

Children's Services Council of Leon County (CSC Leon) Governing Council Meeting

Monday, June 26, 2023, 4:00 p.m.

CSC Leon Office | 2002 Old St. Augustine Road, Bldg. A, Ste. 50, Tallahassee, FL 32301

Members of the public can view the meeting via live stream, when available, on this YouTube channel:

<https://www.youtube.com/channel/UCc74A9evhLxbHlrH63-clbQ>.

AGENDA

(revised)

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. General Public Comment
- V. Consent Agenda
 - A. Minutes from the April 20 meeting (page 1)
 - B. Financials for April (page 4) and May 2023 (page 8)
 - C. Executive Committee Report (page 12)
 - D. Program Services Committee Report (page 13)
 - i. Revised Program Procurement Approval Process (page 14)
 - E. Executive Director's Report (page 15)
- VI. Family Supports Procurement
 - A. Family Resource Center Management (page 108)
 - i. Presentation of Evaluation Team Recommendation
 - ii. Public Comment
 - iii. Consideration to Approve Evaluation Team Recommendation
 - B. Family Strengthening (page 115)
 - i. Presentation of Community Investment Panel Recommendation
 - ii. Public Comment
 - iii. Consideration to Approve Community Investment Panel Recommendation
 - C. Youth Mentoring (page 121)
 - i. Presentation of Community Investment Panel Rankings
 - ii. Formulation of Council Intent to Award
 - iii. Public Comment
 - iv. Consideration to Approve Council Intent to Award
- VII. General Counsel's Update
 - A. Purchasing Card Policy Amendment
 - i. Presentation of Amended Purchasing Card Policy and Resolution (page 17 and 19)
 - ii. Public Comment
 - iii. Consideration to Approve Amended Policy and Resolution
 - B. Travel Policy
 - i. Presentation of Proposed Travel Policy and Resolution (page 24 and 26, forms page 30 and 31)
 - ii. Public Comment
 - iii. Consideration to Approve Policy and Resolution
- VIII. Audited Financial Reports
 - A. Presentation of Audited Financial Reports for FY 2020-21 and 2021-22 by Purvis Gray (page 32)
 - B. Questions and Answers/Discussion
 - C. Public Comment
 - D. Recommendation to Approve Audited Financial Reports
 - i.

- IX. Rebound and Recovery Program
 - A. Presentation of Rebound and Recovery Program Proposal (page 126)
 - B. Questions/Answers and Discussion
 - C. Public Comment
 - D. Consideration to Approve Proposal
- X. Finance and Budget Committee Report (page 133)
 - A. Amended FY 2022-23 Budget
 - i. Presentation of Draft Amended FY 2022-23 Budget (page 134)
 - ii. Public Comment
 - iii. Consideration to Approve Amended Budget
 - B. Truth in Millage (TRIM) Update
 - i. TRIM Timeline Review (page 135)
 - ii. Millage Rate Chart and Discussion (page 137)
 - iii. Public Comment
- XI. Next Meeting Dates
 - A. Thursday, July 20, 2023, at 4:00 p.m.
 - B. Proposed Council Retreat Dates
 - i. Workshop
- XII. Next Meeting Agenda
- XIII. Member Comments
- XIV. Adjourn

CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
Governing Council Meeting
April 20, 2023
MINUTES

Members Present:

- Dr. Zandra Glenn, Chair, Community Member
- Terrence Watts, Vice-Chair, DCF Appointee
- Paul Mitchell, Treasurer, Community Member
- Atty. Carolyn Cummings, Vice-Chair, Leon County Commission
- Judge Anthony Miller, Second Judicial Circuit
- Darryl Jones, School Board Member, Leon County Schools
- Mark O'Bryant, Community Member
- Rocky Hanna, Superintendent, Leon County Schools

Staff Present:

- Cecka Rose Green, Executive Director
- Dina Snider, Director of Finance and Operations
- Stephanie Eller Vaughn, Program Accountability and Research Manager
- Jacinta Clay, Administrative Services Manager
- Holly McPhail, Special Projects Manager
- Christopher Roe, General Counsel

Location:

The Children's Services Council of Leon County
2002 Old St. Augustine Rd., Tallahassee, FL 32301

I. CALL TO ORDER

Chair Glenn called the meeting to order at 4:00 p.m.

II. ROLL CALL

Ten (10) council members were present, and a quorum was established.

III. APPROVAL OF AGENDA

Mr. Mitchell moved to approve the agenda with the removal of the Executive Director's report; Ms. Cummings seconded. The agenda was approved unanimously with stated change.

IV. GENERAL PUBLIC COMMENT

- Mr. Neil Skene
- Ms. Emily Fritz

V. APPROVAL OF CONSENT AGENDA

Mr. Mitchell moved approval; seconded by Mr. Watts. The Consent Agenda was approved unanimously.

VI. EXECUTIVE DIRECTOR'S REPORT

Ms. Green highlighted the following from the written report:

- Status on Council vacancies;
- Letter of support for the Tallahassee/Leon County Council of the Status of Men and Boys (CSMB);
- 2023 Summer Youth Expo, Saturday April 22, 10:00 a.m. – 2:00 p.m. at CSC Leon, in partnership with the Leon County Government and the City of Tallahassee; and
- Acknowledgement of evaluators for the Summer 2023 Program Procurements.

VI. GENERAL COUNSEL UPDATE

None.

VII. Summer 2023 Program Procurements

a. Summer Learning and Feeding

Director Green presented the scores, percentages and comments from the evaluators and the Council engaged in discussion.

Public comment was provided by the following individuals:

- Ms. Lorrianna Jean-Jacques
- K. Lennorris Barber
- Maxwell Herrle
- Laurise Thomas
- Dr. Seay
- Darius Baker

Mr. Watts moved to approve funding for summer learning programs with a score of 70% and higher and for feeding programs with a score of 80% and higher; second was by Ms. Cummings. The motion passed by a 5-2 vote.

VIII. Committee Reports

a. Finance and Budget Committee

Mr. Mitchell presented the Committee's proposed staffing recommendation. Ms. Cummings moved acceptance; seconded by Mr. Jones. There was no public comment, and the motion was approved unanimously.

b. Program Services Committee

i. Small Investments for Program Success (SIPS) Funding

Mr. Jones presented the Committee's recommendation and moved for approval; seconded by Mr. Mitchell. There was no public comment, and the motion was approved by a 5-1 vote.

ii. Council Program Procurement Approval Process

Mr. Jones presented the Committee's recommendation for a program procurement approval process. Mr. Jones moved the report; seconded by Ms. Cummings. There was no public comment, and the motion failed by a 3-3 vote.

The Committee was asked to revise the process and bring it back to the full Council.

IX. Next Meeting Dates

Chair Glenn informed the Council that the September 21 full meeting conflicted with the Blueprint meeting for that month, thereby affecting other Council Members. The meeting date was changed to Thursday, September 14, at the same time (4:00 p.m.).

The next Council meeting will be Thursday, May 18, at 4:00 p.m. at the CSC Leon Office.

X. Next Meeting Agenda Review

- a. Community Impact Story
- b. Review of Proposed Spending Plan
- c. Amended Budget FY 2022-23
- d. Executive Committee Update
- e. Program Services Committee Update

XI. Member Comments

- Mr. Jones

XII. Adjournment

Meeting adjourned at 7:19 p.m.

Children's Services Council of Leon County
Balance Sheet
As of April 30, 2023

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
Money Market Account	10,353,207.06
Operating	1,016,507.94
Total Checking/Savings	11,369,715.00
Total Current Assets	11,369,715.00
Other Assets	
Security Deposits Asset	6,222.50
Total Other Assets	6,222.50
TOTAL ASSETS	11,375,937.50
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-6,899.62
Total Accounts Payable	-6,899.62
Other Current Liabilities	
Employee Paid Benefits Clearing	
AFLAC	101.14
Dental & Vision Insurance	-216.30
Group Term Life & Accidental	-429.60
Long Term Disability	-453.12
Supplemental Life & Accidental	-17.28
Total Employee Paid Benefits Clearing	-1,015.16
Total Other Current Liabilities	-1,015.16
Total Current Liabilities	-7,914.78
Total Liabilities	-7,914.78
Equity	
Unrestricted Net Assets	4,609,783.47
Net Income	6,774,068.81
Total Equity	11,383,852.28
TOTAL LIABILITIES & EQUITY	11,375,937.50

Children's Services Council of Leon County
Income & Expense Budget vs. Actual
October 2022 through April 2023

	Oct '22 - Apr 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Ad Valorem Proceeds	7,324,325.63	7,632,396.32	-308,070.69	96.0%
Interest	91,147.38	10,057.10	81,090.28	906.3%
Total Income	7,415,473.01	7,642,453.42	-226,980.41	97.0%
Expense				
Compensation /Employee Benefits				
Employee Benefits (Other)	0.00	2,000.00	-2,000.00	0.0%
Health Insurance	37,300.58	80,000.00	-42,699.42	46.6%
Payroll taxes	14,959.61	29,484.00	-14,524.39	50.7%
Retirement Contribution	33,935.23	80,660.00	-46,724.77	42.1%
Salaries	182,578.95	323,000.00	-140,421.05	56.5%
Total Compensation /Employee Benefits	268,774.37	515,144.00	-246,369.63	52.2%
Contractual Services				
Accounting Fees	7,237.50	30,000.00	-22,762.50	24.1%
AmeriCorp Vists	0.00	10,000.00	-10,000.00	0.0%
External Audit Fee	0.00	20,000.00	-20,000.00	0.0%
General Counsel (1099-MISC)	58,705.56	75,000.00	-16,294.44	78.3%
Grantwriting Services	0.00	50,000.00	-50,000.00	0.0%
Program Specialist & Admin.	35,000.00	60,000.00	-25,000.00	58.3%
Total Contractual Services	100,943.06	245,000.00	-144,056.94	41.2%
Maintenance and repair Operations	2,200.00			
Ad Valorem Collection Fees	0.00	230,771.89	-230,771.89	0.0%
Awards & Recognition	0.00	500.00	-500.00	0.0%
Communications	3,668.22	5,200.00	-1,531.78	70.5%
Community Awareness/Engagement	5,826.88	20,000.00	-14,173.12	29.1%
Dues & Subscription	8,231.28	15,000.00	-6,768.72	54.9%
Equipment	1,935.85	11,000.00	-9,064.15	17.6%
Furniture ¹	87,928.87	1,000.00	86,928.87	8,792.9%
Insurance (Liab., D&O, WC)	15,663.55	17,500.00	-1,836.45	89.5%
IT Hardware	2,714.64	5,000.00	-2,285.36	54.3%
IT Services (Web & Email) ²	1,792.31	1,500.00	292.31	119.5%
Licenses & Fees	0.00	1,000.00	-1,000.00	0.0%
Misc expenses	4,534.15	5,000.00	-465.85	90.7%
Occupancy (Rent, Util., Janito)	21,217.50	74,670.00	-53,452.50	28.4%
Office Supplies	1,434.38	5,200.00	-3,765.62	27.6%
Payroll processing / HR	9,585.24	10,000.00	-414.76	95.9%
Postage and Courier	397.65	750.00	-352.35	53.0%
Printing and Copying	521.23	2,000.00	-1,478.77	26.1%
Program & Financial Software	26,500.03	150,000.00	-123,499.97	17.7%
Public Relations	2,150.00	50,000.00	-47,850.00	4.3%
Publication (Legal Adv)	3,183.90	0.00	3,183.90	100.0%
Research	0.00	4,000.00	-4,000.00	0.0%
Software	695.81	3,000.00	-2,304.19	23.2%
Sponsorship	500.00	8,000.00	-7,500.00	6.3%
Travel and Meetings				
Conference, Convention, Meeting	5,185.44	12,000.00	-6,814.56	43.2%
Travel (mileage/tolls)	1,874.41	9,000.00	-7,125.59	20.8%
Travel and Meetings - Other	1,562.93			
Total Travel and Meetings	8,622.78	21,000.00	-12,377.22	41.1%
Total Operations	207,104.27	642,091.89	-434,987.62	32.3%
Program Investments				
Capacity Building	35,000.00	120,000.00	-85,000.00	29.2%
Innovation Funding	0.00	1,500,000.00	-1,500,000.00	0.0%
Priority Funding	0.00	7,502,906.30	-7,502,906.30	0.0%
Summer Programmatic Funding	6,222.50	1,600,000.00	-1,593,777.50	0.4%
Total Program Investments	41,222.50	10,722,906.30	-10,681,683.80	0.4%
Reserves/Community Grants	0.00	381,619.82	-381,619.82	0.0%
Security System	21,160.00			
Total Expense	641,404.20	12,506,762.01	-11,865,357.81	5.1%
Net Ordinary Income	6,774,068.81	-4,864,308.59	11,638,377.40	-139.3%
Net Income	6,774,068.81	-4,864,308.59	11,638,377.40	-139.3%

¹Addressed in proposed budget amendment

²Addressed in proposed budget amendment

Children's Services Council of Leon County

Profit & Loss

October 2022 through April 2023

	Oct 22	Nov 22	Dec 22	Jan 23
Ordinary Income/Expense				
Income				
Ad Valorem Proceeds	639.01	601,268.49	6,013,375.25	154,468.76
Interest	6,347.00	6,152.33	6,507.65	15,327.23
Total Income	6,986.01	607,420.82	6,019,882.90	169,795.99
Expense				
Compensation /Employee Benefits				
401k	0.00	0.00	0.00	0.00
Health Insurance	3,318.51	3,318.51	3,300.81	3,318.51
Payroll taxes	1,454.52	2,060.98	2,865.53	2,648.75
Retirement Contribution	5,586.77	2,420.33	3,691.70	7,507.58
Salaries	19,230.76	24,769.22	37,153.83	25,140.11
Total Compensation /Employee Benefits	29,590.56	32,569.04	47,011.87	38,614.95
Contractual Services				
Accounting Fees	1,125.00	0.00	1,987.50	1,312.50
General Counsel (1099-MISC)	11,266.00	9,449.00	18,015.25	0.00
Program Specialist & Admin.	5,000.00	5,000.00	10,000.00	5,000.00
Total Contractual Services	17,391.00	14,449.00	30,002.75	6,312.50
Maintenance and repair	0.00	0.00	0.00	0.00
Operations				
Communications	0.00	0.00	0.00	0.00
Community Awareness/Engagement	0.00	0.00	0.00	0.00
Dues & Subscription	0.00	600.00	175.00	19.99
Equipment	0.00	0.00	0.00	988.10
Furniture	0.00	0.00	0.00	25,142.11
Insurance (Liab., D&O, WC)	0.00	0.00	14,494.00	0.00
IT Hardware	0.00	1,213.67	1,348.05	0.00
IT Services (Web & Email)	0.00	273.80	161.19	154.50
Misc expenses	405.03	0.00	0.00	366.26
Occupancy (Rent, Util., Janito)	0.00	0.00	0.00	6,470.67
Office Supplies	0.00	39.08	0.00	0.00
Payroll processing / HR	1,251.58	1,273.64	1,910.46	1,313.64
Postage and Courier	0.00	0.00	0.00	13.20
Printing and Copying	134.99	27.52	145.66	76.44
Program & Financial Software	0.00	0.00	0.00	26,500.03
Public Relations	0.00	0.00	0.00	450.00
Publication (Legal Adv)	0.00	10.64	0.00	1,580.24
Software	79.85	79.14	80.83	97.65
Sponsorship	0.00	0.00	0.00	500.00
Travel and Meetings				
Conference, Convention, Meeting	1,631.64	15.00	282.45	3,256.35
Travel (mileage/tolls)	820.32	-44.64	0.00	1,079.33
Travel and Meetings - Other	0.00	0.00	640.00	229.98
Total Travel and Meetings	2,451.96	-29.64	922.45	4,565.66
Total Operations	4,323.41	3,487.85	19,237.64	68,238.49
Program Investments				
Capacity Building	0.00	0.00	0.00	0.00
Summer Programmatic Funding	0.00	0.00	0.00	0.00
Total Program Investments	0.00	0.00	0.00	0.00
Salaries & Wages - Clearing	0.00	0.00	0.00	0.00
Security System	0.00	0.00	0.00	21,160.00
Unclassified expenses	0.00	0.00	0.00	0.00
Total Expense	51,304.97	50,505.89	96,252.26	134,325.94
Net Ordinary Income	-44,318.96	556,914.93	5,923,630.64	35,470.05
Net Income	-44,318.96	556,914.93	5,923,630.64	35,470.05

	Feb 23	Mar 23	Apr 23	TOTAL
Ordinary Income/Expense				
Income				
Ad Valorem Proceeds	196,608.77	127,053.50	230,911.85	7,324,325.63
Interest	17,832.46	19,788.13	19,192.58	91,147.38
Total Income	214,441.23	146,841.63	250,104.43	7,415,473.01
Expense				
Compensation /Employee Benefits				
401k	0.00	0.00	0.00	0.00
Health Insurance	8,051.68	7,996.28	7,996.28	37,300.58
Payroll taxes	2,083.70	1,935.41	1,910.72	14,959.61
Retirement Contribution	4,881.45	4,870.14	4,977.26	33,935.23
Salaries	25,153.84	25,688.89	25,442.30	182,578.95
Total Compensation /Employee Benefits	40,170.67	40,490.72	40,326.56	268,774.37
Contractual Services				
Accounting Fees	0.00	2,812.50	0.00	7,237.50
General Counsel (1099-MISC)	0.00	19,975.31	0.00	58,705.56
Program Specialist & Admin.	0.00	10,000.00	0.00	35,000.00
Total Contractual Services	0.00	32,787.81	0.00	100,943.06
Maintenance and repair	0.00	2,200.00	0.00	2,200.00
Operations				
Communications	1,504.96	1,884.20	279.06	3,668.22
Community Awareness/Engagement	0.00	3,883.60	1,943.28	5,826.88
Dues & Subscription	5,786.69	1,649.60	0.00	8,231.28
Equipment	0.00	947.75	0.00	1,935.85
Furniture	0.00	22,294.27	40,492.49	87,928.87
Insurance (Liab., D&O, WC)	1,169.55	0.00	0.00	15,663.55
IT Hardware	183.92	-31.00	0.00	2,714.64
IT Services (Web & Email)	154.50	523.86	524.46	1,792.31
Misc expenses	1,282.47	678.57	1,801.82	4,534.15
Occupancy (Rent, Util., Janito)	6,222.50	1,571.83	6,952.50	21,217.50
Office Supplies	300.00	480.36	614.94	1,434.38
Payroll processing / HR	1,273.64	1,273.64	1,288.64	9,585.24
Postage and Courier	359.25	0.00	25.20	397.65
Printing and Copying	136.62	0.00	0.00	521.23
Program & Financial Software	0.00	0.00	0.00	26,500.03
Public Relations	0.00	1,700.00	0.00	2,150.00
Publication (Legal Adv)	1,569.78	23.24	0.00	3,183.90
Software	92.85	137.19	128.30	695.81
Sponsorship	0.00	0.00	0.00	500.00
Travel and Meetings				
Conference, Convention, Meeting	0.00	0.00	0.00	5,185.44
Travel (mileage/tolls)	0.00	0.00	19.40	1,874.41
Travel and Meetings - Other	5.95	687.00	0.00	1,562.93
Total Travel and Meetings	5.95	687.00	19.40	8,622.78
Total Operations	20,042.68	37,704.11	54,070.09	207,104.27
Program Investments				
Capacity Building	0.00	17,500.00	17,500.00	35,000.00
Summer Programmatic Funding	0.00	6,222.50	0.00	6,222.50
Total Program Investments	0.00	23,722.50	17,500.00	41,222.50
Salaries & Wages - Clearing	0.00	0.00	0.00	0.00
Security System	0.00	0.00	0.00	21,160.00
Unclassified expenses	0.00	273.72	-273.72	0.00
Total Expense	60,213.35	137,178.86	111,622.93	641,404.20
Net Ordinary Income	154,227.88	9,662.77	138,481.50	6,774,068.81
Net Income	154,227.88	9,662.77	138,481.50	6,774,068.81

Children's Services Council of Leon County

Balance Sheet

As of May 31, 2023

	May 31, 23
ASSETS	
Current Assets	
Checking/Savings	
Money Market Account	10,372,991.61
Operating	330,492.04
Total Checking/Savings	10,703,483.65
Total Current Assets	10,703,483.65
Other Assets	
Security Deposits Asset	6,222.50
Total Other Assets	6,222.50
TOTAL ASSETS	10,709,706.15
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-6,245.38
Other Current Liabilities	
Employee Paid Benefits Clearing	-917.14
Total Other Current Liabilities	-917.14
Total Current Liabilities	-7,162.52
Total Liabilities	-7,162.52
Equity	
Unrestricted Net Assets	4,609,783.47
Net Income	6,107,085.20
Total Equity	10,716,868.67
TOTAL LIABILITIES & EQUITY	10,709,706.15

Children's Services Council of Leon County
Income & Expense Budget vs. Actual
October 2022 through May 2023

	Oct '22 - May 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Ad Valorem Proceeds	7,396,764.54	7,632,396.32	-235,631.78	96.9%
Interest	111,004.94	10,057.10	100,947.84	1,103.7%
Total Income	7,507,769.48	7,642,453.42	-134,683.94	98.2%
Expense				
Compensation /Employee Benefits				
Employee Benefits (Other)	0.00	2,000.00	-2,000.00	0.0%
Health Insurance	45,296.86	80,000.00	-34,703.14	56.6%
Payroll taxes	16,626.95	29,484.00	-12,857.05	56.4%
Retirement Contribution	38,912.49	80,660.00	-41,747.51	48.2%
Salaries	208,021.25	323,000.00	-114,978.75	64.4%
Total Compensation /Employee Benefits	308,857.55	515,144.00	-206,286.45	60.0%
Contractual Services				
Accounting Fees	8,662.50	30,000.00	-21,337.50	28.9%
AmeriCorp Vists	0.00	10,000.00	-10,000.00	0.0%
External Audit Fee	0.00	20,000.00	-20,000.00	0.0%
General Counsel (1099-MISC)	62,599.56	75,000.00	-12,400.44	83.5%
Grantwriting Services	0.00	50,000.00	-50,000.00	0.0%
Program Specialist & Admin.	40,000.00	60,000.00	-20,000.00	66.7%
Total Contractual Services	111,262.06	245,000.00	-133,737.94	45.4%
Maintenance and repair	2,200.00			
Operations				
Ad Valorem Collection Fees	0.00	230,771.89	-230,771.89	0.0%
Awards & Recognition	89.95	500.00	-410.05	18.0%
Communications	3,951.21	5,200.00	-1,248.79	76.0%
Community Awareness/Engagement	5,826.88	20,000.00	-14,173.12	29.1%
Dues & Subscription	8,231.28	15,000.00	-6,768.72	54.9%
Equipment	1,935.85	11,000.00	-9,064.15	17.6%
Furniture*	87,928.87	1,000.00	86,928.87	8,792.9%
Insurance (Liab., D&O, WC)	15,863.55	17,500.00	-1,636.45	90.6%
IT Hardware	2,714.64	5,000.00	-2,285.36	54.3%
IT Services (Web & Email)	2,326.00	1,500.00	826.00	155.1%
Licenses & Fees	0.00	1,000.00	-1,000.00	0.0%
Misc expenses	4,496.64	5,000.00	-503.36	89.9%
Occupancy (Rent, Util., Janito)	28,531.00	74,670.00	-46,139.00	38.2%
Office Supplies	2,549.53	5,200.00	-2,650.47	49.0%
Payroll processing / HR	9,585.24	10,000.00	-414.76	95.9%
Postage and Courier	397.65	750.00	-352.35	53.0%
Printing and Copying	521.23	2,000.00	-1,478.77	26.1%
Program & Financial Software	26,500.03	150,000.00	-123,499.97	17.7%
Public Relations	2,150.00	50,000.00	-47,850.00	4.3%
Publication (Legal Adv)	3,183.90	0.00	3,183.90	100.0%
Research	0.00	4,000.00	-4,000.00	0.0%
Software	826.51	3,000.00	-2,173.49	27.6%
Sponsorship	500.00	8,000.00	-7,500.00	6.3%
Travel and Meetings				
Conference, Convention, Meeting	5,335.44	12,000.00	-6,664.56	44.5%
Travel (mileage/tolls)	1,855.01	9,000.00	-7,144.99	20.6%
Travel and Meetings - Other	1,562.93			
Total Travel and Meetings	8,753.38	21,000.00	-12,246.62	41.7%
Total Operations	216,863.34	642,091.89	-425,228.55	33.8%
Program Investments				
Capacity Building	35,000.00	120,000.00	-85,000.00	29.2%
Innovation Funding	0.00	1,500,000.00	-1,500,000.00	0.0%
Priority Funding	0.00	7,502,906.30	-7,502,906.30	0.0%
Summer Programmatic Funding*	705,341.33	1,600,000.00	-894,658.67	44.1%
Total Program Investments	740,341.33	10,722,906.30	-9,982,564.97	6.9%
Reserves/Community Grants	0.00	381,619.82	-381,619.82	0.0%
Security System*	21,160.00			
Total Expense	1,400,684.28	12,506,762.01	-11,106,077.73	11.2%
Net Ordinary Income	6,107,085.20	-4,864,308.59	10,971,393.79	-125.5%
Net Income	6,107,085.20	-4,864,308.59	10,971,393.79	-125.5%

*To be addressed in the June 2023 agenda item IX.B.i. "Amended FY 2022-23 Budget"

Children's Services Council of Leon County
Income & Expense Report
October 2022 through May 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23
Ordinary Income/Expense					
Income					
Ad Valorem Proceeds	639.01	601,268.49	6,013,375.25	154,468.76	196,608.77
Interest	6,347.00	6,152.33	6,507.65	15,327.23	17,832.46
Total Income	6,986.01	607,420.82	6,019,882.90	169,795.99	214,441.23
Expense					
Compensation /Employee Benefits					
Health Insurance	3,318.51	3,318.51	3,300.81	3,318.51	8,051.68
Payroll taxes	1,454.52	2,060.98	2,865.53	2,648.75	2,083.70
Retirement Contribution	5,586.77	2,420.33	3,691.70	7,507.58	4,881.45
Salaries	19,230.76	24,769.22	37,153.83	25,140.11	25,153.84
Total Compensation /Employee Benefits	29,590.56	32,569.04	47,011.87	38,614.95	40,170.67
Contractual Services					
Accounting Fees	1,125.00	0.00	1,987.50	1,312.50	0.00
General Counsel (1099-MISC)	11,266.00	9,449.00	18,015.25	0.00	0.00
Program Specialist & Admin.	5,000.00	5,000.00	10,000.00	5,000.00	0.00
Total Contractual Services	17,391.00	14,449.00	30,002.75	6,312.50	0.00
Maintenance and repair	0.00	0.00	0.00	0.00	0.00
Operations					
Awards & Recognition	0.00	0.00	0.00	0.00	0.00
Communications	0.00	0.00	0.00	0.00	1,504.96
Community Awareness/Engagement	0.00	0.00	0.00	0.00	0.00
Dues & Subscription	0.00	600.00	175.00	19.99	5,786.69
Equipment	0.00	0.00	0.00	988.10	0.00
Furniture	0.00	0.00	0.00	25,142.11	0.00
Insurance (Liab., D&O, WC)	0.00	0.00	14,494.00	0.00	1,169.55
IT Hardware	0.00	1,213.67	1,348.05	0.00	183.92
IT Services (Web & Email)	0.00	273.80	161.19	154.50	154.50
Misc expenses	405.03	0.00	0.00	366.26	1,282.47
Occupancy (Rent, Util., Janito)	0.00	0.00	0.00	6,470.67	6,222.50
Office Supplies	0.00	39.08	0.00	0.00	300.00
Payroll processing / HR	1,251.58	1,273.64	1,910.46	1,313.64	1,273.64
Postage and Courier	0.00	0.00	0.00	13.20	359.25
Printing and Copying	134.99	27.52	145.66	76.44	136.62
Program & Financial Software	0.00	0.00	0.00	26,500.03	0.00
Public Relations	0.00	0.00	0.00	450.00	0.00
Publication (Legal Adv)	0.00	10.64	0.00	1,580.24	1,569.78
Software	79.85	79.14	80.83	97.65	92.85
Sponsorship	0.00	0.00	0.00	500.00	0.00
Travel and Meetings					
Conference, Convention, Meeting	1,631.64	15.00	282.45	3,256.35	0.00
Travel (mileage/tolls)	820.32	-44.64	0.00	1,079.33	0.00
Travel and Meetings - Other	0.00	0.00	640.00	229.98	5.95
Total Travel and Meetings	2,451.96	-29.64	922.45	4,565.66	5.95
Total Operations	4,323.41	3,487.85	19,237.64	68,238.49	20,042.68
Program Investments					
Capacity Building	0.00	0.00	0.00	0.00	0.00
Summer Programmatic Funding	0.00	0.00	0.00	0.00	0.00
Total Program Investments	0.00	0.00	0.00	0.00	0.00
Security System	0.00	0.00	0.00	21,160.00	0.00
Unclassified expenses	0.00	0.00	0.00	0.00	0.00
Total Expense	51,304.97	50,505.89	96,252.26	134,325.94	60,213.35
Net Ordinary Income	-44,318.96	556,914.93	5,923,630.64	35,470.05	154,227.88
Net Income	-44,318.96	556,914.93	5,923,630.64	35,470.05	154,227.88

	Mar 23	Apr 23	May 23	TOTAL
Ordinary Income/Expense				
Income				
Ad Valorem Proceeds	127,053.50	230,911.85	72,438.91	7,396,764.54
Interest	19,788.13	19,192.58	19,857.56	111,004.94
Total Income	146,841.63	250,104.43	92,296.47	7,507,769.48
Expense				
Compensation /Employee Benefits				
Health Insurance	7,996.28	7,996.28	7,996.28	45,296.86
Payroll taxes	1,935.41	1,910.72	1,667.34	16,626.95
Retirement Contribution	4,870.14	4,977.26	4,977.26	38,912.49
Salaries	25,688.89	25,442.30	25,442.30	208,021.25
Total Compensation /Employee Benefits	40,490.72	40,326.56	40,083.18	308,857.55
Contractual Services				
Accounting Fees	2,812.50	0.00	1,425.00	8,662.50
General Counsel (1099-MISC)	19,975.31	0.00	3,894.00	62,599.56
Program Specialist & Admin.	10,000.00	0.00	5,000.00	40,000.00
Total Contractual Services	32,787.81	0.00	10,319.00	111,262.06
Maintenance and repair	2,200.00	0.00	0.00	2,200.00
Operations				
Awards & Recognition	0.00	0.00	89.95	89.95
Communications	1,884.20	279.06	282.99	3,951.21
Community Awareness/Engagement	3,883.60	1,943.28	0.00	5,826.88
Dues & Subscription	1,649.60	0.00	0.00	8,231.28
Equipment	947.75	0.00	0.00	1,935.85
Furniture	22,294.27	40,492.49	0.00	87,928.87
Insurance (Liab., D&O, WC)	0.00	0.00	200.00	15,863.55
IT Hardware	-31.00	0.00	0.00	2,714.64
IT Services (Web & Email)	523.86	524.46	533.69	2,326.00
Misc expenses	678.57	1,801.82	-37.51	4,496.64
Occupancy (Rent, Util., Janito)	1,571.83	6,952.50	7,313.50	28,531.00
Office Supplies	480.36	614.94	1,115.15	2,549.53
Payroll processing / HR	1,273.64	1,288.64	0.00	9,585.24
Postage and Courier	0.00	25.20	0.00	397.65
Printing and Copying	0.00	0.00	0.00	521.23
Program & Financial Software	0.00	0.00	0.00	26,500.03
Public Relations	1,700.00	0.00	0.00	2,150.00
Publication (Legal Adv)	23.24	0.00	0.00	3,183.90
Software	137.19	128.30	130.70	826.51
Sponsorship	0.00	0.00	0.00	500.00
Travel and Meetings				
Conference, Convention, Meeting	0.00	0.00	150.00	5,335.44
Travel (mileage/tolls)	0.00	19.40	-19.40	1,855.01
Travel and Meetings - Other	687.00	0.00	0.00	1,562.93
Total Travel and Meetings	687.00	19.40	130.60	8,753.38
Total Operations	37,704.11	54,070.09	9,759.07	216,863.34
Program Investments				
Capacity Building	17,500.00	17,500.00	0.00	35,000.00
Summer Programmatic Funding	6,222.50	0.00	699,118.83	705,341.33
Total Program Investments	23,722.50	17,500.00	699,118.83	740,341.33
Security System	0.00	0.00	0.00	21,160.00
Unclassified expenses	273.72	-273.72	0.00	0.00
Total Expense	137,178.86	111,622.93	759,280.08	1,400,684.28
Net Ordinary Income	9,662.77	138,481.50	-666,983.61	6,107,085.20
Net Income	9,662.77	138,481.50	-666,983.61	6,107,085.20

Executive Committee Report

Thursday, June 15, 2023 | Council Meeting

The Executive Committee met on Monday, May 8, 2023, to finalize the CSC Leon Travel Policy and updates to the Purchasing Card Policy.

Committee Members present:

- Dr. Zandra Glenn, Community Member, Committee and Council Chair
- Terrence Watts, DCF Designee, Council Vice-Chair
- Paul Mitchell, Community Member, Council Treasurer

Discussion

General Counsel Chris Roe presented the most recently revised draft of the Travel Policy for Committee review. There were minor revisions and the Committee requested that Mr. Roe prepare the accompanying resolution to present to the full Council for consideration to approve the Travel Policy at the May full Council meeting.

Also, Mr. Roe presented the most recently revised Purchasing Card Policy for Committee review. There were corrections provided and the Committee requested that Mr. Roe prepare the accompanying resolution to be presented to the full Council for consideration to approve the revised Purchase Card Policy at the May full Council meeting.

Lastly, the Committee engaged in discussion regarding the establishment of a foundation or direct support organization (DSO) for CSC Leon. Mr. Roe advised that interpretation of the CSC governing statute (125.901) does not allow for such creation, nor the acceptance of donations. Staff was asked to work with the General Counsel to see what other options were available.

Committee Recommendation

The Finance and Budget Committee recommends the following be presented to the full Council for consideration:

1. Approval by resolution of the draft Travel Policy.
2. Approval by resolution of the revised Purchasing Card Policy.

Program Services Committee Report

Thursday, June 15, 2023 | Council Meeting

The Committee met on Thursday, May 4, 2023, at 5:00 p.m. at the CSC Leon Office.

Committee Members present:

- Mr. Darryl Jones, School Board Member, Committee Chair
- Mr. Mark O'Bryant, Community Member

Dr. Zandra Glenn, Council Chair, was absent due to a previous engagement.

Panel and Discussion

Committee Members heard from a panel of Prenatal/Postnatal Support professionals as follows: Dr. Mimi Graham, Director of the Florida State University (FSU) Center for Prevention & Early Intervention Policy; Chris Szorcsik, Executive Director of the Capital Area Healthy Start Coalition Executive Director, and Trishay "Mama Yata" Young, Founder of Melanin Mothers Meet (M3). The panel provided their perspectives on the gaps and needs for maternal health in Leon County, specifically to help bolster the availability of services to impact the disparities for minority and low-income mothers. Subsequently, the Committee engaged in a robust discussion regarding strategies the Council could champion to address the need in meaningful and impactful ways.

Early Childhood Discussion

Director Green provided an update on the status of the partnership with the Early Learning Coalition of the Big Bend (ELC BB) for the "On Ramp" program. She informed the committee that the contract was executed and that the anticipated CSC Leon investment of \$250,000 would be leveraged, allowing ELC BB to receive a dollar-for-dollar match from the state to help serve an additional 505 children residing in the other six counties in their coverage area. The total impact may be up to \$6,000,000 in state and federal funding.

Also, the Committee revised the draft Program Procurement Approval Process at the direction of the full Council at its April meeting to ensure the Statements of Work (SOWs) for proposed programming will be presented to the full Council for discussion prior to approval.

Committee Recommendation

The Program Services Committee recommends the following be presented to the full Council for consideration:

1. Approval of the revised draft for the Program Procurement Approval Process.

**Program Services Committee
Strategic Framework
Program Procurement Approval Process
(revised)**

The following process will be used to approve program procurements for the Children's Services Council of Leon County (CSC Leon), in accordance with the FY 2023-25 Strategic Framework.

Step 1. Staff provides to the Program Services Committee a strategic framework category (see below) that includes a listing of the specific strategies (proposed programming) for their review, discussion, vetting and finalizing for presentation to the full Council at its next meeting.

Strategic Framework Categories FY 2023-25

- a. High-Quality Early Learning
- b. Summer Bridge Programs
- c. Family Support Services
- d. Prenatal/Postnatal Supports
- e. Youth Gun Violence Prevention
- f. Youth Homelessness
- g. Apprenticeships/Mentoring

Step 2. Final draft of a strategic framework category and its corresponding strategies is presented to the full Council at its next meeting; the Council will review and discuss (allowing for any revisions), and then finalize the framework. The Council will then approve the framework.

Step 3. CSC Leon staff then develops the scopes of work (SOWs) for the framework's approved strategies to provide to the Program Service Committee members for review, discussion, and finalization. The Program Services Committee then directs staff to prepare the SOWs for presentation to the full Council for final approval at its next meeting.

Step 4. Once approved, staff will move forward with issuing the procurement(s).

Executive Director's Report
Governing Council Meeting | Thursday, June 15, 2023

CSC Leon Council Member Appointments/Vacancies – Leon County Commission at its May 9 meeting nominated three applicants to be submitted to the Governor's Office: Dr. Zandra Glenn (incumbent, nominated by Comm. Carolyn Cummings, seconded by Comm. Rick Minor; Dr. Patty Ball Thomas, nominated by Comm. Minor, seconded by Comm. David O'Keefe; and John Sheetz, nominated by Comm. O'Keefe, seconded by Comm. Cummings. Subsequent to the last submissions, Leon County was notified that the terms for the inaugural Council Members needed to be reflective of what was submitted to the Secretary of State's office, which has been done. Once Leon County has been notified of the appointees, we will advise the Council.

Integrated Information Systems Solution – SAMIS (Services & Activities Management Information System) contracts have been executed and implementation continues.

Memorandums of Understanding: Data Sharing with Leon County Schools (LCS) – Data Sharing MOU with LCS is in process; goal is to have it done prior to this fall.

New Worlds Reading Initiative – CSC Leon will partner with New Worlds Reading to enroll eligible students in kindergarten through 5th grade in this FREE literacy program that mails a new book each month to the student's home to help build personalized libraries based on the student's interest, provide families with practical and supporting material to help build reading confidence, reinforce the science of reading strategies, and to help support the successful launching of reading skills and a love of reading.

Volunteer Evaluator Recruitment – CSC Leon wants to thank the community members listed on the following page, all of whom served on the Family Support Services Evaluation panels. The individuals who participated in this process worked tirelessly to review the responses, score them, and to provide recommendations for consideration by the Council. As the Council approves more procurements, staff will continue to recruit volunteers from the community to help with the selection process.

WFSU Education and Development Summer Challenge 2023 – CSC Leon is a partner with WFSU-TV Education and Development for the Summer Challenge 2023, which will distribute 3,500 backpacks filled with educational activities for Leon County rising 1st grade students. Specifically, they will be distributed at each Title I elementary school, at the public libraries and during the June 3 Kick-Off. CSC Leon joins Leon County Schools, Prevent Child Abuse Florida, Ready-to-Learn PBS KIDS CPB grant, the Community Classroom Consortium and WNET Camp TV grant.

Submitted by:
Cecka Rose Green, CPM
Executive Director

2023 Family Support Services Volunteer Community Impact Panels

On behalf of the CSC Leon Council Members and Staff,

THANK YOU FOR SERVING!

Family Strengthening & Parent Education

Research-Supported

1. **Donna Austin**, Education/Educator
2. **Katie Britt Williams**, Child/Youth/Parent Advocate
3. **Raquel Cisneros**, Non-Profit
4. **Whitfield Leland**, Child/Youth/Parent Advocate
5. **Yolanda Pourciau**, Self-Employed
6. **Ayasha Scott**, Insurance Agent
7. **Neil Skene**, Small Business Owner

Grassroots

1. **Mary Diallo**, Education/Educator
2. **Corbin deNagy**, Business
3. **Max Herrle**, Small Business Owner
4. **Deborah Lloyd**, Non-Profit
5. **Dr. Lenny Marshall**, Medical/Healthcare
6. **Bernice McMillan**, Government
7. **Denise Shorter**, Non-Profit

Alternate - **Lori Gehrke**, Education/Educator

Youth Mentoring

1. **Taylor Biro**, Non-Profit
2. **Robbie Simpson**, Government
3. **Jacquelyn Steele**, Child/Parent/Youth Advocate
4. **Adrienne Stephenson**, Education/Educator
5. **Tonja Ward**, Non-Profit

Alternate - **Lori Gehrke**, Education/Educator

Family Resource Center Management

Evaluation Team

1. **K. Lennorris Barber**, Financial Banking
2. **Brittany Beihl**, Financial Banking
3. **Laure Mulrooney**, Non-Profit
4. **Michael Torres**, Social Work
5. **Terrence Watts**, DCF

Negotiation Team

1. **Carrie Boyd**, Business
2. **Max Herrle**, Small Business Owner
3. **Rob Renzi**, Non-Profit
4. **Amanda Douglas**, Child/Youth/Parent Advocate
5. **Terrence Watts**, DCF

RESOLUTION NO. 2023-__

A RESOLUTION OF THE CHILDREN'S SERVICES COUNCIL OF LEON COUNTY AMENDING THE P-CARD POLICY ADOPTED BY RESOLUTION NO. 2022-04; AUTHORIZING, RATIFYING AND CONFIRMING THE ISSUANCE OF A P-CARD TO, AND THE USE OF SUCH P-CARD BY, THE DIRECTOR OF FINANCE AND OPERATIONS; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CHILDREN'S SERVICES COUNCIL OF LEON COUNTY AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the Children's Services Council of Leon County ("CSC Leon") is adopted pursuant to Ordinance No. 2018-13 adopted by the Board of County Commissioners of Leon County, Florida on June 19, 2018, as approved by the electorate of Leon County at the general election conducted on November 3, 2020, section 125.901, Florida Statutes, chapter 189, Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) The Governing Council of CSC Leon (the "Governing Council") adopted Resolution No. 2022-04 to approve a policy for the procurement and use of P-Cards by CSC Leon staff.

(B) In accordance therein, CSC Leon staff obtained P-Cards from Prime Meridian Bank.

(C) The Governing Council desires to amend the P-Card policy approved by Resolution No. 2022-04 as provided herein, based on recommendations of the Executive Committee.

SECTION 3. AMENDED P-CARD POLICY. The amended P-Card policy attached hereto as Appendix A is hereby adopted and approved. Additional text therein is indicated by underline and deleted text is indicated by ~~strike through~~.

SECTION 4. P-CARD FOR DIRECTOR OF FINANCE AND OPERATIONS. The Issuance of a P-Card to, and the use of such P-Card by, the Director of Finance and Operations of CSC Leon is hereby authorized, ratified and confirmed.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this ____ day of May, 2023.

**CHILDREN'S SERVICES COUNCIL
OF LEON COUNTY**

Chair

ATTEST:

Executive Director

[SEAL]

APPENDIX A

CSC LEON P-CARD POLICY

(Revised May 2023)

1. SCOPE:

These procedures apply to all transactions made with a CSC Leon P-Card.

2. GENERAL:

The use of a P-Card by CSC Leon and certain members of its staff is designed to improve efficiency in processing small dollar purchases from any vendor that accepts credit cards.

This program will allow the cardholder to purchase approved commodities and services directly from CSC Leon's vendors. Each P-Card is issued to a named employee, and CSC Leon is clearly shown on the card as the governmental buyer of the goods or services.

The Executive Director is responsible for the implementation, execution and performance of this policy. Every purchase made with a P-Card shall be subject to the purchasing policy approved for CSC Leon by the Governing Council pursuant to Resolution No. 2021-01, as may be amended from time to time.

3. OBJECTIVES:

- A. To provide CSC Leon staff with an efficient method of purchasing and paying for goods or services not exceeding \$10,000 per purchase/transaction/job/project.
- B. To reduce the use of petty cash and blanket purchase orders.
- C. To ensure P-Card purchases are in accordance with CSC Leon's policies and procedures and with the Florida Statutes.
- D. To reduce the time spent by personnel processing small dollar transactions.
- E. To ensure that CSC Leon bears no legal liability from inappropriate use of P-Cards.

4. AUTHORIZATION:

When the purchase authorization is requested by the supplier at the point of sale, the P-Card system may validate the transaction against preset limits established by the financial institution which provides the P-Cards (the "Bank"). Transactions may be approved or declined (electronically) based on the established purchase card authorization criteria. The authorization criteria may be adjusted periodically as needed and may include but are not limited to the following:

- A. Number of transactions allowed per day.

- B. Number of transactions allowed per month.
- C. Single purchase limit.
- D. Monthly spending limit.
- E. Approved merchant category codes.

The authorization process occurs through the electronic system that supports the P-Card processing services under the agreement established between the CSC Leon and the Bank.

5. RESPONSIBILITIES:

The following is a summation of the responsibilities of all CSC Leon staff members authorized to use a P-Card hereunder:

- A. The P-Card shall be used only in strict conformity with the terms and conditions of the cardholder agreement entered into between CSC Leon and the Bank and with CSC Leon purchasing policy.
- B. Hold and secure P-Cards
- C. Order materials and services.
- D. Inform vendor of tax-exempt status prior to processing sale transaction. It is the responsibility of the cardholder to ensure that sales tax is not charged. Failure to ensure that sales tax is removed will result in disciplinary measures.
- E. Obtain all sales receipts and forward to the Executive Director or Finance Director (if applicable) for authorizing approval.
- F. Log phone orders and request receipts.
- G. Identify disputed charges.
- H. Verify any applicable discount has been deducted by vendor.
- I. Upon termination or transfer of employment, return the P-Card to the Executive Director or Governing Council as applicable.

The Executive Director shall be responsible for the following:

- A. Coordinate program policy issues including revisions to the program.
- B. Participate in resolving billing disputes.
- C. Coordinate and maintain internal controls.
- D. Receive all charge receipts, invoice batches and necessary documentation from all cardholders.
- E. Receive approved charge receipts from all cardholders.
- F. Confirm that all charges are authorized and all purchases are in conformance with CSC Leon's purchasing policy.
- G. File and store statements, receipts, etc.
- ~~H. Provide weekly or monthly statements to the Governing Council concerning purchases made with the P-Card.~~

6. PROCEDURES:

A. Assignment and Control of the P-Card

1. The P-Card will have the employee's name, CSC Leon's name, CSC Leon's tax exemption number and the expiration date. The P-Card issuing company will not have individual cardholder information other than the cardholder's work address. No credit records, social security numbers, etc., of the cardholder will be maintained.
2. Lost or Stolen P-Cards
 - a. If a P-Card is lost or stolen, the cardholder must immediately notify the Bank.
 - b. The cardholder will be responsible for reporting all information necessary to the Bank and law enforcement (in the case of a stolen card) to reduce the liability to CSC Leon for a lost or stolen card.
 - c. Lost or stolen cards may result in progressive disciplinary measures.

B. Limitation on Use of P-Cards

1. Cardholder Use Only. The P-Card may be used only by the employee whose name is embossed on the card. No other person is authorized to use the card.
2. CSC Leon Purchase Only. The P-Card is to be used for CSC Leon-authorized purchases only. The P-Card cannot be used for any personal use. Any such use will require immediate reimbursement and will result in disciplinary action which may include dismissal.
3. Dollar Limitations.
 - a. For the Executive Director: single purchase limit of \$10,000 and a 30-day limit of \$15,000.
 - b. For the Administrative Services Director and the Director of Finance and Operation: single purchase limit of \$5,000 and a 30-day limit of \$7,500. Notwithstanding anything herein to the contrary, single purchases by the Administrative Services Director or the Director of Finance and Operation in excess of \$300 shall require pre-approval, in writing, by the Executive Director. Such written pre-approval may be effectuated by email or other electronic means and shall constitute a public record of CSC Leon.
 - c. Expenditures shall also be subject to any additional dollar or frequency limitations set forth in the authorization criteria established by the Bank as described in Section 4.
 - d. A purchase may be made of multiple items, but the invoice cannot exceed \$10,000 without a purchase order issued prior to purchase, or the cardholder's limit if less

than such amount. Payment for purchases can not be split to stay within the single purchase limit or to avoid the procurement threshold set forth in CSC Leon purchasing policy.

4. Other Conditions

- a. Sales tax may not be charged by the vendor. If necessary, provide the vendor with a sales tax exemption certificate.
- b. All items purchased over-the-counter must be immediately available. No back ordering is allowed.
- c. All items purchased during one telephone transaction must be delivered in a single delivery. If an item is not immediately available, no back ordering is allowed.
- d. All items purchased by telephone must be delivered by the vendor within the 30-day billing cycle. The order should not be placed without this assurance.
- e. No purchases shall be made from a foreign supplier requiring foreign currency.
- f. Monthly statements concerning purchases made with P-Cards shall be provided to the Treasurer.

5. Prohibited Uses of P-Cards

- a. Cash advances
- b. Capital items*
- c. Any additional goods/services specifically restricted by CSC Leon purchasing policy
- d. Any purchases from a foreign supplier requiring foreign currency
- e. Telephone calls
- f. Personal, Family or Household items
- g. Purchases from vendors which create a conflict of interest

* For purposes of this policy, the term "capital items" means capital assets with a useful life of more than one year and the cost of which is normally depreciated over more than one fiscal year according to generally accepted accounting principles applicable to local governments.

C. Disputes

1. If items purchased with the P-Card are defective, the cardholder must return the item(s) to the vendor for replacement or credit. If the service paid for with a P-Card is faulty, the vendor must be notified and asked to correct the situation or provide a credit. If the vendor refuses to replace or correct the faulty item or service, the purchase will be considered in dispute.

2. If the P-Card has been charged for an item not received, then a Cardholder dispute form must be completed by the cardholder and sent or faxed to the Bank.

D. Abuse/Violations

1. Participation in the CSC Leon P-Card Program is a convenience that carries responsibilities along with it. Although the card is issued in a cardholder's name, it is CSC Leon property and should be used with good judgement. Improper use of the card can be considered misappropriation of CSC Leon funds which may result in disciplinary action, up to and including termination. Cardholders are expected to comply with internal control procedures in order to protect CSC Leon assets. This includes keeping receipts, resolving discrepancies and following proper card security measures.
2. Misuse of the P-Card may result in disciplinary or other appropriate action up to and including dismissal. Misuse and violations will result in revocation of P-Card privileges and may result in termination of employment for cause.
3. Abuse, misuse, and violations include, but are not necessarily limited to the following:
 - a. Purchase over \$10,000 without obtaining a purchase order.
 - b. Purchase of unauthorized or prohibited items/services
 - c. Multiple transactions to circumvent purchasing procedures.
 - d. Failure to provide proper documentation, receipts invoices etc.
 - e. Purchase of capital outlay items.
 - f. Purchase from vendors, which create a conflict of interest.
 - g. Personal, family or household charges.
 - h. Allowing another person, other than the cardholder, to use the card.
 - i. Failure to report a lost or stolen card in a timely manner.

RESOLUTION NO. 2023-____

**A RESOLUTION OF THE CHILDREN'S SERVICES COUNCIL
OF LEON COUNTY ESTABLISHING A POLICY FOR THE
APPROVAL, PAYMENT AND REIMBURSEMENT OF
EXPENSES INCURRED WHILE COUNCIL OFFICIALS AND
STAFF ARE TRAVELING ON CSC LEON BUSINESS;
APPROVING TRAVEL RELATED FORMS; AND PROVIDING
AN EFFECTIVE DATE.**

**BE IT RESOLVED BY THE CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
AS FOLLOWS:**

SECTION 1. AUTHORITY. This Resolution of the Children's Services Council of Leon County ("CSC Leon") is adopted pursuant to Ordinance No. 2018-13 adopted by the Board of County Commissioners of Leon County, Florida on June 19, 2018, as approved by the electorate of Leon County at the general election conducted on November 3, 2020, section 125.901, Florida Statutes, chapter 189, Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) Section 112.061, Florida Statutes, sets forth standardized travel reimbursement rates, procedures and limitations applicable to all public officers, employees and authorized persons whose travel is authorized and paid for by a public agency.

(B) On occasion, CSC Leon officials and staff may travel on CSC Leon business for purposes in furtherance of its core mission.

(C) It is the desire of the Governing Council of CSC Leon (the "Governing Council") to adopt a policy providing for approval, payment and reimbursement of expenses incurred by CSC Leon officials and staff related to such travel, in accordance with Section 112.061, Florida Statutes.

SECTION 3. TRAVEL POLICY. The CSC Leon travel policy attached hereto as Appendix A is hereby approved and adopted.

SECTION 4. APPROVAL OF TRAVEL RELATED FORMS. All travel outside of Leon County, for which the traveler will seek payment or reimbursement of expenses from CSC Leon, requires a Travel Request Authorization Form signed by the Executive Director and the Chair, in substantially the form attached hereto as Appendix B, with such changes as may be approved by the Chair. Travelers seeking reimbursement for travel expenses shall submit a Travel Expense Report in substantially the form attached hereto as Appendix C, with such changes as may be approved by the Chair.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this ____ day of May, 2023.

**CHILDREN'S SERVICES COUNCIL
OF LEON COUNTY**

By: _____
Chair

ATTEST:

Executive Director

APPENDIX A

CSC LEON TRAVEL POLICY

May 5, 2023

This policy will be used to authorize and obtain reimbursement of travel expenses for employees of CSC Leon, potential employees traveling to interview with CSC Leon, hired consultants, other authorized persons, or board members traveling on behalf of CSC Leon. It is the policy of the CSC Leon to ensure equitable standards, effective controls, uniform procedures, proper accounting, and compliance with state and federal law for CSC Leon travelers. Employee travel-related expenses will be authorized only if the purpose of the travel is clearly consistent with the mission of CSC Leon. In the event of a conflict between the terms of this document and the terms of Section 112.061, Florida Statutes, the latter shall prevail.

The traveler must choose the most economical method of travel for each trip, keeping in mind the nature of the business, efficiency (time, impact on productivity, cost of transportation, and per diem), the number of people making the trip, and the amount of CSC Leon equipment or material to be transported.

CSC Leon's policy is to reimburse for reasonable and necessary business expenses incurred in the course of business activities performed on behalf of CSC Leon. All travel must be booked at the lowest price, flights must be booked in economy class, hotels must be reserved at the lowest single room rate, and rental cars must be booked in the compact class. An upgrade is permitted when it is offered at no additional cost, it makes the overall costs of travel lower, or if the basic option is not available. All these exceptions must be explained and approved in writing by the Chair. Optional upgrades must be purchased at the traveler's personal expense.

A. Definitions

1. Assigned headquarters means the employee's permanent job location.
2. Class A travel means continuous travel of 24 hours or more away from official headquarters.
3. Class B travel means continuous travel of less than 24 hours which involves overnight absence from official headquarters.
4. Class C travel means travel for short or day trips where the traveler is not away from their assigned headquarters overnight, which includes commuting to an alternate work site.
5. Official headquarters is the CSC Leon office located at 2002 Old St Augustine Rd Building A, Suite A-50, Tallahassee, FL 32301.
6. Travel Request Authorization Form means the standard form to be completed by the traveler before departure. This form includes the purpose, destination, dates, and estimated costs associated with the requested travel.

7. Travel Expense Report means the form submitted by the traveler for reimbursement of eligible expenses.
8. Traveler means any individual authorized to receive travel reimbursement.

B. Travel Authorization Form

All travel outside of Leon County requires a Travel Request Authorization Form signed by the Executive Director and the Chair.

C. Lodging

Travelers may stay in hotels recommended by the event they are attending, or in competitively priced lodging for a particular geographic location. In the event that the lodging rate offered by the hotel where the event is being hosted exceeds the rate authorized for State of Florida employees, then other accommodations consistent therewith shall be secured as long as such other accommodations are not, in the discretion of the Chair, an excessive distance from the location of the event. In the event such other accommodations are not available, approval in advance by the Chair is required before placing a reservation or incurring charges for lodging. Travelers should request government rates. If personal charges will be incurred while at the hotel, the cardholder should have a separate account opened with a personal credit card. Placing personal charges on the CSC Leon purchasing card and then later having the amount deducted from the Travel Expense Report is not allowed. If personal charges are inadvertently charged to the card and cannot be corrected with a credit, the cardholder will be responsible for reimbursing CSC Leon. Reservations may be held by either a CSC Leon purchasing card or a personal credit card.

D. Cancellations/Changes

In the case of a need to change or cancel a reservation, it is the employee's responsibility to do so as soon as possible in order to avoid any fees, to request and record change/cancellation numbers, and to request refunds or credits if at all possible.

E. Meals

Per diem or actual costs for meals will only be paid during the period of time spent outside of Leon County on CSC Leon business. You may find the requisite hours of travel that correspond to each per diem meal at Section 112.061(5)(b), Florida Statutes. Meals are not reimbursable if the traveler is lodging in a personal residence with meals provided at no cost, or if the costs of meals are included in the total cost of a conference or meeting registration.

F. Mileage

Mileage is reimbursable for business use of an employee's personal vehicle; however, standard commuting costs must be deducted from their mileage reimbursement

calculation. Standard commuting costs are the excess cost associated with miles traveled (round-trip) between the employee's primary residence (i.e. address on record) and the employee's assigned headquarters. Online mapping between locations may be required to substantiate mileage to/from the approved destination(s). Mileage will be reimbursed at the rate at the time the expense was incurred. The approved mileage reimbursement rate for the State of Florida (as set forth in Section 112.061(7)(d), Florida Statutes, or any successor statute) shall apply. Mileage on rental cars is not reimbursable.

G. Other Reimbursable Expenses

Miscellaneous expenses are reimbursable when they are ordinary and necessary to accomplish the official business purpose of a trip. These include parking fees, tolls, taxi fares, and communication expenses, etc.

H. Sales Tax

CSC Leon is registered in the State of Florida as exempt from Florida tax; all travelers should have a copy of the CSC Leon Tax Exempt Certificate to present when making reimbursable purchases. The employee should pay with a CSC Leon purchasing card, if assigned, to ensure there is no sales tax included. If the traveling employee does not have an assigned purchasing card, hotels and other applicable advance purchases should be booked with the assistance of the CSC Leon Executive Director.

I. Tips

All customary tips are at the discretion of the traveler and not eligible for reimbursement.

J. Travel Paid by Other Entity

Any eligible CSC Leon travel expenses that are paid for or reimbursed directly to the traveler by another entity or agency are not eligible expenses for reimbursement by the CSC Leon.

K. Vacation Combined with CSC Leon Travel

When a traveler combines CSC Leon travel with a personal vacation, they must clearly segregate expenses and time associated with each. Travelers may only request reimbursement for business expenses.

L. Registration Fees

Fees for registration, including meals and other programmed events sponsored by the conference or convention organization, must be approved in advance by the Chair. Any such fees approved by the Chair should be prepaid wherever possible by use of a

CSC Leon purchasing card. Optional fees for recreation and/or entertainment activities associated with a conference or convention are not reimbursable.

M. Travel Expense Report

Original receipts are required for all expenses, except for per diem meal allowances and mileage reimbursement, and shall be submitted along with the Travel Expense Report in order to qualify for reimbursement. Expenses not substantiated by the required receipts and/or documentation will not be reimbursed and will be considered as a personal expense. In the event a receipt is lost, a written statement explaining why the original receipt is not available and that reimbursement has not been previously received must be attached to the form.

The policies outlined above are not expected to address every issue, exception, or contingency that may arise in the course of CSC Leon's business. The prevailing standard dealing with exceptions is the exercise of good and reasonable judgment in the use and stewardship of CSC Leon's resources.

APPENDIX B

TRAVEL REQUEST AUTHORIZATION FORM

TRAVEL REQUEST AUTHORIZATION FORM



Individuals traveling on behalf of the Children's Services Council of Leon County (CSC Leon) are required to seek and obtain authorization to travel at CSC Leon's expense in advance of departure. This process includes the completion and signature approval of a Travel Request Authorization (TRA) form. This form should be completed and approved in adequate time to obtain applicable early discounts. A completed and approved TRA form must be submitted with the Travel Reimbursement Form.


Preparer's Name and Email:

Personal Information			
Traveler Name and Employee #	Name:	Employee #:	
Travel Purpose and Destination			
Travel Destination (Address)			
Purpose of Trip			
Program or Objective Supported			
Is travel/attendance required by a grant?	Yes <input type="checkbox"/> If Yes, List Grant:		
Travel Details			
Date and Time of Departure	Date:	Time:	
Date and Time of Return	Date:	Time:	
Transportation Mode			
Cost Estimate			
NO EXPENSE TO BE REIMBURSED	Yes <input type="checkbox"/>		
Are expenses being reimbursed by a third party?	Yes <input type="checkbox"/> If Yes, Name of Third Party:		
Lodging	Cost per night \$ _____ x #of nights _____ <input type="checkbox"/> Approved ED's Initial _____ <input type="checkbox"/> Disapproved	Subtotals:	
		A.	
Transportation	<input type="checkbox"/> Auto Rental (Cost per day \$ _____ x #of days _____) <input type="checkbox"/> Private Auto (#of miles _____ x Cost/mileage _____) <input type="checkbox"/> Airplane (Cost of ticket \$ _____)	B.	
Registration Fee (Exclude meals covered in registration fee)		C.	
Meals (Include per diem for meals excluded from the registration fee)	Per diem \$ _____ x #of days _____	D.	
Other Estimated Costs		E.	
TOTAL ESTIMATED COST (sum of A. – E.)			
Signature Approval			
Traveler's Signature and Date			
Executive Director's Signature and Date			
CSC Leon Chair's Signature and Date			

A TRAVELER ON OFFICIAL BUSINESS WILL EXERCISE THE SAME CARE IN INCURRING EXPENSES AND ACCOMPLISHING AN ASSIGNMENT THAT A PRUDENT PERSON WOULD EXERCISE IF TRAVELING ON PERSONAL BUSINESS.

APPENDIX C

TRAVEL EXPENSE REPORT

<div style="display: flex; justify-content: space-between; align-items: center;">  <div> <h2 style="margin: 0;">Travel Expense Report</h2> </div> </div>											
Traveler's Name				Date Submitted				Per Mile Reimbursement		\$0.00	
Purpose of Travel				Authorized by				Total Reimbursement Due		\$0.00	
Travel Period				Approval Signature				Traveler's Signature			

Date	Description of Expense	Airfare <small>(total cost)</small>	Lodging <small>(per night)</small>	Ground Transportation <small>(gas, rental car, taxi/ride-share)</small>	Meals & Tips	Conferences and Seminars <small>(paid on-site, ONLY)</small>	Miles <small>(if using personal car)</small>	Mileage Reimbursement	Miscellaneous	Miscellaneous Explanation	Total
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
Subtotal		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TOTAL EXPENSE (REIMBURSEMENT)	\$0.00

*Original receipts must be attached to Expense Form.

**Use mileage reimbursement current as of travel period.

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

We have audited the financial statements of the governmental activities and the major fund information of the Children's Services Council of Leon County (the Council) for the year ended September 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.550, *Rules of the Auditor General*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 1, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Council are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Council during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no such estimates.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The following adjustments were identified during the course of the audit and were posted to the accounting records:

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Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

- Accrual of various payables in the amount of \$41,308 incurred during the audit period but not paid until the subsequent year.
- Prepayment of \$12,000 in dues relevant to the subsequent year but paid during the audit period.

There were no uncorrected (passed) misstatements.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 26, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

The following accounting pronouncements will be applicable in subsequent fiscal years:

- **Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*** — The GASB has issued GASB Statement No. 87, *Leases*, with an effective date for reporting periods beginning after June 15, 2021. This new standard, with certain exceptions, will now require that all long-term, non-cancelable agreements involving the right-to-use of a non-financial asset be recorded as long-term lease liabilities on the balance sheet with a corresponding "right-to-use" intangible asset, both of which will be reduced over the life of the lease agreement.

The Council has agreements which may meet the definition of a lease under the new standard. We recommend that the Council begin preparations to implement the new standard by making a list of all applicable agreements involving the right-to-use of a non-financial asset with their key terms, such as duration, renewal options, payment amounts and escalation clauses, cancellability, etc. for evaluation.

Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

- **GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*** — The GASB has issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, which will be effective for the year ending September 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement: (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in GASB Statement No. 87, *Leases*, as amended.

Other Matters

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

Restriction on Use

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



April 26, 2023
Tallahassee, Florida

2021

Children's Services Council of Leon County

Financial Statements and
Independent Auditor's Report

September 30, 2021

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR’S REPORT**

CHILDREN’S SERVICES COUNCIL OF LEON COUNTY

SEPTEMBER 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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To Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

INDEPENDENT AUDITOR'S REPORT

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, 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 April 26, 2023, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



April 26, 2023
Tallahassee, Florida

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Children's Services Council of Leon County's (the Council) management's discussion and analysis presents an overview of the Council's financial activities for the fiscal year ended September 30, 2021. The Council's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

Government-Wide Statements

- The Council's liabilities exceeded its assets at September 30, 2021, by \$83,788 (net position). Of this amount, (\$83,788) represents unrestricted net position.
- This is the first year of operations for the Council, so the beginning net position was zero. The Council decreased net position by \$83,788 during the fiscal year.

Fund Statements

- At September 30, 2021, the Council's governmental funds reported combined ending fund balance of (\$23,788).
- At September 30, 2021, the total fund balance for the General Fund was (\$23,788).

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide Financial Statements are designed to provide readers with a broad overview of the Council's finances, in a manner similar to a private sector business.

- The Statement of Net Position presents financial information on all of the Council's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Council is strengthening or weakening.
- The Statement of Activities shows how the Council's net position changed during fiscal year 2021. All changes in net position are reported as soon as the 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 only result in cash flows in future fiscal periods (e.g., accrued expenses).

The government-wide financial statements can be found on pages 7-8 of this report.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All Council funds are governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The council maintains one individual governmental fund, the General Fund.

The Council adopts an annual budget for its General Fund. Budgetary comparison schedules have been provided for the General Fund to demonstrate budgetary compliance which is in the Required Supplementary Information starting on page 17 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 13-16 of this report.

Government-Wide Financial Analysis

Changes in net position over time may serve as a useful indicator of a government's financial position. In the case of the Council, liabilities exceeded assets by \$83,788 at the end of the fiscal year ended September 30, 2021.

Children's Services Council of Leon County Net Position

	2021
	Governmental Activities
Current and Other Assets	\$ 23,545
Total Assets	23,545
Other Liabilities	107,333
Total Liabilities	107,333
Net Position	
Unrestricted	(83,788)
Total Net Position	\$ (83,788)

Fiscal year 2021 is the first year of operations for the Council so there is no year over year comparison to show the percent change in net position from 2020 to 2021. At the end of the year, the Council's net position is (\$83,788).

**Children's Services Council of Leon County
Changes in Net Position**

	2021
	Governmental Activities
Revenues	
General Revenues:	
Interest Income	\$ 2
Total Revenues	<u>2</u>
Expenses	
Administration	83,790
Total Expenses	<u>83,790</u>
Change in Net Position	(83,788)
Net Position - Beginning	-
Net Position - Ending	<u><u>\$ (83,788)</u></u>

Governmental Activities

General Revenues – The Council's primary operating revenue source is property taxes. However, the Council did not collect property taxes for the year ended September 30, 2021. The Council earned \$2 in interest earnings on investment of surplus funds.

Net Position – The Council's total ending net position is (\$83,788).

Fund Financial Analysis

The Council uses fund accounting to ensure and demonstrate compliance with financial-related legal requirements.

Governmental Funds

The primary purpose of the Council's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Council's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

**Children's Services Council of Leon County
Classifications of Fund Balance**

Total Fund Balance	\$ (23,788)
Less Classified Fund Balance:	
Non-Spendable	12,000
Unassigned Fund Balance	<u><u>\$ (35,788)</u></u>

The Council reports one major fund, the General Fund, for the year ended September 30, 2021. The General Fund is the chief operating fund of the Council. As of the end of fiscal year 2021, the Council's General Fund reported an ending fund balance of (\$23,788).

General Fund Budgetary Highlights

The General Fund's total original budget (see schedule on page 17) remained unchanged for the fiscal year.

Overall actual revenues varied from final budgeted revenues positively by \$2. Overall actual financing from other sources varied from final budgeted financing from other sources negatively by \$340,000. This variance is due to receiving less funding than anticipated in the first year of operations. Actual expenditures were less than final budgeted expenditures by \$39,542 (positive variance). The variance between actual results compared to final budget was positive because it took time to hire staffing and ramp up services.

The ad valorem tax rate for the General Fund for the upcoming 2022 fiscal year budget is .375 mills, which is less than the allowed maximum of .50 mills.

Requests for Information

This financial report is designed to present users with a general overview of the Council's finances. If you have questions concerning any of the information provided in this report or need additional financial information, please contact the Children's Services Council of Leon County, 2002 Old St. Augustine Rd, Suite A-50, Tallahassee, Florida 32301. Additional financial information can be found on the Council's web site: <https://cscleon.org/>.

BASIC FINANCIAL STATEMENTS

CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Assets

Current Assets:

Cash and Cash Equivalents	\$ 11,545
Prepaid Expenses	<u>12,000</u>

Total Assets	<u><u>23,545</u></u>
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Liabilities

Current Liabilities:

Accounts Payable and Accrued Liabilities	47,333
Short-Term Loan Payable	<u>60,000</u>

Total Current Liabilities	<u><u>107,333</u></u>
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Total Liabilities	<u><u>107,333</u></u>
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Net Position

Unrestricted	<u>(83,788)</u>
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Total Net Position	<u><u>\$ (83,788)</u></u>
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**CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
STATEMENT OF ACTIVITIES
FOR THE FIVE MONTHS ENDED SEPTEMBER 30, 2021**

Governmental Activities	
Administrative Expenses	\$ 83,790
Total Governmental Activities	<u>83,790</u>
 Net Governmental Activities Expense	 <u>(83,790)</u>
 General Revenues	
Interest Income	<u>2</u>
Total General Revenues	<u>2</u>
 Change in Net Position	 (83,788)
 Net Position, Beginning of Year	 <u>-</u>
 Net Position, End of Year	 <u><u>\$ (83,788)</u></u>

CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
BALANCE SHEET - GENERAL FUND
SEPTEMBER 30, 2021

ASSETS

	General Fund
Assets	
Cash and Cash Equivalents	\$ 11,545
Prepaid Expenses	12,000
Total Assets	<u>23,545</u>

LIABILITIES AND FUND BALANCES

Liabilities	
Accounts Payable and Accrued Liabilities	47,333
Total Liabilities	<u>47,333</u>
Fund Balances	
Non-Spendable:	
Prepaid Expenses	12,000
Unassigned	(35,788)
Total Fund Balances	<u>(23,788)</u>
Total Liabilities and Fund Balances	<u>\$ 23,545</u>

**CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
SEPTEMBER 30, 2021**

Total Fund Balances - Governmental Funds	\$ (23,788)
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:	
Short-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.	<u>(60,000)</u>
Net Position of Governmental Activities	<u><u>\$ (83,788)</u></u>

**CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE FIVE MONTHS ENDED SEPTEMBER 30, 2021**

	General Fund
Revenues	
Interest Income	\$ 2
Total Revenues	<u>2</u>
Expenditures	
Program - Children's Services:	
Operating	<u>-</u>
Total Program - Children's Services	<u>-</u>
Administration:	
Operating	<u>83,790</u>
Total Administration	<u>83,790</u>
Total Expenditures	<u>83,790</u>
Other Financing Sources	
Loan Proceeds from Leon County	<u>60,000</u>
Total Other Financing Sources	<u>60,000</u>
Net Change in Fund Balance	(23,788)
Fund Balances, Beginning of Year	<u>-</u>
Fund Balances, End of Year	<u><u>\$ (23,788)</u></u>

**CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FIVE MONTHS ENDED SEPTEMBER 30, 2021**

Net Change in Fund Balance of Governmental Funds	\$ (23,788)
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:	
The issuance of short-term debt provides current financial resources to governmental funds, while it has no effect on the statement of activities.	<u>(60,000)</u>
Change in Net Position of Governmental Activities	<u><u>\$ (83,788)</u></u>

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

The Children's Services Council of Leon County (the Council) is an independent special district established under County Ordinance 18-13 and approved by the electors of Leon County (the County) voting in the November 2020 general election. The Council is governed by a board of directors which consists of ten members, including the Superintendent of Schools, a local school board member, the District III Administrator from the Florida Department of Children and Families or their designee, one member of the Board of County Commissioners, and a judge assigned to juvenile cases. The remaining five members are appointed by the governor for four-year terms. The Council operates in accordance with Section 125.901, Florida Statutes.

The Council funds and supports a coordinated system of community services that allows all youth and their families to thrive. The Council's vision statement is to facilitate equitable access and opportunities for all children and families in Leon County to ensure every child reaches their maximum potential.

The Council follows the standards promulgated by Governmental Accounting Standards Board (GASB) Codification Section 2100, *Defining the Financial Reporting Entity*. The accompanying financial statements include all operations over which the Council is financially accountable.

The Council provides funding to various agencies; however, each agency is financially independent. The Council has no authority to appoint or hire management of the agencies, nor does it have responsibility for operations of the agencies. Because of this, the financial statements of the various entities are excluded from the reporting entity. The Council has not identified any component units and is not a participant in any joint ventures.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information of all activities of the Council.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

Separate fund financial statements are provided for governmental funds.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Council reports the following major governmental fund:

- General Fund – The government’s primary operating fund. It accounts for all financial resources of the general government.

Budgets and Budgetary Accounting

The budget is prepared and adopted after public hearings, pursuant to Section 200.065 of the Florida Statutes. The budget was adopted by the Council for the General Fund for the period of May 1, 2021 through September 30, 2021, utilizing generally accepted accounting principles. Throughout the year, there were no budget amendments.

Capital Assets

Capital assets are defined by the Council as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Property and equipment of the Council is depreciated using the straight-line method over the estimated useful lives. There were no capital assets purchased by the Council during the fiscal year.

Property Taxes

Property taxes for each calendar year are recognized in the fiscal year ending September 30 of the subsequent calendar year. Property taxes are assessed as of January 1 each year and are first billed (levied) and due the following November 1. Under Florida law, the assessment of all properties and the collection of all county, municipal, school board, and special district property taxes are consolidated in the offices of the Leon County Property Appraiser and Leon County Tax Collector. The laws for the state regulating tax assessments are also designed to ensure a consistent property valuation method statewide. State statutes permit the Council to levy property taxes at a rate of up to .5 mills (\$.5 per \$1,000 of assessed taxable valuation). There were no assessments recognized by the Council as revenue for the year ended September 30, 2021.

The taxes levied are established by the Council prior to October 1 of each year, and the Leon County Property Appraiser incorporates the millage into the tax levy for the County. All property is reassessed according to its fair market value as of January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of state statutes.

All real and tangible personal property taxes are due and payable on November 1 each year, or as soon as practicable thereafter as the assessment roll is certified by the Leon County Property Appraiser. The Leon County Property Appraiser mails to each property owner on the assessment roll a notice of the taxes due and the Leon County Tax Collector collects the taxes on behalf of the Council. Taxes may be paid upon

receipt of such notice, with discounts at the rate of four percent (4%) if paid in the month of November, three percent (3%) if paid in the month of December, two percent (2%) if paid in the month of January, and one percent (1%) if paid in the month of February. Taxes paid during the month of March are without discount, and all unpaid taxes on real and tangible personal property become delinquent and liens are placed on April 1 of the following year in which the taxes were assessed. Procedures for the collection of delinquent taxes by the County are provided for in the laws of Florida. There were no property taxes collected during the fiscal year ended September 30, 2021, attributable to the Council's millage.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash held in banks with maturities of less than three months.

Prepaid Expenses

The Council prepays expenses for its membership to the Florida Alliance of Children's Councils and Trusts. This group promotes public policies, best practices, and professional standards related to the health, well-being, and education of Florida's children, youth, and families.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

Governmental Fund Balance

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies the following classifications:

- Non-Spendable Fund Balance – Amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.
- Restricted Fund Balance – Amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed Fund Balance – Amounts that can only be used for specific purposes pursuant to the constraints imposed by a formal action of the government's highest level of decision-making authority. Only the governing ten-member council may modify or rescind a fund balance commitment, by resolution.
- Assigned Fund Balance – Amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The authority to assign fund balance lies with the Council, the budget committee, or an official who has been given the authority to assign funds.
- Unassigned Fund Balance – The residual classification for the General Fund resources. This classification represents fund balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance may also include negative balances for a governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

- Fund Balance Spending Hierarchy – When restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from a restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Note 2 - Deposits

Banks qualified as public depositories under Florida law hold cash deposits of the Council. In addition to insurance provided by the Federal Depository Insurance Corporation, all deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public funds. Under Florida Statutes, Chapter 280, *Florida Security for Public Deposits Act*, the State Treasurer requires all Florida qualified public depositories to deposit with the State Treasurer or banking institution eligible collateral. As of September 30, 2021, the Council's bank balance was \$11,545 and the carrying value was \$11,545.

Note 3 - Risk Management

The Council is exposed to various risks of loss and purchases commercial insurance coverage to cover the various risks. There were no settled claims which exceeded insurance coverage in the last year.

Note 4 - Short-Term Debt

On June 30, 2021, the Council entered into a loan agreement with the County for up to \$400,000 to fund the Council's operating expenses until the Council collected property tax revenue (see Note 5). As of September 30, 2021, the Council received \$60,000 in loan funds from the County.

A summary of the changes in short-term liabilities is as follows:

	Balance October 1, 2020	Additions	(Deletions)	Balance September 30, 2021
Short-Term Loan from Leon County	\$ -	\$ 60,000	\$ -	\$ 60,000

Note 5 - Subsequent Events

In November 2021, the Council received another \$90,000 in financing pursuant to the loan agreement with the County. On January 21, 2022, the Council paid in full its \$150,000 loan from the County, including \$338 in accrued interest. No additional financing was needed, as property tax revenues were collected by the Council beginning in November 2021 from assessments attributable to calendar year 2021.

Effective October 1, 2022, the Council entered into a lease agreement for office space at 2022 Old St. Augustine Road, Suite A-50. The Council officially moved into the space on December 16, 2022. The term of the agreement is for seven years with six one-year renewal options after the initial term expires. Rent payments of \$6,223 per month began on January 1, 2023, and are scheduled to increase annually.

REQUIRED SUPPLEMENTARY INFORMATION

**CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE FIVE MONTHS ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
Revenues				
Interest Income	\$ -	\$ -	\$ 2	\$ 2
Total Revenues	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Expenditures				
Program - Children's Services:				
Operating	50,000	50,000	-	50,000
Total Program - Children's Services	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Administration:				
Operating	81,582	81,582	83,790	(2,208)
Total Administration	<u>81,582</u>	<u>81,582</u>	<u>83,790</u>	<u>(2,208)</u>
Total Expenditures	<u>131,582</u>	<u>131,582</u>	<u>83,790</u>	<u>47,792</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(131,582)	(131,582)	(83,788)	47,794
Other Financing Sources (Uses)				
Loan Proceeds from Leon County	400,000	400,000	60,000	(340,000)
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 268,418</u>	<u>\$ 268,418</u>	<u>\$ (23,788)</u>	<u>\$ (292,206)</u>

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

To Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Children's Services Council of Leon County (the Council) as of and for the five months ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated April 26, 2023.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Council'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.

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To Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance 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 non-compliance 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 Council'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 Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



April 26, 2023
Tallahassee, Florida

MANAGEMENT LETTER

To Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

Report on the Financial Statements

We have audited the financial statements of the Children's Services Council of Leon County (the Council) as of and for the year ended September 30, 2021, and have issued our report thereon dated April 26, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; 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 Florida Auditor General*.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with the American Institute of Certified Public Accountants Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated April 26, 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 report. There were no recommendations made in the preceding audit report. This is the first annual financial report that has been issued.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires 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 name and legal authority for the Council were disclosed in the notes to the financial statements. There were no component units related to the Council.

Financial Condition

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

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To Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

MANAGEMENT LETTER

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

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, and to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39 (3)(b), Florida Statutes.

UNAUDITED

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

- a. The total number of district employees compensated in the last pay period of the district's fiscal year was 0.
- b. The total number of independent contractors to whom non-employee compensation was paid in the last month of the district's fiscal year was 4.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency was \$0.
- d. All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency was \$72,689.
- 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. There were no construction projects that began on or after October 1 in the fiscal year.
- 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, was \$0. There were no budget amendments during the fiscal year reported.

To Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

MANAGEMENT LETTER

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, *Rules of the Auditor General*, the Council reported:

- a. The millage rate imposed by the Council as 0.0.
- b. The total amount of ad valorem taxes collected by or on behalf of the Council as \$0.
- c. The total amount of outstanding bonds issued by the Council and the terms of such bonds, if any, as \$0.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance 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 which 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.



April 26, 2023
Tallahassee, Florida

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

To Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

We have examined the Children's Services Council of Leon County's (the Council) compliance with Section 218.415, Florida Statutes, during the year ended September 30, 2021. Council management is responsible for the Council's compliance with those requirements. Our responsibility is to express an opinion on the Council's 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 Council complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Council complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on auditor judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the Council complied, in all material respects, with the aforementioned requirements during the five months ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, 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.



April 26, 2023
Tallahassee, Florida

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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

We have audited the financial statements of the governmental activities and the major fund information of the Children's Services Council of Leon County (the Council) for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.550, *Rules of the Auditor General*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 1, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Council are described in Note 1 to the financial statements. New accounting pronouncements adopted by the Council include Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. The application of existing policies was not changed during 2022. We noted no transactions entered into by the Council during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- As a participating employer in the Florida Retirement System (FRS), a cost-sharing multiple-employer pension plan, the Council records its share of the FRS net pension liability and deferred outflows and inflows. These amounts are based on an actuarial valuation performed by a qualified actuary retained by the FRS. The net pension liability represents the difference between the value of pension plan assets and the total pension liability, which is measured using various actuarial assumptions. Further, the Council's allocation of the total net pension is based on its contributions for the year as a percentage of total contributions into the plan. If these assumptions were changed, the reported amounts could have a significant impact on the amounts recorded.

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- Management's estimate of compensated absences, which is based on payroll data as of year-end, including the employees' current rate of pay and accrued hours for paid time off.

We evaluated the key factors and assumptions used to develop the estimates described above in determining that they are reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following material misstatements detected as a result of audit procedures were corrected by management:

- Accrual of legal fees in the amount of \$9,449 incurred during the audit period but not paid until the subsequent year.
- Accrual of the September retirement contribution totaling \$5,391.
- Prepayment of \$18,223 in expenses relevant to the subsequent year but paid during the audit period.

There were no uncorrected (passed) misstatements.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 26, 2023.

Management Consultations with Other Independent Accountants

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

Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

Other Audit Findings or Issues

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

The following accounting pronouncement will be applicable in the subsequent fiscal year:

- **GASB Statement No. 96, *Subscription-Based Information Technology Arrangements***—The GASB has issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, which will be effective for the year ending September 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement: (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in GASB Statement No. 87, *Leases*, as amended.

Other Matters

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

Restriction on Use

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



April 26, 2023
Tallahassee, Florida

2022

Children's Services Council of Leon County

Financial Statements and
Independent Auditor's Report

September 30, 2022

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

CHILDREN'S SERVICES COUNCIL OF LEON COUNTY

SEPTEMBER 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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To the Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

INDEPENDENT AUDITOR'S REPORT

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the required pension schedules be presented to supplement the basic financial statements. Such information is the responsibility of

To the Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

INDEPENDENT AUDITOR'S REPORT

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 a report dated April 26, 2023, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



April 26, 2023
Tallahassee, Florida

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Children's Services Council of Leon County (the Council) management's discussion and analysis presents an overview of the Council's financial activities for the fiscal year ended September 30, 2022. The Council's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

Government-Wide Statements

- The Council's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at September 30, 2022, by \$4,546,342, the net position. Of this amount, \$4,546,342 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- The Council increased net position by \$4,631,130 over the prior fiscal year. Net position primarily increased due to its receipt of Ad Valorem Taxes for the first time. The Council is currently working on a strategy to decrease the fund balance in future years via increased program funding.

Fund Statements

- As of September 30, 2022, the Council's General Fund reported an ending fund balance of \$4,582,826, an increase of \$4,606,614 from the prior fiscal year. The unassigned fund balance totaled \$4,558,381 and the non-spendable portion totaled \$24,445.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The Government-wide Financial Statements are designed to provide readers with a broad overview of the Council's finances, in a manner similar to a private sector business.

- The Statement of Net Position presents financial information on all of the Council's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Council is strengthening or weakening.
- The Statement of Activities shows how the Council's net position changed during fiscal year 2022. All changes in net position are reported as soon as the 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 only result in cash flows in future fiscal periods (e.g., accrued expenses).

The government-wide financial statements can be found on pages 9-10 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All Council funds are governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The council maintains one individual governmental fund, the General Fund.

The Council adopts an annual budget for its General Fund. Budgetary comparison schedules have been provided for the General Fund to demonstrate budgetary compliance which is in the Required Supplementary Information starting on page 24 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-23 of this report.

Government-Wide Financial Analysis

Changes in net position over time may serve as a useful indicator of a government's financial position. In the case of the Council, assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$4,546,342 at the end of the fiscal year ended September 30, 2022.

MANAGEMENT'S DISCUSSION AND ANALYSIS

CONDENSED FINANCIAL INFORMATION

The following tables present condensed, government-wide comparative data about net position and changes in net position.

Children's Services Council of Leon County Net Position

	<u>2022</u>	<u>2021</u>	
	<u>Governmental</u>	<u>Governmental</u>	
	<u>Activities</u>	<u>Activities</u>	<u>Change</u>
Assets			
Non-Capital Assets	\$ 4,621,660	\$ 23,545	\$ 4,598,115
Total Assets	<u>4,621,660</u>	<u>23,545</u>	<u>4,598,115</u>
 Deferred Outflows of Resources	 <u>117,076</u>	 <u>-</u>	 <u>117,076</u>
 Liabilities			
Current Liabilities	41,049	107,333	(66,284)
Long-Term Liabilities	<u>148,064</u>	<u>-</u>	<u>148,064</u>
Total Liabilities	<u>189,113</u>	<u>107,333</u>	<u>81,780</u>
 Deferred Inflows of Resources	 <u>3,281</u>	 <u>-</u>	 <u>3,281</u>
 Net Position			
Unrestricted	4,546,342	(83,788)	4,630,130
Total Net Position	<u>\$ 4,546,342</u>	<u>\$ (83,788)</u>	<u>\$ 4,630,130</u>

At the end of the year, any of the Council's unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

Unrestricted net position increased by \$4,630,130 over the prior fiscal year. Net position primarily increased due to its receipt of Ad Valorem Taxes for the first time. The Council is currently working on a strategy to decrease the fund balance in future years via increased program funding.

MANAGEMENT’S DISCUSSION AND ANALYSIS

Children's Services Council of Leon County Changes in Net Position

	<u>2022</u>	<u>2021</u>
	<u>Governmental</u>	<u>Governmental</u>
	<u>Activities</u>	<u>Activities</u>
Governmental Activities		
Program - Children's Services	\$ 1,819,217	\$ -
Administration	493,423	83,790
Debt Service	338	-
Total Governmental Activities	<u>2,312,978</u>	<u>83,790</u>
 Net Governmental Activities Expense	 <u>(2,312,978)</u>	 <u>(83,790)</u>
 General Revenues		
Ad Valorem Taxes	6,926,225	-
Interest and Other Income	<u>16,883</u>	<u>2</u>
Total General Revenues	<u>6,943,108</u>	<u>2</u>
 Change in Net Position	 4,630,130	 (83,788)
 Net Position - Beginning of Year	 <u>(83,788)</u>	 <u>-</u>
Net Position - End of Year	<u><u>\$ 4,546,342</u></u>	<u><u>\$ (83,788)</u></u>

Governmental Activities

General Revenues – The Council’s primary operating revenue source is property taxes. For the year ended September 30, 2022, the Council collected \$6,926,225 in taxes. The Council earned \$16,883 in interest earnings on surplus funds.

Net Position – The Council’s total ending net position is \$4,546,342. The Council increased net position by \$4,630,130 over the prior fiscal year.

Fund Financial Analysis

The Council uses fund accounting to ensure and demonstrate compliance with financial-related legal requirements.

Governmental Funds

The primary purpose of the Council’s governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Council’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Children's Services Council of Leon County Classifications of Fund Balance

Total Fund Balance	\$ 4,582,826
Less Classified Fund Balance:	
Non-Spendable	24,445
Unassigned Fund Balance	<u>\$ 4,558,381</u>

The Council reports one major fund, the General Fund, for the year ended September 30, 2022. The General Fund is the chief operating fund of the Council. As of the end of fiscal year 2022, the Council's General Fund reported an ending fund balance of \$4,582,826 and increase of \$4,606,614 over prior year. As a measure of the General Fund's liquidity, it is useful to compare total fund balance to total fund revenues. For fiscal year 2022, the ending fund balance represents 66.01% of total General Fund operating revenue.

General Fund Budgetary Highlights

The General Fund's total original budget (see schedule on page 24) decreased via one budget amendment during the fiscal year.

Overall actual revenues varied from final budgeted revenues positively by \$538,108. This positive variance is primarily due to tax collections coming in higher than budgeted. Actual expenditures were less than final budgeted expenditures by \$3,978,506 (positive variance). The difference of actual compared to final budget was because this was the first full year of operations and it took time to hire staff and increase program funding.

The ad valorem tax rate for the General Fund for the upcoming 2023 fiscal year budget is .375 mills, which is the same as the current year rate of .375 mills.

Requests for Information

This financial report is designed to present users with a general overview of the Council's finances. If you have questions concerning any of the information provided in this report or need additional financial information, please contact the Children's Services Council of Leon County, 2002 Old St. Augustine Rd, Suite A-50, Tallahassee, FL 32301. Additional financial information can be found on the Council's web site: <https://cscleon.org/>.

BASIC FINANCIAL STATEMENTS

CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Assets

Current Assets:

Cash and Cash Equivalents	\$ 4,559,843
Accounts Receivable	37,372
Prepaid Expenses	24,445

Total Assets	4,621,660
---------------------	------------------

Deferred Outflows of Resources

Pension-Related	117,076
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Total Deferred Outflows of Resources	117,076
---	----------------

Liabilities

Current Liabilities:

Accounts Payable and Accrued Liabilities	28,272
Accrued Payroll and Benefits	10,562
Current Portion of Long-Term Debt:	
Accrued Compensated Absences Due Within One Year	2,215

Total Current Liabilities	41,049
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Non-Current Liabilities:

Accrued Compensated Absences	12,551
Net Pension Liability	135,513
Total Non-Current Liabilities	148,064

Total Liabilities	189,113
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Deferred Inflows of Resources

Pension-Related	3,281
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Total Deferred Inflows of Resources	3,281
--	--------------

Net Position

Unrestricted	4,546,342
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Total Net Position	\$ 4,546,342
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CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Governmental Activities	
Program - Children's Services	\$ 1,819,217
Administration	493,423
Debt Service	338
Total Governmental Activities	<u>2,312,978</u>
Net Governmental Activities Expense	<u>(2,312,978)</u>
General Revenues	
Ad Valorem Taxes	6,926,225
Interest and Other Income	16,883
Total General Revenues	<u>6,943,108</u>
Change in Net Position	4,630,130
Net Position - Beginning of Year	<u>(83,788)</u>
Net Position - End of Year	<u><u>\$ 4,546,342</u></u>

**CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
BALANCE SHEET
SEPTEMBER 30, 2022**

ASSETS

	General Fund
Assets	
Cash and Cash Equivalents	\$ 4,559,843
Accounts Receivable	37,372
Prepaid Expenses	24,445
Total Assets	4,621,660

LIABILITIES AND FUND BALANCES

Liabilities	
Accounts Payable and Accrued Liabilities	28,272
Accrued Payroll and Benefits	10,562
Total Liabilities	38,834
Fund Balances	
Non-Spendable:	
Prepaid Expenses	24,445
Unassigned	4,558,381
Total Fund Balances	4,582,826
Total Liabilities and Fund Balances	\$ 4,621,660

**CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
SEPTEMBER 30, 2022**

Total Fund Balances - Governmental Funds	\$ 4,582,826
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:	
Deferred outflow of resources related to pension are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.	117,076
Deferred inflows of resources related to pension are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.	(3,281)
Long-term liabilities, including total net pension liability and compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Net Pension Liability	(135,513)
Compensated Absences	(14,766)
Net Position of Governmental Activities	<u>\$ 4,546,342</u>

**CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	General Fund
Revenues	
Ad Valorem Taxes	\$ 6,926,225
Interest and Other Income	16,883
Total Revenues	<u>6,943,108</u>
Expenditures	
Program - Children's Services:	
Grant Awards	1,529,643
Operating	289,574
Total Program - Children's Services	<u>1,819,217</u>
Administration:	
Personnel Services	206,044
Operating	250,895
Total Administration	<u>456,939</u>
Debt Service:	
Principal	150,000
Interest	338
Total Debt Service	<u>150,338</u>
Total Expenditures	<u>2,426,494</u>
Excess of Revenues Over Expenditures	4,516,614
Other Financing Sources	
Loan Proceeds from Leon County	<u>90,000</u>
Total Other Financing Sources	<u>90,000</u>
Net Change in Fund Balance	4,606,614
Fund Balances - Beginning of Year	<u>(23,788)</u>
Fund Balances - End of Year	<u><u>\$ 4,582,826</u></u>

**CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Net Change in Fund Balance of Governmental Funds	\$ 4,606,614
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:	
The issuance of short-term debt provides current financial resources to governmental funds, while it has no effect on the statement of activities.	(90,000)
The repayment of short-term debt expends current financial resources in governmental funds, while it has no effect on the statement of activities.	150,000
The net changes in net pension liability and deferred outflows and inflows are reported in the statement of activities, but not in the governmental funds.	
Change in Net Pension Liability	(135,513)
Change in Deferred Outflows Related to Pensions	117,076
Change in Deferred Inflows Related to Pensions	(3,281)
Compensated absences are reported in the statement of activities when earned. As they do not require the use of current financial resources, they are not reported as expenditures on governmental funds until they have matured. This is the amount of the net change in accrued compensated absences.	(14,766)
Change in Net Position of Governmental Activities	\$ 4,630,130

CHILDREN'S SERVICES OF LEON COUNTY
NOTES TO FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

The Children's Services County of Leon County (the Council) is an independent special district established under County Ordinance 18-13 and approved by the electors of Leon County (the County) voting in the November 2020 general election. The Council is governed by a board of directors which consists of ten members, including the Superintendent of Schools, a local School Board member, the District III Administrator from the Florida Department of Children and Families or their designee, one member of the Board of County Commissioners, and a Judge assigned to juvenile cases. The remaining five members are appointed by the Governor for four-year terms. The Council operates in accordance with Section 125.901, Florida Statutes.

The Council funds and supports a coordinated system of community services that allows all youth and their families to thrive. The Council's vision statement is to facilitate equitable access and opportunities for all children and families in Leon County to ensure every child reaches their maximum potential.

The Council follows the standards promulgated by Governmental Accounting Standards Board (GASB) Codification Section 2100, *Defining the Financial Reporting Entity*. The accompanying financial statements include all operations over which the Council is financially accountable.

The Council provides funding to various agencies; however, each agency is financially independent. The Council has no authority to appoint or hire management of the agencies, nor does it have responsibility for operations of the agencies. Because of this, the financial statements of the various entities are excluded from the reporting entity. The Council has not identified any component units and is not a participant in any joint ventures.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Council.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

Separate fund financial statements are provided for governmental funds.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

CHILDREN'S SERVICES OF LEON COUNTY
NOTES TO FINANCIAL STATEMENTS

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Ad valorem taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Council reports the following major governmental fund:

- General Fund - The government's primary operating fund. It accounts for all financial resources of the general government.

Budgets and Budgetary Accounting

The budget is prepared and adopted after public hearings, pursuant to Section 200.065 of the Florida Statutes. The budget was adopted by the Council for the General Fund for the period October 1, 2021 through September 30, 2022, utilizing generally accepted accounting principles. Throughout the year, there was one budget amendment.

Capital Assets

Capital assets are defined by the Council as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Property and equipment of the Council is depreciated using the straight-line method over the estimated useful lives. There were no capital assets purchased by the Council during the fiscal year.

Compensated Absences

The Council's personnel policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service within the vesting limits. Separating employees shall be paid for all unused, accrued vacation leave earned through the date of separation, up to a maximum of 240 hours. In addition, employees will be compensated for up to ¼ of accumulated sick leave. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Property Taxes

Property taxes for the 2022 calendar year were assessed and collected by the Leon County Tax Collector and subsequently remitted to the Council. Property taxes are assessed as of January 1 each year and are first billed (levied) and due the following November 1. Under Florida law, the assessment of all properties and the collection of all county, municipal, school board, and special district property taxes are

**CHILDREN'S SERVICES OF LEON COUNTY
NOTES TO FINANCIAL STATEMENTS**

consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws for the State regulating tax assessments are also designed to ensure a consistent property valuation method statewide. State statutes permit Children's Trusts to levy property taxes at a rate of up to .5 mills (\$.50 per \$1,000 of assessed taxable valuation). The millage rate assessed by the Council for the year ended September 30, 2022, was 0.375 mills.

The taxes levied are established by the Council prior to October 1 of each year, and the County Property Appraiser incorporates the millage into the tax levy for the County. All property is reassessed according to its fair market value as of January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all the appropriate requirements of state statutes.

All real and tangible personal property taxes are due and payable on November 1 each year, or as soon as practicable thereafter as the assessment roll is certified by the County Property Appraiser. The County Property Appraiser mails to each property owner on the assessment roll a notice of the taxes due, and the County Tax Collector collects the taxes on behalf of the Council. Taxes may be paid upon receipt of such notice, with discounts at the rate of four percent (4%) if paid in the month of November, three percent (3%) if paid in the month of December, two percent (2%) if paid in the month of January, and one percent (1%) if paid in the month of February. Taxes paid during the month of March are without discount, and all unpaid taxes on real and tangible personal property become delinquent and liens are placed on April 1 of the year following the year in which the taxes were assessed. Procedures for the collection of delinquent taxes by the County are provided for in the laws of Florida. There were no material delinquent property taxes as of September 30, 2022.

Cash and Cash Equivalents

Cash and cash equivalents, which are cash and short-term investments with maturities of three months or less, include cash in banks.

Prepaid Expenses

The Council prepays expenses for its membership to the Florida Alliance of Children's Councils and Trusts. This group promotes public policies, best practices, and professional standards related to the health, well-being, and education of Florida's children, youth, and families. The Council also prepaid the security deposit for its new building and one month's rent for office space during the fiscal year ended September 30, 2022.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

Governmental Fund Balance

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies the following classifications:

- Non-Spendable Fund Balance—Amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

CHILDREN'S SERVICES OF LEON COUNTY
NOTES TO FINANCIAL STATEMENTS

- **Restricted Fund Balance**—Amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- **Committed Fund Balance**—Amounts that can only be used for specific purposes pursuant to the constraints imposed by a formal action of the government's highest level of decision-making authority. Only the governing ten-member council may modify or rescind a fund balance commitment, by resolution.
- **Assigned Fund Balance**—Amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The authority to assign fund balance lies with the Council, the budget committee, or an official who has been given the authority to assign funds.
- **Unassigned Fund Balance**—The residual classification for the General Fund resources. This classification represents fund balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance may also include negative balances for a governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.
- **Fund Balance Spending Hierarchy**—When restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Adoption of New Accounting Pronouncement

During the year ended September 30, 2022, the Council adopted new accounting guidance by implementing the provisions of GASB Statement No. 87, *Leases*. This standard enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financing of the right-to-use an underlying asset. A lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. There was no impact on the Council's financial statements during the fiscal year ended September 30, 2022, as a result of the adoption of this new accounting pronouncement.

Note 2 - Deposits

Banks qualified as public depositories under Florida law hold cash deposits of the Council. In addition to insurance provided by the Federal Depository Insurance Corporation, all deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public funds. Under Florida Statutes Chapter 280, *Florida Security for Public Deposits Act*, the State Treasurer requires all Florida qualified public depositories to deposit with the State Treasurer or banking institution eligible collateral. As of September 30, 2022, The Council's bank balance was \$4,559,843 and the carrying value was \$4,559,843.

Note 3 - Risk Management

The Council is exposed to various risks of loss and purchases commercial insurance coverage to cover the various risks. There were no settled claims which exceeded insurance coverage in the last year.

CHILDREN'S SERVICES OF LEON COUNTY
NOTES TO FINANCIAL STATEMENTS

Note 4 - Receivables

Most receivables are due from grantee agencies. The Council has determined that an allowance for doubtful accounts is not necessary.

Receivables at September 30, 2022, consisted of the following:

Due from Grantee Agencies	\$	35,839
Due from Insurance Companies		1,155
Due from State		<u>378</u>
Total Accounts Receivable	\$	<u>37,372</u>

Note 5 - Long-Term Liabilities

On June 30, 2021, the Council entered into a loan agreement with the County for up to \$400,000 to fund the Council's operating expenses until the Council collects property tax revenue. The Council received \$150,000 in loan funds from the County and repaid the entire amount during the fiscal year ended September 30, 2022.

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022	Due Within One Year
Loan from County	\$ 60,000	\$ 90,000	\$ 150,000	\$ -	\$ -
Compensated Absences	-	14,766	-	14,766	2,215
Net Pension Liability:					
FRS	-	114,889	-	114,889	-
HIS	-	20,624	-	20,624	-
Total	\$ 60,000	\$ 240,279	\$ 150,000	\$ 150,279	\$ 2,215

Note 6 - State of Florida Pension Plans

Defined Benefit Plans

The Council 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 SERVICES OF LEON COUNTY
NOTES TO FINANCIAL STATEMENTS

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, were as follows:

	<u>FRS (1)</u>	<u>HIS</u>
Regular Class	10.19%	1.66%
Senior Management Service Class	29.85%	1.66%

The employer's contributions for the year ended September 30, 2022, were \$23,502 to the FRS Pension Plan and \$1,973 to the HIS Program.

Notes: (1) Contribution rates exclude 0.06% fee for administration and provision of education tools.

Pension Liabilities and Pension Expense

In its financial statements for the year ended September 30, 2022, the Council 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. The Council's proportions of the net pension liabilities were based on its share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

	<u>FRS</u>	<u>HIS</u>
Net Pension Liability	\$ 114,889	\$ 20,624
Proportion at:		
Current Measurement Date	0.000309%	0.000195%
Prior Measurement Date	0.000000%	0.000000%
Increase in Proportionate Share	0.000309%	0.000195%
Pension Expense	\$ 31,541	\$ 4,532

CHILDREN'S SERVICES OF LEON COUNTY
NOTES TO FINANCIAL STATEMENTS

Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2022, the Council 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
Differences Between Expected and Actual Experience	\$ 5,457	\$ -	\$ 626	\$ 91
Changes of Assumptions	14,149	-	1,182	3,190
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	7,586	-	30	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,333	-	18,713	-
Employer Contributions Subsequent to the Measurement Date	10,326	-	795	-
Total	<u>\$ 106,851</u>	<u>\$ -</u>	<u>\$ 21,346</u>	<u>\$ 3,281</u>

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.

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

<u>Year Ending September 30,</u>	FRS	HIS
2023	\$ 21,983	\$ 3,119
2024	17,888	3,279
2025	13,186	3,380
2026	34,729	3,276
2027	8,739	3,027
Thereafter	-	1,189
Total	<u>\$ 96,525</u>	<u>\$ 17,270</u>

Actuarial Assumptions

The total pension liability for each of the defined benefit plans was measured as of June 30, 2022. The total pension liability for the FRS Pension Plan was determined by an actuarial valuation dated July 1, 2022. For the HIS Program, the total pension liability was determined by an actuarial valuation dated July 1, 2022. The individual entry age normal actuarial cost method was used for each plan, along with the following significant actuarial assumptions:

**CHILDREN'S SERVICES OF LEON COUNTY
NOTES TO FINANCIAL STATEMENTS**

	<u>FRS</u>	<u>HIS</u>
Inflation	2.40%	2.40%
Payroll Growth, Including Inflation	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 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 2022:

FRS

- The discount rate used to determine the total pension liability decreased from 6.80% to 6.70%.

HIS

- The municipal bond index rate 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 assumption for the FRS Pension Plan was not based on historical returns, but instead was based on a forward-looking capital market economic model. 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>
Cash	1.0%	2.6%	2.6%
Fixed Income	19.8%	4.4%	4.4%
Global Equity	54.0%	8.8%	7.3%
Real Estate	10.3%	7.4%	6.3%
Private Equity	11.1%	12.0%	8.9%
Strategic Investments	3.8%	6.2%	5.9%
Total	<u>100%</u>		

Discount Rate

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

CHILDREN'S SERVICES OF LEON COUNTY
NOTES TO FINANCIAL STATEMENTS

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 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		
	1% Decrease (5.70%)	Current Discount Rate (6.70)%	1% Increase (7.70%)	1% Decrease (2.54%)	Current Discount Rate (3.54)%	1% Increase (4.54)
Employer's Proportionate Share of the Net Pension Liability	\$ 198,693	\$ 114,889	\$ 44,819	\$ 23,595	\$ 20,624	\$ 18,165

Pension Plans' Fiduciary Net Position

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

Note 7 - Grants

The Council provides coordination, evaluation, and funding of various programs for children, which are administered by organizations throughout the County. Once the Council decides to fund a program, the Council executes a grant agreement with an administering organization (grantee) for an amount specified in the agreement. At the conclusion of the grant period, an organization must refund its unused grant funds up to \$1,000 (for grants \$20,000 and over) or 5% (for grants under \$20,000).

Note 8 - Subsequent Events

Effective October 1, 2022, the Council entered into a lease agreement for office space at 2022 Old St. Augustine Road, Suite A-50. The Council officially moved into the space on December 16, 2022. The term of the agreement is for seven years with six one-year renewal options after the initial term expires. Rent payments of \$6,223 per month began on January 1, 2023, and are scheduled to increase annually.

REQUIRED SUPPLEMENTARY INFORMATION

CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
Revenues				
Ad Valorem Taxes	\$ 7,252,277	\$ 6,400,000	\$ 6,926,225	\$ 526,225
Interest and Other Income	-	5,000	16,883	11,883
Total Revenues	<u>7,252,277</u>	<u>6,405,000</u>	<u>6,943,108</u>	<u>538,108</u>
Expenditures				
Program - Children's Services:				
Grant Awards	6,023,603	5,170,156	1,529,643	3,640,513
Operating	400,000	460,000	289,574	170,426
Total Program - Children's Services	<u>6,423,603</u>	<u>5,630,156</u>	<u>1,819,217</u>	<u>3,810,939</u>
Administration:				
Personnel Services	243,756	251,250	206,044	45,206
Operating	178,918	373,256	250,895	122,361
Total Administration	<u>422,674</u>	<u>624,506</u>	<u>456,939</u>	<u>167,567</u>
Debt Service:				
Principal	400,000	150,000	150,000	-
Interest	6,000	338	338	-
Total Debt Service	<u>406,000</u>	<u>150,338</u>	<u>150,338</u>	<u>-</u>
Total Expenditures	<u>7,252,277</u>	<u>6,405,000</u>	<u>2,426,494</u>	<u>3,978,506</u>
Excess of Revenues Over Expenditures	-	-	4,516,614	4,516,614
Other Financing Sources				
Loan Proceeds from Leon County	-	-	90,000	90,000
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>90,000</u>	<u>90,000</u>
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>(23,788)</u>	<u>(23,788)</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,582,826</u>	<u>\$ 4,582,826</u>

Note to Schedule

The budget is prepared by the Board of Directors. The final budgets revenues and expenditures reflect all amendments approved by the Board of Directors. The budget is prepared on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles. The fund is the legal level of control.

CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST TEN FISCAL YEARS *

FLORIDA RETIREMENT SYSTEM (FRS) PENSION PLAN (1)

Plan Year Ended June 30,	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2022	0.000308775%	\$ 114,889	\$ 70,964	161.90%	0.00%

HEALTH INSURANCE SUBSIDY (HIS) PENSION PLAN (1)

Plan Year Ended June 30,	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2022	0.000194719%	\$ 20,624	\$ 70,964	29.06%	0.00%

* Additional information will be provided annually until ten years' data is presented.

(1) The amounts presented for each fiscal year were determined as of the measurement date, which was June 30th of the current fiscal year.

**CHILDREN'S SERVICES COUNCIL OF LEON COUNTY
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN FISCAL YEARS ***

FLORIDA RETIREMENT SYSTEM (FRS) PENSION PLAN

Year Ended September 30,	Contractually Required Contribution	Contribution in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Employee's Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 23,502	\$ 23,502	\$ -	\$ 118,855	19.77%

HEALTH INSURANCE SUBSIDY (HIS) PENSION PLAN

Year Ended September 30,	Contractually Required Contribution	Contribution in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Employee's Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 1,973	\$ 1,973	\$ -	\$ 118,855	1.66%

* Additional information will be provided annually until ten years' data is presented.

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

To the Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Children's Services Council of Leon County (the Council) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated April 26, 2023.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Council'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.

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To the Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance 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 non-compliance 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 Council'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 Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



April 26, 2023
Tallahassee, Florida

MANAGEMENT LETTER

To the Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

Report on the Financial Statements

We have audited the financial statements of the Children's Services Council of Leon County (the Council) as of and for the year ended September 30, 2022, and have issued our report thereon dated April 26, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with the American Institute of Certified Public Accountants Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated April 26, 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 report. There were no recommendations made in the preceding audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The name and legal authority for the Council were disclosed in the notes to the financial statements. There were no component units related to the Council.

CERTIFIED PUBLIC ACCOUNTANTS

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To the Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

MANAGEMENT LETTER

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial conditions assessment procedures as of September 30, 2022, for the Council. It is management's responsibility to monitor the Council's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by the 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 offer the following recommendations.

2022-1 - Written Policies and Procedures

As a relatively new organization, the Council is still in the process of developing its accounting policies and internal control procedures. As the Council continues to grow, we offer the following recommendations to improve and document the Council's accounting policies and procedures, as well as to strengthen related internal controls:

- Development of financial close procedures, including review of disbursements paid after year-end to properly identify year-end accruals and those paid shortly before year-end to properly identify prepaid balances.
- Accounting policies should require review and approval of the completed bank reconciliation.
- Accounting policies should require the review and approval of non-recurring journal entries.
- Development of formal travel policies including the review and approval by an individual other than the one who incurred the travel expenses.
- Development of P-card/credit card usage policies and procedures including the review and approval by an individual other than the one who initiated the transaction.
- Development of budget and budget amendment policies and procedures in accordance with relevant statutory requirements.
- Development of fund balance and related reserve policies.
- Development of investment policies to address the authorized investments and purchase and sale authorization requirements.
- Development of fixed asset policies for tagging, disposal, and inventory procedures.
- Development of vacation and sick leave submission, review, and approval policies and procedures.

The above policies and procedures should ensure that adequate segregation of duties (custody, authorization, and recording) is maintained to the extent possible given the staff size.

To the Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

MANAGEMENT LETTER

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

UNAUDITED

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

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as 3.
- b. The total number of independent contractors to whom non-employee compensation was paid in the last month of the district's fiscal year as 4.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$132,596.
- d. All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency as \$187,626.
- 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. There were no construction projects that began on or after October 1 in the fiscal year.
- 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, was \$847,277. There was one budget amendment during the fiscal year reported.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, *Rules of the Auditor General*, the Council reported:

- a. The millage rate imposed by the Council as 0.375.
- b. The total amount of ad valorem taxes collected by or on behalf of the Council as \$6,926,225.
- c. The total amount of outstanding bonds issued by the Council and the terms of such bonds, if any, as \$0.

To the Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance 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 which 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.



April 26, 2023
Tallahassee, Florida

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

To the Board of Directors
Children's Services Council of Leon County
Tallahassee, Florida

We have examined the Children's Services Council of Leon County's (the Council) compliance with Section 218.415, Florida Statutes, during the year ended September 30, 2022, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the Council's compliance with those requirements. Our responsibility is to express an opinion on the Council's 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 Council complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Council complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the Council complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, 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.



April 26, 2023
Tallahassee, Florida

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Children's Services Council of Leon County

Children's Services Council of Leon County

2002 Old St. Augustine Road
Bldg. A, Suite 50
Tallahassee, FL 32301
+1 (850) 764-2966
<https://cscleon.org/>

Council Members

Zandra Glenn, PharmD, RPh
Chair, County Resident

Terrence Watts, Vice Chair
Dept. Children & Families
District Appointee

Richard "Paul" Mitchell, Treasurer
County Resident

Carolyn Cummings, JD
County Commissioner

Rocky Hanna
Superintendent of Schools

Darryl Jones
School Board Member

Judge Anthony Miller
2nd Judicial Circuit

George "Mark" O'Bryant
County Resident

Executive Director

Cecka Rose Green, CPM

The Children's Services Council of
Leon County is a catalyst for positive
change to improve the lives and
outcomes of children, youth and
families in our community.

TO: Purvis Gray & Company, CPAs

FROM: Cecka Rose Green, CPM, Executive Director

DATE: May 11, 2023

RE: Response to Management Letter, CSC Leon FY 2022 Independent Financial Audit

This correspondence is the formal response to the Management Letter provided by Purvis Gray & Company, CPAs in its Financial Statements and Independent Auditor's Report for the Children's Services Council of Leon County (CSC Leon), fiscal year ending September 30, 2022.

Under the Financial Condition and Management section, **2022-1 – Written Policies and Procedures** (page 30), pursuant to Section 10.554(1)(i)2., *Rules of the Auditor General*, the auditor is required to "communicate any recommendations to improve financial management" of the audited entity.

The letter states that CSC Leon is a relatively new organization (approved in November 2020, formed in May 2021) and is still in the process of developing our accounting policies and internal control procedures. As the operation continues to grow, we should improve and document the Council's accounting policies and procedures, as well as strengthen related internal controls.

As such, Purvis Gray offered the following recommendations to improve the financial management of the Children's Services Council of Leon County.

1. Development of financial close procedures, including review of disbursements paid after year-end to properly identify year-end accruals and those paid shortly before year-end to properly identify prepaid balances.
2. Accounting policies should require review and approval of the completed bank reconciliation.
3. Accounting policies should require the review and approval of non-recurring journal entries.
4. Development of formal travel policies including the review and approval by an individual other than the one who incurred the travel expenses.
5. Development of P-card/credit card usage policies and procedures including the review and approval by an individual other than the one who initiated the transaction.
6. Development of budget and budget amendment policies and procedures in accordance with relevant statutory requirements.
7. Development of fund balance and related reserve policies.
8. Development of investment policies to address the authorized investments and purchase and sale authorization requirements.
9. Development fixed asset policies for tagging, disposal, and inventory procedures.
10. Development of vacation and sick leave submission, review, and approval policies and procedures.

Additionally, it was recommended that the developed policies and procedures should ensure that adequate segregation of duties is maintained to the extent possible given the staff size.

What follows are CSC Leon's management response to the aforementioned recommendations. **For all recommendations**, CSC Leon Executive Director (ED) and Director of Finance and Operations (DFO) are working with the contract CPA (Grayson Accounting & Consulting) to develop a draft CSC Leon Financial and Accounting Policies Manual to present to the Finance and Budget Committee for review; once finalized, the draft will be presented to the full Council for review approval by resolution (anticipated completion – 4th Quarter FY 2023).

Recommendation 1 – Financial Close Procedures: These will be contained in the draft CSC Leon Financial and Accounting Policies Manual to present to the Finance and Budget Committee for review; once finalized, the draft will be presented to the full Council for review approval by resolution (anticipated completion – 4th Quarter FY 2023).

Recommendation 2 – Bank Reconciliation: CSC Leon ED began review and approval of the completed bank reconciliation starting with month ending April 30, 2023; corresponding policy will be included in the draft CSC Leon Financial and Accounting Policies Manual.

Recommendation 3 – Non-recurring Journal Entries: CSC Leon ED began review and approval of non-recurring journal entries starting with month ending April 30, 2023; corresponding policy will be included in the draft CSC Leon Financial and Accounting Policies Manual.

Recommendation 4 – Travel Policies: CSC Leon's Executive Committee approved the final draft of the Travel Policy at its May 8, 2023, meeting; it will be presented to the full Council at its May 18 meeting for review and approval by resolution. The policy includes a Travel Authorization form and Travel Expense Form with appropriate segregation of approvals.

Recommendation 5 – P-card Usage Policies: CSC Leon currently has a Purchasing Card (P-card) Policy that was approved in 2022; at its May 8, 2023, meeting, the Executive Committee approved an amendment to the policy adding the DFO as a cardholder. Contained in the policy is detail on allowed and restricted purchases; however, corresponding guidance for p-card usage and approval will be included in the draft CSC Leon Financial and Accounting Policies Manual to include segregation of approval duties.

Recommendation 6 – Budget and Budget Amendment Policies and Procedures: These will be contained in the draft CSC Leon Financial and Accounting Policies Manual to present to the Finance and Budget Committee for review; once finalized, the draft will be presented to the full Council for review approval by resolution (anticipated completion – 4th Quarter FY 2023).

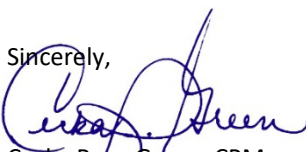
Recommendation 7 – Fund Balance and Related Reserve Policies: The Council approved a Reserves Policy at its January 19, 2023, meeting; however, we need to develop a Fund Balance Policy. Both will be contained in the draft CSC Leon Financial and Accounting Policies Manual to present to the Finance and Budget Committee for review; once finalized, the draft will be presented to the full Council for review approval by resolution (anticipated completion – 4th Quarter FY 2023).

Recommendation 8 – Investment Policies: CSC Leon created an Investment Workgroup to research the development of an Investment Policy and securing an investment advisory firm. As a result of that work, the ED, DFO and contract CPA are meeting with an investment advisory firm to assist the Council in developing investment policies.

Recommendation 9 – Fixed Asset Policies: These will be contained in the draft CSC Leon Financial and Accounting Policies Manual to present to the Finance and Budget Committee for review; once finalized, the draft will be presented to the full Council for review approval by resolution (anticipated completion – 4th Quarter FY 2023).

Recommendation 10 – Vacation/Sick Leave Submission Policies and Procedure: CSC Leon staff has a Leave Request Form currently being used with a verbal process; however, a written leave request policy will be written and included in the CSC Leon Team Member Manual that is currently in process (anticipated completion – 4th Quarter FY 2023).

The Council will be updated on the progress of implementation of these recommendations in the Executive Director's Report that is provided at each full Council meeting. If there is further action to be taken, please let me know as soon as possible. Thank you to Purvis Gray for its work on behalf of the CSC Leon.

Sincerely,

Cecka Rose Green, CPM
Executive Director

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Children's Services Council of Leon County

2002 Old St. Augustine Rd., Bldg. A, Suite 50,
Tallahassee, FL 32301

Date:

May 30, 2023

To:

Dr. Zandra Glenn
CSC Leon County
Council Chair

From:

Terrence Watts, Chair
CSC Leon FRC
Management ITN
Evaluation Team

SUBJECT:

Recommendation to Reject All and Readvertise the Family Resource Center (FRC)
Management Invitation to Negotiate (ITN), Project No. 2023-03

EXECUTIVE SUMMARY

Based on the findings below, the FRC Management Evaluation Team hereby recommends that CSC Leon reject all bids and readvertise the ITN, Project No. 2023-03, permitting current bidders to, at their discretion, resubmit. The Evaluation Team determined that none of the proposals would be able to meet the expectations outlined in the ITN published criteria.

BACKGROUND

On Thursday, March 23, 2023, the CSC Leon Governing Council approved issuance of an ITN seeking proposals for the creation and management of Family Resource Centers (FRCs) to be located in targeted neighborhoods. FRCs are place-based resource hubs where families can access formal and informal supports to promote their health and well-being. These hubs operate using a set of nationally recognized standards centered on collaboration with families to solve problems using a strengths-based approach rather than a risk-factor focus.

CSC Leon published the ITN on Friday, March 31, 2023; the procurement invited responses from vendors who could demonstrate at least five (5) years of experience providing services materially similar to those specified in the Statement of Work (SOW). Vendors were not required to be based in Leon County.

On Friday, May 5, 2023, CSC Leon received two Responses to the ITN. The designated Evaluation Team (K. Lennorris Barber, Brittany Beihl, Laure Mulrooney, Michael Torres, and Terrence Watts) independently evaluated the Responses in accordance with the following rating categories and correspond available points (totaling an available 100 points):

- Organizational Profile: up to 15 points
- Program Design: up to 40 points
- Program Evidence: up to 20 points
- Budget: up to 25 points

On Monday, May 15, 2023, during duly noticed public meeting, the Evaluation Team reviewed their collective scores (see attached) and, by consensus, agreed on a recommendation on the Responses to be presented to the full Governing Council at its next meeting. As such, they unanimously decided that none of the submitted Responses should advance to the Negotiation Team/Phase; their decision was based on the following in no specific order:

- The composite scores for Responses was 71.2% and 44.0%, respectively.
- The Responses lacked clarity about their intent to use national standards to guide the work of the FRCs.
- The Responses lacked adequate description on how the expectations of the ITN would be met, but rather described expansions of what they already do.
- The proposed FRC locations suggested in the Responses did not meet the expectations for neighborhood reach as detailed in the ITN.
- The Responses lacked clarity on the respondents' current financial positions and how the funds, if awarded, would not supplant their existing sources.

In consideration of the above, **we respectfully recommend that the CSC Leon Governing Council reject all bids and direct staff to readvertise the solicitation, permitting current bidders to resubmit at their discretion.** This action would maintain the current "Quiet Period" and the confidentiality of the appointed Evaluation and Negotiation Teams.

As stated in the original solicitation, "all Vendor communications regarding the ITN shall be limited to the Purchasing Official. There shall be a 'quiet period' between the date the ITN is advertised and the date the recommended award (or cancellation) has been announced. During the quiet period, no one acting on Vendor's behalf may engage in any written or verbal communication or other attempts to influence anyone else at CSC Leon regarding this ITN, the merits of the Vendor, or whether CSC Leon should award the Contract to the Vendor. This includes staff members, evaluation team members, and council members. Any unauthorized contact may disqualify the Vendor from further consideration."

Respectfully,

Terrence Watts, Chair
Children's Services Council of Leon County
FRC Management ITN Evaluation Team

Date

Proposal #	Entity	Evaluation Category																								Total Points (up to 500)	Average Score
		Organizational Profile						Program Design						Program Evidence						Budget							
		up to 15 points						up to 40 points						up to 20 points						up to 25 points							
		KB	BB	LM	MT	TW	AVG	KB	BB	LM	MT	TW	AVG	KB	BB	LM	MT	TW	AVG	KB	BB	LM	MT	TW	AVG		
1	Bethel Empowerment Foundation, Inc.	13	11	12	13	8	11	30	28	32	35	20	29	15	14	16	17	9	14	20	15	18	21	9	17	356	71.2
2	Brownsville Preparatory Institute	10	5	10	9	4	7.6	20	21	26	23	9	20	10	7	13	8	5	8.6	5	4	15	14	2	8	220	44.0

Proposal #	Entity	Comments
1	Bethel Empowerment Foundation, Inc.	<ul style="list-style-type: none">•KB: While this is a very thorough presentation, it is a rather selfish proposal. It lacks plans for sustainability and only identifies one community partner. It is an indication that the organization lacks knowledge of community resources. The location of the community partner is not stated. The proposal does not clearly state if mobile units exist, will be rented, or purchased. Most of the logic model outcomes are not quantitative and measurable.•LM: No current budget for Bethel Empowerment Foundation, budget for church, P&L from 2012-13
2	Brownsville Preparatory Institute	<ul style="list-style-type: none">•KB: This is a very selfish proposal that lacks plans for sustainability and fails to identify community partners. It is an indication that the organization lacks knowledge of community resources. The proposal does not clearly state if mobile units exist, will be rented, or purchased. Narrative for some budget line items needs more detail. Logic model outcomes are not quantitative and measurable.•LM: No current budget, P&L and Balance sheet

From: [Linda Fortenberry](#)
To: [Cecka Rose Green](#); [Dina Snider](#); [Holly McPhail](#)
Subject: From Dr. RB Holmes Re FRC Management ITN Response
Date: Friday, May 19, 2023 12:34:18 PM
Attachments: [Dr. RB Holmes to Mrs. Cecka Green. FRC Management ITN Response.pdf](#)

Please receive the attached letter from Dr. RB Holmes regarding the FRC Management ITN Response.

Thank you.
Dr. Linda Fortenberry

Attachment

Bethel Missionary Baptist Church

CHURCH OFFICE 850/222-8440
FAX 850/222-5873



224 North Martin Luther King, Jr., Boulevard
Tallahassee, Florida 32301

Dr. R. B. Holmes, Jr., Pastor

May 19, 2023

Mrs. Cecka Green

Executive Director

Children's Services Council of Leon County

Re: FRC Management ITN Response

Dear Mrs. Green:

We were extremely dejected and devastated that the Children's Services Council rejected our proposal as documented in the May 17, 2023, e-mail from Holly McPhail, received at 10:02 PM.

It is ironic that we were hearing rumors from reliable sources that you were going to toss out Bethel's proposal prior to even objectively evaluating the merit and quality of the proposal. This process was very confusing and challenging. Nevertheless, my staff worked tenaciously to follow the complicated specifications; they expended an enormous amount of time to develop a dynamic and unprecedented partnership and vision that would impact marginalized families in distressed zip codes. I think any unbiased, honest, and objective reading of our proposal would have resulted in a positive acceptance and appreciation of the high quality of services that we promised to deliver.

The one hundred forty-eight-page proposal from the Bethel Empowerment Foundation, Inc. was comprehensive, specific and forthright in adhering to the prescribed specifications. Additionally, the included endorsements from major stakeholders alone undergird and clearly substantiate our organization's track record in this community. Letters of support submitted in the application included:

- Florida State University, President Richard McCullough
- Leon County Commissioner, Bill Proctor
- Goodwill Industries, Big Bend, Inc., Fred G. Shelfer, Jr., Executive Director
- The Tallahassee Chamber of Commerce, Sue Dick, Executive Director
- Former City Commissioner, Dr. Elaine Bryant
- Big Bend Minority Chamber of Commerce, Sean A. Pittman, Esq.

Page Two

FRC Management ITN Response

Dr. RB Holmes, Jr. to Mrs. Cecka Green

My frustration is that because you didn't receive proposals from your team's "favorite organizations" you made the premature decision to eliminate the only two submitted proposals and start over. We totally reject your biased decision and subsequent action to "reject all bids and readvertise."

Please let us know the proper process to register our official complaint and protest. We may decide not to apply again, but please be assured, we are highly disappointed in your decision. We think it was biased, unfair and your minds were already positioned to discard and reject Bethel's proposal. I am certain that you will not find too many organizations that will bring to the table the strength and quality of the services that we described in our application. Bethel has a well-documented record of using our resources and revenues to help build stronger families and enhance the quality of life for many families in this community.

We look forward to your timely response by providing us with the reasons why our project was rejected and the process halted.

Sincerely,



Reverend Dr. RB Holmes, Jr.
Chairman, Bethel Empowerment Foundation, Inc.
Pastor, Bethel Missionary Baptist Church
850.545.7427.
Rbholmes2@gmail.com

Copies

CSC Committee Members

Dr. Zandra Glenn, Chair
Terrence Watts, Vice-Chair
Richard Mitchell
G. Mark O'Bryant
Carmen Conner
Carolyn Cummings, Esq.

Rocky Hanna
Darryl Jones
Judge Anthony Miller

Holly McPhail, CSC Special Projects Manager
Dana Snider, CSC Financial Analyst

Endorsements

- Florida State University, President Richard McCullough
- Leon County Commissioner, Bill Proctor
- Goodwill Industries, Big Bend, Inc., Fred G. Shelfer, Jr., Executive Director
- The Tallahassee Chamber of Commerce, Sue Dick, Executive Director
- Former City Commissioner, Dr. Elaine Bryant
- Big Bend Minority Chamber of Commerce, Sean A. Pittman, Esq.

From: [Rita Browns](#)
To: [Cecka Rose Green](#); [Holly McPhail](#)
Subject: Thank you for the opportunity
Date: Monday, May 15, 2023 7:02:28 PM

Good evening I value the process that was utilized today. I think that the right decision was made to scratch both grants. I am moving into this arena with a learning. Hi and I will continue to move forward with a growth mindset. I'm always willing to partner with people who have good intentions for the community that I love. Thank you all for taking the time and attention to making sure that the mission is purposeful.

My thoughts on this particular grant, living in Tallahassee, lead me to believe that we have so many resources available and some type of grant that would become utilized for connecting people to existing resources would be something to think about. We love the work that we do with Brownsville and any resource, such as the summer grant that would allow us to service children, who otherwise would not be able to come, is something that we are wholly interested in. A grant that would aid in that process would serve the community well. The current resources available such as ELC school readiness program, and VPK program still make us an affordable to many of the people in the community. I'm looking forward to CSC looking to supplement those families to afford them these types of opportunities. Unfortunately, we cannot reduce our price because we would not be able to operate with the quality that we provide if we cannot pay our staffing living wages.

Just a brain dump after a long day. Again thank you and Godspeed.

Sincerely,

Mrs. R. Brown - Principal/Director

Brownsville Preparatory Institute
1401 Old Bainbridge Rd.
Tallahassee, Florida 32303
Brownsvilleprep.com
850 412-9390
850 412-9391 Fax

"Like Us On Facebook "



Children's Services Council of Leon County

2002 Old St. Augustine Rd., Bldg. A, Suite 50,
Tallahassee, FL 32301

Date:
June 2, 2023

To:
Dr. Zandra Glenn
CSC Leon County
Council Chair

From:
Yolanda Pourciau,
Spokesperson
CSC Leon Family
Strengthening Community
Investment Panel

SUBJECT:

Recommendation for the Family Strengthening Request for Proposals (RFP),
Project No. 2023-04

EXECUTIVE SUMMARY

Based on the findings below, the Family Strengthening Community Investment Panel hereby recommends that CSC Leon fund seven (7) responses to the Family Strengthening RFP, Project No. 2023-04, with the majority of the investment funding "research-supported" proposals.

BACKGROUND

On Thursday, March 23, 2023, the CSC Leon Governing Council approved issuance of an RFP to support the implementation or expansion of multiple Family Strengthening/Parent Education Programs designed to promote protective factors, increase family self-sufficiency, and prevent child maltreatment. The RFP indicated the majority of funds will be directed to "research supported" programs that demonstrate evidence of effectiveness.

CSC Leon published the RFP on Friday, March 24, 2023; the procurement invited vendors legally authorized to conduct business in the State of Florida to submit proposals for programs that fall under one of the following categories:

- *Research Supported Programs* – The successful "research supported" program will have at least three (3) years of experience managing Family Strengthening/Parent Education program(s) in diverse settings and demonstrate evidence of effectiveness.
- *Grassroots Programs* – The successful "grassroots" program will have at least five (5) years of experience serving families in Leon County, submit a logic model for the program, and provide some evidence that the existing program produces measurable outcomes.

On Monday, May 8, 2023, CSC Leon received 14 Responses to the RFP. CSC Leon staff conducted the initial responsiveness check and deemed three (3) of the submitted proposals to be ineligible. Of the remaining proposals, five (5) were assigned to the "research supported programs" category and six (6) were assigned to the "grassroots programs" category.

The designated members of the Community Investment Panel independently evaluated the Responses in accordance with the following rating categories and corresponding available points (totaling an available 100 points).

- Organizational Profile: up to 15 points
- Program Design: up to 40 points
- Program Evidence: up to 20 points
- Budget: up to 25 points

On Friday, June 2, 2023, during a duly noticed public meeting, the Community Investment Panel reviewed their collective scores (see attached); then, they considered the scores, the funding requests and limitations, and the location and type of services proposed, subsequently formulating a panel funding recommendation. The panel conducted two rounds of ranking, where each member selected three proposals to prioritize. The first round resulted in four (4) proposals selected; the second round resulted in two (2) programs recommended, totaling six (6) programs. Finally, given the amount of unallocated funds remaining, the panel agreed to add a seventh proposal. In total, they selected four proposals from the research supported category and three from the grassroots category, thereby leaving approximately \$114,000 unallocated from the available \$2.4 million. Their decision was based on the following justifications in no specific order:

- The composite scores for all Responses were mostly in the high range.
- Available funding was limited to the allocated amount of \$2.4 million, with the total requested amount exceeding \$4.5 million.
- There was not a cap on the amount a proposal could request, which adversely affected the consideration of one proposal, irrespective of it receiving a high score.
- There was not a limit on the number of proposals any one agency could submit, which adversely affected one vendor that submitted three proposals, irrespective of receiving high scores.
- The recommended programs represent diversity of service modality, target populations, and target neighborhoods.
- The recommended programs result in the majority of funds being invested in research supported programs (71.58%) versus grassroots programs (28.42%), as directed by the CSC Leon Governing Council when approving the RFP.

In consideration of the above, we respectfully recommend that the CSC Leon Governing Council approve funding seven (7) proposals for a total investment of \$2,285,532.11, as follows.

- The Oasis Center for Women & Girls, Inc. (Program – Girls Circle): \$414,134.39
- Carters Corner Community Services (Program – 24/7 Dads): \$202,204.87
- Legal Services of North Florida: \$476,128.00
- The Oasis Center for Women & Girls, Inc. (Program – Counseling): \$543,427.91
- Making Miracles Group Home, Inc.: \$100,000.00
- Pace Center for Girls, Inc. (Program – REACH): \$300,000.00
- Divine Healthcare Consulting, LLC dba SG Mental Health Counseling: \$249,636.94

Respectfully,


2023.06.07 11:07 AM EDT

Yolanda Pourciau

Spokesperson, Family Strengthening RFP
Community Investment Panel, CSC Leon

Jun 7, 2023

Date

CSC Leon 2023 Family Strengthening Score Sheet

Proposal #	Entity	Total	AVG	Round 1 Votes	Round 2 Votes	Selected-Rank	Total Amount Requested	# Proposed	Cost Per Youth	
		700	100							
Research Supported Category Applicants										Running Total
9	The Oasis Center for Women & Girls, Inc. (Girls Circle)*	596	85.143	7	n/a	Yes-1	\$ 414,134.39	192	\$ 2,156.95	\$ 414,134.39
2	Carters Corner Communtiy Services	572.5	81.786	5	n/a	Yes-2	\$ 202,204.87	50	\$ 4,044.10	\$ 616,339.26
3	Legal Services of North Florida	565	80.714	1	8	Yes-3	\$ 476,128.00	500	\$ 952.26	\$ 1,092,467.26
8	The Oasis Center for Women & Girls, Inc. (Counseling)*	556	79.429	1	5	Yes-4	\$ 543,427.91	245	\$ 2,218.07	\$ 1,635,895.17 71.58%
1	Boys Town North Florida, Inc.	574	82	1	2	No	\$ 1,092,682.80	1018	\$ 1,073.36	
Grassroots Category Applicants										
13	Making Miracles Group Home, Inc.	562	80.286	7	n/a	Yes-1	\$ 100,000.00	45	\$ 2,222.22	\$ 100,000.00
4	Pace Center for Girls, Inc.**	638	91.143	5	n/a	Yes-2	\$ 300,000.00	80	\$ 3,750.00	\$ 400,000.00
12	Divine Healthcare Consulting, LLC dba SG Mental Health Counseling	557	79.571	3	7	Yes-3	\$ 249,636.94	400	\$ 624.09	\$ 649,636.94 28.42%
10	The Oasis Center for Women & Girls, Inc. (Navigation)*	599	85.571	2	6	No	\$ 499,263.59	153	\$ 3,263.16	
11	Brownsville Preparatory Institute**	529	75.571	1	5	No	\$ 589,395.01	60	\$ 9,823.25	
14	Safe Families for Children Alliance	519	74.143	0	0	No	\$ 100,000.00	650	\$ 153.85	
Total Requests							\$ 4,566,873.51	Total Allocated	\$ 2,400,000.00	\$ 2,285,532.11

*applied for multiple service lines
**currently funded for Summer 2023

CSC Leon 2023 Family Strengthening (Research Supported) Score Sheet

Proposal #	Entity	Evaluation Category																												Total	AVG				
		Organizational Profile								Program Design								Program Evidence								Budget									
		up to 15 points								up to 40 points								up to 20 points								up to 25 points									
		1	2	3	4	5	6	7	AVG	1	2	3	4	5	6	7	AVG	1	2	3	4	5	6	7	AVG	1	2	3	4	5	6	7	AVG		
1	Boys Town North Florida, Inc.	15	12	14	15	14	12	13	13.6	38	31	35	30	35	33	38	34.3	15	13	17	10	18	17	19	15.6	15	21	20	10	23	19	22	18.6	574	82
2	Carters Corner Communy Services	15	11	11	15	12	13	11	12.6	37.5	27	35	40	30	36	34	34.2	17	10	12	20	16	19	17	15.9	20	15	14	25	22	20	18	19.1	572.5	81.786
3	Legal Services of North Florida	15	13	14	15	14	13	13	13.9	20	34	38	40	32	33	36	33.3	12	17	13	10	17	14	17	14.3	12	22	21	10	22	23	25	19.3	565	80.714
8	The Oasis Center for Women & Girls, Inc. (Counseling)*	15	13	15	15	14	14	14	14.3	20	27	32	20	40	36	36	30.1	15	18	16	10	17	17	18	15.9	15	21	23	10	22	21	22	19.1	556	79.429
9	The Oasis Center for Women & Girls, Inc. (Girls Circle)	15	13	15	15	14	14	14	14.3	37	35	38	20	38	37	37	34.6	17	19	19	10	18	18	18	17	15	18	24	10	23	23	22	19.3	596	85.143

Proposal #	Entity	Comments
1	Boys Town North Florida, Inc.	1. Data can drive strategy, solve problems, and create best practices. The organization's focus, expected outcomes, and involvement in the community are apparent. However, data reliability needs clarification. 2. great research explained and presented clearly, concerned about data/survey collection method in school effectiveness. 3. Would like to have seen included data referencing program completion rates and outcomes from model programs being implemented in Nevada, New England and South Florida as mentioned in presentation. 7. Schoolwide BH program in 2 different Title I schools has scale and comparative evaluation potential. Foundational need.
2	Carters Corner Communy Services	1. Data can drive strategy, solve problems, and create best practices. The organization's focus and commitment to the community are clear. Data reliability needs a clearer picture. Support for budgeting and data collection may benefit the organization. 2. extremely plugged in to community, cost pp isn't ideal for # served, concerned about underlying religious theme in curriculum and capacity to implement, didn't see logic model in file. 3. Plugged into the community. Admin/indirect costs nearly 40% of total request. CSC partner support for capacity building. 5. They do the work. 7. Should specify skills to be delivered. Highest cost per unit. Prior outcomes? We need this niche program, but evaluation will be important.
3	Legal Services of North Florida	1. CSC research has determined it, and I agree that the organization's proposed services are what the community desires and needs. With this in mind, there needs to be evidence that the organization has a connection to the community it is proposed to serve. If community members feel personally connected to an organization, sustainable change is possible. 2. clear and specific logic model. 3. Strong partner list, capacity, would like to ensure marketing efforts are concentrated in target zip codes 7. Clear and significant deserved funds to families. Clear ROI. Strong organization history. Foundational system need for CSC.

*applied for more than one service line

Proposal #	Entity	Comments
8	The Oasis Center for Women & Girls, Inc. (Counseling)	1. Data can drive strategy, solve problems, and create best practices. The organization's focus and commitment to the community are clear. Clarity is needed on expected outcomes and data reliability. 2. emphasized protective factors, implementation of completely new program. 3. Given counseling is open to all, would recommend marketing directed to target zip codes and communities with highest need. 5. Really think this is necessary especially since its therapists 7. Not a "program," just basic CBT-based counseling w/ quality child care for clients. Strengthens MH workforce. Reliable management.
9	The Oasis Center for Women & Girls, Inc. (Girls Circle)	1. Data can drive strategy, solve problems, and create best practices. The organization's focus and commitment to the community are clear. Clarity is needed on expected outcomes and data reliability. 3. Proved need, support and success in schools. Clear the waitlist. 7. School-based program - highly desirable. Evidence strong. Focus on teen girls (future moms) aligns with CSC's Birth-3 priority.

CSC Leon 2023 Family Strengthening (GRASSROOTS) Score Sheet

Proposal #	Entity	Evaluation Category																															Total	AVG					
		Organizational Profile									Program Design									Program Evidence									Budget										
		up to 15 points									up to 40 points									up to 20 points									up to 25 points										
		1	2	3	4	5	6	7	AVG	1	2	3	4	5	6	7	AVG	1	2	3	4	5	6	7	AVG	1	2	3	4	5	6	7	AVG						
4	Pace Center for Girls, Inc.*	15	15	15	15	15	15	15	15	38	35	35	36	35	40	40	37	20	20	20	17	18	20	15	19	23	15	20	23	23	20	20	21	638	91.14				
10	The Oasis Center for Women & Girls, Inc. (Navigation)*	15	15	15	15	12	15	15	15	37	32	40	35	30	32	32	34	20	15	20	17	14	17	20	18	23	15	20	23	20	20	15	19	599	85.57				
11	Brownsville Preparatory Institute	15	9	12	15	15	15	15	14	38	20	22	32	37	32	35	31	18	10	12	15	18	14	20	15	24	8	12	15	21	20	10	16	529	75.57				
12	Divine Healthcare Consulting, LLC dba SG Mental Health Counseling	15	15	15	15	14	15	15	15	38	25	30	30	35	32	35	32	19	10	15	10	14	17	20	15	23	12	15	14	14	20	25	18	557	79.57				
13	Making Miracles Group Home, Inc.	15	15	10	12	13	15	15	14	38	35	20	25	37	33	40	33	20	16	5	12	15	18	20	15	23	22	5	14	24	20	25	19	562	80.29				
14	Safe Families for Children Alliance	15	15	8	15	13	15	15	14	38	20	22	35	26	32	34	30	17	10	8	15	18	17	10	14	25	12	8	15	22	14	25	17	519	74.14				

Proposal #	Entity	Comments
4	Pace Center for Girls, Inc.	
10	The Oasis Center for Women & Girls, Inc. (Navigation)*	
11	Brownsville Preparatory Institute	
12	Divine Healthcare Consulting, LLC dba SG Mental Health Counseling	3. They have good leveraged/in-kind/match fundings. 4. Unclear if this applicant meets 5-year operating requirement. Unclear if the applicant is a 501c3, no IRS determination letter.
13	Making Miracles Group Home, Inc.	
14	Safe Families for Children Alliance*	

*applied for more than one service line

CSC Leon 2023 Youth Mentoring Score Sheet

Proposal #	Entity	Total	AVG	Total Amount Requested	# Proposed	Cost Per Youth	Running Total
		500	100				
22	Omega Lamplighters	467	93.4	\$ 294,736.33	236	\$ 1,248.88	\$ 294,736.33
16	Boys & Girls Club	459	91.8	\$ 285,650.70	125	\$ 2,285.21	\$ 580,387.03
23	Safe Families for Florida*	441	88.2	\$ 25,000.00	100	\$ 250.00	\$ 605,387.03
15	Big Brothers Big Sisters	421	84.2	\$ 300,000.00	162	\$ 1,851.85	\$ 905,387.03
26	First Tee	393.4	78.68	\$ 74,271.69	48	\$ 1,547.33	\$ 979,658.72
20	Girls on the Run	387	77.4	\$ 227,961.90	250	\$ 911.85	\$ 1,207,620.62
25	Teenpreneur Foundation	373	74.6	\$ 267,395.75	30	\$ 8,913.19	\$ 1,475,016.37
21	Lincoln Center Foundation	370	74	\$ 114,333.00	30	\$ 3,811.10	\$ 1,589,349.37
19	Girls 2 Diva	350	70	\$ 203,590.45	80	\$ 2,544.88	\$ 1,792,939.82
Total Requests				\$ 203,590.45	Total Allocated	\$ 1,000,000.00	

*applied for the other service line for Family Supports

CSC Leon 2023 Youth Mentoring Score Sheet

Proposal #	Entity	Evaluation Category																								Total	AVG
		Organizational Profile						Program Design						Program Evidence						Budget							
		up to 15 points						up to 40 points						up to 20 points						up to 25 points							
1	2	3	4	5	AVG	1	2	3	4	5	AVG	1	2	3	4	5	AVG	1	2	3	4	5	AVG				
15	Big Brothers Big Sisters	13	13	8	10	12	11	33	38	35	32	32	34	17	20	18	16	16	17	21	22	22	25	18	22	421	84.2
16	Boys & Girls Club	14	13	13	14	15	14	38	36	38	37	40	38	15	18	18	20	20	18	20	18	22	25	25	22	459	91.8
26	First Tee	12	9	12	12	15	12	29	19	38	35	39	32	11	5	18	18	20	14	19	10	22	25	25	20	393.4	78.68
19	Girls 2 Diva	10	11	6	13	13	11	25	21	30	32	38	29	5	10	10	13	16	11	18	14	20	25	20	19	350	70
20	Girls on the Run	13	9	8	15	15	12	32	12	35	35	40	31	17	7	18	17	20	16	15	10	20	25	24	19	387	77.4
21	Lincoln Center Foundation	11	10	8	15	15	12	29	14	30	40	38	30	5	7	15	16	16	12	22	10	20	25	24	20	370	74
22	Omega Lamplighters	14	14	12	15	15	14	35	37	35	40	40	37	18	19	18	20	20	19	22	23	20	25	25	23	467	93.4
23	Safe Families for Florida*	15	9	8	15	15	12	32	33	35	40	39	36	15	18	15	16	20	17	22	24	22	23	25	23	441	88.2
25	Teenpreneur Foundation	15	12	8	15	15	13	21	21	32	35	39	30	13	5	15	16	19	14	19	5	22	22	24	18	373	74.6

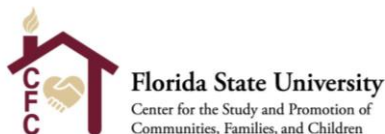
*applied for the other service line for Family Supports

Proposal #	Entity	Comments
15	Big Brothers Big Sisters	<p>1. Great job on the application and presentation, during the presentation staff noted the wait list has a significant number of youth who were waiting for Black Men as mentors. We didn't hear sufficient information on how this population would be prioritized.</p> <p>3. Concerned that there is a waiting list of 130 lttles and the Recruitment Position will not be filled.</p> <p>4. The proposal notes that over 300 children have been on the waiting list for the past two years. Funding for the existing program would allow for over 50% of the waiting list to be served (165) by allowing for increased recruitment of mentors. Recruitment of mentors that match the needs of the population on the waiting list (specifically young Black males) was presented as a challenge during the program presentation; however, the proposed Staffing Plan no longer includes the recruitment position. This poses a very strong concern. What are the program's plan to address this challenge? The plan to adhere to the data collection requirements is very vague. **Proposal mentions a focus on violence prevention via the risk factors and protective factors addressed through the one-to-one mentorship relationship in the program. Partnership with Leon County Sheriff's Office and the Tallahassee Police Department.</p> <p>5. I would have liked to learned more about the recruiting process for the BIGS and how many new recruits join each year. What is the rate of success for the local organization? I would have liked to seen local data on the success rate of those that go beyond the 9 or 12 months. The proposal mentioned " majority of options" see relationships that go beyond the terms of commitment. The proposal mentioned local and national data are shared on the effects of the program. I would have loved to seen a 5 year glimpse into the effectiveness in our local community on the reduction of risk factors and increase in protective factors and reductions in violence mentioned in the proposal.</p>
16	Boys & Girls Club	<p>1. Filling a need in a community area that is otherwise limited on mentor resources, great work!</p> <p>4. **Addresses violence prevention via the risk factors that the mentorship hopes to address in the program. Proposal mentions community partnership with the Tallahassee Police Department. Parents are engaged during registration and through annual surveys. Is there any parent involvement throughout the program? Proposal mentions copier rental and operation in an existing community center at no cost. Does the center have an existing copier that can be used at no cost provided the program provides supplies (toner, copy paper, etc.)?</p> <p>5. On mission, high and lasting impact. Shocking to know that one in five children are home without adult supervision. Impressing outcome of college scholarship awardees is an indicator that the seeds planted in late bloomers we have yet to see.</p>
26	First Tee	<p>1. Logic model outlines the goals of the program rather than the impact or outcomes of the youth.</p> <p>2. Small amount of mentoring versus other activities; no clear description of mentoring, no info on training process or how mentees are matched; Logic model very general – not specific; Budget has \$1500 placeholder in case they need additional insurance</p> <p>4. Evidence of community relationship - The program has operated at a programming level for 1 year at Sabal Palm Elementary; however, there is very little evidence of this engagement in the proposal beyond the letters of recommendation and thank you testimonials provided. Would like to see evidence that supports the engagement of the existing program. This is very important for planning and implementing intentional future support related to this community in addition to evidence provided of programming at the national level. The population being served (elementary kids, grades 3-5 at Sabal Palm Elementary) is implied considering the school site listed and the zip codes provided. The proposal should provide more detailed information about the population being served at said school site as it relates to the program's goals and outcomes. Between parent involvement in registration and surveys and the onset and closing of the program, what does parent involvement look like at the intermediate stage?</p> <p>5. Additional accommodation of the coach who can service ASD students is admirable. Kudos also for the gaming app to increase engagement and connection with families. Intentional recruitment of a diverse group of mentors will be ideal.</p>

19	Girls 2 Diva	<p>1. There is a need for an increased commitment to trainings for mentors and to bring in evidence based practices like PYD and TIC. The budget seems large for the existing org budget. Love that they are open to being inclusive to Trans Girls.</p> <p>2. Not clear how much time mentoring, no training description, no description of committee that does matching; did not identify data to be collected – just data may include... Questions on budget: \$30k for attire, \$ for polos, tshirts for mentors and staff and \$18k for tools and resources for promoting mental health – none of these are explained; mentors can reach out but no supervision except for staff to meet with mentors every 2-3 months; no description of target population; mentors meet monthly with each other but not staff?; no specifics to program evidence; community to be served not described</p> <p>4. Clarification needed - It appears that group mentoring sessions are planned in addition to the 60 minute monthly face to face mentor/mentee engagement. Clarify the frequency of mentor/mentee interactions - 60 minute monthly meetings mentioned under overview of program. At least 1 face to face meeting mentioned under intended length and frequency of the program. No evidence of mentor training beyond the monthly sharing of concerns and best practices. What is meant by "Better off" in the key questions that will be incorporated in site visits? Program has been in existence for 12 years, what other program evidence exists beyond what is provided?</p> <p>5. Tracking outcomes with metrics, adding an evidence based curriculum element and increasing mentor screening to level two will be a great goals.</p>
20	Girls on the Run	<p>1. Great job with the inclusive of various ability levels. Well established in the community.</p> <p>2. 10 weeks of program for 14 month budget; 8 mentees to 1 coach; no reason explained for family member to participate; recruiting of mentees and mentors done by school, not the program; budget included 5% retirement for a staff member earning at \$75k computed to be \$36,000; the proof that it works is a survey, no discussion of data</p> <p>4. Concern regarding the length of time dedicated to evaluation and quality improvement leaving only 10 weeks for implementation of the program with participant involvement.</p> <p>5. Great continuity to recruit coaches from the schools. Great goal to seek more financial support from the community for monetary support.</p>
21	Lincoln Center Foundation	<p>1. Valuable to include a program focused on French Town youth! Lincoln Center is a great location and boxing is a wonderful outlet for teens. Would love to see more inclusion of evidence based practices that address the root cause of behavior, edu, employment issues. During the presentation there was mention of removing youth with poor grades or behavior from participating, seems counter intuitive to who needs the mentoring. Program needs board and staff trained on positive youth development and trauma informed care, removing youth from community due to bad behavior may socialize youth to accept a fate of being removed from community later in life.</p> <p>2. Budget items grouped together and not explained; logic model very weak, goals and objectives listed as activity, no outputs or outcomes; mentors paid \$25/hr; 6 mentees per mentor; they use boxing to teach self-control, stop aggressive behavior, address aggressive behaviors and eliminate negative behavior but mentees not required to participate in boxing</p> <p>3. Would like to see a mental health professional on the board to assist program with mental health component.</p> <p>4. **Addresses violence prevention in the overview of the proposed program</p> <p>5. Great way to engage college students and provide mentor training. Opportunity for data organization from all the successes since 2008 to</p>
22	Omega Lamplighters	<p>1. A unique and culturally responsive approach to mentoring youth. The inclusion of youth empowerment and working to highlight positive masculinity is a factor we haven't seen in many programs, great job! 2. the number of mentees is unclear; if they have 55, then budget score is 12 for total of 82, if 100 mentees, then budget score is 23 and total is 93.</p> <p>4. **Addresses violence prevention in the overview of the proposed program, program design, and elsewhere throughout the proposal. Partnership with and the Tallahassee Police Department and the Leon County Sheriff's Department.</p> <p>5. Impressive and thoughtful village of mentors, sensitivity training, grief support, masculinity approaches and mentor pipeline.</p>

CSC Leon 2023 Youth Mentoring Score Sheet

23	Safe Families for Florida	<p>1. This program seeks out youth who present with some of the most challenging situations such as homelessness, complex trauma, teen and single parenting. Reading and hearing this was a direct connection to the CSC's goal for mentoring which is to ensure children have safe and healthy adults to grown into. Mentoring young mothers who are homeless or involved with the carceral system will benefit the next generation greatly. It was great to see the inclusion of protective factors and visuals of LGBTQ+ youth.</p> <p>5. Great structure for mentors. Respite is an overlooked but much needed service. Hopefully recruitment for mentors will be diverse and reflect the children.</p>
25	Teenpreneur Foundation	<p>1. Great idea to support youth's future, would like to see more focus in the proposal on how youth are matched and mentored by people who are successful in their career path. The amount per youth seemed high.</p> <p>2. Mentees 9-19 years old; how to write a successful business plan; do 9-13 year olds need a business plan?; Budget very high for 30 mentees ; number of one-to-one mentoring versus group mentoring; no one-to-one mentoring in the Fall semester; RFA states they want to address youth violence prevention with focus on recidivism and truancy but no indication how they will do that</p> <p>4. **Addresses violence prevention in the overview of the proposed program, program design, and elsewhere throughout the proposal. Partnership with DJJ and Leon County Sheriff's Department.</p> <p>5. Wonderful collaborations with SBA and Junior Achievement. Great opportunity to data track outcomes.</p>



June 1, 2023

Note: Original proposal was presented to the Program Services Committee in April; the Committee asked for some additional information to be added to the proposal and for it to be brought back for consideration. Since that time, the State of Florida released a Resiliency Program curriculum to all public schools for K-12. The proposal was rewritten to serve as a compliment to that initiative and address early learning. As such, for an August 1 implementation date, the proposal is being presented to the full Council for consideration.

TO: Children's Services Council of Leon County
FROM: Ellen Piekalkiewicz, Director, Center for Communities, Families, and Children
RE: Rebound and Recovery Project

The Center for Communities, Families, and Children (CFC Center) is proposing a cognitive behavioral resiliency program for pre-K students in all Leon County Schools that will increase student understanding of and capacity to regulate their emotions.

Educators vary in their degree of experience, education, and skill. According to Valli and Buese (2007), the "rapid-fire, high-stakes policy directives" (p. 520) that are given to educators have created a stress-inducing environment in which the teachers are stretched thin. A direct correlation exists between children's ability to regulate and understand their emotions and thoughts and academic achievements from preschool to college. The lack of experience or training on emotional disruptions and effective strategies to address them in the classroom compounds the stress for educators attempting to fulfill each student's needs while struggling to meet the requirements of academic assessments and standards (Bauml, 2016, p. 70).

The educator in the classroom with children with emotional delays and regulation issues must understand the effects of these issues on learning and development to be able to make the necessary adaptations and modifications to lessons and classroom management. Depending on the above-mentioned experience, education, and skill level, this can be a massive undertaking on top of daily responsibilities. The use of standardized curricula that do not provide adaptations, modifications, or even teaching tips on how to use these lessons with children who have experienced trauma, emotional delays, or regulation issues creates additional stress for the educator, leading to burnout. The teacher's ability to make adaptations is further complicated by the impulse to group children who have experienced trauma, emotional delays, or regulation issues due to their behavior and shared experience. However, we believe, "each child is different and needs to be understood as such" (Hodgson & Parker, 2020, p. 253).

According to American Psychological Association data, there is a lack of counseling resources for children in our country. Of the 100,000 U.S. clinical psychologists, only 4,000 specialize in and serve children and adolescents. This is reflected in the school districts, where there is a shortage of school psychologists, leaving children without supports that benefit their social and academic development. To bridge this gap, school districts have been hiring more school guidance counselors and social workers to support children. However, there is often a disconnect in education for them since the courses and training they receive do not focus on interventions for children or working in a school-based setting.

School guidance counselors and social workers are increasingly seeing more students, even in preschool programs, experiencing mental health issues, such as anxiety and depression. Due to a shortage of referral sources in community-based care; for 80% of children, the school counselors

or social worker is their only access to some form of mental health care. According to Sharon Hoover, co-director of the National Center for School Mental Health, "The vast majority of mental health services are actually delivered in schools."

However, the gap in education and training for educators, guidance counselors, and social workers leaves them at a loss of what they can do to help improve the mental health and well-being of the children they serve, particularly the preschool population. Programs like Rebound & Recovery (R&R) which are based in Cognitive Behavioral Therapy (CBT), have been translated to meet both the educator and child where they are – while teaching students how to manage their thoughts, feelings, and actions with CBT techniques and practices. The program gives educators, administrative staff, and school mental health staff all the tools they need in order to serve the children and support them with a multi-tier intervention approach.

LCS supports R&R and the draft proposal with the backing of Brooke Brunner and Superintendent Rocky Hanna. However, the Florida Department of Education is introducing a resiliency curriculum for k-12 in Fall 2023 that excludes pre-3 and pre-4.

Ms. Brunner and Superintendent Hanna are supportive of the partnership with the Children's Services Council and FSU to bring R&R to all 61 LCS pre-3 and pre-4 classrooms.

Of the 21 elementary schools in Leon County, 12 are Title 1 schools, but the LCS stresses that all schools have Title 1 children attending. For example, Killearn Lakes has 25% of their children qualifying for free or reduced lunches; Kate Sullivan has 65%, and Chairs has 67.4%.

Project Timeline

Projected Date	Activity	Time and Location
To begin June 16, 2023	Hiring of MSW education specialists Interviews and selection of MSW Field Students	
July 2023	Kit and Classroom resource development	LCS Lively Offices
August 1, 2023	In-Person Training	8:30 am 4:00 pm at Lively
August 4, 2023	Make-Up In-Person Training	11:00 am -2:30 pm
August 3, 2023 August 8, 2023 August 9, 2023	Individualized Classroom Implementation Meetings	Teachers will sign up for slots at In-Person Training Event
August 10, 2023	Leon County Schools start	
Starting August 23, 2023	Weekly Coaching Meetings	
August 23, 2023	Classroom Support Staff beings in person	
August 28, 2023	Field Student training and orientation	
September 5, 2023	Field Students begin in classroom support Pre-assessments begin	

August 10, 2023 – April 5, 2024	In-class implementation of Rebound & Recovery	
April 8, 2024 – April 30, 2024	Post-Assessments	
May 1, 2024 – May 24, 2024	Analysis of Assessments	
May 31, 2024	Final Report Delivered	

Deliverables:

1.) Number of people trained
<ul style="list-style-type: none"> ○ School staff trained in R&R Early Childhood across Leon County <ul style="list-style-type: none"> ▪ 61 teachers ▪ 29 paraprofessionals ○ Second Chance Program at Pineview <ul style="list-style-type: none"> ▪ 3 teachers ▪ 3 paraprofessionals ○ 8 Behavioral Classrooms <ul style="list-style-type: none"> ▪ 8 teachers ▪ 16 paraprofessionals ○ 3 CBS Classrooms <ul style="list-style-type: none"> ▪ 3 teachers ▪ 3 paraprofessionals ○ Clinical school staff trained in R&R Clinical for Early Childhood <ul style="list-style-type: none"> ▪ 21 guidance counselors, ▪ 10 School Social Workers, ▪ 15 School Psychologists
2.) Number of students served
<ul style="list-style-type: none"> • Over 1,200
3.) Quarterly Reports
<ul style="list-style-type: none"> • Pre- and post-test analysis • Progress to-date • Barriers and challenges encountered • Testimonials from teachers, caregivers, and administrators
4.) Caregiver workshops
<ul style="list-style-type: none"> • 4 workshops
5.) Weekly Coaching sessions starting - August 23, 2023
6.) Final Report due May 31, 2024
7.) In-person Training and Make-Up Training Day - August 1, 2023 and August 4, 2023
8.) Individualized Classroom Implementation plan for all 61 classrooms

9.) Technical Assistance for the development of classroom kits and resources
10.) Modification of curriculum for Second Chance at Pineview and implementation
11.) Modification of curriculum for Behavioral Classrooms and implementation
12.) Hiring and training CFC staff
13.) Training and supervision of FAMU and FSU Field Students
14.) Hiring of FAMU and FSU subject matter experts (FAMU Dept. of Social Work/FSU College of Education)

Anticipated Programmatic Outcomes:

Academic	
Outcome	Assessment Method
11% Increase in students’ academic performance	Assessed with the pre- and post-Drummond Screener and Flickr & FAST assessments used by Leon County Schools
9% Decrease in conduct problems, such as classroom misbehavior and aggression	
Emotional Regulation	
Outcome	Assessment Method
90% Improvement in regulation skills and abilities.	Pre- and Post-Cognitive Behavioral Identification Assessment
30% Increase in emotional identification and emotional development knowledge	
10% Decrease in emotional distress, such as anxiety	Assessed with the pre- and post-Drummond Screener and Flickr & FAST assessments used by Leon County Schools along with the Teacher Rating Scales - Preschool (TRS-P) of the Behavior Assessment System for Children, Third Edition (BASC-3) (McDaniel, et al., 2018)
9% Improvement in attitudes about self, others, and school	
Implementation	
Outcome	Assessment Method
Examine administrators’ belief that programs like Rebound & Recovery are critical and	Assessed using mixed method assessments that include focus group interviews.

should be part of a student's school experience.	
Determine educators' belief that regulation and emotional well-being are critical for academic success and developing foundational literacy.	
Evaluate teachers' perception of skills taught in Rebound & Recovery in the classroom.	
Assess parent and caregiver observation of change (emotional, behavioral, and academic).	

Costs:

R&R Professional Certifications for all trained LCS personnel (more than 172)	\$60,200
Ph.D. Student Data Analyst and FAMU Department of Social Work and FSU College of Education subject matter experts	\$35,000
R&R Implementation Resources	\$15,000
Modification Development & Implementation for Second Chance and Behavioral classroom programs	\$60,000
Implementation of the teacher coaching and support <ul style="list-style-type: none"> To facilitate the implementation of the teacher coaching and support, we would hire three MSW education specialists and have Tai Cole, a licensed clinical social worker (LCSW), serve as the supervisor. The plan would also include deploying six MSW field students to work across the District, with most of the support and coaching directed to the Title 1 schools. 	\$275,000
TOTAL COST	\$445,200

The estimated cost of one year of implementation and evaluation is \$445,200. This includes serving over 1,200 students (approx. \$371/student) in all Leon County Schools Pre-K classrooms, development and implementation of modified Rebound & Recovery (R&R) for the Second Chance program at Pineview Elementary and behavioral classrooms, over 172 professional certifications, coaching for teachers and staff, parent and caregiver engagement, student and teacher assessments and evaluations, implementation support, and quarterly reports to the Children's Services Council of Leon County (CSC Leon).

REBOUND & RECOVERY

A Cognitive Behavioral Resiliency Program

Training Targets

- School staff trained in R&R Early Childhood across Leon County
 - 61 teachers
 - 29 paraprofessionals
- Second Chance Program at Pineview
 - 3 teachers
 - 3 paraprofessionals
- 8 Behavioral Classrooms
 - 8 teachers
 - 16 paraprofessionals
- 3 CBS Classrooms
 - 3 teachers
 - 3 paraprofessionals
- Clinical school staff trained in R&R Clinical for Early Childhood
 - 21 guidance counselors,
 - 10 School Social Workers,
 - 15 School Psychologists



11% INCREASE
on students' academic performance

9% DECREASE
in conduct problems, such as classroom misbehavior and aggression



1,200 children
to be served



\$11 to \$1
RETURN

on investment
(based on research out of Maryland)

Linking

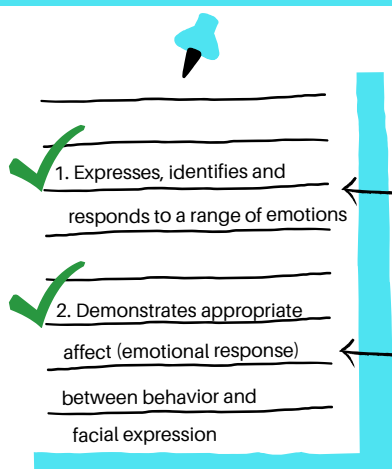


Together

Implementation Cost \$445,200

- 1) Rebound & Recovery teacher certifications for all teachers and staffed to be trained
- 2) Rebound & Recovery Clinician Certification for all LCS elementary guidance counselors, school social workers, and school psychologist
- 3) PHD Student for Data Analyst
- 4) Subject matter experts from
 - FSU College of Education
 - FAMU Department of Social Work
- 5) Rebound & Recovery implementation resources
- 6) Modification Development & Implementation for Second Chance and Behavioral classrooms
- 7) To facilitate implementation of the teacher coaching and support,
 - 3 MSW education specialists
 - Supervisor- Tai Cole, a licensed clinical social worker
 - 6 MSW field students from FAMU and FSU to work across the district to provide support and coaching with emphasis directed to the Title 1 schools.

Emotional Functioning



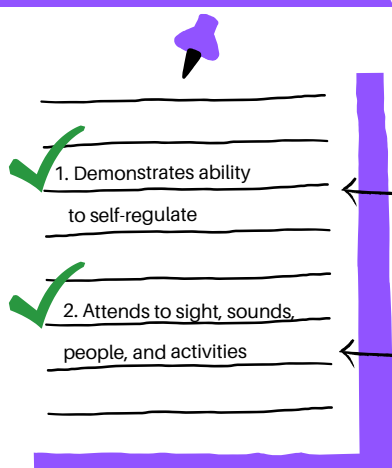
Achieved by:

- learning how to use the Emotion meter
- reinforced using songs
- expressed using hands-on activities and journaling
- practice in shared book reading

Achieved by:

- learning the connection between thoughts, feelings, and action with the CBT focus in each lesson
- reinforced using songs
- expressed using hands on activities and journaling

Managing Emotions



Achieved by:

- learning how to use the Emotion meter
- learning about actions related to each emotion
- learning and using cognitive behavioral skills
- learning about negative thoughts and practicing reframing

Achieved by:

- building emotional vocabulary and expressions of self in shared book reading
- using learned cognitive behavioral skills to refocus
- participating in journaling and building tool kit

Building and Maintaining Relationships with Adults & Peers



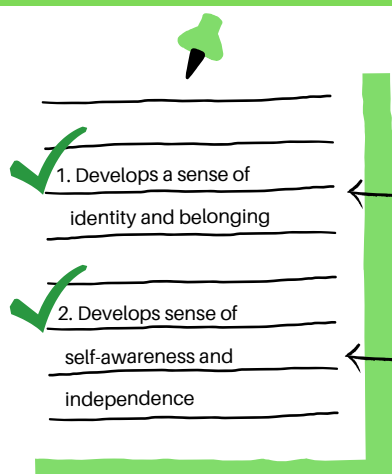
Achieved by:

- learning how to talk to adults and peers about how they are feeling using the emotion meter
- using cognitive behavioral skills to regulate emotions and behaviors when relating to adults and peers

Achieved by:

- expressing emotions, thoughts, and related actions using the emotion meter
- listening to peers as they share using emotion meter
- using of cooperative activities and learning cognitive behavioral skills

Sense of Identity and Belonging



Achieved by:

- building awareness of self related to thoughts, actions, and emotions using shared book reading I wonder questions
- experiencing validation of emotions from adults and peers

Achieved by:

- explores their own emotions, thoughts, and actions in each lesson
- learns to use cognitive behavioral skills that they prefer to regulate
- learning to identify their emotions and what to do when experiencing them during the cognitive behavioral focus.

REBOUND & RECOVERY

We expect these outcomes to be achieved:

30% INCREASE

in emotional identification and emotional development knowledge.

90% IMPROVEMENT

in regulation skills and abilities.

Assessed with the pre and post CBT Identification Assessment

9% improvement
in attitudes about self, others, and school

10% decrease
in emotional distress, such as anxiety and depression

Assessed with the pre and post Drummond Screener and Flickr & FAST assessments used by Leon County Schools along with the Teacher Rating Scales- Preschool (TRS-P) of the Behavior Assessment System for Children, Third Edition (BASC-3) (McDaniel et al., 2018).

83% of principals believe programs like Rebound & Recovery are critical and should be part of a students school experience.

80% of educators believe that regulation and emotional well being are critical for academic success and developing foundational literacy.

93% of teachers want a greater focus on cognitive behavioral skills taught in the classroom.

Will be assessed with mixed method assessments that included focal group interviews.

Finance and Budget Committee

Thursday, May 18, 2023 | Council Meeting

The Finance and Budget Committee met on Monday, May 2, 2023, to review the FY 2022-23 Adjusted Budget. The Committee also initiated discussions on the FY 2023-24 Tentative Millage Rate and TRIM Timeline.

Committee Members present:

- Paul Mitchell, Treasurer and Committee Chair
- Dr. Zandra Glenn, Community Member, Council Chair
- Carolyn Cummings, Leon County Commissioner
- Rocky Hanna, Superintendent, Leon County Schools

Discussion

Treasurer Mitchell presented the proposed amended FY 2022-23 budget to the Committee for discussion.

Following, he presented the tentative timeline for the TRIM process. Committee Members discussed the dates and times on the timeline and projected carryover funds as a precursor to anticipating a proposed millage rate.

Committee Recommendation

The Finance and Budget Committee recommends the following be presented to the full Council for consideration:

1. Approval by resolution of the FY 2022-23 Amended Budget.

October 2022 through March 2023

					Oct '22 - Mar '23	Budget	\$ Over Budget	% of Budget	Proposed Revised Budget		
Ordinary Income/Expense											
Income											
Ad Valorem Proceeds					6,966,360.28	7,632,396.32	-666,036.04	91.27%	7,632,396.32		
Interest					52,166.67	10,057.10	42,109.57	518.71%	10,057.10		
Total Income					7,018,526.95	7,642,453.42	-623,926.47	91.84%	7,642,453.42		
Expense											
Compensation /Employee Benefits											
Dental & Vision Insurance					-20.46						
Employee Benefits (Other)					0.00	2,000.00	-2,000.00	0.0%	0.00	May - September 2023; includes PQASpec. FTE Approved March 2023	
Health Insurance					21,308.02	80,000.00	-58,691.98	26.64%	120,500.00		
Life & Accidental					327.12				3,800.00		
Payroll taxes					11,113.48	29,484.00	-18,370.52	37.69%	30,000.00		
Retirement Contribution					24,087.83	80,660.00	-56,572.17	29.86%	88,000.00		
Salaries					131,447.76	323,000.00	-191,552.24	40.7%	386,000.00		
Total Compensation /Employee Benefits					188,263.75	515,144.00	-326,880.25	36.55%	628,300.00		
Contractual Services											
Accounting Fees					4,425.00	30,000.00	-25,575.00	14.75%	30,000.00		
AmeriCorp Vists					0.00	10,000.00	-10,000.00	0.0%	0.00	Not engaging	
External Audit Fee					0.00	20,000.00	-20,000.00	0.0%	30,000.00	Accommodate contract with Purvis Gray	
General Counsel (1099-MISC)					38,730.25	75,000.00	-36,269.75	51.64%	75,000.00		
Grantwriting Services					0.00	50,000.00	-50,000.00	0.0%	50,000.00		
Community Awareness/Engagement					0.00	20,000.00	-20,000.00	0.0%	20,000.00		
Public Relations					450.00	50,000.00	-49,550.00	0.9%	50,000.00		
Program Specialist & Admin.					25,000.00	60,000.00	-35,000.00	41.67%	60,000.00		
Total Contractual Services					68,605.25	315,000.00	-246,394.75	21.78%	315,000.00		
Operations											
Ad Valorem Collection Fees					0.00	230,771.89	-230,771.89	0.0%	230,771.89		
Awards & Recognition					0.00	500.00	-500.00	0.0%	500.00		
Communications					1,504.96	5,200.00	-3,695.04	28.94%	5,200.00		
Dues & Subscription					6,581.71	15,000.00	-8,418.29	43.88%	15,000.00		
Equipment					988.10	11,000.00	-10,011.90	8.98%	11,000.00		
Furniture					25,142.11	1,000.00	24,142.11	2,514.21%	85,000.00	Furniture purchased in FY 2023	
Insurance (Liab., D&O, WC)					15,663.55	17,500.00	-1,836.45	89.51%	17,500.00		
IT Hardware					2,745.64	5,000.00	-2,254.36	54.91%	5,000.00		
IT Services (Web & Email)					743.99	1,500.00	-756.01	49.6%	1,500.00		
Licenses & Fees					0.00	1,000.00	-1,000.00	0.0%	1,000.00		
Misc expenses					2,053.76	5,000.00	-2,946.24	41.08%	5,000.00		
Occupancy (Rent, Util., Janito)					12,693.17	74,670.00	-61,976.83	17.0%	74,670.00		
Office Supplies					339.08	5,200.00	-4,860.92	6.52%	1,500.00		
Payroll processing / HR					7,022.96	10,000.00	-2,977.04	70.23%	10,000.00		
Postage and Courier					372.45	750.00	-377.55	49.66%	750.00		
Printing and Copying					521.23	2,000.00	-1,478.77	26.06%	1,000.00		
Program & Financial Software					26,500.00	150,000.00	-123,500.00	17.67%	150,000.00		
Publication (Legal Adv)					3,160.66	0.00	3,160.66	100.0%	5,000.00	For TRIM Ads	
Research					0.00	4,000.00	-4,000.00	0.0%	1,000.00		
Security System					21,160.00				25,000.00	Security system + monitoring	
Software					430.32	3,000.00	-2,569.68	14.34%	3,000.00		
Sponsorship					500.00	8,000.00	-7,500.00	6.25%	6,000.00		
Travel and Meetings											
Conference, Convention, Meeting					5,185.44	12,000.00	-6,814.56	43.21%	12,000.00		
Travel (mileage)					1,855.01	9,000.00	-7,144.99	20.61%	2,500.00		
Travel and Meetings - Other					875.93				1,000.00		
Total Travel and Meetings					7,916.38	21,000.00	-13,083.62	37.7%	15,500.00		
Total Operations					136,040.07	572,091.89	-436,051.82	23.78%	670,891.89		
Program Investments											
Capacity Building					0.00	120,000.00	-120,000.00	0.0%	120,000.00		
Innovation Funding					0.00	1,500,000.00	-1,500,000.00	0.0%	1,400,000.00	Reduced - Approved Summer Funding	
Priority Funding					0.00	7,502,906.30	-7,502,906.30	0.0%	7,502,906.30		
Summer Programmatic Funding					0.00	1,600,000.00	-1,600,000.00	0.0%	1,710,000.00	Increased - Approved Summer Funding	
Total Program Investments					0.00	10,722,906.30	-10,722,906.30	0.0%	10,732,906.30		
Reserves/Community Grants					0.00	381,619.82	-381,619.82	0.0%	381,619.82		
Security System					21,160.00						
Total Expense					414,069.07	12,506,762.01	-12,092,692.94	3.31%	12,728,718.01		
Net Ordinary Income					6,604,457.88	-4,864,308.59	11,468,766.47	-135.77%	-5,086,264.59		
Net Income					6,604,457.88	-4,864,308.59	11,468,766.47	-135.77%	-5,086,264.59		



Children's Services Council
of Leon County

TRIM Discussion & Hearing Schedule

FY 2022-23

Step 1.	Budget discussion and preparation for FY 2023-24	Monday, June 12, 2023 – Finance and Budget Committee Meeting, <u>5:00</u> p.m.
Step 2.	TRIM and Budget Discussion by Governing Council Members	Thursday, June 15, 2023 – Governing Council Meeting, 4:00 p.m.
Step 3.	Budget Follow-up Discussion and Tentative Millage Rate Recommendation	Monday, July 10, 2023 – Finance and Budget Committee Meeting, <u>5:00</u> p.m. <i>(suggested dates, as July 3 falls on the July 4th holiday weekend)</i>
Step 4.	<ul style="list-style-type: none">▪ Draft Budget Review▪ TRIM Public Meeting Schedule▪ Timeline for TRIM Hearing and Budget Notices▪ <i>Approve Tentative Millage Rate to provide to Property Appraiser's Office (through eTRIM)</i>	Thursday, July 20, 2023 – Governing Council Meeting, 4:00 p.m.
Step 5.	First TRIM Public Hearing <ul style="list-style-type: none">• Resolution to establish tentative FY 2023-24 millage rate• Resolution to establish tentative FY 2023-24 budget	Thursday, September 14, 2023 – after Governing Council Meeting, <u>6:05</u> p.m. <i>(School Board and BOCC have first priority)</i>
Step 6.	Second TRIM Public Hearing <ul style="list-style-type: none">• Resolution to establish final millage rate• Resolution to establish final budget	Thursday, September 28, 2022 – <u>5:15</u> p.m.

NOTES:

- Finance and Budget Committee meeting will be confirmed with the Committee members.
- Property Appraiser's Office expects firm valuation to be published by July 1, 2022; eTRIM process is used to submit the tentative millage rate to the Property Appraiser's Office after the July 20 meeting.
- Per Florida Statutes and County Ordinance, a certified copy of the adopted budget and millage rate will be provided to Leon County once complete.



May 31, 2023

MEMORANDUM

TO: All Taxing Authorities of Leon County
FROM: Akin Akinyemi, PhD, RA, CFA, CMS, Property Appraiser
SUBJECT: Estimated Taxable Value as of June 1, 2023

Pursuant to Chapter 200.065(8) Florida Statute, I hereby submit this estimate of the total taxable value of non-exempt property for 2023.

Leon County Board of County Commissioners	\$22,972,087,157
Leon County EMS MSTU	\$22,972,087,157
City of Tallahassee	\$15,565,883,077
Leon County School Board	\$24,812,372,850
Children's Services Council of Leon County	\$23,039,495,588
Northwest Florida Water Management District	\$23,039,495,588
Downtown Improvement Authority	\$ 332,318,654

Please feel free to contact me if you have any questions.

A handwritten signature in blue ink that reads "Gina Fletcher".

Gina Fletcher, CFE, AAS, CSM, CPM
Assistant Property Appraiser
gmf

CSC Leon Budget Forecast

Prepared June 1

				Out-year Forecast		
				4.00%		
Fiscal Year	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Valuation	19,598,893,987	21,443,329,839	23,039,495,588	23,961,075,412	24,919,518,428	25,916,299,165
0.375 Ad Valorem at 95%	6,982,106	7,639,186	8,207,820	8,536,133	8,877,578	9,232,682
Projected Annual Increase	-	-	568,634.05	328,312.81	341,445.32	355,103.14
Annual Reserves (8%)	349,105	381,959	656,626	682,891	710,206	738,615
Catastrophe Fund (2%)			164,156	170,723	177,552	184,654
% of op budget	5%	5%	10%	10%	10%	10%
0.4375 Ad Valorem at 95%	8,145,790	8,912,384	9,575,790	9,958,822	10,357,175	10,771,462
Projected Annual Increase	1,163,684	766,593.65	663,406.39	383,031.61	398,352.88	414,286.99
Annual Reserves/Cat Fund	407,290	445,619	957,579	995,882	1,035,717	1,077,146
0.5 Ad Valorem at 95%	9,309,475	10,185,582	10,943,760	11,381,511	11,836,771	12,310,242
Projected Annual Increase	2,327,369	876,107.03	758,178.73	437,750.42	455,260.43	473,470.85
Annual Reserves/Cat Fund	465,474	509,279	1,094,376	569,076	591,839	615,512
Note: FY24 based on June 1 preliminary numbers						
Budgeting at 95% collection rate of valuation per statute directive						

CSC Leon Budget Forecast

Prepared June 1

Fiscal Year	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33
Valuation	26,952,951,132	28,031,069,177	29,152,311,944	30,318,404,422	31,531,140,599	32,792,386,223
0.375 Ad Valorem at 95%	9,601,989	9,986,068	10,385,511	10,800,932	11,232,969	11,682,288
Projected Annual Increase	369,307.26	384,079.55	399,442.74	415,420.45	432,037.26	449,318.75
Annual Reserves (8%)	768,159	798,885	830,841	864,075	898,638	934,583
Catastrophe Fund (2%)	192,040	199,721	207,710	216,019	224,659	233,646
% of op budget	10%	10%	10%	10%	10%	10%
0.4375 Ad Valorem at 95%	11,202,320	11,650,413	12,116,430	12,601,087	13,105,130	13,629,336
Projected Annual Increase	430,858.47	448,092.81	466,016.53	484,657.19	504,043.47	524,205.21
Annual Reserves/Cat Fund	1,120,232	1,165,041	1,211,643	1,260,109	1,310,513	1,362,934
0.5 Ad Valorem at 95%	12,802,652	13,314,758	13,847,348	14,401,242	14,977,292	15,576,383
Projected Annual Increase	492,409.68	512,106.07	532,590.31	553,893.93	576,049.68	599,091.67
Annual Reserves/Cat Fund	640,133	665,738	692,367	720,062	748,865	778,819
Note: FY24 based on June 1 preliminary numbers						
Budgeting at 95% collection rate of valuation per statute directive						