through the Federal Government](#) and [Restoring Trust in Government through Scientific Integrity and Evidence-Based Policymaking](#).

The Administration is committed to effective implementation and stewardship of ARP funds. To that end, the Administration will foster accountability and public trust by delivering effective and equitable relief, while implementing sound financial management of the resources funding that relief. This includes working with the Pandemic Response Accountability Committee (PRAC) and agency Inspector Generals to strengthen payment integrity to minimize the risk of waste, fraud, and abuse; and improving the overall award and administration of financial assistance programs with an increased focus on human-centered program and service design to achieve more equitable results.

The Administration will also work with executive departments and agencies (agencies) to identify ARP programs that—given the nature of the program’s goals and design and the program’s potential impacts on equitable outcomes—require additional attention (beyond the overarching financial tracking and reporting requirements herein) to program design, tracking, and reporting to support agency, Administration, and public understanding of measures such as trust, equity, and experience that are critical to ensuring the achievement of intended program outcomes and positive impact for the American public.

Improving Program and Service Design to Achieve More Equity-Oriented Results for Federal Financial Assistance

To provide the highest integrity in the management of financial assistance, agencies must apply the requirements of title 2 of the Code of Federal Regulations, Grants and Agreements (2 CFR) to Federal financial assistance funded through the ARP to the maximum extent authorized by law. This includes the existing requirement in 2 CFR part 25 for financial assistance recipients to register at SAM.gov. Similarly, as permitted by 2 CFR § 200.101(2), agencies should apply the provisions of 2 CFR part 200 to grants and cooperative agreements to for-profit entities, with limited exceptions.

For any new programs authorized and appropriated by the ARP, agencies must submit their proposed implementation plan of 2 CFR to OMB for approval, by emailing such plans to ARP.implementation@omb.eop.gov, prior to submitting an Assistance Listing for review. Those plans should identify whether there are any required exceptions to the application of the requirements of 2 CFR, given the unique nature and goals of a given program or because the application of requirements in 2 CFR would pose insurmountable challenges to program implementation. In the event that OMB disapproves an agency’s implementation plan, that agency may submit an appeal request to OMB and the White House ARP implementation team, by emailing their appeal request to ARP.implementation@omb.eop.gov. Such appeals requests must be made and reviewed prior to program administration and award issuance or, if the need arises midstream in program implementation, prior to implementation of a new program phase or issuance of a new tranche of awards. Agencies are discouraged from submitting such appeal requests until and unless all flexibilities described herein have been considered by the agency.

Agencies should also apply, where appropriate, the flexibilities for recipients in 2 CFR, including those identified in *Appendix 2: Achieving More Equity-Oriented Results for Financial Assistance*, which highlights sections in 2 CFR part 200 that are of particular importance for an equity-oriented approach to achieving results.

Agencies should also include ARP programs in their ongoing processes for agency equity and service assessments and agency action plans called for in Executive Order 13985. In particular, Agency Equity Teams should engage in equity assessments for ARP programs. Agencies should refer any questions about this part of the ARP program design, implementation, and assessment process to equity@omb.eop.gov.

Consistent with Executive Order 14008, “Tackling the Climate Crisis at Home and Abroad,” agencies should also consider, where appropriate, how the implementation of ARP funding could increase the benefits that flow to disadvantaged communities and invest in opportunities that help revitalize energy communities.

Furthermore, agencies should apply, where appropriate, the flexibilities provided in *Appendix 3: Disaster Relief Flexibilities to Reduce Burden for Financial Assistance*, as well as other flexibilities as permitted by law. Agencies should innovate using the flexibilities described above, consistent with statutory authority and by identifying synergies across programs and agencies that alleviate burden for recipients.

For all Federal financial assistance, agencies are required to establish detailed and accurate award descriptions at the time of award. Award descriptions are critical to ensuring accountability and transparency, as they are a primary means to inform the public of the purpose of the Federal funding that is distinct from the programmatic level information in the Assistance Listings.¹ Agencies shall establish processes to validate that award descriptions provide specificity about the award purpose, activities to be performed, deliverables and expected outcomes, and intended beneficiary(ies) as well as subrecipient activities if known or specified at the time of award. Within 30 days of issuance of this guidance, agencies shall provide a plan to validate and improve award descriptions. Thereafter, every quarter close, agencies shall submit a status update including a summary of the quality of award descriptions. Plans and updates must be submitted by emailing ARP.implementation@omb.eop.gov.

Consistent with the provisions of the Foundations for Evidence-Based Policymaking Act of 2018, agencies should use Federal data to assess the effectiveness and equitable delivery of such programs and suggest improvements.

To reduce recipient reporting burden and consistent with OMB Memorandum [M-19-16 Centralized Mission Support Capabilities for the Federal Government](#) (Apr. 26, 2019), agencies are required to consult with the relevant Quality Service Management Organization (QSMO), prior to developing new or modernized technology, or considering an existing provider, to support execution of ARP.

Federal awarding agencies must collect recipient performance reports in a manner that enables the Federal Government to articulate the outcomes of Federal financial assistance to the American people. Agencies should consider ways to collect such performance information that minimizes burden to Federal financial assistance recipients, while still collecting the needed information, including the use of independent sources of data that may be used to measure progress. As such in accordance with 2 CFR §§ 200.301 and 200.329, agencies must measure the recipient's performance to show achievement of program goals and objectives, share lessons learned, improve program outcomes, and foster adoption of promising practices.

Performance planning, management, and agency reporting for ARP funding should be incorporated into agencies' existing organizational performance management routines. Public reporting should also be integrated with required performance planning and reporting to ensure alignment with the overarching agency strategic goals and objectives.

¹ OMB Memoranda M-18-16, *Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk* (June 6, 2018); M-18-24, *Strategies to Reduce Grant Recipient Reporting Burden* (Sept. 5, 2018); and M-20-21, *Implementation Guidance For Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)* (Apr. 10, 2020); and M-21-03, *Improvements in Federal Spending Transparency for Financial Assistance* (Nov. 12, 2020).

Ensuring Robust and Transparent Reporting

In carrying out this Memorandum, agencies will use existing financial transparency and accountability mechanisms established by OMB Memorandum [M-20-21 Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 \(COVID-19\)](#) (Apr. 10, 2020). As such, agencies must report monthly, including award outlays, to [USAspending.gov](#) for all funding in the ARP and follow existing Government-wide reporting requirements on [USAspending.gov](#) as established by the Federal Funding Accountability and Transparency Act (FFATA), as amended by the Digital Accountability & Transparency Act (DATA Act). Agencies are required to ensure that all data required by [M-20-21](#) are reported to [USAspending.gov](#). Additionally, agencies are also reminded of the direction in [M-20-21](#) to incorporate reporting of organizational performance on COVID-19 related relief funding into their established mission performance plans and reports, and review progress regularly as part of their performance, evidence-building and enterprise risk management routines to the maximum extent possible.

To help accomplish this reporting, agencies are instructed to expand the usage of the Disaster and Emergency Funding Code (DEFC) and track ARP funding with a specific DEFC domain value “V” in their monthly Government-wide Treasury Account Symbol Adjusted Trial Balance System reporting and to the DATA Act Broker for display on [USAspending.gov](#). In all instances where agencies cannot use the DEFC attribute to track ARP funds, they should contact their OMB representative to determine alternative methods of tracking these funds.²

The Federal Assistance Listings³ is the single, authoritative, government-wide comprehensive source of Federal financial assistance program information, including loans, produced by the executive branch of the Federal Government. Agencies are required to establish an assistance listing prior to publicly releasing information regarding the administration of any new financial assistance program and update existing assistance listings annually.⁴ Agencies should pay particular attention to this exercise as an important source of transparency for ARP funds.

Agencies are reminded of: (1) the subaward reporting requirements located at 2 CFR part 170, *Reporting Subawards and Executive Compensation Information*; and (2) agencies’ responsibilities to implement processes that support the overall quality of subaward data, including actions agencies are expected to take when recipients are non-compliant with these reporting requirements. To emphasize the importance of subaward reporting, OMB included this topic in the 2020 Compliance Supplement Addendum as one of the areas auditors are required to review in COVID-19 grants and cooperative agreement programs. OMB will also include this topic as topic a requirement for all financial assistance programs reviewed under the Single Audit requirements in the 2021 Compliance Supplement.

Agencies that have determined they are subject to the DATA Act reporting must maintain a Data Quality Plan which includes controls to manage risks to reporting objectives in accordance with [OMB Circular No. A-123](#), *Management’s Responsibility for Enterprise Risk*

² Certain provisions of the ARP, such as those involving taxes, receipts, and entitlements, may require alternative methods of reporting. OMB has worked with agencies to develop alternate reporting methods for funds related to the CARES Act (Pub. L. No. 116-136) and the Consolidated Appropriations Act of 2021 (Pub. L. No. 116-260).

³ Formerly referred to as the Catalog of Federal Domestic Assistance (CFDA).

⁴ 2 CFR §200.203, Requirement to provide public notice of Federal financial assistance programs

Management and Internal Control. Consistent with OMB Memoranda [M-18-08](#) *Guidance on Disaster and Emergency Fund Tracking* and [M-20-21](#) agencies must consider the following data elements in their Data Quality Plan pertaining to their testing plan and identification of high-risk reported data: plain English financial assistance award descriptions,⁵ DEF Code, and award outlays. Agencies are further reminded that reporting on loans is an essential part of providing transparency for Federal spending, and agencies for which loans are a significant part of their portfolio should carefully consider whether their compliance with existing policy should be included in their Data Quality Plans.

Additional guidance providing further detail and covering a fuller range of items will be issued. Questions about this memorandum or the guidance generally can be addressed to your agency's OMB counterparts or to ARP.implementation@omb.eop.gov.

Thank you for your attention to these matters.

Appendices:

- 1- Management of Payment Integrity Risks
- 2- Achieving More Equity-Oriented Results for Financial Assistance
- 3- Disaster Relief Flexibilities to Reduce Burden for Financial Assistance

⁵ Additional guidance for financial assistance award descriptions can be found in OMB Memorandum M-21-03, *Improvements in Federal Spending Transparency in Financial Assistance* (Nov. 12, 2020).

Appendix 1: Management of Payment Integrity Risks Related to American Rescue Plan Funding

The Payment Integrity Information Act of 2019 (PIIA) and OMB Memorandum [M-21-19](#), *Transmittal of Appendix C to OMB Circular A-123, Requirements for Payment Integrity Improvement* (Mar. 5, 2021), establish the framework for assessing payment integrity risks and developing corrective actions to mitigate those risks. When conducting an improper payment risk assessment for programs receiving ARP funding, agencies should ensure that in addition to providing proper consideration to the relevant factors referenced in [M-21-19](#) and PIIA, they have also considered the impact that the following risk factors have on the program’s payment integrity and whether those factors are significant enough to warrant the implementation of additional payment integrity risk mitigation strategies prior to disbursing funds, such as:

- New Legal Provisions;
- Change to Existing Program Eligibility Rules;
- Increased Volume of Program Applications; and
- Limitations in Resources Relative to Volume of Applications or Funding.

Moreover, certain risks listed in PIIA will likely be more salient for ARP relief, including, “whether the program or activity reviewed is new to the executive agency,” “the volume of payments made through the program or activity reviewed,” and “recent major changes in program funding, authorities, practices, or procedures.” Generally, it is the agencies’ responsibility to assess their existing internal controls for the payment integrity of current programs and to design controls for new programs to mitigate payment integrity risks. In making these decisions, agencies should leverage existing resources, including the Department of the Treasury’s Do Not Pay Portal and Payment Integrity Center of Excellence⁶ and similar federal entities or databases. Agencies should consider controls for checking any new eligibility requirements. Agencies should also work with their Inspectors General to identify other areas of risk and support. In addition, agencies should consider different strategies that can be implemented in the short term to mitigate payment integrity risks, such as increased automation, behavioral influence, internal process or policy change, and predictive analytics. Agencies must continue to report pursuant to PIIA their improper payments on paymentaccuracy.gov. Finally, agencies must balance financial management and programmatic goals, including speed of delivery, burden on beneficiaries, and other program attributes that impact racial equity and support for underserved communities, when considering changes to internal controls. Agencies should advance racial equity by administering programs fairly and equitably.

OMB anticipates continued collaboration with the PRAC to include joint communications on issues related to ARP relief that will raise awareness on specific challenges and opportunities for payment integrity.

⁶ U.S. Department of Treasury, Payment Integrity Center of Excellence, <https://www.fiscal.treasury.gov/payment-integrity-center/> (March 18, 2021); U.S. Department of Treasury, Do Not Pay, <https://www.fiscal.treasury.gov/DNP/> (March 18, 2021).

Appendix 2 - Achieving More Equity-Oriented Results for Financial Assistance

Consistent with the requirements in 2 CFR part 200 *Uniform Administrative Requirements, Cost Principles, And Audit Requirements for Federal Awards*, Federal awarding agencies are required to administer programs in a manner that promotes fair and equitable administration of financial assistance and takes a risk-based, data-driven approach that balances compliance requirements with demonstrating successful results. OMB also reminds agencies of the following requirements that are of particular importance for administering crisis relief funds. Agencies must apply these requirements to all types of Federal financial assistance funded through the ARP to the maximum extent authorized by law. For all new programs, agencies are required to submit their proposed implementation of 2 CFR part 200 to OMB for approval prior to program administration and award issuance. For more resources, agencies may leverage *Managing for Results: The Performance Management Playbook for Federal Awarding Agencies* and other items available at <https://www.cfo.gov/financial-assistance>.

I. Program Planning and Design: As reflected in 2 CFR § 200.202, a program must be designed with clear goals and objectives that facilitate the delivery of meaningful results. The Administration expects agencies to set a limited number of ambitious, but achievable goals that encourage innovation and adoption of evidence-based strategies. Well-designed programs, with a focus on equity implications, represent a critical component of an agency’s implementation strategies and will contribute to longer-term outcomes responsive to the current crisis. Federal awarding agencies are encouraged to review resources that focus on program design. (2 CFR § 200.202)

II. Public Availability of Notice of Funding Opportunities (NOFOs): Pursuant to 2 CFR § 200.203, for discretionary grants and cooperative agreements that are competed, agencies are required to post NOFOs to the OMB designated website Grants.gov. Further, to leverage the information in Grants.gov for data analytics, agencies must post the full text of the NOFO as an attachment in the “Full Announcement” folder on the “Related Documents” tab in addition to completing the synopsis.

III. Performance Reporting: As required by 2 CFR §§ 200.301 and 200.329, Federal awarding agencies must measure the recipient’s performance to show achievement of program goals and objectives, share lessons learned, improve program outcomes, and foster adoption of promising practices. Agencies are strongly encouraged to focus their Federal agency performance reporting on the intended program outcomes to produce value to the American taxpayer. Federal awarding agencies must collect performance reports in a manner that enables the Federal government to articulate the outcomes of financial assistance funding to the American people. Finally, Federal awarding agencies must consider the appropriate interval of performance reporting to best inform improvements in program outcomes and productivity as establishing reporting requirements.

IV. Risk Management: Agencies are required to maximize use of risk management approaches to direct technical assistance and administrative relief for crisis response to funding recipients. Appropriately focusing on a risk-based approach emphasizes the importance of program performance outcome measures and equitable economic recovery effectiveness for working families, communities, and small businesses. Agencies may adjust terms and conditions of awards based on risk of achieving the intended outcomes. (2 CFR § 200.206)

V. Case-by-Case Exceptions: 2 CFR § 200.102 allows Federal awarding agencies to grant case-by-case exceptions for individual Federal awards, except where otherwise required by law or where OMB or other approval is expressly required. Federal awarding agencies are encouraged to use this provision as necessary when the conditions warrant an exception to support the implementation of crisis relief funds.

VI. Innovative Funding Approaches: Agencies are encouraged to take, to the extent authorized by law, innovative administrative approaches to increase efficiency and effectiveness across programs (e.g., braiding and blending funds). These approaches may be employed across multiple programs and agencies to better reach under-served communities and alleviate burden on recipients. (See e.g., 2 CFR §§ 200.102, 200.201(b), and 200.333)

VII. Procurement of Common or Shared Goods and Services (including Information Technology): As reflected in 2 CFR § 200.318, Federal awarding agencies should encourage recipients to enter into State and local intergovernmental agreements or inter-entity agreements, where appropriate for procurement or use of common or shared goods and services.

VIII. Financial Assistance Awards to For-Profit Organizations: For purposes of ARP implementation, Federal awarding agencies are expected to follow the requirements as directed by OMB in 2 CFR part 200 for financial assistance awards to for-profit organizations to the maximum extent authorized by law. This Uniform Guidance, as adopted by the agencies, provides requirements for all federal awards from program design to closeout and includes audit requirements under the Single Audit Act of 1996. As consistent with the policy for all Federal awards, fee and profits are not allowable. Agencies may consider deviations in the following areas:

- Cost sharing or matching
- Equipment
- Intellectual Property
- Indirect costs
- Audits (agencies should consider whether Single Audit or some other audit is most appropriate)

Federal awarding agencies must develop a set of standard terms and conditions that are clear and transparent for awards to for-profit organizations.

IX. Other Types of Federal Financial Assistance: Agencies should apply the requirements of 2 CFR part 200 to all types of financial assistance awards funded through the ARP, including the application of those provisions of that guidance that would typically apply only to grants and cooperative agreements. This includes considering a general application with deviations from specific provisions (such as elimination of accounting of costs for a fixed price award). The deviations must be clearly communicated to applicants and recipients in the terms and conditions of the award.

X. Use of Single Audit to drive accountability and transparency: Non-Federal entities (States, local governments, tribes, and non-profit organizations) with \$750,000 or more in federal expenditures are required by the Single Audit Act Amendments of 1996 (Single Audit) and 2 CFR Subpart F to have an annual audit of their Federal awards (e.g., grant and loan programs). Consistent with 2 CFR Subpart F § 200.519, agencies must perform a risk analysis of ARP programs and request OMB to designate any higher risk programs as Single Audit major

programs, i.e., programs which must be tested in a particular year. OMB will use the 2 CFR Subpart F Compliance Supplement to notify auditors of compliance requirements that should be tested for ARP programs. Consistent with existing policy, Single Audit reports, along with their audit findings, filed with the Federal Audit Clearinghouse (FAC) will be made publicly available with limited exceptions.

Appendix 3 - Disaster Relief Flexibilities to Reduce Burden for Financial Assistance

Pursuant to 2 CFR § 200.201, OMB in order to provide administrative relief, OMB is allowing Federal awarding agencies the authority to grant the following exceptions to recipients affected by the pandemic as they deem appropriate and to the extent permitted by law. These exceptions apply not only to recipients with COVID-19 related Federal financial assistance awards, but also to recipients with assistance awards not related to COVID-19. Federal awarding agencies must specifically consider exceptions that can advance racial equity and support for underserved communities. Further, Federal awarding agencies are required to maintain records of particular exceptions provided to recipients.

I. Flexibility with SAM registration/recertification: Federal awarding agencies may relax the timing of the requirement for active SAM registration at time of application in order to expeditiously issue funding. At the time of award, the requirements of 2 CFR § 200.206, Federal awarding agency review of risk posed by applicants, continue to apply. Current registrants in SAM with active registrations expiring between April 1, 2021 and September 30, 2021 will automatically be afforded a one-time extension of 180 days. (2 CFR § 25.110)

II. Waiver for NOFO Publication: Awarding agencies may publish emergency and competitive NOFOs for grants and cooperative agreements for less than 30 days without separately justifying shortening the timeframe for each NOFO. Awarding agencies are still required to document and track NOFOs published for less than 30 days under this emergency waiver. (2 CFR § 200.204)

III. Pre-award costs: Awarding agencies may allow necessary pre-award costs that are incurred: (i) from March 15, 2021 through the Public Health Emergency Period; and (ii) prior to the effective date of a Federal award. (2 CFR § 200.210, 2 CFR § 200.458)

IV. No-cost extensions on expiring awards: To the extent permitted by law, awarding agencies may extend awards that were active as of March 31, 2021 and scheduled to expire prior or up to December 31, 2021, automatically at no cost for a period of up to 12 months. This will allow time for recipient assessments, the resumption of many individual projects, and a report on program progress and financial status to agency staff. Project-specific financial and performance reports will be due 90 days following the end date of the extension. Awarding agencies will examine the need to extend other project reporting as the need arises. (2 CFR § 200.309)

V. Abbreviated non-competitive continuation requests: For non-competitive continuation requests scheduled between April 1, 2021 and December 31, 2021, awarding agencies may accept a brief statement from recipients to verify that they are in a position to: (i) resume or restore their project activities and (ii) accept a planned continuation award. Agencies must post any specific instructions on their website. Agencies must examine the need to extend this approach on subsequent continuation award start dates as recipients have an opportunity to assess the situation. (2 CFR § 200.309)

VI. Waivers from prior approval requirements: Awarding agencies are authorized to waive prior approval requirements as necessary to effectively address the response. All costs charged to Federal awards must be consistent with Federal cost policy guidelines and the terms of the award, except where specified in this memorandum. (2 CFR § 200.407)

VII. Exemption of certain procurement requirements: Awarding agencies may waive the procurement requirements contained in 2 CFR § 200.319(b) regarding geographical preferences and 2 CFR § 200.321 regarding contracting small and minority businesses, women's business enterprises, and labor surplus area firms. Awarding agencies must require recipients to maintain appropriate records and documentation to support the charges against the Federal awards. (2 CFR § 200.319(b), 2 CFR § 200.321)

VIII. Extension of financial and other reporting: Awarding agencies may allow recipients to delay submission of financial, performance and other reports up to three months beyond the normal due date. If an agency allows such a delay, recipients may continue to draw down Federal funds without the timely submission of these reports. These reports, however, must be submitted at the end of the extension period. In addition, awarding agencies may waive the requirement for recipients to notify the agency of problems, delays, or adverse conditions related to COVID-19 on an award by award basis. (2 CFR § 200.328, 2 CFR § 200.329, 2 CFR § 200.329(e)(1))

IX. Extension of Single Audit submission: Awarding agencies, in their capacity as cognizant or oversight agencies for audit, should allow recipients and subrecipients that have not yet filed their single audits with the Federal Audit Clearinghouse as of the date of the issuance of this memorandum that have fiscal year-ends through June 30, 2021, to delay the completion and submission of the Single Audit reporting package, as required under Subpart F of 2 CFR § 200.501 to six months beyond the normal due date. No further action by awarding agencies is required to enact this extension. This extension does not require individual recipients and subrecipients to seek approval for the extension by the cognizant or oversight agency for audit; however, recipients and subrecipients should maintain documentation of the reason for the delayed filing. Recipients and subrecipients taking advantage of this extension would still qualify as a "low-risk auditee" under the criteria of 2 CFR § 200.520(a). (2 CFR § 200.501)

X. Flexibility with application deadlines: Awarding agencies may provide flexibility with regard to the submission of competing applications in response to specific announcements, as well as unsolicited applications, presuming these exceptions do not negatively impact underserved communities. As appropriate, agencies should list specific guidance on their websites and provide a point of contact for an agency program official. (2 CFR § 200.204)

XI. Extension of closeout: Awarding agencies may allow the grantee to delay submission of any pending financial, performance and other reports required by the terms of the award for the closeout of expired projects, provided that proper notice about the reporting delay is given by the grantee to the agency. This delay in submitting closeout reports may not exceed one year after the award expires. Upon receipt of all final reports, awarding agencies have six months to close out the award. (Guidance to Federal Agencies and Recipients) (2 CFR § 200.344)

XII. Flexibility for the Management requirement related to Physical Inventories: Awarding agencies may provide grantees up to a 12-month extension for the biennial physical inventory of equipment purchased under a Federal award. (2 CFR § 200.313 (d) (2))