

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY

REGULAR BOARD MEETING

MARCH 23, 2023 ~ 3:00 PM

AGENDA

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

CALL TO ORDER

Attendance Verification
Quorum Verification
Invocation and Pledge of Allegiance

A. Mayts
K. Austin
A. Mayts
A. Mayts

PUBLIC COMMENT

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

A. Mayts

EXECUTIVE DIRECTOR DISCLOSURE

K. Parris

ACTION ITEMS

1. **Approval;** February 23, 2023 Regular Board Meeting Minutes
2. **Acceptance;** FY 2021 - 2022 Audited Financial Statements
 - John Brielmair – Presentation by Carr, Riggs, & Ingram
3. Presentation of the Slate of Officers
4. Call for a Vote on the Slate of Officers

A. Mayts
A. Mayts
D. Adams
A. Mayts

PROVIDER PRESENTATIONS

Metropolitan Ministries / CREATE at Mango Elementary

M. Negron
Nicole Boone/
Raven Stephens

REPORTS/PRESENTATIONS

1. Executive Director Reports
 - A. Activities – February 23, 2023 – March 23, 2023
 - B. Legislative Update
2. Programs Reports
3. Human Resources Report
 - Introduction of Richard Arzon, Conference Center Coordinator

K. Parris

M. Negron
P. Scott

SPECIAL PRESENTATION

Blink – A Gun Violence Prevention Film

Freddy Barton

OLD/NEW BUSINESS

ADJOURNMENT

ATTACHMENTS

1. Contract Signature Logs (ASO, Programs, Vendors)
2. 2023 Summer Passport Grant Recommendations
3. February 2023 Financial Statement
4. Good News!

IMPORTANT DATES TO REMEMBER

April

Executive/Finance Committee Meeting	April 13, 2023	12:00 PM
Regular Board Meeting	April 27, 2023	3:00 PM

May

Executive/Finance Committee Meeting	May 11, 2023	12:00 PM
Regular Board Meeting	May 25, 2023	3:00 PM

June

Executive/Finance Committee Meeting	June 08, 2023	12:00 PM
Regular Board Meeting	June 22, 2023	3:00 PM

August

Budget Workshop	August 24, 2023	1:00 PM
Regular Board Meeting	August 24, 2023	3:00 PM

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY

REGULAR BOARD MEETING

February 23, 2023 ~ 3:00 PM

MEETING MINUTES

Subject	Regular Board Meeting	Date	February 23, 2023
Facilitator	Andy Mayts, Chair	Meeting Time	3:00 PM
Location	1002 East Palm Ave. Tampa, FL 33605	Actual Meeting Time	3:03 PM – 4:14 PM
		Adjourned	4:14 PM
Board Member Attendance	Andy Mayts, Chair Robin DeLaVergne, Vice-Chair Beth Pasek, Secretary/Treasurer - absent	Megan Proulx Dempsey Gwen Myers -absent Lynn Gray Sarah Naumowich-absent	Addison Davis - absent Katherine Essrig Ed Narain
Other Attendees	Kelley Parris, Executive Director David Adams, CBHC Board Attorney Kristina Austin, Recorder Paula Scott, CBHC Staff	Maria Negron, CBHC Staff Jan Houser, CBHC Staff Tonia Williams, CBHC Staff Rebecca Bacon, CBHC Staff	Jamie Robe, CBHC Staff Genet Stewart, CBHC Staff Dexter Lewis, CBHC Staff

SUMMARY

No.	Topic	Highlights
I.	CALL TO ORDER	<p>A. Mayts called the meeting to order at 3:03 PM.</p> <ul style="list-style-type: none"> A. Mayts called for Board attendance verification. E. Narain led the Invocation. R. DeLaVergne led the Pledge of Allegiance.
	PUBLIC COMMENT	<p>A. Mayts called for Public Comment.</p> <p>There was no one signed up for public comment.</p>
II.	ACTION ITEMS	
	1. 1-26-2023 Regular Board Meeting Minutes Motion (1)	<p>A. Mayts requested approval of the January 26, 2023 Regular Board Meeting Minutes.</p> <p><i>Motion by Robin DelaVergne to approve the January 26, 2023 Regular Board Meeting Minutes; second by Lynn Gray. Motion carried (6-0).</i></p>
	2. Approval of the PRO 2023-02 Non-Profit Leading Grant Motion (2)	<p>M. Negron requested approval of the PRO 2023-02 Small Non-Profit Leading Grants.</p> <ul style="list-style-type: none"> Funds to be provided to six (6) Hillsborough County organizations; Programs to run from April 1, 2023 to September 30, 2023; Total allocations not to exceed \$460,104. <p><i>Motion by Lynn Gray to approve the PRO 2023-02 Small Non-Profit Leading Grants; second by Ed Narain. Motion carried (6-0).</i></p>

SUMMARY CONT.		
No.	Topic	Highlights
	3. Approval to Release 2023 Story Walk Leading Grant Motion (3)	<p>M. Negron requested approval to release the 2023 Story Walk Leading Grant.</p> <ul style="list-style-type: none"> • Release in February 2023 a Request for Proposal (RFP) to serve three (3) City and three (3) County Parks; • Total allocations for year one not to exceed \$50,000; • Funding for year two not to exceed \$100,000. <p><i>Motion by Katherine Essrig to approve the release of the 2023 Story Walk Leading Grant; second by Lynn Gray. Motion carried (6-0).</i></p>
	4. Approval to Release RFP for 2023 Pediatric Care Leading Grant Motion (4)	<p>M. Negron requested approval to Release a Request for Proposal (RFP) for the 2023 Pediatric Care Leading Grant.</p> <ul style="list-style-type: none"> • Release in February 2023 a Request for Proposal (RFP) for one-time grants to support hospitals with equipment for pediatric care; • Funding not to exceed \$150,000 per hospital; • Total allocations not to exceed \$450,000; <p><i>Motion by Ed Narain to approve the release of 2023 Pediatric Care Leading Grants; second by Katherine Essrig. Motion carried (6-0).</i></p>
	5. Approval of Healthy Start Coalition/ Healthy Steps Expansion Motion (5)	<p>M. Negron requested approval of Healthy Start Coalition/Healthy Steps Expansion.</p> <ul style="list-style-type: none"> • Approval allows Healthy Start Coalition to expand Healthy Steps Program at 17 Davis General Pediatrics; • Additional Funding for program to run from March 1, 2023 to September 30, 2023. • Total funding not to exceed \$293,059 for the first year; • Funding not to exceed \$395,000 for year two. <p><i>Motion by Lynn Gray to approve the Healthy Start Coalition/ Healthy Steps Expansion; second by Robin DeLaVergne. Motion carried (6-0).</i></p>
	6. Approval of Family Healthcare Foundation/ Connecting Kids to Care Expansion Motion (6)	<p>M. Negron requested approval of Family Healthcare Foundation/ Connecting Kids to Care Expansion.</p> <ul style="list-style-type: none"> • Approval allows the Family Healthcare Foundation to expand Connecting Kids to Care Program to increase service levels; • Program to run from April 1, 2023 to September 30, 2023; • Additional funding not to exceed \$80,000; <p><i>Motion by Robin DeLaVergne to approve Family Healthcare Foundation/ Connecting Kids to Care Expansion; second by Katherine Essrig. Motion carried (6-0).</i></p>

SUMMARY CONT.

No.	Topic	Highlights
	7. Approval of PRO 2023-10 Out of School Time ITN Motion (7)	G. Stewart requested approval of PRO 2023-10 Out of School Time Intent to Negotiate (ITN). <ul style="list-style-type: none"> • Approval allows contracts with four (4) organizations to provide enhanced programming in afterschool and summer programs serving zip-codes: 33603, 33610, and 33619; • Contracts will run from March 20, 2023 to September 30, 2024; • Total Funding not to exceed \$267,404 for year one; • Funding not to exceed \$500,000 for year two. <p><i>Motion by Ed Narain to approve PRO 2023-10 Out of School Time ITN; second by Lynn Gray. Motion carried (6-0).</i></p>
III.	PROVIDER PRESENTATION	
	Children's Home Network/ Reaching and Inspiring Students Everywhere (RAISE)	M. Negron introduced Tosha Johnson from the Children's Home Network/ Reaching and Inspiring Students Everywhere (RAISE). T. Johnson shared the following information on the Children's Board funded program, (RAISE) Reaching and Inspiring Students Everywhere: <ul style="list-style-type: none"> • Program has been funded since January 18, 2022; • Goal of the program is to provide Individual intervention services with an emphasis on educational and emotional/mental health outcomes for families with children; • Age range of children served in program is birth through 3rd grade, who are at risk of having experienced trauma, developmental delays, or have a diagnosed disability; • Since June 2022, the initial program start-up date, one hundred and fifty eight (158) children and their parents have participated in the program.

REPORTS	
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IV.	REPORTS	
	1. Executive Director Reports	<p>K. Parris reported attending (37) significant meetings between January 26, 2023–February 23, 2023.</p> <p>The following updates were provided to the Board:</p> <ul style="list-style-type: none"> • A map was created with the City and County Parks and Recreation to ensure ample opportunities are available for all residents of the City of Tampa and Hillsborough County to access StoryWalk; • Parks to promote Story Walk within the City & County are: Carrollwood, Rowlett, Seffner/Mango, New Tampa, and Gadsden; • Senate Bill 698/ House Bill 731 concerns millage and will be monitored closely as the Legislative Session moves forward; • Senate Bill 401 is another piece of legislation that has come to our attention and focuses on sovereign immunity. • The referenced bills and many others will be followed to determine their effects on children services councils and updates provided to the Board as new information is released on the bills' progress.

REPORTS CONT.

	2. Programs Report	<p>M. Negron provided the following Programs updates:</p> <ul style="list-style-type: none"> • Status of the smaller Technical Assistant Grants & Capacity Building Grants; • FY 2022 Provider Evaluations Report. <p>The report provides a summary of the provider contract evaluation and allows us to determine how the projects are doing at different intervals within the year.</p> <p>The following data is outlined within the report on our funded programs:</p> <ul style="list-style-type: none"> • 63 contracts were monitored during FY 2022; • Agency/ Program names with their funding amounts, final scores and final determinations are listed; <p>New to the report is a section showing contracts ended in 2022 as the Leading and Uniting Grants sunset naturally.</p>
	3. Finance Report	T. Williams reviewed the January 2023 Financial Statements.
	4. Administrative Services Organization ASO 2021-2022 Year-End Report	R. Bacon provided the Administrative Services organization (ASO) 2021-2022 Year End Report.
	5. Public Relations Report	D. Lewis provided the Board with a sneak peek of the updated Children's Board website and a verbal invite to the 2023 April Child Abuse Prevention Month event to be held at the Tampa Firefighter Museum on April 18, 2023.
V.	ADJOURNMENT	The meeting adjourned at 4:14 PM

MOTIONS

1.	<i>Motion by Robin DeLaVergne to approve the January 26, 2023 Regular Board Meeting Minutes; second by Lynn Gray. Motion carried (6-0).</i>
2.	<i>Motion by Lynn Gray to approve the PRO 2023-02 Small Non-Profit Leading Grants; second by Ed Narain. Motion carried (6-0).</i>
3.	<i>Motion by Katherine Essrig to approve the release of the 2023 Story Walk Leading Grant; second by Lynn Gray. Motion carried (6-0).</i>
4.	<i>Motion by Ed Narain to approve the release of 2023 Pediatric Care Leading Grants; second by Katherine Essrig. Motion carried (6-0).</i>
5.	<i>Motion by Lynn Gray to approve the Healthy Start Coalition/ Healthy Steps Expansion; second by Robin DeLaVergne. Motion carried (6-0).</i>
6.	<i>Motion by Robin DeLaVergne to approve Board Procedure 1B.1.02 General Agency Operations; second by Ed Narain. Motion carried (6-0).</i>
7.	<i>Motion by Ed Narain to approve PRO 2023-10 Out of School Time ITN; second by Lynn Gray. Motion carried (6-0).</i>

READ AND APPROVED BY:

 ANDREW MAYTS
 BOARD CHAIR

Acceptance of FY 2021 - 2022 Audited Financial Statements

Initiator: Andrew Mayts, Jr., Board Executive/Finance Committee

Action: Acceptance of FY 2021 - 2022 Audited Financial Statements

Date: Regular Board Meeting, Thursday, March 23, 2023

Recommended Action

Board Executive / Finance Committee recommends acceptance of the FY 2021 - 2022 Audited Financial Statements.

Background

- The Children's Board of Hillsborough County is required by Florida Statute to engage an independent audit firm to conduct an annual audit and report their findings and recommendations to the Board.
- The draft FY 2021 – 2022 Audited Financial Statements and required communications were presented by Carr, Riggs & Ingram at the March 9, 2023 Board Executive/Finance Committee meeting.

Attachments

- A. FY 2021 - 2022 Audited Financial Statements



Children's Board of Hillsborough County

FINANCIAL STATEMENTS

September 30, 2022 and 2021



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REPORT



INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund of the Children's Board of Hillsborough County (the Children's Board) as of and for the years ended September 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Children's Board basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund, of the Children's Board, as of September 30, 2022 and 2021, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

Change in Accounting Principle

As described in Note 2 to the financial statements, in 2022, the Children's Board adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 87, Leases. The financial statements for 2021 have been adjusted for implementation of the new accounting guidance. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

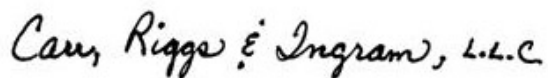
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2023, on our consideration of the Children's Board internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Children's Board internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Children's Board internal control over financial reporting and compliance.



CARR, RIGGS & INGRAM, LLC

Tampa, Florida
March 9, 2023

Children's Board of Hillsborough County
Management's Discussion and Analysis
(Unaudited)
September 30, 2022 and 2021

The Children's Board of Hillsborough County's (the Children's Board) Management Discussion and Analysis (MD&A) provides a financial performance review that is designed to focus on the financial activities, resulting changes, and currently known facts for the fiscal year ended on September 30, 2022. Please read it in conjunction with the accompanying presented financial statements.

Financial Highlights

- The Hillsborough County ad valorem property tax base increased \$9.6 billion or 8.5 percent from fiscal year 2020-2021 to fiscal year 2021-2022 because of the increase in property values. Total net ad valorem revenue increased \$4.2 million or 8.4 percent. The millage rate remained at .4589 mills per \$1,000 of property value.
- The overall change in revenue from fiscal year 2020-2021 to 2021-2022 was a net increase of \$4.8 million or 9.3 percent due to the increase in ad valorem revenue, investment income, other community partner funding, and a decrease in Eckerd Administrative Services Organization (ASO) revenue, and miscellaneous income.
- The total overall change in program expenditures was a net increase of \$1.1 million or 3.3 percent for fiscal year 2021-2022 for a total of \$33.6 million (81 percent of total expenditures). This was due to new funding releases, and under spending in some continuation contracts.
- Governmental Fund balance increased \$15.5 million or 29.8 percent for fiscal year 2021-2022 because expenditures were under budget and revenue was over budget. There was a budgeted spend down of the fund balance.

Using this Annual Report

This annual report consists of a series of financial statements. The Statements of Net Position and the Statements of Activities on pages 14 and 16 provide information about the activities of the Children's Board as a whole and present a long-term view of the Children's Board's finances. Governmental Fund financial statements start on page 17. For governmental activities, these statements explain how the services were financed in the short term as well as what remains for future spending.

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

Children's Board of Hillsborough County
Management's Discussion and Analysis
(Unaudited)
September 30, 2022 and 2021

Overview of the Financial Statements

Government-wide Financial Statements

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

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

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

Table 1
Statements of Net Position:

	2022	2021	2020
Assets:			
Current and Other Assets	\$ 20,879,939	\$ 18,404,807	\$ 18,507,818
Designated Assets	51,621,631	39,108,358	27,805,369
Capital Assets (net)	7,044,916	7,636,748	5,363,122
Total Assets	79,546,486	65,149,913	51,676,309
Deferred Outflows:			
Pension	1,087,042	771,031	1,034,538
Liabilities:			
Current Liabilities	5,411,331	5,882,564	5,677,536
Noncurrent Liabilities	4,320,240	2,642,427	3,805,470
Total Liabilities	9,731,571	8,524,991	9,483,006
Deferred Inflows:			
Pension	174,920	1,707,675	90,663
Net Position:			
Net Invested in Capital Assets	6,173,561	6,510,319	5,363,122
Unrestricted	64,553,476	49,177,959	37,774,056
Total Net Position	\$ 70,727,037	\$ 55,688,278	\$ 43,137,178

Children's Board of Hillsborough County
Management's Discussion and Analysis
(Unaudited)
September 30, 2022 and 2021

Total Assets increased \$14.4 million and 22 percent because of the increase in Future Commitments, and an increase in the capital reserve.

Table 2
Statements of Activities:

	2022	2021	2020
Expenses:			
Program Expense	\$ 33,296,147	\$ 32,228,044	\$ 32,974,647
Operating and Non-Operating Expense	7,765,019	6,551,136	6,705,923
Depreciation Expense	591,832	525,382	215,366
Interest Expense	25,202	28,597	-
Total Expenses	41,678,200	39,333,159	39,895,936
 Revenues:			
Ad Valorem Taxes	54,608,379	50,364,885	46,246,825
Investment Income	639,715	96,355	628,770
Other Funding	1,468,865	1,423,019	1,797,168
Total Revenues	56,716,959	51,884,259	48,672,763
 Change in Net Position	15,038,759	12,551,100	8,776,827
 Net Position - Beginning of Year	55,688,278	43,137,178	34,360,351
Net Position - End of Year	\$ 70,727,037	\$ 55,688,278	\$ 43,137,178

The Statement of Activities presents information showing how the Children's Board net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal periods.

Total expenses increased \$2.3 million or 6 percent from fiscal year 2020-2021 to fiscal year 2021-2022. Operating and non-operating expenses increased \$1.2 million or 18.5 percent for the fiscal period.

The overall change in total revenues was a net increase of \$4.8 million over the prior year. Ad Valorem Taxes increased 8.4 percent due to an increase in property values. Investment Income increased 564 percent because of an increase in the interest rate. Other funding increased 3.2 percent due to an increase in Hillsborough Board of County Commissioners summer funding.

Children's Board of Hillsborough County
Management's Discussion and Analysis
(Unaudited)
September 30, 2022 and 2021

Governmental Fund Financial Statements

The Governmental Fund financial statements starting on page 17 focus on the individual parts of the Children's Board's activities and reports the Children's Board's operations in more detail than the Government-Wide statements.

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

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

	2022	2021	2020
Fund Balance:			
Nonspendable Fund Balance:			
Prepaid Expenditures	\$ 19,732	\$ 19,732	\$ 19,153
Committed Fund Balance:			
Building and Capital Reserve	981,627	681,627	384,027
Minimal Operational Expenditures	3,332,167	2,844,996	2,667,495
Assigned Fund Balance:			
Future Commitments of Current Programs	47,307,837	35,581,735	24,753,847
Unassigned Fund Balance:			
Unassigned Funds	15,730,359	12,764,484	12,823,306
Total Fund Balance	\$ 67,371,722	\$ 51,892,574	\$ 40,647,828

**Children's Board of Hillsborough County
Management's Discussion and Analysis
(Unaudited)
September 30, 2022 and 2021**

Summary of Balance Sheet

The Governmental Fund Balance Sheet on page 17 presents information on the Children's Board's assets and liabilities and the combined fund balance. The fund balance increased from \$51.9 million to \$67.4 million primarily due to underspending in program funding.

The \$67.4 million fund balance at September 30, 2022 consists of non-spendable, committed, assigned and unassigned categories. The non-spendable fund balance includes \$19.7 thousand of prepaid expenditures. The committed fund balance includes the building and capital reserve and minimal operational expenditures for the first two months of each fiscal year totaling \$4.3 million. The assigned fund balance is for future commitments of current programs totaling \$47.3 million. The remaining \$15.7 million represents the unassigned fund balance, which is the remaining portion of the fund balance that has not been restricted, committed, or assigned which is available for general purposes.

Statements of Revenues, Expenditures and Changes in Fund Balance

Total revenues from the Governmental Fund were \$56.7 million in FY 2021-2022, a 9.3 percent increase from FY 2020-2021. The ad-valorem tax revenues, the Children's Board's largest revenue source, was \$54.6 million. This was an 8.4 percent increase from FY 2020-2021 because of the increase in property values. The millage rate remained at .4589.

Total expenditures for Governmental Fund were \$41.2 million, a 1.5 percent increase from FY 2020-2021. This included \$5.9 million in operating expenditures, \$1.4 million in non-operating, \$280,276 of debt service expenditures, no expenditures for capital outlay, and \$33.6 million in program expenditures. The program expenditures included an overall 3.3 percent increase.

At year-end 2021-2022, the Children's Board's general fund reported \$67.4 million in fund balance, which is an increase of \$15.5 million or 30 percent increase from fiscal year 2020-2021.

Children's Board of Hillsborough County
Management's Discussion and Analysis
(Unaudited)
September 30, 2022 and 2021

Table 3
General Fund Budgetary Highlights:

	Original Budget 2021 - 2022	Amended Budget 2021 - 2022	Actual 2021 - 2022
Revenues			
Ad valorem taxes	\$ 53,833,708	\$ 53,833,708	\$ 54,608,379
Investment Income	66,000	66,000	639,715
Other Funding	1,983,000	1,983,000	1,468,865
Total Revenues	55,882,708	55,882,708	56,716,959
Expenditures			
Personnel	5,141,710	5,141,710	4,591,296
Operational Expenses	2,014,615	2,014,615	1,358,623
Capital	1,500,000	1,500,000	-
Local Government Fees	1,554,993	1,554,993	1,431,193
Debt Service	-	-	280,276
Program Expenses	46,575,024	46,575,024	33,576,423
Total Expenditures	56,786,342	56,786,342	41,237,811
Change to Fund Balance	\$ (903,634)	\$ (903,634)	\$ 15,479,148

General Fund Budget Comparison

Total revenues exceeded total expenditures by \$15.5 million in the general fund for fiscal year 2021-2022 as shown in Table 3.

Total Actual general fund revenues were \$.83 million and 1.4 percent more than the budgeted revenues for fiscal year 2021-2022.

The actual expenditures were \$15.6 million below the budget amounts due to underspending in both operating and program budgets. Operating expenditures were under budget due to vacant positions throughout the year, and underspending in supplies, and contracted services. Local government fees and capital expenditures were also under budget. Unallocated funds through the competitive process and under spending in program contracts resulted in program expenditures being under budget for fiscal year 2021-2022.

The Children's Board's general fund balance change of \$15.5 million reported (Table 3) differs from the amended general fund's budgeted fund balance change of (\$.9) million. This is principally because of lower than anticipated program and operating expenditures.

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CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

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

Change in Capital Assets

	Balance 09/30/21	Additions	Retirements/ Transfers	Balance 09/30/22
Non-depreciable assets:				
Land-Palm Avenue	\$ 1,082,724	\$ -	\$ -	\$ 1,082,724
Land-FRC Temple Terrace	300,000	-	-	300,000
Land-FRC Plant City	175,000	-	-	175,000
Depreciable assets:				
Right-to-use lease assets	1,370,865	-	-	1,370,865
Building-Palm Avenue	4,730,008	-	-	4,730,008
Building-FRC Temple Terrace	1,063,327	-	-	1,063,327
Building-FRC Plant City	1,981,494	-	-	1,981,494
Improvements	178,704	-	-	178,704
Improvements other than building	414,711	-	-	414,711
Office Equipment	5,880	-	-	5,880
Office Furniture	39,806	-	-	39,806
Computer Equipment	11,151	-	-	11,151
	11,353,670	-	-	11,353,670
Less, accumulated depreciation:				
Right-to-use lease assets	261,747	261,747	-	523,494
Building-Palm Avenue	2,746,032	157,667	-	2,903,699
Building-FRC Temple Terrace	93,041	53,166	-	146,207
Building-FRC Plant City	33,024	99,075	-	132,099
Improvements	111,530	20,177	-	131,707
Improvements other than building	414,711	-	-	414,711
Office Equipment	5,880	-	-	5,880
Office Furniture	39,806	-	-	39,806
Computer Equipment	11,151	-	-	11,151
	3,716,922	591,832	-	4,308,754
Capital Assets, Net	\$ 7,636,748	\$ (591,832)	\$ -	\$ 7,044,916

Children's Board of Hillsborough County
Management's Discussion and Analysis
(Unaudited)
September 30, 2022 and 2021

	Balance 09/30/20	Additions	Retirements/ Transfers	Balance 09/30/21
Non-depreciable assets:				
Land-Palm Avenue	\$ 1,082,724	\$ -	\$ -	\$ 1,082,724
Land-FRC Temple Terrace	300,000	-	-	300,000
Land-FRC Plant City	175,000	-	-	175,000
Depreciable assets:				
Right-to-use lease assets	1,370,865	-	-	1,370,865
Building-Palm Avenue	4,730,008	-	-	4,730,008
Building-FRC Temple Terrace	1,063,327	-	-	1,063,327
Building-FRC Plant City	530,000	1,451,494	-	1,981,494
Improvements	170,710	7,994	-	178,704
Construction-in-Progress	31,345	-	(31,345)	-
Improvements other than building	414,711	-	-	414,711
Office Equipment	5,880	-	-	5,880
Office Furniture	39,806	-	-	39,806
Computer Equipment	11,151	-	-	11,151
	9,925,527	1,459,488	(31,345)	11,353,670
Less, accumulated depreciation:				
Right-to-use lease assets	-	261,747	-	261,747
Building-Palm Avenue	2,588,365	157,667	-	2,746,032
Building-FRC Temple Terrace	39,875	53,166	-	93,041
Building-FRC Plant City	-	33,024	-	33,024
Improvements	91,752	19,778	-	111,530
Improvements other than building	414,711	-	-	414,711
Office Equipment	5,880	-	-	5,880
Office Furniture	39,806	-	-	39,806
Computer Equipment	11,151	-	-	11,151
	3,191,540	525,382	-	3,716,922
Capital Assets, Net	\$ 6,733,987	\$ 934,106	\$ (31,345)	\$ 7,636,748

Change in Capital Assets:

At the end of the fiscal year 2021-2022, the Children's Board had \$10 Million invested in a variety of capital assets. There was no change in total assets from FY 2020-2021.

Children's Board of Hillsborough County
Management's Discussion and Analysis
(Unaudited)
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Long Term Debt

At September 30, 2022, the Children's Board had \$3.73 million in long-term debt versus \$1.78 million at September 30, 2021, a net increase of \$2 million and 110 percent. This obligation is comprised of compensatory vacation, sick leave and pension liabilities accrued. The net change consists of additions which occurred when additional leave was accrued, deletions which occurred when leaves were used and net post-employment benefits earned by employees during the year.

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

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Children's Board considered many factors when setting the fiscal year 2021-2022 budget and millage rate. The Children's Board promotes the well-being of children and families by uniting community partners, investing in innovative opportunities, and leading the county in best practices—so the whole community can realize its full potential. The organization funds programs and services for children and families throughout Hillsborough County. The primary result of Children's Board funding is that children are healthy and have acquired the developmental foundations needed to succeed in school and in life.

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

The Hillsborough County Property Appraiser's Office reassessed Just Values for market value increases on the 2021-2022 tax rolls presented to the taxing authorities. Accordingly, ad valorem revenues for the Children's Board are budgeted to increase by \$8 million for a total of \$61.9 million for fiscal year 2022-2023 with a millage rate remaining at .4589.

**Children's Board of Hillsborough County
Management's Discussion and Analysis
(Unaudited)
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The continuation of the Children's Board Strategic Investment plan and current economic conditions were considered when adopting the general fund budget for fiscal year 2022-2023. The total budget for FY 2022-2023 is \$66.5 million, a net increase of 17.1 percent over the 2021-2022 budget of \$56.8 million. The Children's Board will appropriate \$2.9 million from fund balance in fiscal year 2022-2023.

Contacting the Children's Board's Financial Management

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

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

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





BASIC FINANCIAL STATEMENTS



Children's Board of Hillsborough County
Statements of Net Position
September 30, 2022 and 2021

	2022	2021
ASSETS		
Current Assets		
Cash and Cash Equivalents and Investments	\$ 20,100,340	\$ 17,584,324
Receivables:		
Ad Valorem Taxes	428,430	410,023
Other	331,437	390,728
Prepaid Expenses	19,732	19,732
Total Current Assets	20,879,939	18,404,807
Noncurrent Assets		
Designated Assets		
Cash and Cash Equivalents and Investments		
Future Commitments	47,307,837	35,581,735
Minimum Operating Expenses	3,332,167	2,844,996
Building and Capital Reserve	981,627	681,627
Total Designated Assets	51,621,631	39,108,358
Capital Assets		
Land	1,557,724	1,557,724
Property and Equipment	8,425,081	8,425,081
Right-to-use lease assets	1,370,865	1,370,865
	11,353,670	11,353,670
Less: Accumulated Depreciation	(4,308,754)	(3,716,922)
Net Capital Assets	7,044,916	7,636,748
Total Assets	79,546,486	65,149,913
DEFERRED OUTFLOWS OF RESOURCES		
Pension	1,087,042	771,031

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

Children's Board of Hillsborough County
Statements of Net Position (Continued)
September 30, 2022 and 2021

	2022	2021
LIABILITIES		
Current Liabilities		
Accounts Payable	124,627	177,555
Contracts Payable	4,863,255	5,210,082
Accrued Salaries, Wages and Benefits	96,078	232,954
Compensated Absences	27,498	6,899
Lease Liability	253,984	255,074
Other Liabilities	45,889	-
Total Current Liabilities	5,411,331	5,882,564
Noncurrent Liabilities		
Compensated Absences	293,979	320,112
Lease Liability	617,371	871,355
Net Pension Liability	3,408,890	1,450,960
Total Liabilities	9,731,571	8,524,991
DEFERRED INFLOWS OF RESOURCES		
Pension	174,920	1,707,675
NET POSITION		
Net Investment in Capital Assets	6,173,561	6,510,319
Unrestricted	64,553,476	49,177,959
Total Net Position	\$ 70,727,037	\$ 55,688,278

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

Children's Board of Hillsborough County
Statements of Activities
September 30, 2022 and 2021

	2022	2021
Expenses		
Program	\$ 33,296,147	\$ 32,228,044
Operating	6,333,826	5,223,816
Non-Operating	1,431,193	1,327,320
Unallocated Depreciation	591,832	525,382
Interest Expense	25,202	28,597
Total Expenses	41,678,200	39,333,159
Revenues		
Ad Valorem Taxes	54,608,379	50,364,885
Investment Income	639,715	96,355
Administrative Services Organization Funding	931,987	944,864
Other Community Partner Funding	387,183	286,757
Miscellaneous Income	149,695	191,398
Total Revenues	56,716,959	51,884,259
Change in Net Position	15,038,759	12,551,100
Net Position, Beginning of Year	55,688,278	43,137,178
Net Position, End of Year	\$ 70,727,037	\$ 55,688,278

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

Children's Board of Hillsborough County
Balance Sheets – General Fund
September 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents and Investments	\$ 20,100,340	\$ 17,584,324
Receivables		
Ad Valorem Taxes	428,430	410,023
Other	331,437	390,728
Prepaid Expenditures	19,732	19,732
Designated Assets		
Cash and Cash Equivalents and Investments		
Future Commitments	47,307,837	35,581,735
Minimum Operational Expenditures	3,332,167	2,844,996
Building and Capital Reserve	981,627	681,627
Total Assets	\$ 72,501,570	\$ 57,513,165
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 124,627	\$ 178,005
Contracts Payable	4,863,255	5,210,082
Accrued Salaries, Wages and Benefits	96,078	232,954
Other Liabilities	45,888	(450)
Total Liabilities	5,129,848	5,620,591
FUND BALANCE		
Nonspendable Fund Balance		
Prepaid Expenditures	19,732	19,732
Committed Fund Balance		
Building and Capital Reserve	981,627	681,627
Minimal Operational Expenditures	3,332,167	2,844,996
Assigned Fund Balance		
Future Commitments of Current Programs	47,307,837	35,581,735
Unassigned Fund Balance		
Unassigned Funds	15,730,359	12,764,484
Total Fund Balance	67,371,722	51,892,574
Total Liabilities and Fund Balance	\$ 72,501,570	\$ 57,513,165

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

Children's Board of Hillsborough County
Reconciliation of Total Governmental Fund Balance
to Statements of Net Position
September 30, 2022 and 2021

	2022	2021
Total Governmental Fund Balance	\$ 67,371,722	\$ 51,892,574
Amounts reported for governmental activities in the statements of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	7,044,916	7,636,748
Deferred outflows of resources and deferred inflows of resources related to pensions are applicable to future periods and, therefore are not reported in the governmental funds.		
Deferred outflows of resources related to pensions	1,087,042	771,031
Deferred inflows of resources related to pensions	(174,920)	(1,707,675)
Some liabilities applicable to the Children's Board's governmental activities are not due and payable in the current period and are not reported as fund liabilities.		
Lease liability	(871,355)	(1,126,429)
Compensated absences	(321,478)	(327,011)
Net pension liability	(3,408,890)	(1,450,960)
Net Position of Governmental Activities	\$ 70,727,037	\$ 55,688,278

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

Children's Board of Hillsborough County
Statements of Revenues, Expenditures, and Changes in
Fund Balance – General Fund
September 30, 2022 and 2021

	2022	2021
Operating Revenues		
Ad Valorem Taxes	\$ 54,608,379	\$ 50,364,885
Investment Income	639,715	96,355
Administrative Services Organization	931,987	944,864
Other Community Partner Funding	387,183	286,757
Miscellaneous Income	149,695	191,398
Total Revenues	56,716,959	51,884,259
Expenditures		
Program		
Continuation and New Funding	33,576,423	32,501,077
Operating		
Salaries	3,358,291	2,999,811
Employee Benefits	1,233,005	1,048,972
Contracted Professional Services	346,197	347,871
Facility Expenditures	146,131	32,954
Family Resource Center Occupancy Expenditures	438,097	418,397
Professional Development	110,563	43,891
Other Operating	317,635	218,044
Total Operating	5,949,919	5,109,940
Non-Operating		
Capital Outlay	-	1,428,143
Local Government Fees	1,431,193	1,327,320
Total Non-Operating	1,431,193	2,755,463
Debt Service		
Principal	255,074	244,436
Interest	25,202	28,597
Total Debt Service	280,276	273,033
Total Expenditures	41,237,811	40,639,513
Net Change in Fund Balance	15,479,148	11,244,746
Fund Balance, Beginning of Year	51,892,574	40,647,828
Fund Balance, End of Year	\$ 67,371,722	\$ 51,892,574

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

Children's Board of Hillsborough County
Reconciliation of Statements of Revenues, Expenditures, and Changes in
Fund Balance - Governmental Fund to Statements of Activities
September 30, 2022 and 2021

	2022	2021
Net Change in Fund Balance - Total Governmental Funds	\$ 15,479,148	\$ 11,244,746
Amounts reported for governmental activities in the statements of activities are different because:		
Some expenses reported in the statements of activities do not require the use of financial resources and therefore are not reported as expenditures in governmental funds. These expenses are:		
Compensated Absences	5,533	(21,939)
Pension Expense	(109,164)	181,096
Governmental funds report capital outlays as expenditures. However, in the statements of activities the cost of assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period.		
Expenditures for capital assets	-	1,428,143
Less current year depreciation	(591,832)	(525,382)
	(591,832)	902,761
Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces lease liabilities in the statement of net position.		
	255,074	244,436
Change in Net Position of Governmental Activities	\$ 15,038,759	\$ 12,551,100

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

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Reporting Entity:

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

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

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

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

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

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

The significant accounting policies followed are described below.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting and Presentation

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

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Children's Board considers revenues to be available if they are collected within 120 days of the end of the current fiscal period. Grant revenues are recognized in the fiscal year in which all eligibility criteria have been satisfied. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due and executed.

The following is a description of the governmental funds the Children's Board has presented:

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

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting and Presentation (Continued)

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

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

Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. As of September 30, 2022 and 2021, there are no restricted fund balances.

Committed – This component consists of amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Children's Board highest level of decision-making authority, which is a resolution. Committed amounts cannot be used for any other purpose unless the Children's Board removes those constraints by taking the same type of action. The Board of Directors can establish, modify or rescind a fund balance commitment through the formal approval of a resolution.

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

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

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

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

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting and Presentation (Continued)

Designated Assets: Designated assets represent cash, cash equivalents, and investments committed or assigned by the Board of Directors or Executive Officers, for building and capital reserve, minimal operating expenditures, and future commitments. Committed assets are restricted for use by formal action of the Board. Assigned assets are those assets intended for a specific use by the executives of the Children's Board. As of September 30, 2022 and 2021 there are designated assets of \$51,621,631 and \$39,108,358, respectively.

Recently Issued and Implemented Accounting Pronouncements

In June 2017, the GASB issued Statement No. 87, Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Additional information about the changes to the financial statements related to the implementation of this Statement can be found in Note 7.

Estimates

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

Budgets

A formal budget is adopted for the general fund on a GAAP basis and is used as a limitation on expenditures. The original version of the budget was approved by the Board of Directors of the Children's Board on August 26, 2021 and became effective on October 1, 2021. After final approval, no reductions or increases are permitted, except for adjustments in the administrative budget, without the approval of the Board of Directors. The Executive Director is permitted to change the category amounts within the administrative budget by 10% so long as the aggregate administrative budget is not increased. The Executive Director may, by approval of the funded agency, adjust the line items of program budgets of funded agencies, including transfer of funds between programs operated by the same agency, and provided such transfers do not increase the aggregate allocation to the agency approved by the Board. Appropriations lapse at yearend and budgetary control is at the fund level.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents and Investments

Cash consists of checking accounts, collectively designated as demand deposits. Cash deposits are carried at cost. The Children's Board considers all highly liquid debt instruments (including restricted assets) with original maturities of three months or less to be cash equivalents. Cash equivalents are recorded at amortized cost, which approximates fair value. The investments constitute the fair value of the shares in the Local Government Surplus Funds Trust Fund for fiscal years 2021-2022 and 2020-2021.

Capital Assets

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

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

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

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

Contracts Payable

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

Compensated Absences

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

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences (Continued)

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

In accordance with Statement No. 16 of GASB, *Accounting for Compensated Absences*, the compensated absences liability represents an accrual for vacation and sick leave and is calculated based on the pay or salary rates in effect at the balance sheet date. Additionally, accruals have been made for salary-related payments associated with the payment of compensated absences, using the rates in effect at the balance sheet date. The salary-related payments subject to this accrual are those items for which an employer is liable to make a payment directly and incrementally associated with payments made for compensated absences on termination.

Accordingly, the Children's Board has recognized 7.65% of the compensated absences liability, representing its share of the Social Security and Medicare taxes. An accrual is also made for the pension cost related to Florida Retirement Service and the ICMA 457 Plan for compensated absence calculations.

Pensions

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

Leases

Lease contracts that provide the Children's Board with control of a non-financial asset, such as buildings or equipment, for a period of time in excess of twelve months are reported as a leased asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible leased asset is recorded for the same amount as the related lease liability plus any prepayments and initial direct costs to place the asset in service. Leased assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced for lease payments made, less the interest portion of the lease payment.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

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

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

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, March 9, 2023 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 2: CHANGE IN ACCOUNTING PRINCIPLE

In fiscal year 2022, the Children's Board implemented GASB Statement No. 87, Leases. In accordance with generally accepted accounting principles, the implementation of this statement requires the restatement of the September 30, 2021 net position in the statement of activities to record the cumulative effect of recording the original basis of the leased assets less accumulated amortization, net of the respective lease liabilities as of September 30, 2021.

	Governmental Activities
Net position, September 30, 2021, as previously reported	\$ 55,705,589
Right-to-use lease assets	1,109,118
Lease liability	(1,126,429)
Net position, DSeptember 30, 2021, restated	\$ 55,688,278

Note 3: CASH, CASH EQUIVALENTS AND INVESTMENTS

On September 30, 2022, the bank balance of the Children's Board deposits was \$2,739,930 and the book balance was \$2,710,993. On September 30, 2021, the bank balance of the Children's Board deposits was \$8,315,940 and the book balance was \$8,291,396. The difference between the Children's Board book amount and bank amount is due to outstanding checks in its demand deposit accounts.

Of the September 30, 2022 Children's Board bank balances, \$250,000 was covered by federal depository insurance (FDIC). Of the September 30, 2021 bank balances, \$250,000 was covered by FDIC. The State of Florida collateral pool is a multiple financial institution pool with the ability to assess its members for collateral shortfalls if its member institution fails. Required collateral is defined under Chapter 280 of the Florida Statutes, *Security for Public Deposits*.

Custodial Credit Risk – Deposits

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

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 3: CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Investments

The investment policy of the Children's Board is established in accordance with Florida Statutes Section 218.415, the Statutory Investment Policy Method. The objective of the investment policy is to ensure protection of principal, provide adequate liquidity and earn a competitive market rate of return. Florida Statutes also authorizes the Children's Board to invest excess funds in the Local Government Surplus Funds Trust Fund Investment Pool (Florida PRIME) administered by the State Board of Administration under the regulatory local government oversight of the State of Florida. The balance in that account on September 30, 2022 and September 30, 2021 was \$69,010,979 and \$48,401,286, respectively. These types of investments are classified as Cash Equivalents on the Statements of Net Position and Balance Sheet due to the nature of the underlying securities and their corresponding liquidity.

The Children's Board continues to monitor the economic environment in order to identify other investment options to maximize attainment of the investment policy objectives.

For fiscal year ended September 30, 2022 and 2021, the Children's Board utilized a Public Funds Non-Interest-Bearing Checking account, with Wells Fargo Bank, for all banking transactions. The Children's Board also invested short term surplus funds in the Florida PRIME.

At September 30, 2022, the Children's Board's investments, with their corresponding ratings from Standard & Poor's, were as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>
Local Government Surplus Funds Trust Fund Florida Prime	\$ 69,010,979	AAAm
<u>Concentration of Credit Risk Issuer</u>	<u>Amount</u>	<u>% of Portfolio</u>
Local Government Surplus Funds Trust Fund Florida PRIME	\$ 69,010,979	100%

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 3: CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Investments (Continued)

At September 30, 2021, the Children's Board's investments, with their corresponding ratings from Standard & Poor's, were as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>
Local Government Surplus Funds Trust Fund Florida Prime	\$ 48,401,286	AAAm
<u>Concentration of Credit Risk Issuer</u>	<u>Amount</u>	<u>% of Portfolio</u>
Local Government Surplus Funds Trust Fund Florida PRIME	\$ 48,401,286	100%

Concentration of Credit Risk

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

Interest Rate Risk

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

Fair Value

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

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 3: CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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

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

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

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

Fair Value of Investments in Entities that Use Net Asset Value (NAV) – The following table summarizes investments measured at fair value based on NAV per share as of September 30, 2022 and 2021:

As of September 30,	Fair Value	
	2022	2021
Investments measured at amortized cost		
Local Government Investment Pools		
Florida PRIME	\$ 69,010,979	\$ 48,401,286
Total investments	\$ 69,010,979	\$ 48,401,286

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 3: CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Withdrawal Limitations

As of September 30, 2022, and 2021, there were no redemption fees or maximum transaction amounts, or any other requirements that served to limit the Children's Board's daily access to 100 percent the account balance held at the Florida Prime.

As of September 30, 2022, the Children's Board has the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>				
		<u>Less than 1</u>	<u>1 - 3</u>	<u>3 - 5</u>	<u>5 - 10</u>	<u>10 - 20</u>
Local Government Surplus Funds Trust Fund Florida PRIME	\$ 69,010,979	\$69,010,979	\$ -	\$ -	\$ -	\$ -

As of September 30, 2021, the Children's Board had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>				
		<u>Less than 1</u>	<u>1 - 3</u>	<u>3 - 5</u>	<u>5 - 10</u>	<u>10 - 20</u>
Local Government Surplus Funds Trust Fund Florida PRIME	\$ 48,401,286	\$ 48,401,286	\$ -	\$ -	\$ -	\$ -

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

	<u>2022</u>	<u>2021</u>
Cash	\$ 2,710,993	\$ 8,291,396
Local Government Surplus Funds Trust Florida PRIME	<u>69,010,979</u>	<u>48,401,286</u>
	<u>\$71,721,971</u>	<u>\$56,692,682</u>

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 3: CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Investments (Continued)

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

	<u>2022</u>	<u>2021</u>
Current assets		
Cash and cash equivalents	\$20,100,340	\$17,584,324
Designated assets		
Cash and cash equivalents	<u>51,621,631</u>	<u>39,108,358</u>
	<u>\$71,721,971</u>	<u>\$56,692,682</u>

Note 4: CAPITAL ASSETS

	Balance 09/30/21	Additions	Retirements/ Transfers	Balance 09/30/22
Non-depreciable assets:				
Land-Palm Avenue	\$ 1,082,724	\$ -	\$ -	\$ 1,082,724
Land-FRC Temple Terrace	300,000	-	-	300,000
Land-FRC Plant City	175,000	-	-	175,000
Depreciable assets:				
Right-to-use lease assets	1,370,865	-	-	1,370,865
Building-Palm Avenue	4,730,008	-	-	4,730,008
Building-FRC Temple Terrace	1,063,327	-	-	1,063,327
Building-FRC Plant City	1,981,494	-	-	1,981,494
Improvements	178,704	-	-	178,704
Improvements other than building	414,711	-	-	414,711
Office Equipment	5,880	-	-	5,880
Office Furniture	39,806	-	-	39,806
Computer Equipment	11,151	-	-	11,151
	11,353,670	-	-	11,353,670
Less, accumulated depreciation:				
Right-to-use lease assets	261,747	261,747	-	523,494
Building-Palm Avenue	2,746,032	157,667	-	2,903,699
Building-FRC Temple Terrace	93,041	53,166	-	146,207
Building-FRC Plant City	33,024	99,075	-	132,099
Improvements	111,530	20,177	-	131,707
Improvements other than building	414,711	-	-	414,711
Office Equipment	5,880	-	-	5,880
Office Furniture	39,806	-	-	39,806
Computer Equipment	11,151	-	-	11,151
	3,716,922	591,832	-	4,308,754
Capital Assets, Net	\$ 7,636,748	\$ (591,832)	\$ -	\$ 7,044,916

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 4: CAPITAL ASSETS (Continued)

	Balance 09/30/20	Additions	Retirements/ Transfers	Balance 09/30/21
Non-depreciable assets:				
Land-Palm Avenue	\$ 1,082,724	\$ -	\$ -	\$ 1,082,724
Land-FRC Temple Terrace	300,000	-	-	300,000
Land-FRC Plant City	175,000	-	-	175,000
Depreciable assets:				
Right-to-use lease assets	1,370,865	-	-	1,370,865
Building-Palm Avenue	4,730,008	-	-	4,730,008
Building-FRC Temple Terrace	1,063,327	-	-	1,063,327
Building-FRC Plant City	530,000	1,451,494	-	1,981,494
Improvements	170,710	7,994	-	178,704
Construction-in-Progress	31,345	-	(31,345)	-
Improvements other than building	414,711	-	-	414,711
Office Equipment	5,880	-	-	5,880
Office Furniture	39,806	-	-	39,806
Computer Equipment	11,151	-	-	11,151
	9,925,527	1,459,488	(31,345)	11,353,670
Less, accumulated depreciation:				
Right-to-use lease assets	-	261,747	-	261,747
Building-Palm Avenue	2,588,365	157,667	-	2,746,032
Building-FRC Temple Terrace	39,875	53,166	-	93,041
Building-FRC Plant City	-	33,024	-	33,024
Improvements	91,752	19,778	-	111,530
Improvements other than building	414,711	-	-	414,711
Office Equipment	5,880	-	-	5,880
Office Furniture	39,806	-	-	39,806
Computer Equipment	11,151	-	-	11,151
	3,191,540	525,382	-	3,716,922
Capital Assets, Net	\$ 6,733,987	\$ 934,106	\$ (31,345)	\$ 7,636,748

Depreciation expense during the years ended September 30, 2022 and 2021 was \$330,085 and \$263,635, respectively. These amounts are included in unallocated depreciation expense in the accompanying Government-wide statements of activities.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 5: LONG-TERM LIABILITIES

Long-term liability activity for the years ended September 30, 2022 and 2021, were as follows:

	Balance 9/30/2021	Additions	Reductions	Balance 9/30/2022	Due within One year
Compensated absences	\$ 327,011	\$ 243,943	\$ (249,477)	\$ 321,477	\$ 27,498
Lease liability	1,126,429	-	(255,074)	871,355	253,984
Net pension liability	1,450,960	1,957,930	-	3,408,890	-
	<u>\$ 2,904,400</u>	<u>\$ 2,201,873</u>	<u>\$ (504,551)</u>	<u>\$ 4,601,722</u>	<u>\$ 281,482</u>

	Balance 9/30/2020	Additions	Reductions	Balance 9/30/2021	Due within One year
Compensated absences	\$ 305,072	\$ 188,525	\$ (166,586)	\$ 327,011	\$ 6,899
Lease liability	1,370,865	-	(244,436)	1,126,429	255,074
Net pension liability	3,512,575	-	(2,061,615)	1,450,960	-
	<u>\$ 3,817,647</u>	<u>\$ 188,525</u>	<u>\$ (2,228,201)</u>	<u>\$ 1,777,971</u>	<u>\$ 6,899</u>

Note 6: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS

Defined Benefit Plans

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

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

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 6: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

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

Benefits Provided

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

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

Contributions

The contribution requirements of plan members and the employer are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS Pension Plan. The employer's contribution rates as of September 30, 2022 and 2021, were as follows:

	2022		2021	
	FRS	HIS	FRS	HIS
Regular class	10.25%	1.66%	9.16%	1.66%
Special risk class	26.17%	1.66%	24.23%	1.66%
Senior management services class	29.91%	1.66%	27.35%	1.66%
City, county, special district elected officers	55.34%	1.66%	49.76%	1.66%
DROP	16.94%	1.66%	16.68%	1.66%

The employer's contributions for the year ended September 30, 2022, were \$316,555 to the FRS Pension Plan and \$55,181 to the HIS Program.

The employer's contributions for the year ended September 30, 2021, were \$242,966 to the FRS Pension Plan and \$47,563 to the HIS Program.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 6: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Pension Liabilities and Pension Expense

In its financial statements for the years ended September 30, 2022 and 2021, the Children's Board reported a liability for its proportionate share of the net pension liability of the FRS Pension Plan and its proportionate share of the net pension liability of the HIS Program. The net pension liabilities were measured as of June 30, 2022 and 2021. The Children's Board's proportions of the net pension liabilities were based on its share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

<i>Year ended September 30, 2022</i>	FRS	HIS	Total
Net pension liability	\$ 2,507,805	\$ 901,085	\$ 3,408,890
Proportion at:			
Current measurement date	0.006739953%	0.008507546%	
Prior measurement date	0.006161139%	0.008034531%	
Pension expense (benefit)	\$ 411,057	\$ 69,842	\$ 480,899
<i>Year ended September 30, 2021</i>	FRS	HIS	Total
Net pension liability	\$ 465,404	\$ 985,556	\$ 1,450,960
Proportion at:			
Current measurement date	0.006161139%	0.008034531%	
Prior measurement date	0.005763886%	0.008308235%	
Pension expense (benefit)	\$ 29,396	\$ 80,040	\$ 109,436

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 6: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2022, the Children's Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 119,106	\$ -	\$ 27,350	\$ 3,965
Change of assumptions	308,847	-	51,651	139,397
Net differences between projected and actual earnings on pension plan investments	165,590		1,305	-
Changes in proportion and differences between Children's Board contributions and proportionate share of contributions	224,211	5,559	84,058	25,999
Children's Board contributions subsequent to the measurement date	90,129	-	14,795	-
Total	\$ 907,883	\$ 5,559	\$ 179,159	\$ 169,361

At September 30, 2021, the Children's Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 79,771	\$ -	\$ 32,979	\$ 413
Change of assumptions	318,453	-	77,443	40,607
Net differences between projected and actual earnings on pension plan investments	-	1,623,678	1,027	-
Changes in proportion and differences between Children's Board contributions and proportionate share of contributions	128,612	9,911	60,474	33,066
Children's Board contributions subsequent to the measurement date	61,180	-	11,092	-
Total	\$ 588,016	\$ 1,633,589	\$ 183,015	\$ 74,086

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year end will be recognized as a reduction of the net pension liability in the reporting period ending September 30, 2023.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 6: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

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

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

Year ended September 30:	FRS	HIS
2023	\$ 198,098	\$ 2,007
2024	107,507	2,759
2025	3,705	7,844
2026	465,890	(295)
2027	36,994	(11,959)
Thereafter	-	(5,351)
Totals	\$ 812,194	\$ (4,995)

Actuarial Assumptions

The total pension liability for each of the defined benefit plans was measured as of June 30, 2022 for the year ended September 30, 2022. The total pension liability for both the FRS Pension Plan and for the HIS Program were determined by actuarial valuations dated July 1, 2022. The individual entry age actuarial cost method was used for each plan, along with the following significant actuarial assumptions:

	FRS	HIS
Inflation	2.40%	2.40%
Salary increase	3.25%	3.25%
Investment rate of return	6.70%	N/A
Discount rate	6.70%	3.54%

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

For both plans, the actuarial assumptions used in the valuation dated July 1, 2022 were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 6: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Actuarial Assumptions (Continued)

The following changes in key actuarial assumptions occurred in 2022:

FRS:

- The investment return assumption for purposes of developing actuarially calculated contribution rates decreased from 6.80% to 6.70%

HIS:

- The long-term expected rate of return and the discount rate used to determine the total pension liability increased from 2.16% to 3.54%

The long-term expected investment rate of return for the FRS Pension Plan was not based on historical returns, but instead was based on a forward-looking capital market economic model developed during 2022 by an outside investment consultant to the Florida State Board of Administration. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption of 2.40%.

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

Asset Class	Target Allocation*	Annual Arithmetic Return	Compunt Annual (Geometric) Return	Standard Deviation
Cash	1.00%	2.60%	2.60%	1.10%
Fixed Income	19.80%	4.40%	4.40%	3.20%
Global Equity	54.00%	8.80%	7.30%	17.80%
Real Estate (Property)	10.30%	7.40%	6.30%	15.70%
Private Equity	11.10%	12.00%	8.90%	26.30%
Strategic Investment	3.80%	6.20%	5.90%	7.80%
Total	100.00%			

The total pension liability for each of the defined benefit plans was measured as of June 30, 2021 or the year ended September 30, 2021. The total pension liability for both the FRS Pension Plan and for the HIS Program were determined by actuarial valuations dated July 1, 2021.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 6: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Actuarial Assumptions (Continued)

The individual entry age actuarial cost method was used for each plan, along with the following significant actuarial assumptions:

	FRS	HIS
Inflation	2.40%	2.40%
Salary increase	3.25%	3.25%
Investment rate of return	6.80%	N/A
Discount rate	6.80%	2.16%

Mortality assumptions for both plans were based on the Generational RP-2010 with Projection Scale MP-2018.

For both plans, the actuarial assumptions used in the valuation dated July 1, 2021 were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The following changes in key actuarial assumptions occurred in 2021:

FRS:

- The maximum amortization period decreased to 20 years for all current and future amortization bases.

HIS:

- The long-term expected rate of return and the discount rate used to determine the total pension liability decreased from 2.21% to 2.16%

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

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 6: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Actuarial Assumptions (Continued)

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

Asset Class	Target Allocation*	Annual Arithmetic Return	Compunt Annual (Geometric) Return	Standard Deviation
Cash	1.00%	2.10%	2.10%	1.10%
Fixed Income	20.00%	3.80%	3.70%	3.30%
Global Equity	54.20%	8.20%	6.70%	17.80%
Real Estate (Property)	10.30%	7.10%	6.20%	13.80%
Private Equity	10.80%	11.70%	8.50%	26.40%
Strategic Investment	3.70%	5.70%	5.40%	8.40%
Total	100.00%			

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.70%. FRS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program is essentially funded on a pay-as-you-go basis and the depletion date is considered to be immediate, a municipal bond rate of 3.54% was used to determine the total pension liability for the program. The Bond Buyer General Obligation 20-Year Municipal Bond Index was used as the applicable municipal bond index.

Sensitivity Analysis

The following tables demonstrate the sensitivity of the net pension liability for September 30, 2022 to changes in the discount rate. The sensitivity analysis shows the impact to the employer's proportionate share of the net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 6: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Sensitivity Analysis (Continued)

	FRS			HIS		
	Current Discount			Current Discount		
	1% Decrease 5.70%	Rate 6.70%	1% Increase 7.70%	1% Decrease 2.54%	Rate 3.54%	1% Increase 4.54%
Employer's proportionate share of the net pension liability	\$ 4,337,075	\$ 2,507,805	\$ 978,316	\$ 1,030,915	\$ 901,085	\$ 793,653

The following tables demonstrate the sensitivity of the net pension liability for September 30, 2021 to changes in the discount rate. The sensitivity analysis shows the impact to the employer's proportionate share of the net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

	FRS			HIS		
	Current Discount			Current Discount		
	1% Decrease 5.80%	Rate 6.80%	1% Increase 7.80%	1% Decrease 1.16%	Rate 2.16%	1% Increase 3.16%
Employer's proportionate share of the net pension liability	\$ 2,081,318	\$ 465,404	\$ (885,319)	\$ 1,139,398	\$ 985,556	\$ 859,517

Pension Plans' Fiduciary Net Position

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

Defined Contribution Plan

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan ("FRS Investment Plan"), a defined contribution pension plan qualified under Section 401(a) of the Internal Revenue Code. The FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. There is a uniform contribution rate covering both the defined benefit and defined contribution plans, depending on membership class. Required employer contributions made to the plan during the years ended September 30, 2022 and 2021 was, \$41,953 and \$30,276, respectively.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 6: EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS (Continued)

Deferred Compensation Plan

The Children's Board offers its permanent employees a deferred compensation plan created in accordance with Internal Revenue Code 457. The International City Managers Association (ICMA) administers the plan. The Plan is available to all permanent employees, which allows a deferral of a portion of their wages until future years. The Children's Board contributes 1.5% of compensation. A distribution from the deferred compensation plan to an employee is allowed at termination of employment, retirement, death, or under certain emergencies. Vesting is simultaneous with the contribution. Employees are allowed to contribute on a pre-tax basis not to exceed amounts dictated by U.S. Treasury Regulations. Employer contributions during the years ended September 30, 2022 and 2021 was \$47,961 and \$43,173, respectively.

Post-Employment Benefits Other Than Pensions

The Children's Board participates in Hillsborough County, Florida's health system (Health Plan) which provides for a postemployment health benefit subsidy. The subsidy is funded by a \$25 per employee per month employer contribution during active service. The Children's Board implemented GASB Statement 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" for FY 2018. The OPEB liability and/or revenue and expense associated with the Children's Board's participation in the Health Plan along with the related disclosures and required supplementary information are not considered material to the Children's Board financial statements. For FY 2021-2022, the Children's Board's funding to the Health Plan related to the subsidy was \$9,975. The Health Plan does not issue separate financials statements. Refer to the Hillsborough County, Florida's financial statements for more information on the Health Plan.

Note 7: LEASES

The Children's Board of Hillsborough County has entered into a lease agreement to obtain the right-to-use building space to operate its Brandon Family Resource Center. The total annual rental for the building space that the Children's Board paid for the fiscal year ended September 30, 2022 was \$65,680. The lease is non-cancelable through September 30, 2025. The payments for each renewal term escalate by between 4% and 5%, according to the terms of the lease. The monthly payment amount is \$5,765.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 7: LEASES (Continued)

The following is a schedule of minimum future lease payments from the lease agreement as of September 30:

Brandon FRC	Principal Payments		Interest Expense		Total
2023	\$	64,730	\$	4,455	\$ 69,185
2024		69,167		2,786	71,953
2025		73,827		1,004	74,831
Total	\$	207,724	\$	8,245	\$ 215,969

The Children's Board of Hillsborough County has entered into a lease agreement to obtain the right-to-use building space to operate its North Tampa Family Resource Center. The total annual rental for the building space that the Children's Board paid for the fiscal year ended September 30, 2022 was \$78,801. The lease is non-cancelable through May 31, 2026. At June 1, 2022, the lease establishes a minimum monthly payment amount of \$5,371, with payments escalating by 3% at the beginning of each renewal term.

The following is a schedule of minimum future lease payments from the lease agreement as of September 30:

North Tampa FRC	Principal Payments		Interest Expense		Total
2023	\$	59,857	\$	5,240	\$ 65,097
2024		63,346		3,704	67,050
2025		66,983		2,079	69,062
2026		46,516		437	46,953
Total	\$	236,702	\$	11,460	\$ 248,162

The Children's Board of Hillsborough County has entered into a lease agreement to obtain the right-to-use building space to operate its Town 'n Country Family Resource Center. The total annual rental for the building space that the Children's Board paid for the fiscal year ended September 30, 2022 was \$64,475. The lease is non-cancelable through November 30, 2026. At December 1, 2021, the lease establishes a monthly payment amount of \$5,399, with payments escalating by 3% at the beginning of each renewal term.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 7: LEASES (Continued)

The following is a schedule of minimum future lease payments from the lease agreement as of September 30:

Town 'n Country FRC	Principal Payments		Interest Expense		Total
2023	\$	60,222	\$	6,187	\$ 66,409
2024		63,760		4,642	68,402
2025		67,448		3,006	70,454
2026		71,291		1,276	72,567
2027		12,116		38	12,154
Total	\$	274,837	\$	15,149	\$ 289,986

The Children's Board of Hillsborough County has entered into a lease agreement to obtain the right-to-use building space to operate its South County Family Resource Center. The total annual rental for the building space that the Children's Board paid for the fiscal year ended September 30, 2022 was \$71,321. The lease is non-cancelable through November 30, 2024. At December 1, 2021, the lease establishes a monthly payment amount of \$5,929; at March 1, 2022, the lease establishes a monthly payment amount of \$6,016, which becomes the minimum monthly payment amount through the end of the lease term. The following is a schedule of minimum future lease payments from the lease agreement as of September 30:

South County FRC	Principal Payments		Interest Expense		Total
2023	\$	69,174	\$	3,013	\$ 72,188
2024		70,924		1,264	72,188
2025		11,994		37	12,031
Total	\$	152,092	\$	4,314	\$ 156,407

Note 8: ENCUMBRANCES

Encumbrance accounting is employed in governmental funds. There were no encumbrances from fiscal year 2021-2022 to FY 2022-2023 or from fiscal year 2020-2021 to FY 2021-2022.

Children's Board of Hillsborough County
Notes to Financial Statements
September 30, 2022 and 2021

Note 9: CHILDREN'S BOARD FOUNDATION

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

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

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

The CBF meets the component unit test of GASB 14 as amended by GASB 61 for fiscal years ended September 30, 2022 and 2021. However, materiality and significance, as applied to CBF, was defined to be excluded from the consolidated financial statement presentation of the Children's Board.

Note 10: RISK MANAGEMENT

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



REQUIRED SUPPLEMENTARY INFORMATION



Children's Board of Hillsborough County
Schedule of the Children's Board Proportionate Share of the Net Pension Liability
Florida Retirement System Pension Plan
Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Children's Board proportion of the net pension liability (asset)	0.00674%	0.00616%	0.00576%	0.00577%	0.00563%	0.00576%	0.00542%	0.00549%	0.00542%
Children's Board proportionate share of the net pension liability (asset)	\$ 2,507,805	\$ 465,404	\$ 2,498,153	\$ 1,986,847	\$ 1,696,530	\$ 1,703,114	\$ 1,367,514	\$ 708,772	\$ 330,913
Children's Board covered payroll	\$ 3,328,169	\$ 2,865,291	\$ 2,833,278	\$ 2,705,199	\$ 2,526,177	\$ 2,517,807	\$ 2,304,347	\$ 2,095,744	\$ 2,015,719
Children's Board proportionate share of the net pension liability (asset) as a percentage of its covered payroll	75.35%	16.24%	88.17%	73.45%	67.16%	67.67%	59.34%	33.82%	16.42%
Plan fiduciary net position as a percentage of the total pension liability	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

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

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

Children's Board of Hillsborough County
Schedule of the Children's Board Contributions
Florida Retirement System Pension Plan
Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 316,555	\$ 242,966	\$ 197,629	\$ 215,726	\$ 198,256	\$ 186,117	\$ 169,522	\$ 167,520	\$ 157,450
Contributions in relation to the contractually required contribution	(316,555)	(242,966)	(197,629)	(215,726)	(198,256)	(186,117)	(169,522)	(167,520)	(157,450)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Children's Board covered payroll	\$ 3,328,169	\$ 2,865,291	\$ 2,833,278	\$ 2,705,199	\$ 2,526,177	\$ 2,517,807	\$ 2,304,347	\$ 2,095,744	\$ 2,015,719
Contributions as a percentage of covered payroll	9.51%	8.48%	6.98%	7.97%	7.85%	7.39%	7.36%	7.99%	7.81%

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

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

Notes to required supplementary information:

Changes of assumptions: During the plan year ended June 30, 2022, the investment return assumption for purposes of developing actuarially calculated contribution rates decreased from 6.80% to 6.70%

Children's Board of Hillsborough County
Schedule of the Children's Board Proportionate Share of the Net Pension Liability
Florida Retirement System Health Insurance Subsidy
Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Children's Board proportion of the net pension liability (asset)	0.00851%	0.00803%	0.00809%	0.00809%	0.00773%	0.00790%	0.00746%	0.00691%	0.00678%
Children's Board proportionate share of the net pension liability (asset)	\$ 901,085	\$ 985,556	\$ 1,014,422	\$ 905,039	\$ 818,614	\$ 844,604	\$ 869,953	\$ 704,494	\$ 634,350
Children's Board covered payroll	\$ 3,328,169	\$ 2,865,291	\$ 2,833,278	\$ 2,705,199	\$ 2,526,177	\$ 2,517,807	\$ 2,304,347	\$ 2,095,744	\$ 2,015,719
Children's Board proportionate share of the net pension liability (asset) as a percentage of its covered payroll	27.07%	34.40%	35.80%	33.46%	32.41%	33.55%	37.75%	33.62%	31.47%
Plan fiduciary net position as a percentage of the total pension liability	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

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

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

Children's Board of Hillsborough County
Schedule of the Children's Board Contributions
Florida Retirement System Health Insurance Subsidy
Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 55,181	\$ 47,563	\$ 47,041	\$ 44,906	\$ 41,935	\$ 41,796	\$ 38,252	\$ 26,406	\$ 24,189
Contributions in relation to the contractually required contribution	(55,181)	(47,563)	(47,041)	(44,906)	(41,935)	(41,796)	(38,252)	(26,406)	(24,189)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Children's Board covered payroll	\$ 3,328,169	\$ 2,865,291	\$ 2,833,278	\$ 2,705,199	\$ 2,526,177	\$ 2,517,807	\$ 2,304,347	\$ 2,095,744	\$ 2,015,719
Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.26%	1.20%

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

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

Notes to required supplementary information:

Changes of assumptions: During the plan year ended June 30, 2021, the long-term expected rate of return and the discount rate used to determine the total pension liability increased from 2.16% to 3.54%.

Children's Board of Hillsborough County
Schedules of Revenues, Expenditures, and Changes in Fund Balances -
Budget to Actual - Government Fund
Years ended September 30, 2022 and 2021

	2022				2021			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Ad Valorem Taxes	\$ 53,833,708	\$ 53,833,708	\$ 54,608,379	\$ 774,671	\$ 49,762,422	\$ 49,762,422	\$ 50,364,885	\$ 602,463
Investment Income	66,000	66,000	639,715	573,715	231,000	231,000	96,355	(134,645)
Administrative Services Organization	1,405,000	1,405,000	931,987	(473,013)	1,410,000	1,410,000	944,864	(465,136)
Other Community Partner Funding	410,000	410,000	387,183	(22,817)	410,000	410,000	286,757	(123,243)
Miscellaneous Income	168,000	168,000	149,695	(18,305)	156,000	156,000	191,398	35,398
Total Revenues	55,882,708	55,882,708	56,716,959	834,251	51,969,422	51,969,422	51,884,259	(85,163)
Expenditures:								
Program								
Continuation and New Funding	46,575,024	46,575,024	33,576,423	12,998,601	44,272,604	44,272,604	32,501,077	11,771,527
Operating								
Employee Salaries and Benefits	5,141,710	5,141,710	4,591,296	550,414	4,529,438	4,529,438	4,048,783	480,655
Contracted Professional Services	611,635	611,635	346,197	265,438	377,433	377,433	347,871	29,562
Facility Expenditures	461,993	461,993	146,131	315,862	340,755	340,755	32,954	307,801
CBHC FRC Occupancy Expenditures	430,858	430,858	438,097	(7,239)	414,540	414,540	418,397	(3,857)
Other Operating	510,129	510,129	428,198	81,931	441,081	441,081	261,935	179,146
Total Operating	7,156,325	7,156,325	5,949,919	1,206,406	6,103,247	6,103,247	5,109,940	993,307
Non-Operating								
Capital Expenditures	1,500,000	1,500,000	-	1,500,000	1,431,000	1,431,000	1,428,143	2,857
Local Government Fees	1,554,993	1,554,993	1,431,193	123,800	1,436,553	1,436,553	1,327,320	109,233
Total Non-Operating	3,054,993	3,054,993	1,431,193	1,623,800	2,867,553	2,867,553	2,755,463	112,090
Debt Service								
Principal	-	-	255,074	(255,074)	-	-	244,436	(244,436)
Interest	-	-	25,202	(25,202)	-	-	28,597	(28,597)
Total Debt Service	-	-	280,276	(280,276)	-	-	273,033	(273,033)
Total Expenditures	56,786,342	56,786,342	41,237,811	15,548,531	53,243,404	53,243,404	40,639,513	12,603,891
Excess (Expenditures) over Revenues	(903,634)	(903,634)	15,479,148	(14,714,280)	(1,273,982)	(1,273,982)	11,244,746	(12,689,054)
Fund Balance, Beginning of Year	51,892,574	51,892,574	51,892,574	-	40,647,828	40,647,828	40,647,828	-
Fund Balance, End of Year	\$ 50,988,940	\$ 50,988,940	\$ 67,371,722	\$ 16,382,782	\$ 39,373,846	\$ 39,373,846	\$ 51,892,574	\$ 12,518,728



COMPLIANCE INFORMATION



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

Board Members

Children's Board of Hillsborough County

Tampa, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Children's Board of Hillsborough County (the Children's Board), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Children's Board basic financial statements, and have issued our report thereon dated March 9, 2023.

Report on Internal Control over Financial Reporting

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

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

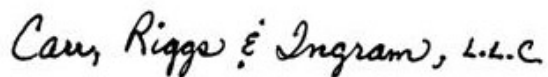
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

CARR, RIGGS & INGRAM, LLC

Tampa, Florida
March 9, 2023

MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the Children's Board of Hillsborough County (the Children's Board), as of and for the year ended September 30, 2022, and have issued our report thereon dated March 9, 2023.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March 9, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

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

Financial Condition and Management

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

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

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

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Children's Board of Hillsborough County reported:

- a) The total number of district employees compensated in the last pay period of the district's fiscal year as 43.
- b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 35.
- c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$3,358,291.
- d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$663,982.
- e) Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures. No such projects took place on or after October 1, 2021.

- f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as \$-0-.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Children's Board of Hillsborough County reported:

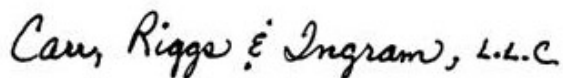
- a) The millage rate or rates imposed by the district as .4589.
- b) The total amount of ad valorem taxes collected by or on behalf of the district as \$54,608,379.
- c) The total amount of outstanding bonds issued by the district and the terms of such bonds as \$-0-.

Additional Matters

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

Purpose of this Letter

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



CARR, RIGGS & INGRAM, LLC

Tampa, Florida
March 9, 2023

INDEPENDENT ACCOUNTANTS' REPORT

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

We have examined the Children's Board of Hillsborough County (the Children's Board) compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2022. Management is responsible for the Children's Board compliance with those requirements. Our responsibility is to express an opinion on the Children's Board compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Children's Board complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Children's Board complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

In our opinion, the Children's Board complied, in all material respects, with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2022.

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

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

CARR, RIGGS & INGRAM, LLC

Tampa, Florida
March 9, 2023



REQUIRED COMMUNICATIONS



March 9, 2023

The Board of Directors
Children's Board of Hillsborough County

We are pleased to present the results of our audit of the 2022 financial statements of Children's Board of Hillsborough County (the Children's Board).

This report to the Board of Directors summarizes our audit, the report issued and various analyses and observations related to the Children's Board accounting and reporting. The document also contains the communications required by our professional standards.


Our audit was designed, primarily to express an opinion on the Children's Board 2022 financial statements. We considered the Children's Board current and emerging business needs, along with an assessment of risks that could materially affect the financial statements, and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that you expect. We received the full support and assistance of Children's Board of Hillsborough County personnel.

At Carr, Riggs & Ingram, LLC (CRI), we are continually evaluating the quality of our professionals' work in order to deliver audit services of the highest quality that will meet or exceed your expectations. We encourage you to provide any feedback you believe is appropriate to ensure that we do not overlook a single detail as it relates to the quality of our services.

This report is intended solely for the information and use of the Board of Directors and others within the Children's Board and should not be used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact me at 813-207-2946 or jbrielmaier@cricpa.com.

Very truly yours,



John J. Brielmaier, CPA, CITP, CISA
Partner



As discussed with the Board of Directors during our planning process, our audit plan represented an approach responsive to the assessment of risk for the Children's Board. Specifically, we planned and performed our audit to:

- Perform audit services, as requested by the Board of Directors, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, in order to express an opinion on the Children's Board financial statements for the year ending September 30, 2022;
- Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Report on compliance with Section 218.415, Florida Statutes
- Communicate directly with the Board of Directors regarding the results of our procedures;
- Address with the Board of Directors any accounting and financial reporting issues;
- Anticipate and respond to concerns of the Board of Directors; and
- Address other audit-related projects as they arise and upon request.



We have audited the financial statements of Children’s Board of Hillsborough County for the year ended September 30, 2022, and have issued our report thereon dated March 9, 2023. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITOR’S RESPONSE
Auditors’ responsibility under Government Auditing Standards	<p>As stated in our engagement letter dated September 19, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statements does not relieve you or management of your responsibilities.</p> <p>As part of our audit, we considered the internal control of the Children’s Board. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.</p>
Children’s Board of Hillsborough County (Client’s Responsibility)	<p>Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the statements of revenue and expenses, and the statements of assets, liabilities, and net assets in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud.</p>
Planned scope and timing of the audit	<p>Our initial audit plan was not significantly altered during our fieldwork.</p>
Management judgments and accounting estimates	<p>Please see the following section titled “Accounting Policies, Judgments and Sensitive Estimates and CRI Comments on Quality.”</p>
Potential effect on the financial statements of any significant risks and exposures	<p>No such risks or exposures were noted.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditor's judgment about the quality of accounting principles	<p>The significant accounting policies used by the Children's Board are described in Note 1 to the financial statements. No new accounting policies were adopted during the fiscal year.</p> <p>We noted no transactions entered into by the Children's Board during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.</p> <p>Further, the disclosures in the Children's Board financial statements are neutral, consistent, and clear.</p>
Significant difficulties encountered in the audit	<p>We encountered no significant difficulties in dealing with management in performing and completing our audit.</p>
Disagreements with management	<p>We are pleased to report that no such disagreements arose during the course of our audit.</p>
Other findings or issues	<p>None noted.</p>
Matters arising from the audit that were discussed with, or the subject of correspondence with, management	<p>None noted.</p>
Corrected and uncorrected misstatements	<p>See "Summary of Audit Adjustments" section.</p>
Major issues discussed with management prior to retention	<p>Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.</p>
Consultations with other accountants	<p>To our knowledge, there were no such consultations with other accountants.</p>
Written representations	<p>See "Management Representation Letter" section.</p>
Internal control deficiencies	<p>No material weaknesses or significant deficiencies were identified during our audit procedures.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
Fraud and illegal acts	We are unaware of any fraud or illegal acts involving management or causing material misstatement of the financial statements.
Other information in documents containing audited financial statements	<p>Our responsibility related to documents (including annual reports, websites, etc.) containing the financial statements is to read the other information to consider whether:</p> <p>Such information is materially inconsistent with the financial statements; and</p> <p>We believe such information represents a material misstatement of fact.</p> <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statements.</p>
Significant unusual accounting transactions	No significant unusual accounting transactions were noted during the year.

Accounting Policies, Judgments, and Sensitive Estimates & CRI Comments on Quality



We are required to communicate our judgments about the quality, not just the acceptability, of the Children's Board accounting principles as applied in its financial reporting. We are also required to communicate critical accounting policies and sensitive accounting estimates. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The Board may wish to monitor throughout the year the process used to compute and record these accounting estimates. The table below summarizes our communications regarding these matters.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Investments	The Children's Board follows the provisions of Section 150: <i>Investments</i> , of the GASB Codification when reporting investments.	X	The Children's Board relies on investment valuation information from the bank or investment manager based upon financial market information to determine current or fair value.	The Children's Board policies are in accordance with all applicable accounting guidelines and GASB.
Depreciation of property and equipment	The Children's Board depreciates property and equipment using the straight-line method.	X	The Children's Board depreciates property and equipment over their estimated useful lives which are based on the experience with similar assets and guidance provided by ASC 360.	The Children's Board recognition methods and disclosures appear appropriate.

Accounting Policies, Judgments, and Sensitive Estimates & CRI Comments on Quality



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Defined benefit pension plan	The Children's Board participates in the Florida Retirement System (FRS), an agent multiple-employer plan administered by the Florida Department of Management Services. FRS utilizes an independent actuary to provide an actuarial valuation report specific to each participating employer. This report provides each participating employer with estimates of the total pension liability, fiduciary net position, related deferred outflows/inflows and actuarially required contributions in accordance with the provisions of GASB 68.	X	Key assumptions utilized by the actuary in making the estimates in accordance with GASB 68. The total pension liability was determined by an actuarial valuation as of December 1, 2022 with a measurement date of July 1, 2022.	We evaluated the assumptions used by the actuary in estimating the Children's Board total pension liability, the fiduciary net position, and the related deferred outflows/inflows and found them to be in accordance with the provisions of GASB 68 and reasonable in relation to the financial statements taken as a whole.
Compensated absences	Liabilities for compensated absences attributable to services already rendered are accrued as employees earn the rights to those benefits. The Children's Board follows the provisions of Section C60: Compensated Absences, of the GASB Codification when reporting these liabilities.	X	The Children's Board estimates the accrued liabilities for compensated absences using leave balances accrued at the end of the fiscal year multiplied by the pay rate in effect for each employee as of the end of the fiscal year.	The Children's Board policies are in accordance with all applicable accounting guidelines and GASB.



During the course of our audit, we accumulate differences between amounts recorded by the Company and amounts that we believe are required to be recorded under GAAP reporting guidelines. Those adjustments are either recorded (corrected) by the Company or passed (uncorrected). Uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in the auditors' judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

There were no correcting adjustments as a result of our audit procedures.

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

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

Description	Debit	Credit
Net Position - Beginning of the Year	\$71,234	
Net OPEB Liability		\$63,250
OPEB Expense		7,984
Total	\$71,234	\$71,234

QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to addition, or vice versa.
- Whether the difference concerns an area of the Children's Board operating environment that has been identified as playing a significant role in the Children's Board operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference has the effect of increasing management's compensation – for example, by satisfying requirements for the award of bonuses or other forms of incentive compensation.
- Whether the difference involves concealment of an unlawful transaction.



BOARD MEMBERS

Andrew J. Mayts, Jr.
Board Chair

Robin DeLaVergne
Vice Chair

Beth Pasek
Secretary/Treasurer

Addison Davis
Superintendent

Katherine G. Essrig
Circuit Judge

Lynn Gray
School Board

Gwendolyn Myers
Commissioner

Edwin A. Narain

Sarah Naumowich

Megan Proulx Dempsey

Vacant
Dept. of Children &
Families

March 9, 2023

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

This representation letter is provided in connection with your audit(s) of the financial statements of Children's Board of Hillsborough County, which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of September 30, 2022 and 2021, and the respective changes in financial position for the years then ended and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of March 9, 2023, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 19, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

1002 East Palm Avenue
Tampa, FL 33605

P: 813.229.2884
F: 813.228.8122
Web: ChildrensBoard.org

MISSION

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



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

Information Provided

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



17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.

18) We have disclosed to you the names of the Children's Board's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

22) The Children's Board has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

24) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

26) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating Tonla Williams, Director of Finance, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

27) The Children's Board has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

28) The Children's Board has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

29) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

30) The financial statements include all fiduciary activities required by GASBS No. 84, as amended.


31) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.



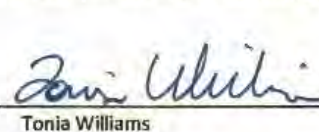
- 32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Special and extraordinary items are appropriately classified and reported.
- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 41) We have appropriately disclosed the Children's Board's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 44) We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 45) Management prepared these financial statements in complete compliance with GASB Statement 68 on Financial Reporting for Pensions. Management does not waive its statutory rights under Chapter 121, Florida Statutes.
- 46) We do not plan to make frequent amendments to our pension or other postemployment benefit plans.
- 47) In connection with your examination of the Children's Board's compliance with Florida Statute, 218.415, Local Government Investment Policies for the year ended September 30, 2022, for the purpose of expressing an opinion about whether the Children's Board has complied with Florida Statute 218.415, in all material respects, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your engagement:
 - a) The Children's Board is in compliance with Florida Statute, 218.415, Local Government Investment Policies.



- b) We are responsible for complying with Florida Statute 218.415.
- c) We are responsible for establishing and maintaining effective internal control over compliance.
- d) We have performed an evaluation of the Children's Board's compliance with Florida Statute 218.415.
- e) All relevant matters are reflected in the measurement or evaluation of the Children's Board's compliance with the specified requirements.
- f) We are responsible for selecting the specified requirements and for determining that the specified requirements are appropriate for our purposes.
- g) We have disclosed to you all known noncompliance with Florida Statute 218.415, including noncompliance occurring after September 30, 2022.
- h) We have provided you with all relevant information and access to information and personnel in connection with your examination of compliance with Florida Statute 218.415.
- i) Our interpretation of Florida Statute 218.415 is as follows, we are required to perform the following:
 - ii) A written investment policy per S. 218.415(1)-(15) F.S. has been adopted by the entity and that the entity only invests in those investments or if no policy, that investments are only placed in vehicles allowed per S. 218.415(17) F.S.
 - iii) Person responsible for making investment decisions received 8 hours of investment training for the year under audit. S. 218.415(14) F.S. If investments are limited to SBA, CDs and/or money market accounts or if the entity is complying with S. 218.415(17) F.S. (no separate policy), the continuing professional education requirement does not apply.
 - iv) Local government should have policies or procedures in place to create internal controls surrounding the safeguarding of investments. (218.415(13))
 - v) A minimum of an annual report is required to the government officials responsible for making investment decisions. Items such as market value and income earned should be reported. (218.415(15))
 - v) Surplus of funds may be deposited in a qualified public depository. Determine that the entity has a signed public deposit identification and acknowledgment form per S. 280.17(2)(b) F.S.
- 48) We have disclosed to you all known matters that may contradict the Children's Board's compliance with the specified requirements and we have disclosed to you all communications from regulatory agencies, internal auditors, other independent accountants or consultants, and others regarding possible noncompliance with Florida Statute 218.415, including communications received between September 30, 2022 and March 9, 2023.
- 49) We have responded fully to all inquiries made to us by you during the compliance examination engagement.

Signature: 
Kelley Parris

Title: Executive Director

Signature: 
Tonia Williams

Title: Director of Finance



Summary of Uncorrected Misstatements

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

Description	Debit	Credit
Net Position - Beginning of the Year	\$71,234	
Net OPEB Liability		\$63,250
OPEB Expense		7,984
Total	\$71,234	\$71,234

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY

AUDIT PRESENTATION FOR YEAR ENDED SEPTEMBER 30, 2022

March 23, 2023



CRI CARR
RIGGS &
INGRAM
CPAs and Advisors

AUDITORS' REPORTS AND LETTER

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

AUDIT RESULTS

➤ Audit adjustments

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

➤ No audit findings

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

Adoption of GASB 87 Leases

- GASB 87 Leases was implemented as of October 1, 2020
- Right to Use Assets
 - FY2022 = \$847,371
 - FY2021 = \$1,109,118
- Lease Liability
 - FY2022 = \$871,355
 - FY2021 = \$1,126,429

	Governmental Activities	
Net position, September 30, 2021, as previously reported	\$	55,705,589
Right-to-use lease assets		1,109,118
Lease liability		(1,126,429)
Net position, September 30, 2021, restated	\$	55,688,278

Financial Overview

Statement of Net Position

	2022	2021	2020
Assets:			
Current and Other Assets	\$ 20,879,939	\$ 18,404,807	\$ 18,507,818
Designated Assets	51,621,631	39,108,358	27,805,369
Capital Assets (net)	7,044,916	7,636,748	5,363,122
Total Assets	79,546,486	65,149,913	51,676,309
Deferred Outflows:			
Pension	1,087,042	771,031	1,034,538
Liabilities:			
Current Liabilities	5,411,331	5,882,564	5,677,536
Noncurrent Liabilities	4,320,240	2,642,427	3,805,470
Total Liabilities	9,731,571	8,524,991	9,483,006
Deferred Inflows:			
Pension	174,920	1,707,675	90,663
Net Position:			
Net Invested in Capital Assets	6,173,561	6,510,319	5,363,122
Unrestricted	64,553,476	49,177,959	37,774,056
Total Net Position	\$ 70,727,037	\$ 55,688,278	\$ 43,137,178

Financial Overview

Statement of Activities

	2022	2021	2020
Expenses:			
Program Expense	\$ 33,296,147	\$ 32,228,044	\$ 32,974,647
Operating and Non-Operating Expense	7,765,019	6,551,136	6,705,923
Depreciation Expense	591,832	525,382	215,366
Interest Expense	25,202	28,597	-
Total Expenses	41,678,200	39,333,159	39,895,936
Revenues:			
Ad Valorem Taxes	54,608,379	50,364,885	46,246,825
Investment Income	639,715	96,355	628,770
Other Funding	1,468,865	1,423,019	1,797,168
Total Revenues	56,716,959	51,884,259	48,672,763
Change in Net Position	15,038,759	12,551,100	8,776,827
Net Position - Beginning of Year	55,688,278	43,137,178	34,360,351
Net Position - End of Year	\$ 70,727,037	\$ 55,688,278	\$ 43,137,178

Financial Overview

General Fund Budgetary Highlights

	2022				2021			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Ad Valorem Taxes	\$ 53,833,708	\$ 53,833,708	\$ 54,608,379	\$ 774,671	\$ 49,762,422	\$ 49,762,422	\$ 50,364,885	\$ 602,463
Investment Income	66,000	66,000	639,715	573,715	231,000	231,000	96,355	(134,645)
Administrative Services Organization	1,405,000	1,405,000	931,987	(473,013)	1,410,000	1,410,000	944,864	(465,136)
Other Community Partner Funding	410,000	410,000	387,183	(22,817)	410,000	410,000	286,757	(123,243)
Miscellaneous Income	168,000	168,000	149,695	(18,305)	156,000	156,000	191,398	35,398
Total Revenues	55,882,708	55,882,708	56,716,959	834,251	51,969,422	51,969,422	51,884,259	(85,163)
Expenditures:								
Program								
Continuation and New Funding	46,575,024	46,575,024	33,576,423	12,998,601	44,272,604	44,272,604	32,501,077	11,771,527
Operating								
Employee Salaries and Benefits	5,141,710	5,141,710	4,591,296	550,414	4,529,438	4,529,438	4,048,783	480,655
Contracted Professional Services	611,635	611,635	346,197	265,438	377,433	377,433	347,871	29,562
Facility Expenditures	461,993	461,993	146,131	315,862	340,755	340,755	32,954	307,801
CBHC FRC Occupancy Expenditures	430,858	430,858	438,097	(7,239)	414,540	414,540	418,397	(3,857)
Other Operating	510,129	510,129	428,198	81,931	441,081	441,081	261,935	179,146
Total Operating	7,156,325	7,156,325	5,949,919	1,206,406	6,103,247	6,103,247	5,109,940	993,307
Non-Operating								
Capital Expenditures	1,500,000	1,500,000	-	1,500,000	1,431,000	1,431,000	1,428,143	2,857
Local Government Fees	1,554,993	1,554,993	1,431,193	123,800	1,436,553	1,436,553	1,327,320	109,233
Total Non-Operating	3,054,993	3,054,993	1,431,193	1,623,800	2,867,553	2,867,553	2,755,463	112,090
Debt Service								
Principal	-	-	255,074	(255,074)	-	-	244,436	(244,436)
Interest	-	-	25,202	(25,202)	-	-	28,597	(28,597)
Total Debt Service	-	-	280,276	(280,276)	-	-	273,033	(273,033)
Total Expenditures	56,786,342	56,786,342	41,237,811	15,548,531	53,243,404	53,243,404	40,639,513	12,603,891
Excess (Expenditures) over Revenues	(903,634)	(903,634)	15,479,148	(14,714,280)	(1,273,982)	(1,273,982)	11,244,746	(12,689,054)
Fund Balance, Beginning of Year	51,892,574	51,892,574	51,892,574	-	40,647,828	40,647,828	40,647,828	-
Fund Balance, End of Year	\$ 50,988,940	\$ 50,988,940	\$ 67,371,722	\$ 16,382,782	\$ 39,373,846	\$ 39,373,846	\$ 51,892,574	\$ 12,518,728

OTHER COMMUNICATIONS

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

QUESTIONS?



ACTION ITEM NO. 3

Approval of Slate of Officers

Initiator: Children's Board of Hillsborough County Board

Action: Approval of Slate of Officers for March 2023- March 2024

Date: Regular Board Meeting Thursday, March 23, 2023

Background

An Officer Interest Form was provided to each member to survey his/her interest in serving as an Officer of the Board in March. The Board Officer Interest Form was distributed in February 2023, to elect officers for the upcoming 2023-2024 year.

Officers shall be seated for a term of one (1) year or until his/her successor is elected.

Recommended Action

The Slate of Officers proposed for the Children's Board of Hillsborough County for the 2023-2024 year are as follows:

- Robin DeLaVergne, Chair
- Judge Katherine Essrig, Vice Chair
- Beth Pasek, Secretary/Treasurer

Fiscal Impact

- None

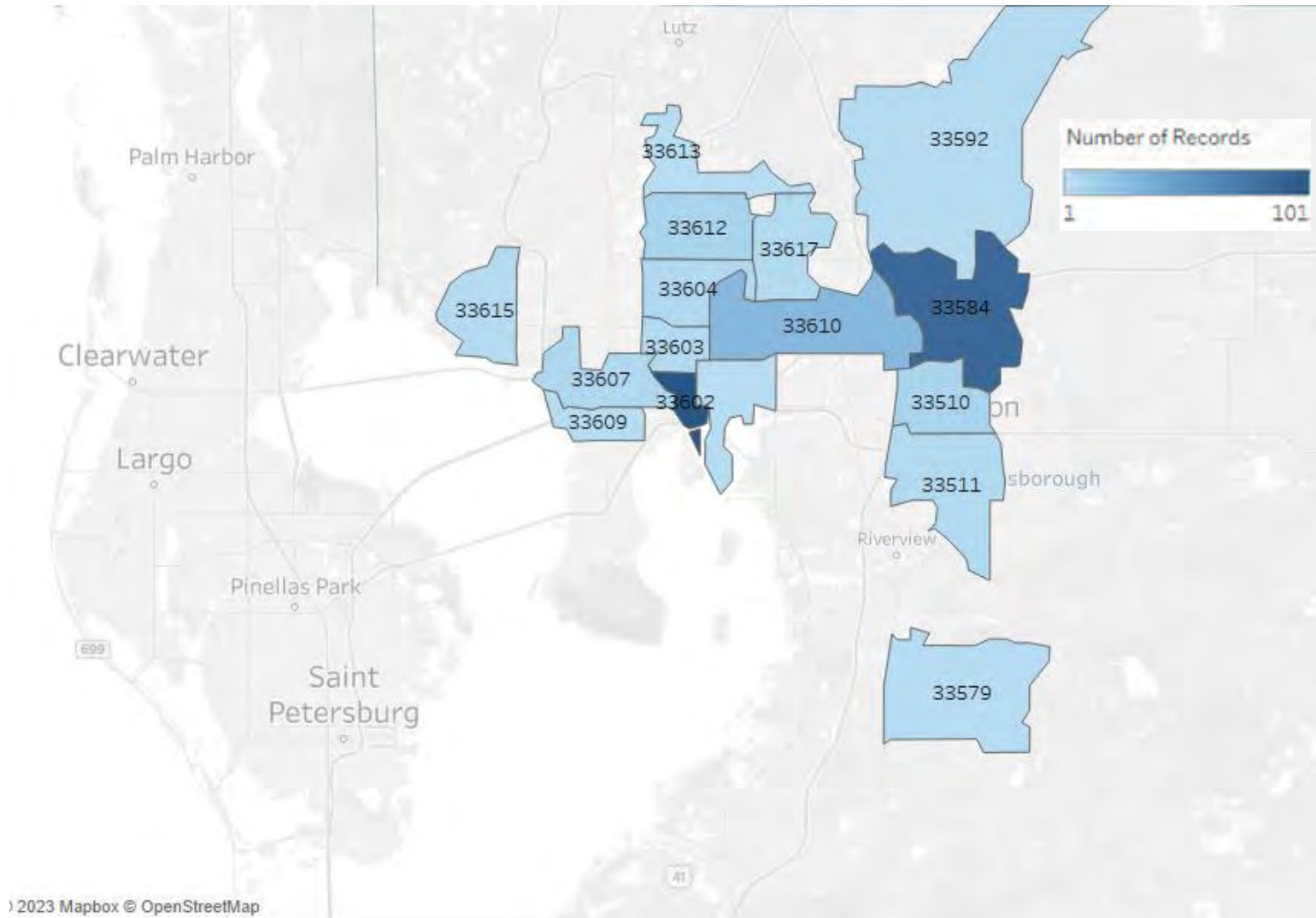
Children's Board of Hillsborough County

Agency: Metropolitan Ministries, Inc.

Program: Children's Recreation, Education, Arts & Therapeutic Experience

Number of Participants Served by Zip Code in FY2023 Q1

October 1st, 2022 – December 31st, 2022



Map prepared by Children's Board of Hillsborough County. The map color shows the number of participants served by zip code.

Map based on 270 participants served in 16 zip codes in Hillsborough County during FY2023 Q1.

Data Source: Children's Board Analytical Tracking System (CATS)

Data Extract Date: 03/07/2023



Children's Recreation Education Arts and Therapeutic Experience (CREATE)



About Us

Nicole Boone

Metropolitan Ministries has three CBHC funded programs:

1. First Hug
2. C.R.E.A.T.E
3. Pathways to Hope

The CBHC funding Metropolitan Ministries since 2012

Children's Recreational Education
Arts and Therapeutic
Experience since 2016



CREATE: The Essentials



- We primarily serve children who are currently homeless, are at risk of homelessness or have experienced homelessness in the past.
- We provide an out-of-schooltime therapeutic program that also incorporates behavioral and academic interventions.
- Our services take place in Tampa at our main campus and at Mango Elementary School.
- The program outcomes are to increase motivation to learn, prosocial-emotional behaviors, mental well-being, grade promotion, and parental involvement.

CREATE

Making a Difference

- What We Actually Do
- Lessons Learned: The Trouble with Trauma
- Analyzing the Data



Serving our Communities

Children's Service Goal:
225

Currently Serving:
168

Parent Service Goal:
112

Currently Serving:
104



Why We Do This

Raven Stephens



Looking Ahead

- Parent Involvement
- Summer Camp



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

February 24, 2023 - March 23, 2023

50 Meetings

Wanda Sloan
FACCT Call
ELC Governance
COSW
Leadership Council
School District Call
Urban League Call
Community Alliance Call
Q2 CIRRT Advisory Committee
ECC Spring Luncheon
School District Call
UICC Meeting
FACCT Call
FEC Call
Statewide Community Alliance
Katherine Young
Jack Levine
Gadsden Park Visit
Children's Network Board Meeting
HB1 Funder Briefing
ERA Committee
Terri Balliet FRC Visit
CSC Leon Call
CADR
Dr. Oruche – USF
ACLU
BGCTB Corporate Board Annual Meeting & Awards
FACCT
2023 Women of Distinction Awards Luncheon
Safe and Sound Call
Parks and Rec Call
Commissioner Owen
Dr. Ashley McPhie – TFHC
Community Alliance
Tony Altman
Children's Board Foundation Virtual meeting
ECL
ECHO Tour
Joint HCAB & MGMT
ELCH Executive Committee Special Meeting
FACCT
Webinar - Future Project Update: Listening Tour Findings & Next Steps
BLINK Premiere

Children's Board of Hillsborough County

Executive Director Report

February 24, 2023 - March 23, 2023

50 Meetings

Commissioner Cameron Cepeda
Townhall
Johns Hopkins All Children's Hospital
Kalen Graham
Women's Hall of Fame Luncheon
Webinar: Network Spotlight
BHTF

Contract Signature Log
ASO ONLY
FY 2023

Entity/Agency	Contract Type	Brief Description	Contract Period	Contract Amount	Board Approved	Signed By	Date Signed
Yolanda Perez Morales	ASO Provider	Tutor	2/13/23-ongoing	Varies	No	Kelley Parris	2/14/2023
Marlo D. Bryant dba Creative Discovery Counseling, LLC	ASO Provider	Assessment; Family/Group/Ind Therapy; Infant Mental Health; Psycho-Ed Groups	2/15/2023-ongoing	Varies	No	Kelley Parris	2/15/2023
Marlo D. Bryant dba Creative Discovery Counseling, LLC	Agreement	Business Associate Agreement	2/15/2023-ongoing	Varies	No	Kelley Parris	2/15/2023
Pieces to the Puzzle Therapeutic & Consulting Services LLC	ASO Provider	Ind Therapy	2/17/2023-ongoing	Varies	No	Kelley Parris	2/17/2023
Pieces to the Puzzle Therapeutic & Consulting Services LLC	Agreement	Business Associate Agreement	2/17/2023-ongoing	Varies	No	Kelley Parris	2/17/2023
Dawning Family Services	MOU	MOU for allocation of ASO funds (BOCC Social Services Funds)	2/20/2023-9/30/2023	Varies	No	Kelley Parris	2/22/2023
Kimberly A LeGree Hymes	ASO Provider	Tutor	2/21/23-ongoing	Varies	No	Kelley Parris	2/23/2023
Kids With A Call Inc.	ASO Provider	tutor	02/23/2023-ongoing	Varies	No	Kelley Parris	2/23/2023
Karen Marie Brinkley dba	ASO Provider	tutor	02/28/2023-ongoing	Varies	No	Kelley Parris	3/1/2023
Personal Growth Therapy Center LLC	ASO Provider	Business Associate Agreement/Family Therapy	03/01/2023-Ongoing	Varies	no	Kelley Parris	3/1/2023

Contract Signature Log
ASO ONLY
FY 2023

Entity/Agency	Contract Type	Brief Description	Contract Period	Contract Amount	Board Approved	Signed By	Date Signed
Daily Reading Interventions Can Assist DRICA LLC	ASO Provider	tutor	3/2/2023	Varies	no	Paula Scott for	3/3/2023
Dodge City Bowles LLC	ASO Provider	tutor	03/07/2023-Ongoing	varies	no	Kelley Parris	3/9/2023

Contract Signature Log
Programs ONLY
FY 2023

Entity/Agency	Contract Type	Brief Description	Contract Period	Contract Amount	Board Approved	Signed By	Date Signed
HOUSING AUTHORITY OF THE CITY OF TAMPA	Investment Grant	Building Hope	3/1/23 - 9/30/23	\$576,638	Yes	Kelley Parris	3/13/2023

Contract Signature Log
Vendors ONLY
FY2023

Entity/Agency	Contract Type	Brief Description	Contract Period	Contract Amount	Board Approved	Signed By	Date Signed
Gulf Coast HVAC	Vendor	Thermostat install at TTFR	3/1/2023	\$1,647.00	No	Paula Scott	3/2/2023
Island Breeze Electrical Services, Inc.	Vendor	Ceiling Fan Replacement at CBHC HQ	3/8/23 - 7/31/23	\$725.00	No	Kelley Parris	3/9/2023



**Program Department Summary Report: March 23, 2023
(Board Attachment)**

2023 Summer Passport Grant Recommendations

Agency / Service Description	Amount Awarded
<p align="center">Children's Museum of Tampa d/b/a Glazer Children's Museum</p> <p>Summer Camp Imagination consists of multiple classes (separated by age/grade), each with one lead teacher and one assistant teacher. Camps follow a consistent schedule including morning story times, snack and lunch breaks, Museum play time, and afternoon outdoor play. Each week of camp is based on an imaginative theme with cross-curricular programs, social-emotional learning, and guest speakers. Weeks 6-8 are GCM's Autism-Affirming weeks of camp and include additional training, staffing, and other modifications designed to engage children with Autism Spectrum Disorder and other learning differences.</p>	<p align="center">\$11,835</p>
<p align="center">Museum of Science and Industry (MOSI)</p> <p>Offers hands-on, inquiry based STEAM (science, technology, engineering, art and mathematics) camps. The program will host about 200 students per week over a ten week period. We hire certified teachers for our summer programs.</p>	<p align="center">\$24,270</p>
<p align="center">Tampa Museum of Art</p> <p>The facilities provide space for up to three camps at a time, including a multimedia room, access to new technology in the Tech Classroom, and, pottery and sculpture building in our new Ceramic Studio. As always, the camps will be taught by skilled art educators supported by assistant facilitators and volunteers using the Museum's world class collections and exhibitions as inspiration. Camp class sizes range from 10-20 students as studio space and equipment provides.</p>	<p align="center">\$9,450</p>
<p align="center">Lightning Foundation</p> <p>Youth Ball Hockey programs for 3-5 year olds, 5-13 year olds, and high school students. We run Adult Ball Hockey leagues. We host a multi-sport camp each summer at the Training Center. Also, for ice hockey we have Learn to Plays and Rookie leagues for 5 – 10 year olds, Learn to Skate for 3 – 9 year olds, and summer ice hockey camps.</p>	<p align="center">\$75,000</p>

<p>Zoo Tampa</p> <p>The zoo rescues, rehabilitates and cares for animals by creating exceptional personalized experiences that connect people with wildlife and each other in fun, immersive ways. The camps follow guidelines of the American Camp Association to support a fun learning environment for the summer.</p>	\$35,656
<p>Straz Center for the Performing Arts</p> <p>Camps inspire, educate and enhance our community through the transformative power of the performing arts. In 2006, The Straz began a proactive scholarship program to identify and enroll disadvantaged children into more than 30 different Patel Conservatory summer classes and camps. The partnership with the Children's Board launched in 2019 with enrollment for underserved youth through CBHC Family Resource Centers.</p>	26,215
<p>Tampa Theatre</p> <p>This summer, the camp will light up again as young filmmakers come together to produce their visions on the big screen, thanks to our presenting sponsor Film Tampa Bay and our long-time partners, the Florida Center for Instructional Technology at the USF College of Education! Our Full day Live Action Camp gives campers the opportunity to work together to create, produce, and act in their original short films. Campers will also participate in film studies, learn new filming techniques, practice special effects, and more!</p>	\$2,400
TOTAL RECOMMENDED FOR FUNDING:	\$184,826

Each Independent Contractor provides theme-based camp slots for up to one week per child based on availability and parent/caregiver choice. All camps operate full-day programming. The number of weeks offered, and contract term vary by each agency but will be between May 29, 2023 - August 4, 2023.



Monthly Financial Report

February 2023

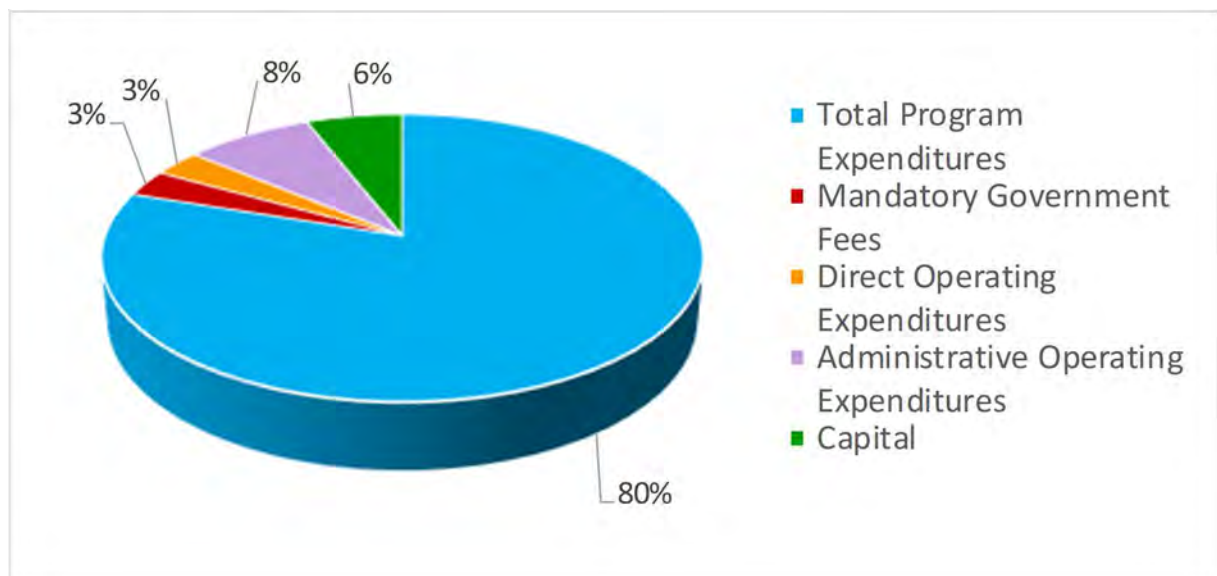
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6. Expenditure Variance Analysis
7. Investments Statement
8. Five Year Projections
9. New Program Funding Report
10. New Program Funding Detail

Fiscal Year 2022-2023 Budget

	FY 2022-2023		FY 2022-2023
	Original Budget	Budget Amendments	Amended Budget
Revenues			
Ad-Valorem Taxes	61,929,405	0	61,929,405
Investment Income	892,000	0	892,000
Administrative Services Organization Funding	400,000	200,000	600,000
Other Community Partner Funding	410,000	0	410,000
Miscellaneous Income	11,000	0	11,000
Total Revenues	<u>63,642,405</u>	<u>200,000</u>	<u>63,842,405</u>
Expenditures			
Program Expenditures:			
Program Funding (Continuation Grants)	40,428,582	200,000	40,628,582
New Program Funding (unallocated)	12,825,000	0	12,825,000
Total Program Expenditures:	53,253,582	200,000	53,453,582
Operating			
Employee Salaries and Benefits	5,507,400	0	5,507,400
Contracted Professional Services	634,840	0	634,840
Facility Expenditures	343,187	0	343,187
CBHC FRC Occupancy Expenditures	475,767	0	475,767
Other Operating	540,889	0	540,889
Total Operating	7,502,083	0	7,502,083
Capital Expenditures	4,000,000	0	4,000,000
Mandatory Government Fees	1,754,648	0	1,754,648
Total Expenditures	<u>66,510,314</u>	<u>200,000</u>	<u>66,710,314</u>
Net Spend Down of Fund Balance	<u>(2,867,909)</u>	<u>0</u>	<u>(2,867,909)</u>



Financial Statement Category Definitions

- **Revenue**

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

- **Expenditures**

- **Program Funding (Continuation Grants)** represents provider contracts funded by Children's Board, property tax revenue and funds contributed from our community partners. This amount also includes the dollars managed through the ASO to provide supports to case management programs.
- **New Program Funding (unallocated)** includes dollars budgeted for new program contracts and one-time funding that will be released and awarded by a competitive or application process.
- **Employee Salaries and Benefits** include wages paid to all non-contractor employees. Benefits represent costs provided for salaried and hourly wage employees including FICA, life and health insurance, short-term and long-term disability insurance, unemployment, and retirement benefits.
- **Contracted Professional Services** represents amounts budgeted for Hillsborough County information technology services, legal, media buys, auditing, and other professional services.
- **Facility Expenditures** represents necessary costs to operate the Children's Board offices, conference center, and seven (7) 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.

February-2023

	FY 2022- 2023 YTD Budget	FY 2022- 2023 YTD Actual	FY 2022- 2023 Variance \$	FY 2022- 2023 Variance %
Revenues				
Ad-Valorem Taxes	56,047,039	57,412,291	1,365,252	2%
Investment Income	371,667	1,660,138	1,288,471	347%
Administrative Services Organization Fund	250,000	256,685	6,685	3%
Other Community Partner Funding	0	0	0	0%
Miscellaneous Income	4,583	5,045	462	10%
Total Revenues	56,673,289	59,334,159	2,660,870	5%
Expenditures				
Program Expenditures:				
Program Funding (Including Unallocated)	17,480,946	11,098,556	6,382,390	37%
Total Program Expenditures:	17,480,946	11,098,556	6,382,390	37%
Operating Expenditures				
Employee Salaries and Benefits	2,294,750	2,104,220	190,530	8%
Contracted Professional Services	268,226	81,983	186,243	69%
Facility Expenditures	142,995	109,533	33,462	23%
CBHC FRC Occupancy Expenditures	198,236	183,298	14,938	8%
Other Operating	224,593	253,970	(29,377)	-13%
Total Operating	3,128,800	2,733,004	395,796	13%
Capital Expenditures	0	0	0	0%
Mandatory Government Fees	1,626,664	1,341,121	285,543	18%
Total Expenditures	22,236,410	15,172,681	7,063,729	
Net Cash Flow	34,436,879	44,161,478	9,724,599	

Revenue Variance Analysis

Statement of Revenues

February-2023

	FY 2022- 2023 YTD Budget	FY 2022- 2023 YTD Actual	FY 2022- 2023 Variance \$	FY 2022- 2023 Variance %
Revenues				
Ad-Valorem Taxes	56,047,039	57,412,291	1,365,252	2%
Investment Income	371,667	1,660,138	1,288,471	347%
Administrative Services Organization Fund	250,000	256,685	6,685	3%
Other Community Partner Funding	0	0	0	0%
Miscellaneous Income	4,583	5,045	462	10%
Total Revenues	56,673,289	59,334,159	2,660,870	5%

- **Ad-Valorem Taxes**
 - This line is over the YTD budget by \$1,365,252; 93% of the tax revenue budgeted has been received to date.
- **Investment Income**
 - The interest received year to date is over the YTD budget because interest rates have increased. This was budgeted at 1% and the current interest rate is 4.77% for LGIP and 0.70% for Wells Fargo.
- **Administrative Services Organization**
 - ASO Funding revenue was over budget because ASO actual expenditures were over budget (primarily BOCC-Social Services Homeless Prevention funds).
- **Other Community Partner Funding**
 - Funding in this line will be received later in the year.
- **Miscellaneous Income**
 - This line is over budget due to provider repayments received related to the prior fiscal year.

Expenditure Variance Analysis

Statement of Expenditures

February-2023	FY 2022- 2023 YTD Budget	FY 2022- 2023 YTD Actual	FY 2022- 2023 Variance \$	FY 2022- 2023 Variance %
Expenditures				
Program Expenditures:				
Program Funding (Including Unallocated)	17,480,946	11,098,556	6,382,390	37%
Total Program Expenditures:	17,480,946	11,098,556	6,382,390	37%
Operating				
Employee Salaries and Benefits	2,294,750	2,104,220	190,530	8%
Contracted Professional Services	268,226	81,983	186,243	69%
Facility Expenditures	142,995	109,533	33,462	23%
CBHC FRC Occupancy Expenditures	198,236	183,298	14,938	8%
Other Operating	224,593	253,970	(29,377)	-13%
Total Operating	3,128,800	2,733,004	395,796	13%
Capital Expenditures	0	0	0	0%
Mandatory Government Fees	1,626,664	1,341,121	285,543	18%
Total Expenditures	22,236,410	15,172,681	7,063,729	

- **Program Expenditures**
 - Continuation Grants are under budget because certain providers are not current on invoicing the Children's Board (Champions for Children, Children's Museum of Tampa, Easter Seals Florida, Healthy Start Coalition, Lutheran Services Florida, Metropolitan Ministries, The Children's Home, USF, HCC). Also, a significant portion of new program funding has yet to be allocated.
 - Leveraged Investments and ASO expenditures are over budget.
- **Employee Salaries and Benefits**
 - This line is under budget because of vacant positions (3) in the first quarter of the year.
- **Contracted Professional Services**
 - This line item is under budget because of the timing of legal services, County IT services and community education & awareness spending. Some of these items are billed in full in later quarters.
- **Facility Expenditures**
 - This line item is under budget due to the timing of spending. Lawn maintenance services, electric service and building repairs/maintenance are under budget but are expected to return to budgeted levels during the spring and summer months in subsequent quarters.
- **CBHC FRC Occupancy Expenditures**
 - This line item is under budget due to the timing of spending. Building repairs/maintenance and utility services are under budget but are expected to return to budgeted levels during the spring and summer months in subsequent quarters.
- **Other Operating**
 - This line item is over budget due to the timing of purchasing office furniture, making various insurance payments, and renewing various large memberships/dues, all of which occurred at the beginning of the year in the first quarter.
- **Mandatory Government Fees**
 - This line item is under budget due to the property appraiser's fee being less than budgeted. This fee is expected to be less than budgeted overall for the entire fiscal year.

Children's Board Of Hillsborough County
Investments Statement

February-2023

<u>Investment Instrument</u>	<u>Financial Institution</u>	<u>Balance</u>	<u>Maturity</u>	<u>Yield</u>
Checking	Wells Fargo	2,344,412	1 day	0.70%
	Government Advantage			
LGIP	Florida State Board of Administration	<u>110,642,308</u>	N/A	4.77%
		<u>112,986,720</u>		

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

FY 2021 - 2022 to FY 2026 - 2027

Millage Rate .4589



	FY 2021 - 2022 Budget	FY 2021 - 2022 Estimated Actual	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	FY 2024 - 2025 Budget	FY 2025 - 2026 Budget	FY 2026 - 2027 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/ 15.31% inc. in tax base in FY 2023, 10.5% inc. in FY 2024, 9.5% inc. in FY 2025, 7.8% inc. in FY 2026, 7.4% inc. in FY 2027)	53,833,708	54,343,000	61,929,405	68,395,557	74,860,170	80,672,197	86,616,262
Investment Income	66,000	550,000	892,000	886,488	813,138	674,939	567,287
Administrative Services Organization and Other Community Partner	1,815,000	1,345,743	810,000	810,000	810,000	810,000	810,000
Miscellaneous Income	168,000	131,000	11,000	11,000	11,000	11,000	11,000
Total Revenue Available	55,882,708	56,369,743	63,642,405	70,103,045	76,494,308	82,168,136	88,004,549
<u>Operating Expenditures</u>	7,156,325	6,639,557	7,502,083	7,744,149	7,994,473	8,261,438	8,542,239
Mandatory Government Fees	1,554,993	1,444,941	1,754,648	1,956,884	2,141,125	2,306,768	2,476,175
Building and Capital Reserve Expenditures	1,500,000	-	4,000,000	4,000,000	4,000,000	4,000,000	-
<u>Program Funding (Continuation Grants)</u>	37,505,024	33,270,974	40,428,582	54,009,973	61,025,433	80,466,666	83,584,643
<u>New Program Funding (Unallocated)</u>	9,070,000	1,998,577	12,825,000	5,925,000	17,425,000	2,425,000	2,925,000
Total Expenditures	56,786,342	43,354,049	66,510,314	73,636,006	92,586,031	97,459,872	97,528,057
Net Income (Spend Down)	(903,634)	13,015,694	(2,867,909)	(3,532,961)	(16,091,723)	(15,291,736)	(9,523,508)
Fund Balance							
Total Fund Balance Beginning of Year	49,682,368	51,892,574	64,908,268	62,040,360	58,507,398	42,415,675	27,123,939
Net Income (Spend Down of Fund Balance)	(903,634)	13,015,694	(2,867,909)	(3,532,961)	(16,091,723)	(15,291,736)	(9,523,508)
Total Fund Balance End of Year after Spend Down	48,778,734	64,908,268	62,040,360	58,507,398	42,415,675	27,123,939	17,600,431
Less Non-Spendable Fund Balance Reserve	(19,153)	(19,732)	(19,732)	(19,732)	(19,732)	(19,732)	(19,732)
Less Committed Fund Balance Reserve (Operating Reserve)	(2,844,996)	(2,844,996)	(3,332,167)	(3,689,164)	(4,638,560)	(4,882,740)	(4,886,156)
Less Committed Fund Balance Reserve (Building & Capital Reserve)	(681,627)	(681,627)	(981,627)	(1,281,627)	(1,581,627)	(1,881,627)	(2,181,627)
Less Assigned Fund Balance Reserve	(34,678,101)	(47,307,837)	(44,439,928)	(40,906,967)	(24,815,244)	(9,523,508)	
Unassigned Fund Balance	10,554,857	14,054,076	13,266,905	12,609,908	11,360,512	10,816,332	10,512,916

Definitions:

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

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

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

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

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

Children's Board of Hillsborough County
FY 2022-2023 NEW PROGRAM FUNDING (UNALLOCATED) REPORT
Regular Board Meeting - March 23, 2023

	Beginning Budget	Adjustments	Revised Budget	YTD Amount Approved	YTD Uncommitted Funds Available	Current Funding Requests	Uncommitted Funds Available
Technical Assistance Funding (<u>Agencies Not</u> Currently Funded by CBHC)	130,000		130,000	10,000	120,000		120,000
Technical Assistance Funding (Agencies Currently Funded by CBHC)	70,000		70,000	29,098	40,902		40,902
Summer Passport for Kids	200,000		200,000	184,826	15,174		15,174
Leading Grants (Summer Funding)	500,000		500,000	-	500,000		500,000
Emerging Needs Funding	300,000		300,000	98,971	201,029		201,029
Emergency Funding	400,000		400,000	-	400,000		400,000
Match	300,000		300,000	16,800	283,200		283,200
Technical Assistance - Neighborhood Assoc.	25,000		25,000	-	25,000		25,000
Leading Grants - Small NonProfits	1,400,000	(500,000)	900,000	460,104	439,896		439,896
Leading Grants - Support New Programs		500,000	500,000	-	500,000		500,000
Investment Grants - All Four Focus Areas	3,500,000		3,500,000	2,565,609	934,391		934,391
Uniting Grant - Padres de Crianza	500,000		500,000	186,059	313,941		313,941
Uniting Grant - Support a New Program	1,000,000		1,000,000	-	1,000,000		1,000,000
Uniting Grant - Swim Lessons & Education	500,000		500,000	-	500,000		500,000
Investment Grant - Collaborate w/ SDHC Social Work Dept	1,000,000		1,000,000	807,709	192,291		192,291
Strategic Initiatives - After School Enhancements	500,000		500,000	386,935	113,065		113,065
Strategic Initiatives - Ongoing Services	2,500,000		2,500,000	-	2,500,000		2,500,000
Totals	12,825,000	-	12,825,000	4,746,111	8,078,889	-	8,078,889

Original Continuation Funding Budget	40,428,582
Actual Contract Amount Negotiated	40,074,172
Additional Amount Available from Continuation Funding	354,410

Dana Shores Civic Association TA	(2,871)
ECC Inclusion	27,499
Healthy Start Healthy Steps	(293,000)
Family Healthcare Foundation	(80,000)
Balance Available	6,038

FY 2022-2023 Approved Uncommitted Program Funding Detail
Regular Board Meeting - March 23, 2023

Agency	Program	Funding Description	Technical Assistance Funding (Agencies Not Currently Funded by CBHC)	Technical Assistance Funding (Agencies Currently Funded by CBHC)	Summer Passport for Kids	Leading Grants Summer Funding	Emerging Needs Funding	Emergency Funding	Match	Technical Assistance - Neighbor - hood Associations	Leading Grants - Small Non Profits	Leading Grants - Support New Programs	Investment Grants - All Four Focus Areas	Uniting Grant - Padres de Crianza	Uniting Grant - Support a New Program	Uniting Grant - Swim Lessons & Educ.	Investment Grant - Collaborate w/ SDHC Social Work Dept	Strategic Initiatives - After School Enhancements	Strategic Initiatives - Ongoing Services
Family Impact, Inc.	Family Dinner Table	The program will support children, families, and stakeholders by conducting focus groups, listening sessions, meetings, and Community Needs Assessments to produce local recommendations addressing community access to nutritious food and health resources. Additionally, the program will participate in community events to conduct outreach activities and distribute flyers with information about federal nutrition programs and community programs. Services will be accessible countywide.					36,060												
Redefiners	Americorp	The Americorp Senior Demonstration Program is a Match Grant to recruit volunteers to provide literacy tutoring services at Mort Elementary School and ReDefiners World Languages Center. The program will support children and families by assigning volunteer tutors to 64 children, Kindergarten through 5 th grade during school hours and out of school time.							16,800										
Metropolitan Ministries	Pathways to Hope	Provides resources to families experiencing housing insecurity at 10 Hillsborough County Schools with the goal of preventing homelessness.															807,709		

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Housing Authority of the City of Tampa	Building Hope	Provides families and children living in Tampa Housing Authority's selected developments and their surrounding zip codes with positive experiences to build resilience. Families participate in case management and quarterly events. Children receive developmental screening. Elementary/middle school youth receive afterschool and summer programs.											576,638						
St. Joseph's Hospital, Inc.	Community Maternity Clinic	Install and operate a community maternity clinic to provide holistic prenatal care to uninsured and underinsured pregnant individuals in Hillsborough County to increase access to care and improve health and safety for children.											702,297						
Easter Seals Florida, Inc.	The Incredible Years with Easter Seals	A set of interlocking, comprehensive, and developmentally based programs targeting parents, teacher, and children. Programs are designed to work jointly to promote emotional, social, and academic competence and to prevent, reduce, and treat behavioral and emotional problems in children ages 3-8.											519,958						

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Florida State University, Learning Systems Institute	Cognitively Guided Instruction (CGI) Project	Evidence-based mathematics teacher professional development and school year support to VPK-3rd grade teachers in Hillsborough County Public Schools. Teachers in the program will have more accurate knowledge of student's mathematics learning progression helping them make more informed decisions about teaching strategies.											766,716						
Gulf Coast Jewish Family & Community Services	Padres de Crianza	A Padres de Crianza program designed after the agency's Kinship Program. This program will extend Kinship services to relatives/non-relatives who provide primary care for Hispanic/Latino children to promote and sustain family stability.												186,059					
Frameworks of Tampa Bay, Inc.	Strategic Imitative: Excel Student Workshops	After school services.																15,371	
Instruments 4 Life, Inc.	Strategic initiative: Instrument Workshops	After school services.																22,500	
G3 Life Application, Inc.	Strategic initiative: Health/Fitness	After school services.																56,160	
Florida Education Fund, Inc.	Strategic Initiative: Robotics/Gaming/Gaming Design	After school services.																25,500	

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 Regular Board Meeting - March 23, 2023

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Hillsborough County BOCC	Healthcare Enrollment Outreach	The purpose of this outreach campaign is to expand awareness efforts of the Hillsborough County Health Care Plan among its target audience and ultimately increase enrollment numbers. The zip codes identified were a review of individuals in Hillsborough County without insurance and at or below 175% poverty line.					62,911												
Florida Education Fund, Inc.	FEF Codemasters	Provides youth hands on opportunities to learn coding and creating with technology. They will develop skills needed to pursue and succeed in the jobs of the future, and to explore exciting science, technology, engineering, art, and mathematics careers.																53,360	
Instruments 4 Life, Inc.	Music Outreach Program	Learn a musical instrument through weekly group lessons. Students learn music terminology, how to read chord charts, and how to play introductory songs. Through playing music together, students develop communication, intrapersonal, and creative thinking skills. At course completion, each student can earn an instrument to keep.																27,500	

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Joshua Way of Hope	Build a Stronger Me Character Development Program	Provides training and practical application activities to 3 rd through 8 th graders, focusing on character development aiming to prevent juvenile delinquency/substance abuse/improving educational outcomes. Focus on (5) areas of human development.																95,000	
Redefiners	Global Explorers Program	Program is designed to expose K-8 th grade participants to new cultures, introduce them to communication skills in a foreign language (Arabic, Mandarin, or Spanish) and prepare participants to be global citizens. The eight-week program promotes character, literacy, and social-cultural development.																91,544	
Heart Gallery of Tampa	Technology Upgrades	Laptops, Docking Stations, Monitors, Keyboard, Printer/Toner, IT Services, Phones, Phone Accessories, LED Lights		9,948															
Redefiners World Language, Inc.	Fund Development & Marketing Capacity Project	Sales Navigator Core (Linkedin), Double the Donation 360MatchPro, Salesforce Licenses, Facebook Advertising, Linkedin Campaign Ads, Bench Signs	10,000																
Tampa Jewish Family Services	Moving Forward	Board Retreat, Strategic Planning Training, Executive Coaching, Fundraising Plan (All through Non Profit Leadership Center)		9,150															
Wheels of Success, Inc.	Strategic Planning & Tech Upgrades	Strategic Planning Guide, Computers, Shredders, Scanner, Printer, Survey Monkey Access		10,000															

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ALK of Florida d/b/a Resource Empowerment Center, Inc.	Villages Children and Families Engaging CAFÉ	Program goals include increased knowledge and referral to community partners, increase family involvement with school, improve child social competence, improve academic performance, and reduction in child aggression.									100,000								
Building Healthy Futures, Inc.	Art Therapy Program ATP	For women seeking a safe space to express and create, using integrative artistic approach to foster personal development, healing, and mental well-being.									100,000								
Heart of Adoptions Alliance, Inc.	Thrive Adoption Support	THRIVE will offer adoptive families in North and Central Tampa accessible post adoption support and education to help them navigate those challenges successfully and ensure a safe secure and permanent place									29,800								
Joshua Way of Hope, Inc.	Life Skills 360 Training Institute	Provide in person training classes and activities to children addressing educational/financial/ physical/social emotional learning competencies to provide skills/tools/techniques to enhance growth and development. Offer four training sessions per year consisting of 5 sessions each.									100,000								

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Rooted in Play	Popup Adventure Playground	Designed to provide consistent, self-directed play opportunities to children in Hillsborough County. The project has (3) elements, popup events, professional development for educators, and parent tools and resources. Each element endeavors to convey the importance of play to a child's development.									31,509								
TRIBE Seminole Heights, Inc.	Family 50	Offers family support, unique learning experiences, socialization, and resource navigation. By providing 50 rotating weekly classes, Resource Advocates on site, a community closet, outreach, and support, the FAMILY 50 projects to serve 300 families with children ages 2-14 to foster reduced stress, support, and increased well-being.									98,795								

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Children's Museum of Tampa, Inc., d/b/a Glazer Children's Museum	Summer Passports	Summer Camp Imagination consists of multiple classes (separated by age/grade), each with one lead teacher and one assistant teacher. Camps follow a consistent schedule including morning story times, snack and lunch breaks, Museum play time, and afternoon outdoor play. Each week of camp is based on an imaginative theme with cross-curricular programs, social-emotional learning, and guest speakers. Weeks 6-8 are GCM's Autism-Affirming weeks of camp and include additional training, staffing, and other modifications designed to engage children with Autism Spectrum Disorder and other learning differences.			11,835														
Museum of Science and Industry	Summer Passports	Offers hands-on, inquiry based STEAM (science, technology, engineering, art and mathematics) camps. The program will host about 200 students per week over a ten week period. We hire certified teachers for our summer programs.			24,270														

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Tampa Museum of Art	Summer Passports	The facilities provide space for up to three camps at a time, including a multimedia room, access to new technology in the Tech Classroom, and, pottery and sculpture building in our new Ceramic Studio. As always, the camps will be taught by skilled art educators supported by assistant facilitators and volunteers using the Museum's world class collections and exhibitions as inspiration. Camp class sizes range from 10-20 students as studio space and equipment provides.			9,450														
Lightning Foundation	Summer Passports	Lightning Foundation Youth Ball Hockey programs for 3-5 year olds, 5-13 year olds, and high school students. We run Adult Ball Hockey leagues. We host a multi-sport camp each summer at the Training Center. Also, for ice hockey we have Learn to Plays and Rookie leagues for 5 – 10 year olds, Learn to Skate for 3 – 9 year olds, and summer ice hockey camps.			75,000														
Zoo Tampa	Summer Passports	The zoo rescues, rehabilitates and cares for animals by creating exceptional personalized experiences that connect people with wildlife and each other in fun, immersive ways. The camps follow guidelines of the American Camp Association to support a fun learning environment for the summer.			35,656														

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Straz Center for the Performing Arts	Summer Passports	Camps inspire, educate and enhance our community through the transformative power of the performing arts. In 2006, The Straz began a proactive scholarship program to identify and enroll disadvantaged children into more than 30 different Patel Conservatory summer classes and camps. The partnership with the Children's Board launched in 2019 with enrollment for underserved youth through CBHC Family Resource Centers.			26,215														
Tampa Theatre	Summer Passports	This summer, the camp will light up again as young filmmakers come together to produce their visions on the big screen, thanks to our presenting sponsor Film Tampa Bay and our long-time partners, the Florida Center for Instructional Technology at the USF College of Education! Our Full day Live Action Camp gives campers the opportunity to work together to create, produce, and act in their original short films. Campers will also participate in film studies, learn new filming techniques, practice special effects, and more!			2,400														
TOTAL			10,000	29,098	184,826	-	98,971	-	16,800	-	460,104	-	2,565,609	186,059	-	-	807,709	386,935	-
Total Approved			4,746,111																
Total Current Requests			-																

Good News

from our funded partners

Regular Board Meeting

March | 2023



Children's Board
HILLSBOROUGH COUNTY

www.ChildrensBoard.org

Seniors in Service of Tampa Bay

Readers in Motion



Brody and his dad can't get enough of Readers in Motion! They have completed EVERY monthly reading challenge and attended EVERY family engagement event offered by Readers in Motion this school year! Research shows that parent engagement is closely linked to better student behavior, higher academic achievement, and enhanced social skills. This is why Readers in Motion focuses on making parent engagement frequent and FUN!

Readers in Motion hosts myON reading challenges each month and family events to promote parent engagement. This month, Readers in Motion partnered with Bricks 4 Kidz for a STEM event where students and families learned while playing and building LEGO mosaics. This activity is designed to be slightly challenging for our kindergarten to second grade students to complete on their own, therefore we encourage active parent participation.

In working together, children and their parents practice teamwork, listening and cooperation skills.

Brody and his dad walked into this event with huge smiles! His mom also left a note saying "Thank you soooo much!! He loves these events!!."

Brody's class also has a Readers in Motion Education Advocate named Mr. Davis. Mr. Davis volunteers in Brody's classroom during the regular school day to provide supplemental academic and social/emotional support to students. Brody and Mr. Davis have a great relationship. Just having Mr. Davis there in the classroom nearly everyday changes Brody's life. When Brody becomes upset in class, he looks over at Mr. Davis and taps into his skills to collect himself emotionally and use his words. Only then can he respond to his teacher's requests. And Mr. Davis says, when Brody does it's very "intellectual."

Thanks to his Education Advocate and the ongoing support of his family, Brody is learning the skills to face challenges both in and out of the classroom, building healthy relationships, and enjoying his time at school. Thank you, Children's Board of Hillsborough County!

ReDefiners World Languages

Multilingual Citizens Program (MCP)



Celebrating Creativity, Hard Work, and Community in our Classes at Children's Board of Hillsborough County! We're thrilled to share with you three heartwarming stories from our classes. These are shining examples of the creativity, hard work, and community spirit that make our programs so special.

First, let's celebrate our Let's Learn Spanish students! We're proud to see them develop new language skills and have fun while doing it. One of our students from the Brandon class even created a video to share her newfound knowledge with her family. We're impressed by her creativity and enthusiasm!

Next, we have a truly magical moment to share. One of our teachers witnessed an impromptu performance by two students in their class. These kids practiced at home for a week, and their hard work paid off in the most beautiful way. It's moments like these that remind us why we love teaching and learning. Lastly, we want to highlight the importance of building community while learning. Birthdays are a special occasion, and we believe they're better celebrated with friends and family. That's why we're proud to see our South County center fostering a sense of belonging among our learners.

Thank you to everyone who contributes to making these classes such a positive and enriching experience. We can't wait to see what the future holds for our students and their families! We're proud to have Anietsy as one of our Spanish teachers at the Children's Board of Hillsborough County. Anietsy is not only a skilled educator but also a passionate supporter of her students' creativity and community building. She believes in the power of interaction to enhance language skills and always encourages her students to explore new ways of learning. Anietsy's commitment to excellence and love for teaching make her an invaluable member of our team. We're lucky to have her!

Redefiners World Languages

Multilingual Citizens Program (MCP)



St. Joseph's Women's Hospital

Mobile Health and Safety Education

During a developmental screening at La Esperanza, it was discovered that the child's father needed medical care to obtain maintenance medications. Our team successfully connected him with La Esperanza Adult Clinic to meet his medical needs. In addition, warm clothing, diapers, meal bags and even Christmas toys were delivered to the family on Christmas Eve. The family was so grateful, not just for the material items but that they were seen and heard. Mom said she could not repay our generosity financially but can provide us with the gift of prayer. It was a very touching moment that reminded our team why we do what we do for our communities in need.

Global Girls Initiative- a non-profit organization provides free menstrual hygiene products & education to students & youth in underserved communities to end period poverty and remove the stigma. 200 period packs were donated to our Let's Talk program.



Bay Area Legal Services

Lawyers Helping Kids

10/7/22 Last week, as Hurricane Ian headed toward Florida, our client, Ms. D., was delighted to find out that she would be able to finalize her adoption case, as scheduled. She adopted her cousin's three-year-old twins, with the help of Laura A. from the Family Law Team. The children were in the care of their mother for the first year of their life where they lived from motel to motel, in a very unstable environment. When the mother first placed the twins with Ms. D., the mother signed a consent agreeing for Ms. D. to have temporary custody of the children, which Bay Area assisted her in that case as well. Soon after, the mother agreed to sign consents agreeing for Ms. D to adopt the twins. Due to Ms. D. not being a close enough relative of the mother, the statute required Ms. D to obtain an adoption home study, which she did. Another obstacle was finding out from the Clerk's records that the mother was married when the twins were born, divorced soon after, but did not disclose the twins as being born during the marriage. Thanks to funding from the Lawyers Helping Kids grant from the Children's Board, the children are now Ms. D's legal children.

11/18/22 Client WB was the defendant in an eviction when she applied for our services. The pro se answer she filed before meeting with BALS was legally insufficient. This was unfortunate because legitimate defenses existed in the matter, and WB had supporting evidence, some of which she did not attach to her pro-se answer. The Clerk did treat WB's pleading as an Answer and Motion to Determine Rent, and the clerk/judge did not default the case. The landlord pushed the court to set a hearing on the Motion to Determine Rent. Prior to the hearing WB met with Dan Reigle, Team ABLE, who agreed to take the case pursuant to the Lawyers Helping Kids program funded by the Children's Board of Hillsborough County. Dan prepared a Notice of Appearance, and an amended Motion to Determine Rent, attaching all available evidence. The Plaintiff was late for the hearing, but did call in. The judge, not happy with Plaintiff's absence, did not make a ruling on the motion, but he did state (while Plaintiff was still on the phone, apparently on the side of the freeway) that he had read all the pleadings and that this seemed to be over a relatively small amount of money. The judge also noted that WB is a Section 8 participant, that she could lose her Section 8 assistance if evicted, and that the parties should seek a negotiated resolution. The parties did meet the following week (along with Dan). They reached an agreement after the landlord credited WB for sums that were improperly charged to her. The court did not enter a Judgment for Possession, putting WB in better standing with regard to keeping her Section 8 assistance. Another component of this case is that the eviction appeared to be retaliatory. The timeline between a report to code enforcement authorities by WB and the filing of the case by the landlord was obvious and documented. This argument was never argued due to the agreement.

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11/18/22 Our relative caregiver clients are often dealing with housing issues related to having extra children in their home. If they received subsidized housing, through Section 8 or other programs, they generally must have custody of the children who live in the home to add the children on to their lease or to move to a larger unit, when necessary. Our client Ms. P is a great example. She contacted us in March of 2022, very upset that she may lose her housing due to her two grandchildren living with her. Her housing had given her a deadline to comply with that requirement. The mother of the children quickly signed a consent. The father of the oldest child, Mr. S., lived in Orlando and was available by e-mail, until he was asked by the client to agree to her having temporary legal custody.

The other father, Mr. T., was in prison. When he was served, Mr. T. immediately wrote a letter stating that he did not agree with the client having custody of his child. He anticipated being out of prison in October of 2022 and planned to obtain custody of his child at that time. At the time of his expected release in October, Mr. T. was promptly detained by ICE and is most likely being deported back to his home country, Haiti.

Laura Ankenbruck (Family Law Team) and BALS staff attempted to serve Mr. S at his last known addresses, completed a diligent search for him and published in the newspaper to notice him. After noticing both fathers at the best addresses available, neither of them appeared at the final hearing this week. At a very short hearing, Ms. P. was granted temporary legal custody of the children, much to her relief. Ms. P. always ends her phone calls to Laura with, "I appreciate you". Thanks to the Lawyers Helping Kids Grant funded by the Children's Board of Hillsborough County, we were able to help Ms. P. and many clients in similar, very stressful situation.

12/9/22 AO contacted BALS seeking assistance with Dissolution of Marriage AO was a victim of DV by her former husband. Their minor children witnessed the DV. Her husband had not provided any financial support or engaged in any timesharing with their two minor children in over a year. Danielle Johnson (Plant City) filed a DOM Petition on behalf of CL. Danielle drafted verified affidavits and prepared testimonial evidence that demonstrated to the Court the relief AO requested. Thanks to Lawyers Helping Kids Grant funded by the Children's Board of Hillsborough County, we were able to represent client. The Court awarded permanent and retrospective child support. AO's marriage was dissolved, and she was granted sole parental responsibility and exclusive timesharing of both children.

12/22/22 The MO family of five was threatened with an eviction due to COVID health related issues. Danielle Johnson (Plant City) referred the client to the Housing Stability Program. Yolemni Espinal-Colon (Team ABLE) expedited client's R3 rental assistance application. Danielle Johnson quickly intervened when the Judge set a hearing for client's Motion to Determine Rent. Considering the facts of the case, Danielle was retained for the limited purpose of negotiating a settlement with opposing counsel. Thanks to Lawyers Helping Kids Grant funded by the Children's Board of Hillsborough County, we were able to get an executed Stipulation and the family approved for past and future rent. The Court did not enter a Judgement for Possession and the family remained housed!



**Hillsborough
County** Florida

MARCH 2023 DRUG OVERDOSE UPDATE

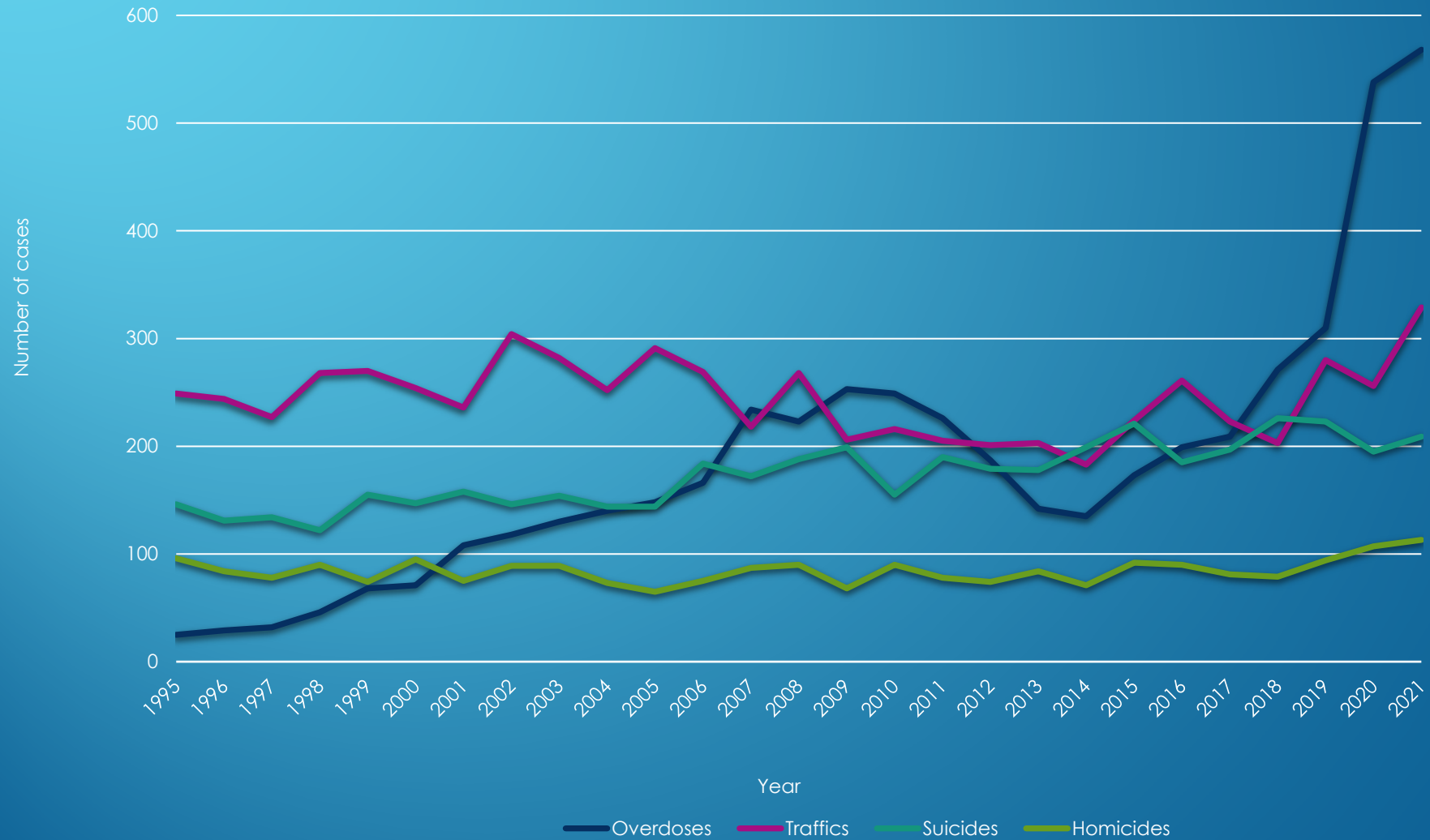
Hillsborough County Florida

District 13 Medical Examiner Department

Harrison Cowan, MBA, Manager of Operations

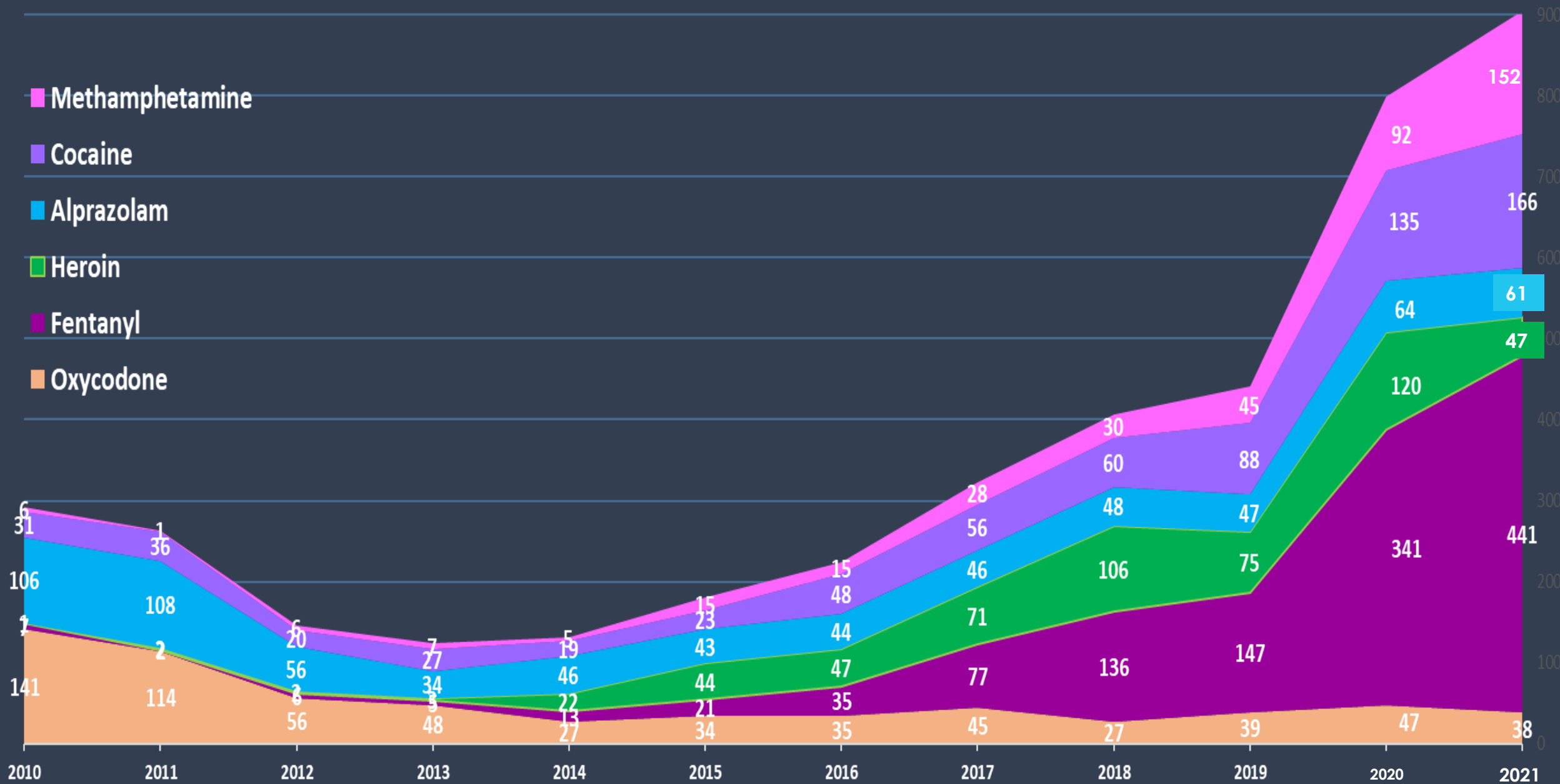
March 23, 2023

Manners of Death Hillsborough County, Florida 2021



Hillsborough County Fatal Overdoses with Specific Drugs 2010-2021

- Methamphetamine
- Cocaine
- Alprazolam
- Heroin
- Fentanyl
- Oxycodone



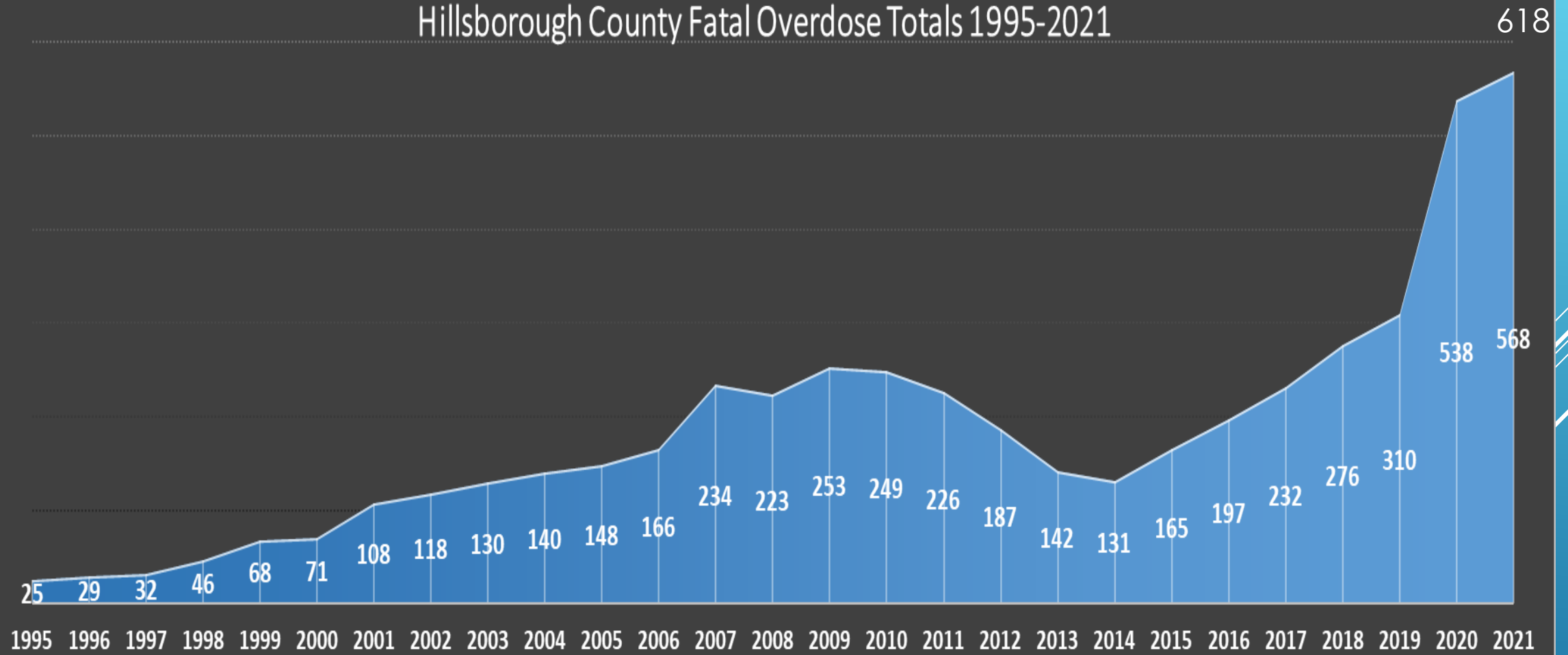
- ▶ **FENTANYL** – 457+
- ▶ COCAINE – 169+
- ▶ METHAMPHETAMINE – 159+
- ▶ ETHANOL (in combination with other drugs) – 124+
- ▶ ALPRAZOLAM – 56+
- ▶ OXYCODONE – 40
- ▶ HEROIN - 31
- ▶ MORPHINE – 22 (most of these are probably heroin)
- ▶ **DIAZEPAM - 19
- ▶ METHADONE – 16
- ▶ HYDROCODONE – 9

FENTANYL CONTINUES TO
DOMINATE...

- ▶ 618 TOTAL OVERDOSES so far, as of March 23, 2023 (632, including best estimate of 34 pending cases)
- ▶ 2021: 568 total overdoses
- ▶ AVERAGE: about 52 overdoses per month in 2022

2022 OVERDOSES AS OF FEBRUARY 2023

Hillsborough County Fatal Overdose Totals 1995-2021



QUESTIONS?

