

# CHILDREN'S BOARD OF HILLSBOROUGH COUNTY BOARD EXECUTIVE FINANCE COMMITTEE JANUARY 9, 2025 ~ 12:00 PM AGENDA

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

## CALL TO ORDER

Attendance Verification  
Quorum Verification

R. DeLaVergne  
K. Austin

## PUBLIC COMMENT

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

R. DeLaVergne

## ACTION ITEMS

- |   |               |
|---|---------------|
| 1. <b>Approval:</b> November 07, 2024 Board Executive/Finance Meeting Minutes                                 | R. DeLaVergne |
| 2. <b>Approval:</b> Provider Audit Submission Extension – Gulf Coast Jewish Family & Community Services, Inc. | D. Monasterio |
| 3. <b>Approval:</b> Provider Audit Submission Extension – Lutheran Services Florida, Inc.                     | D. Monasterio |

## DISCUSSION ITEMS

- |   |               |
|---|---------------|
| 1. Program Update   | M. Negron     |
| 2. Operations Update  | P. Scott      |
| 3. Finance Update   | D. Monasterio |
| 4. Executive Director Update<br>- Board Strategic Planning Workshop | R. Bacon      |

## ADJOURNMENT

### IMPORTANT DATES TO REMEMBER

Regular Board Meeting	January 23, 2025	3:00 PM
Executive/Finance Committee Meeting	February 13, 2025	12:00 PM
Regular Board Meeting	February 27, 2025	3:00 PM

# CHILDREN'S BOARD OF HILLSBOROUGH COUNTY EXECUTIVE FINANCE COMMITTEE MEETING MINUTES November 7, 2024 – 12:00 PM

<b>Subject</b>	Executive/Finance Committee Meeting		<b>Date</b>	November 7, 2024
<b>Facilitator</b>	Robin DeLaVergne, Chair		<b>Time</b>	12:00 PM
			<b>Actual Time</b>	12:05 PM – 12:29 PM
<b>Location</b>	Children's Board 1002 East Palm Ave. Tampa, FL 33605		<b>Call to Order</b>	The meeting was called to order at 12:05 PM
<b>Board/Committee Members PRESENT</b>	Robin DeLaVergne, Chair Andy Mayts Secretary/Treasurer		<b>Board/Committee Not Present</b>	Katherine Essrig, Vice Chair- absent
<b>Other Attendees</b>	Rebecca Bacon, E.D. Kristina Austin, Recorder David Adams, Board Attorney	Paula Scott, CBHC Staff Maria Negron, CBHC Staff - absent Dexter Lewis, CBHC Staff Kelly Hickman, CBHC Staff - absent	James White, CBHC Staff Jamie Robe, CBHC Staff Genet Stewart, CBHC Staff - absent John Furr, CBHC Staff - absent	

## SUMMARY

No.	Topic	Highlights
I.	<b>CALL TO ORDER</b>	Robin DeLaVergne, Chair, called the meeting to order at 12:05 PM.
II.	<b>ATTENDANCE VERIFICATION</b>	R. DeLaVergne requested K. Austin verify attendance. A quorum of the Executive Finance Committee was met with 2 members in attendance.
III.	<b>PUBLIC COMMENT</b>	None.
IV.	<b>ACTION ITEM</b>	
	<b>1. August 22, 2024 Budget Workshop Meeting Minutes</b>  <b>Motion (1)</b>	R. DeLaVergne requested approval of the August 22, 2024 Budget Workshop Meeting Minutes.  <b><i>Motion by Andy Mayts to approve the August 22, 2024 Budget Workshop Meeting Minutes. second by Robin DeLaVergne. Motion carried (2-0).</i></b>
V.	<b>DISCUSSION ITEMS</b>	
	<b>1. Program Update</b>	R, Bacon updated the Committee on the following items under Program's purview: <ul style="list-style-type: none"> <li>• There are several active funding releases out and we are under restricted communications;</li> <li>• M. Negron &amp; the Programs team contacted all funded providers to assess the impact of Hurricane Milton;</li> <li>• Funded partners mainly reported service interruptions.</li> <li>• Three providers, PCAT, Boys &amp; Girls Clubs, and Positive Spin, experienced more substantial impacts.</li> </ul>

**SUMMARY CONT.**

No.	Topic	Highlights
	<b>1. Program Update Cont.</b>	<ul style="list-style-type: none"> <li>• S. Santiago has had a high number of email inquiries on the emergency funding;</li> <li>• Not all inquiries will result in funding; as some inquiries were from individuals, not non-profits;</li> <li>• Three requests have successfully moved through the expedited process;</li> <li>• Emergency Funding recipients will receive a funding award letter for the short term, one-time funding;</li> <li>• The current recipients and their corresponding needs with dollar amounts are:               <ul style="list-style-type: none"> <li>○ Oasis Opportunities is replenishing school uniforms, basic clothing, and hygiene kits while working with the schools with just under \$25,000;</li> <li>○ Gentlemen’s Quest is providing meals, pre-paid cards, and groceries at two schools in Town and Country and Sulphur Springs with just under \$5,000;</li> <li>○ Born to Care will be helping with groceries, toiletries, and jackets with just under \$10,000 focusing countywide.</li> </ul> </li> <li>• R. Bacon is working closely with R. DeLaVergne to review requests if needed;</li> </ul> <p>The expedited process is different from any other CBHC funding process and will help to fill in the gaps for Hillsborough County families in need.</p>
	<b>2. Finance Update</b>	<p>J. White updated the Committee on the following items:</p> <ul style="list-style-type: none"> <li>• A few years ago, small non-profit providers received an increased administrative rate from 10 to 20%;</li> <li>• Currently, there are about 12 agencies below the threshold of \$750,000 in total expenses;</li> <li>• The threshold was determined using two different methods;</li> <li>• It was discovered there were some agencies that could have received the increase in administrative rate and did not.</li> </ul> <p>The following actions are being taken to ensure all eligible agencies are given the increased rate for the 2024-2025 contracts:</p> <ul style="list-style-type: none"> <li>• A review of the process will be completed to ensure consistency;</li> <li>• An analysis to determine if the administrative rate amounts may need to be amended;</li> <li>• A survey of other Children’s Service Councils administrative rates is being conducted.</li> </ul> <p>R. DeLaVergne observed the intent of the increase was to assist the smaller nonprofits and growth of many agencies confirms the success of the process.</p> <p>J. White advised the Committee that more information will be discussed in the future regarding smaller non-profits as the Strategic Plan is refined and outlined to the Board.</p>
VI.	<b>Reports</b>	
	<b>1. Executive Director Update</b>	<p>R. Bacon reported hurricane relief efforts and the normal daily business have kept the agency busy. The Hurricane pre and post process provided the agency with valuable information to use for future disaster planning.</p> <p>R. Bacon discussed the recently passed Homestead Exemption Inflation Adjustment Amendment. The CBHC will not be impacted as our revenue is calculated using the tax base.</p>

**SUMMARY CONT.**

No.	Topic	Highlights
	<p><b>1. Executive Director Update Cont.</b></p>	<p>Another topic of discussion involved the following information on the Live Local Act:</p> <ul style="list-style-type: none"> <li>• Language was added to the Act during the last legislative session which allows a local taxing authority to opt out of affordable housing exemptions for housing units designated for those earning between 80 and 100% of the AMI;</li> <li>• A copy of the information was provided to D. Adams for his review and discussion with the Executive Director.</li> <li>• FACCT legal counsel provided a draft resolution for any CSC’s wishing to opt out.</li> </ul> <p>R. Bacon requested P. Scott provide an update on the recently acquired Brandon property located on Robertson St.</p> <p>P. Scott advised the Committee on the following items:</p> <ul style="list-style-type: none"> <li>• The property was evaluated from the ground and determined to have limited damage after Hurricane Milton;</li> <li>• Upon further examination, an aerial view of the property showed significant damage to the roof;</li> <li>• Photos were provided to the Committee members to review and demonstrate the extent of the newly discovered damage;</li> <li>• An interior walk thru of the property hid water damage due to the color of the ceiling tiles.</li> </ul> <p>P. Scott discussed the actions taken after the damage was identified at the Robertson St. location:</p> <ul style="list-style-type: none"> <li>• A claim was immediately filed with the insurance company to report the damage;</li> <li>• The insurance company has been onsite and the building has been protected from further damage;</li> <li>• The restoration company is working on the assessment to be given to the insurance company;</li> <li>• Our deductible is \$64,695 and is an unanticipated budgetary impact;</li> <li>• The roof repair should not impact the buildout itself, but the design process includes installing skylights for natural lighting;</li> <li>• The restoration company has requested architectural drawings to incorporate the skylights;</li> </ul> <p>A timeline is not currently known but the incorporation into the roof replacement is important as it may void the roof warranty if done after the roof replacement.</p>
	<p><b>2. Board Strategic Planning Workshop</b></p>	<p>R. Bacon provided an update on the Strategic Planning Workshop:</p> <ul style="list-style-type: none"> <li>• The Strategic Planning Workshop has been moved to January 23<sup>rd</sup> from 1-4pm. The Board meeting will immediately follow the workshop.</li> <li>• Staff is doing data collection and will preliminary data on of FY 2024 outcomes for that meeting.</li> <li>• We hope to have a provider survey and a Board member survey done prior to the meeting to allow for an insightful discussion.</li> </ul>
	<p><b>ADJOURNMENT</b></p>	<p>The meeting adjourned at 12:29 PM</p>

## APPROVALS

***Motion by Andy Mayts to approve the August 22, 2024 Budget Workshop Meeting Minutes. second by Robin DeLaVergne.  
Motion carried (2-0).***

READ AND APPROVED BY:

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Robin DeLaVergne, CBHC Board Chair and  
Executive/Finance Committee Chair

**Provider Audit Submission Extension**

**Initiator:** Daniel Monasterio, Director of Finance

**Action:** Provider Audit Submission Extension for Gulf Coast Jewish Family & Community Services, Inc.

**Date:** Executive/Finance Committee Meeting, Thursday, January 9, 2025

**Recommended Action**

Decision to continue payments to Gulf Coast Jewish Family & Community Services, Inc.

**Background**

- Board Policy 2.13.E states:  
Failure to Submit Audits or Reviews. The approval of the Executive Committee of the Children's Board shall be required to continue payments under the Agreement to any provider who has not furnished the Children's Board with an acceptable audit or review report within 180 days after the close of the provider's fiscal year or before the end of the contract period in the case of newly funded agencies who lack prior audits or reviews as described in "Newly Funded Agencies Without Audits or Reviews" above.
- CBHC received a request for extension from Gulf Coast Jewish Family & Community Services, Inc. on December 19, 2024, due to the agency experiencing unforeseen delays in having their audit completed.
- CBHC provided the extension request form to Gulf Coast Jewish Family & Community Services, Inc. which documents the agency's formal request for an extension.
- Gulf Coast Jewish Family & Community Services, Inc. has requested an extension to March 31, 2025.

**Attachments**

**A.** Request for Extension of Audited Financial Statement Submission

# Children's Board of Hillsborough County

## Request for Extension of Audited Financial Statement Submission

### Board Policy:

#### 2.13 Audit Requirements

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

**Request for Extension:**

**Agency: Gulf Coast Jewish Family & Community Services**

**Other Agency Information:**

**Program(s): Good Afternoon Friends and Amigos (GAFA), Teen Parenting Engagement Program (TPEP), Padres de Crianza**

**FY 2024-2025 Program Funding Amount(s): GAFA \$466,943; TPEP \$302,107; Padres de Crianza \$356,347**

**Agency Fiscal Year: July 1, 2023 to June 30, 2024**

**Audited Financial Statements Due Date: 12/27/2024**

**Extension Request Date: 3/31/2025**

**Reason for Extension: Review and consulting work to be included in the audit report have taken longer than expected to be completed, subsequently delaying the completion of the final audit reports.**

**Executive Committee Meeting Date - Extension was requested: January 9, 2025**



**Provider Audit Submission Extension**

**Initiator:** Daniel Monasterio, Director of Finance

**Action:** Provider Audit Submission Extension for Lutheran Services Florida, Inc.

**Date:** Executive/Finance Committee Meeting, Thursday, January 9, 2025

**Recommended Action**

Decision to continue payments to Lutheran Services Florida, Inc.

**Background**

- Board Policy 2.13.E states:  
Failure to Submit Audits or Reviews. The approval of the Executive Committee of the Children's Board shall be required to continue payments under the Agreement to any provider who has not furnished the Children's Board with an acceptable audit or review report within 180 days after the close of the provider's fiscal year or before the end of the contract period in the case of newly funded agencies who lack prior audits or reviews as described in "Newly Funded Agencies Without Audits or Reviews" above.
- CBHC received a request for extension from Lutheran Services Florida, Inc. on December 11, 2024, due to the agency experiencing unforeseen delays in having their audit completed.
- CBHC provided the extension request form to Lutheran Services Florida, Inc. which documents the agency's formal request for an extension.
- Lutheran Services Florida, Inc. has requested an extension to March 31, 2025.

**Attachments**

**A.** Request for Extension of Audited Financial Statement Submission

# Children's Board of Hillsborough County

## Request for Extension of Audited Financial Statement Submission

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- B. A Review of the Provider Agency's Financial Statements. A review of the provider agency's financial statements is acceptable for provider agencies with a current fiscal year budget of less than \$300,000.
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**Request for Extension:**

**Agency: Lutheran Services Florida, Inc.**

**Other Agency Information:**

**Program(s): Children's Board Family Resource Centers**

**FY 2024-2025 Program Funding Amount(s): \$3,296,557**

**Agency Fiscal Year: July 1, 2023 - June 30, 2024**

**Audited Financial Statements Due Date: 12/27/2024**

**Extension Request Date: 03/31/2025**

**Reason for Extension: LSF 23/24 agency audit has not been completed and is still ongoing. Requesting a 90 Day extension to allow the auditors to complete their review of our financial statements. Last year's audit was not complete/finalized until March 2024.**

**Executive Committee Meeting Date - Extension was requested: January 9, 2025**