



For Council Meeting

March 20, 2014

Issue: Financial Statements for Period Ending February 28, 2014.

Action: Approve Financial Statements for Period Ending February 28, 2014.

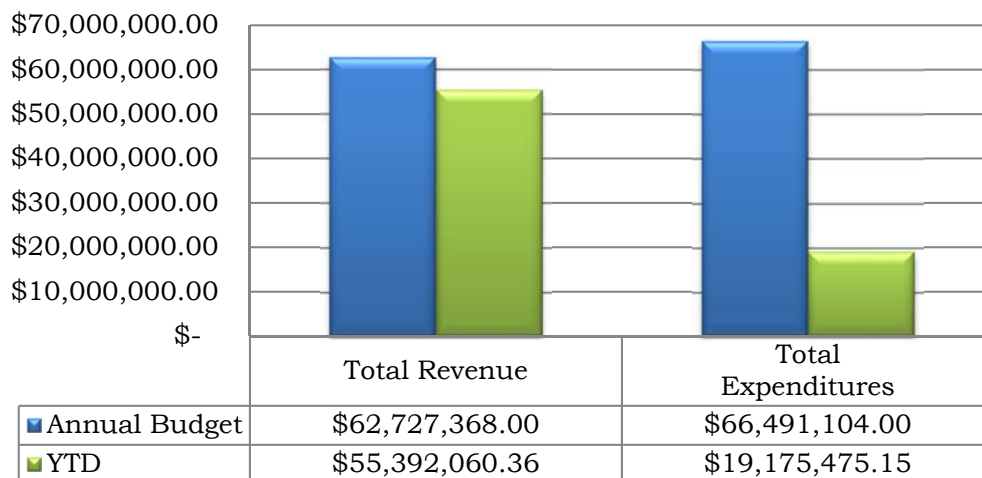
Budget Impact: None

Background: The monthly Budget Amendments and Interim Financial Statements through February 28, 2014 are attached for your review and approval. Please note that the programmatic expenditures only include services provided through January 2014 since billing runs a month behind. However, the administrative costs are presented through the end of February.

Current Status: These statements summarize several financial reporting perspectives including monthly activity, year-to-date (YTD) expenditures and the annualized budget-to-actual expenditures including encumbrances. Additionally, the Direct Program Goals report includes a detailed explanation highlighting all of CSC's programmatic contracts and their financial position as of the prior month (the latest services provided) and YTD budget to actual. While the Interim Financial Statements and Budget Amendments provide a comprehensive picture of CSC's financial position, there are a few highlights worth noting:

- ◆ Tax receipts are on track for this time period of the fiscal year and are actually higher than projected from a Year-To-Date perspective. Thus far we have received about 89% of the annual allocation and expect to receive the full amount budgeted by the end of the fiscal year.

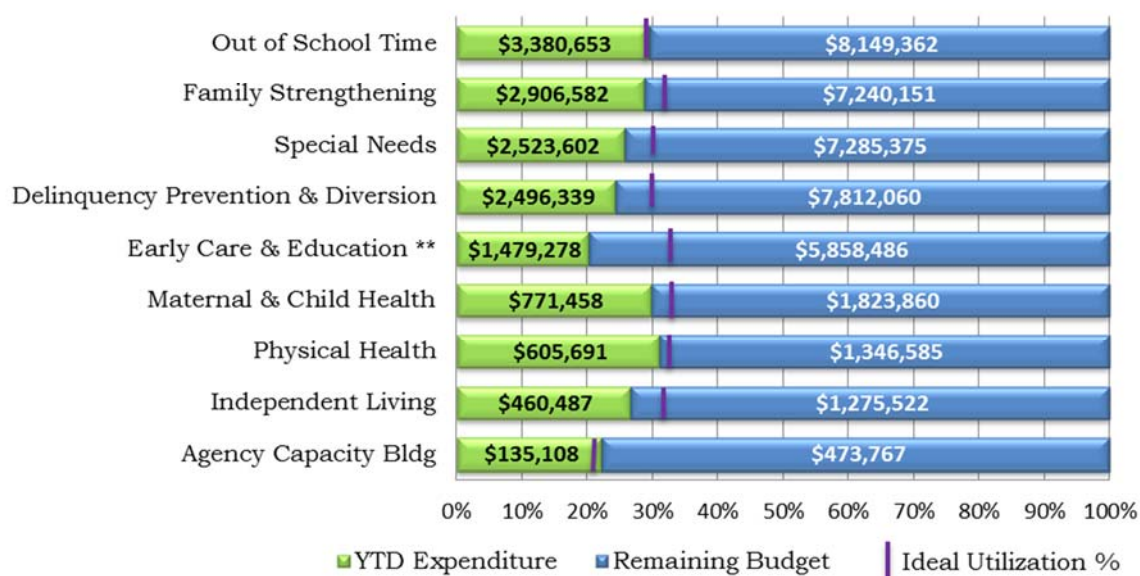
Budget to Actual at 02.28.2014



- ◆ Total expenditures are on-track for this time period and are 10% higher than this same time period last fiscal year.

- ◆ The Summer Only contracts approved January 16, 2014 are in the process of being negotiated. The individual contract not-to-exceed amounts are listed under Goal 7.1.3.
- ◆ The detailed contracts report through January begins on page 8. The programs are generally performing well and those that may be experiencing issues are being tended to by staff (see comments when additional information is warranted.) To help summarize this detailed report, below is a chart by Goal area of contract utilization (actual expenditures) as compared to the remaining annual budget. It is a little different visualization than the “ideal expenditure” dashboard, so please let us know if this illustration is informative.

Program Services Expenditures at 02.28.2014



All program goals are currently on track in terms of utilization with the exception of the goal noted below:

**Early Care and Education – the ELC bills CSC later to maximize federal and state funding streams. We anticipate full utilization by year's end.

Recommended Action: Approve Financial Statements for Period Ending February 28, 2014.

Budget Impact: None



BUDGET AMENDMENTS
For The Five Month Period Ended
February 28, 2014

Submitted to March 20, 2014 Council Meeting



**Children's Services Council of Broward County
Budget Amendments
For February 2014**

	Beginning Budget Annualized	Total Amendments	Ending Budget Annualized	Comments
Budget Amendments as reflected in Financial Statements:				
Expenditures:				
Direct Programs:				
Goal 3.1 Obj 1 Youth Force	4,366,831	199,898	4,566,729	Increased for CRHI Leveragd Funds Request for year round "Rites of Passge" program C/A 2/20/2014
Goal 7.1 Obj 3 Out of School Programs	847,029	102,180	949,209	Increased for Boys & Girls Club Leveragd Funds Request to expand summer only sites. C/A 2/20/2014
Unallocated	566,134	(302,078)	264,056	Moved to progams based on C/A 2/20/2014 approval



SUMMARY OF BUDGET CARRY-FORWARD From Fiscal Year 2012 to Fiscal Year 2013

Submitted to March 20, 2014 Council Meeting



**INTERIM FINANCIAL STATEMENTS
For The Five Month Period Ended
February 28, 2014**

Submitted to March 20, 2014 Council Meeting



Children's Services Council of Broward County
Table of Contents
February 28, 2014

	<u>Page</u>
Balance Sheet.....	2
Statement of Revenues, Expenditures and Changes in Fund Balance.....	3
Budget to Actual Expenditures - Monthly and Year to Date	4-5
Budget to Actual (Budgetary Basis) - Annualized Fiscal Year End.....	6-7
Contracted Programs Goals Budget to Actual - Monthly.....	8-16
Notes to the Financial Statements.....	17



Children's Services Council of Broward County
Balance Sheet
February 28, 2014

	General Fund February 28, 2014	Special Revenue Fund February 28, 2014	Prior Year General Fund February, 2013
ASSETS			
Current Assets:			
Cash	\$ 1,948,855.74	\$ 113,572.48	\$ 912,884.24
Investments (Note 3)	47,930,820.53	-	47,397,827.68
Accounts & Interest Receivable	334.79	-	3,891.29
Salaries & Wages Receivable	31,986.36	-	12,646.09
Due from Other Governments	5,628.22	90,848.46	31,952.85
Due from Other Funds	200,000.00	-	250,000.00
Prepaid Expenses	93,316.18	-	58,146.56
Total Current Assets	<u>\$ 50,210,941.82</u>	<u>\$ 204,420.94</u>	<u>\$ 48,667,348.71</u>
LIABILITIES and FUND EQUITY			
Liabilities:			
Accounts Payable	35,161.41	-	94,652.46
Salaries & Wages Payable	6,417.55	4,420.94	8,185.42
Due to Other Governments	-	-	-
Due to Other Funds	27,565.42	200,000.00	-
Deferred Revenue	101,104.91	-	46,126.81
Total Liabilities	<u>170,249.29</u>	<u>204,420.94</u>	<u>148,964.69</u>
Fund Equity:			
Assigned for contracts/expenditures effective FY 14 (Note #4)	2,081,979.82	-	2,248,754.23
Assigned for Administration FY 14 (Note #5)	2,939,561.59	-	3,415,094.43
Assigned for Encumbrances FY 14	40,984,588.41	-	40,419,047.48
Unassigned Fund Balance: Minimum Fund Balance	6,648,896.00	-	6,349,955.00
Unassigned Fund Balance (Note #8)	<u>(2,614,333.29)</u>	<u>-</u>	<u>(3,914,467.12)</u>
Total Fund Equity	<u>50,040,692.53</u>	<u>-</u>	<u>48,518,384.02</u>
Total Liabilities and Fund Equity	<u>\$ 50,210,941.82</u>	<u>\$ 204,420.94</u>	<u>\$ 48,667,348.71</u>

Notes to the Financial Statements are an integral part of this statement



Children's Services Council of Broward County
Statement of Revenues, Expenditures and
Changes In Fund Balance
For February 2014

	General Fund		Special Revenue Fund		FY 2013 Prior YTD Actual (GF)
	February, 2014 Actual	FY 2014 YTD Actual	February, 2014 Actual	FY 2014 YTD Actual	
Revenues:					
Ad Valorem Taxes	\$ 2,184,448.04	\$ 54,620,588.58	\$ -	\$ -	\$ 52,169,749.38
Interest on Investments	3,186.55	17,450.61	-	-	22,033.87
Gain/(Loss) on Investments (Note #3)	-	(23,612.05)	-	-	19,846.40
Federal through State	34,267.09	117,972.97	4,420.94	247,398.92	111,323.24
Local Foundation(s)/Grant	-	635,378.23	-	-	400,922.82
Miscellaneous Local	1,303.35	16,987.02	-	-	44,204.65
Training	1,545.00	7,295.00	-	-	12,015.00
Total Revenue	2,224,750.03	55,392,060.36	4,420.94	247,398.92	52,780,095.36
Expenditures:					
Total Program Services/Support (Reflects January Svc)	3,771,117.52	16,495,165.30	4,420.94	247,398.92	14,979,684.20
Total General Administration	196,272.80	1,013,221.87	-	-	839,362.71
Total Non-Operating	-	1,642,917.38	-	-	1,520,572.11
Total Capital Outlay	-	24,170.60	-	-	26,518.39
Total Expenditures	3,967,390.32	19,175,475.15	4,420.94	247,398.92	17,366,137.41
Excess of Revenues over Expenditures	\$ (1,742,640.29)	36,216,585.21	\$ -	-	35,413,957.95
Beginning Fund Balance		13,860,566.43		-	13,104,427.07
Ending Fund Balance		\$ 50,077,151.64		\$ -	\$ 48,518,385.02

Notes to the Financial Statements are an integral part of this statement

Children's Services Council of Broward County
Budget to Actual Expenditures
For February 2014

	February Budget	February Actual Expenditures	Variance	% of Budget	FY 2014 YTD Budget	YTD Actual	Variance	% of Budget
Revenues:								
Local Sources:								
Ad Valorem Taxes	\$ 2,281,710.00	\$ 2,184,448.04	\$ (97,261.96)	95.74%	\$ 53,844,671.00	\$ 54,620,588.58	\$ 775,917.58	101.44%
Interest on Investments	5,071.00	3,186.55	(1,884.45)	62.84%	23,345.00	17,450.61	(5,894.39)	74.75%
Gain/(Loss) on Investments (Note #3)	-	-	-	0.00%	-	(23,612.05)	(23,612.05)	0.00%
Federal Through State	25,000.00	34,267.09	9,267.09	137.07%	125,000.00	117,972.97	(7,027.03)	94.38%
Local Foundation(s)/Grants	9,585.00	-	(9,585.00)	0.00%	587,925.00	635,378.23	47,453.23	108.07%
Miscellaneous Local	2,500.00	1,303.35	(1,196.65)	52.13%	14,640.00	16,987.02	2,347.02	116.03%
Training	1,667.00	1,545.00	(122.00)	92.68%	8,335.00	7,295.00	(1,040.00)	87.52%
Total Revenue	2,325,533.00	2,224,750.03	(100,782.97)	95.67%	54,603,916.00	55,392,060.36	788,144.36	101.44%
Expenditures:								
Program Services:								
Direct Programs	4,300,484.00	3,502,927.68	797,556.32	81.45%	17,767,640.00	15,104,919.34	2,662,720.66	85.01%
(Reflects January Svc)								
Monitoring	-	-	-	0.00%	22,069.00	21,468.50	600.50	97.28%
Outcome Materials	-	-	-	0.00%	8,500.00	8,500.00	-	100.00%
Sub-total Program Services	4,300,484.00	3,502,927.68	797,556.32	81.45%	17,798,209.00	15,134,887.84	2,663,321.16	85.04%
Program Support:								
Employee Salaries (Note #9)	218,285.00	203,369.26	14,915.74	93.17%	1,012,074.00	991,949.79	20,124.21	98.01%
Employee Benefits (Note #9)	80,512.00	63,850.52	16,661.48	79.31%	361,415.00	318,072.82	43,342.18	88.01%
Travel (Note #9)	146.00	45.92	100.08	31.45%	9,780.00	9,547.46	232.54	97.62%
Software Maintenance	-	-	-	0.00%	31,127.00	31,126.58	0.42	100.00%
Telephone	913.00	511.12	401.88	55.98%	6,271.00	4,443.21	1,827.79	70.85%
Postage	285.00	284.02	0.98	99.66%	1,254.00	1,216.78	37.22	97.03%
Advertising/Printing/Other	214.00	129.00	85.00	60.28%	2,217.00	2,046.00	171.00	92.29%
Material and Supplies	20.00	-	20.00	0.00%	280.00	257.82	22.18	92.08%
Dues and Fees	-	-	-	0.00%	1,617.00	1,617.00	-	100.00%
Sub-total Program Support	300,375.00	268,189.84	32,185.16	89.29%	1,426,035.00	1,360,277.46	65,757.54	95.39%
Total Program Services/Support	4,600,859.00	3,771,117.52	829,741.48	81.97%	19,224,244.00	16,495,165.30	2,729,078.70	85.80%

	February Budget	February Actual Expenditures	Variance	% of Budget	FY 2014 YTD Budget	YTD Actual	Exhibit 2 Page 11 of 23 Variance	% of Budget
General Administration:								
Employee Salaries	101,228.00	101,240.52	(12.52)	100.01%	500,170.00	499,612.13	557.87	99.89%
Legal Fees	555.00	555.00	-	100.00%	10,752.00	10,751.00	1.00	99.99%
Auditors	-	-	-	0.00%	34,500.00	34,500.00	-	100.00%
Other Consultants	-	-	-	0.00%	21,595.00	21,595.00	-	100.00%
Insurance	2,589.00	2,588.25	0.75	99.97%	20,517.00	20,513.67	3.33	99.98%
Telecommunications	3,869.00	2,344.65	1,524.35	60.60%	26,846.00	18,229.09	8,616.91	67.90%
Rental - Equipment	1,400.00	1,315.00	85.00	93.93%	7,000.00	6,575.00	425.00	93.93%
Building Operations								
Facilities Management	6,473.00	6,472.50	0.50	99.99%	33,158.00	33,156.03	1.97	99.99%
Utilities	4,446.00	3,771.69	674.31	84.83%	25,454.00	23,897.96	1,556.04	93.89%
Other	5,263.00	1,995.73	3,267.27	37.92%	28,318.00	24,957.25	3,360.75	88.13%
Equip/Sftware/Repairs Maint	39,009.00	38,956.52	52.48	99.87%	105,433.00	104,234.25	1,198.75	98.86%
Travel	116.00	20.16	95.84	17.38%	3,817.00	3,081.80	735.20	80.74%
Postage	230.00	143.87	86.13	62.55%	1,874.00	1,681.62	192.38	89.73%
Advertising	-	-	-	0.00%	1,987.00	1,986.75	0.25	99.99%
Printing	344.00	-	344.00	0.00%	2,010.00	1,666.00	344.00	82.89%
Other Purchased Svc	4,901.00	4,096.66	804.34	83.59%	36,648.00	32,904.56	3,743.44	89.79%
Materials and Supplies	808.00	807.03	0.97	99.88%	8,104.00	7,885.27	218.73	97.30%
Dues and Fees	-	-	-	0.00%	10,725.00	10,724.75	0.25	100.00%
Total General Admin	207,292.00	196,272.80	11,019.20	94.68%	1,042,708.00	1,013,221.87	29,486.13	97.17%
Non-Operating								
Comm. Redevelop Agency	-	-	-	0.00%	1,456,539.00	1,456,537.39	1.61	100.00%
Property Appraiser Fees	-	-	-	0.00%	186,381.00	186,379.99	1.01	100.00%
Total CRA & Tax Collector	-	-	-	0.00%	1,642,920.00	1,642,917.38	2.62	100.00%
Capital Outlay:								
Computer Equip/Software	2,506.00	-	2,506.00	0.00%	6,685.00	4,178.87	2,506.13	62.51%
Furniture/ Equipment	-	-	-	0.00%	19,993.00	19,991.73	1.27	99.99%
Total Capital Outlay	2,506.00	-	2,506.00	0.00%	26,678.00	24,170.60	2,507.40	90.60%
Total Expenditures	\$ 4,810,657.00	\$ 3,967,390.32	\$ 843,266.68	82.47%	\$ 21,936,550.00	\$ 19,175,475.15	\$ 2,761,074.85	87.41%
						36,216,585.21		
Beginning Fund Balance						<u>13,860,566.43</u>		
Ending Fund Balance						<u><u>\$ 50,077,151.64</u></u>		

Notes to the Financial Statements are an integral part of this statement



Children's Services Council of Broward County
Budget to Actual (Budgetary Basis)
Annualized - Fiscal Year Ended September 30, 2014

	FY 2014 Annual Budget	FY 2014 Actual	FY 2014 YTD Encumbrances	Annualized Encumbrances & Actual Exp.	Budget to Actual Variance	% of Actual Exp. of Budget
Revenues:						
Ad Valorem Taxes	\$ 61,501,623.00	\$ 54,620,588.58	\$ -	\$ 54,620,588.58	\$ (6,881,034.42)	88.81%
Interest on Investments	50,000.00	17,450.61		17,450.61	(32,549.39)	34.90%
Gain/(Loss) on Investments	-	(23,612.05)		(23,612.05)	(23,612.05)	0.00%
Federal Through State	300,000.00	117,972.97		117,972.97	(182,027.03)	39.32%
Local Foundation(s)/Grant(s)	823,605.00	635,378.23		635,378.23	(188,226.77)	77.15%
Miscellaneous Local	32,140.00	16,987.02		16,987.02	(15,152.98)	52.85%
Training	20,000.00	7,295.00		7,295.00	(12,705.00)	36.48%
Fund Balance	3,763,736.00	-		-	-	0.00%
Total Revenue	66,491,104.00	55,392,060.36	-	55,392,060.36	(7,335,307.64)	83.31%
Expenditures:						
Program Services:						
Direct Programs	57,820,583.00	15,104,919.34	40,331,390.09	55,436,309.43	2,384,273.57	95.88%
Monitoring	50,000.00	21,468.50	6,750.50	28,219.00	21,781.00	56.44%
Outcome Materials	20,000.00	8,500.00	-	8,500.00	11,500.00	42.50%
Total Program Services	57,890,583.00	15,134,887.84	40,338,140.59	55,473,028.43	2,417,554.57	95.82%
Program Support:						
Employee Salaries (Note #9)	2,831,426.00	991,949.79	-	991,949.79	1,839,476.21	35.03%
Employee Benefits (Note #9)	993,644.00	318,072.82	-	318,072.82	675,571.18	32.01%
Consulting	8,000.00	-	-	-	8,000.00	0.00%
Travel (Note #9)	24,373.00	9,547.46	-	9,547.46	14,825.54	39.17%
Software Maintenance	65,174.00	31,126.58	19,063.42	50,190.00	14,984.00	77.01%
Telephone	16,425.00	4,443.21	7,678.88	12,122.09	4,302.91	73.80%
Postage	2,575.00	1,216.78	1,302.07	2,518.85	56.15	97.82%
Advertising/Printing/Other	17,198.00	2,046.00	7,688.75	9,734.75	7,463.25	56.60%
Material and Supplies	6,085.00	257.82	761.56	1,019.38	5,065.62	16.75%
Dues and Fees	15,420.00	1,617.00	-	1,617.00	13,803.00	10.49%
Total Program Support	3,980,320.00	1,360,277.46	36,494.68	1,396,772.14	2,583,547.86	35.09%
Total Program Services/Support	61,870,903.00	16,495,165.30	40,374,635.27	56,869,800.57	5,001,102.43	91.92%

	FY 2014 Annual Budget	FY 2014 Actual	YTD FY 2014 Encumbrances	Annualized Encumbrances & Actual Exp.	Budget to Actual Variance	% of Actual Exp. of Budget
General Administration:						
Employee Salaries	1,245,704.00	499,612.13	-	499,612.13	746,091.87	40.11%
Employee Benefits	435,645.00	155,269.74	-	155,269.74	280,375.26	35.64%
Legal Fees	30,000.00	10,751.00	19,249.00	30,000.00	-	100.00%
Auditors	34,500.00	34,500.00	-	34,500.00	-	100.00%
Other Consultants	41,225.00	21,595.00	6,500.00	28,095.00	13,130.00	68.15%
Insurance	42,188.00	20,513.67	-	20,513.67	21,674.33	48.62%
Telecommunications	61,050.00	18,229.09	37,688.16	55,917.25	5,132.75	91.59%
Rental - Equipment	16,816.00	6,575.00	4,991.00	11,566.00	5,250.00	68.78%
Building Operations:						
Facilities Management	83,678.00	33,156.03	34,868.15	68,024.18	15,653.82	81.29%
Utilities	66,860.00	23,897.96	42,826.87	66,724.83	135.17	99.80%
Other	119,420.00	24,957.25	63,257.45	88,214.70	31,205.30	73.87%
Equip/Software/Repair Maint	153,184.00	104,234.25	29,449.21	133,683.46	19,500.54	87.27%
Travel	7,000.00	3,081.80	-	3,081.80	3,918.20	44.03%
Postage	8,200.00	1,681.62	6,199.53	7,881.15	318.85	96.11%
Advertising	12,657.00	1,986.75	7,000.00	8,986.75	3,670.25	71.00%
Printing	10,000.00	1,666.00	3,706.00	5,372.00	4,628.00	53.72%
Other Purchased Svc	68,920.00	32,904.56	32,971.58	65,876.14	3,043.86	95.58%
Materials and Supplies	41,900.00	7,885.27	20,855.16	28,740.43	13,159.57	68.59%
Dues and Fees	28,200.00	10,724.75	1,115.00	11,839.75	16,360.25	41.98%
Total General Administration	2,507,147.00	1,013,221.87	310,677.11	1,323,898.98	1,183,248.02	52.81%
Non-Operating						
Comm. Redevelop Agency	1,461,921.00	1,456,537.39	-	1,456,537.39	5,383.61	99.63%
Property Appraiser Fees	428,609.00	186,379.99	242,228.76	428,608.75	0.25	100.00%
Total Non-Operating	1,890,530.00	1,642,917.38	242,228.76	1,885,146.14	5,383.86	99.72%
Capital Outlay:						
Computer Equip/Software	189,705.00	4,178.87	52,680.00	56,858.87	132,846.13	29.97%
Furniture/ Equipment	30,819.00	19,991.73	4,367.27	24,359.00	6,460.00	79.04%
Improvements other than Bldgs	2,000.00	-	-	-	2,000.00	0.00%
Total Capital Outlay	222,524.00	24,170.60	57,047.27	81,217.87	141,306.13	36.50%
Total Expenditures	\$ 66,491,104.00	\$ 19,175,475.15	\$ 40,984,588.41	\$ 60,160,063.56	\$ 6,331,040.44	90.48%

Notes to the Financial Statements are an integral part of this statement



Children's Services Council of Broward County
Programs Goals
Budget to Actual (Budgetary Basis)
For the Four Months Ending January 31, 2014

	January Budget	Actual Expend (for Jan Svc)	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal %*	Comments
Services Goals:								
1.1-1 Training/Tech Assistance								
Trainers	3,500.00	3,500.00	87,250.00	22,650.00	64,600.00	25.96%		
E-Learning	350.00	350.00	47,500.00	19,066.00	28,434.00	40.14%		
Black Tie of South Florida	-	-	10,000.00	325.00	9,675.00	3.25%		Slow start. New program.
Community Foundation	3,324.00	3,383.32	70,000.00	13,723.28	56,276.72	19.60%		Memberships picking up.
Unallocated	-	-	40,000.00	-	40,000.00			
Total Training/Tech Assist	7,174.00	7,233.32	254,750.00	55,764.28	198,985.72	21.89%		
1.1-2 Support Organization/Program Quality								
Sun-Sentinel Charities	-	-	75,000.00	-	75,000.00	0.00%		
Community Found Mini Grant	-	-	50,000.00	-	50,000.00	0.00%		Mini grants awarded in April
Total Support/Prog. Quality	-	-	125,000.00	-	125,000.00	0.00%		
1.1-3 Volunteers								
Volunteer Broward	19,094.00	23,842.80	229,125.00	79,343.61	149,781.39	34.63%	33%	
Total Volunteers	19,094.00	23,842.80	229,125.00	79,343.61	149,781.39	34.63%		
1 Total Agency Capacity Bldg	26,268.00	31,076.12	608,875.00	135,107.89	473,767.11	22.19%		
2.1-1 Reduce Abuse & Neglect/Family Strengthening								
ARC	48,324.00	52,767.51	579,896.00	183,638.58	396,257.42	31.67%	33%	
Camelot Community Care	19,698.00	18,365.81	236,390.00	66,041.75	170,348.25	27.94%	33%	
Center for Hearing/Communicati	9,609.00	6,583.83	115,315.00	26,107.44	89,207.56	22.64%	33%	Less holiday svc; trending up
Children's Harbor	50,947.00	48,119.97	611,380.00	194,981.38	416,398.62	31.89%	33%	
Children's Home Society	98,589.00	83,896.65	1,183,079.00	259,099.09	923,979.91	21.90%	33%	Staff vacancies; trending up
Community Based Connections	14,582.00	8,097.91	175,000.00	43,423.30	131,576.70	24.81%	33%	
Family Central- PAT	14,300.00	12,193.13	171,600.00	47,127.07	124,472.93	27.46%	33%	
Family Central- Nurturing	27,333.00	27,265.50	327,999.00	111,500.63	216,498.37	33.99%	33%	
Father Flanagan's Boys Town	13,254.00	7,764.08	159,046.00	42,381.50	116,664.50	26.65%	33%	
Juliana Gerena/Gate	15,888.00	17,739.48	190,666.00	62,688.19	127,977.81	32.88%	33%	
Gulf Coast	42,958.00	42,600.26	515,500.00	170,937.15	344,562.85	33.16%	33%	
Healthy Mothers/Babies	34,073.00	26,576.70	408,889.00	95,793.85	313,095.15	23.43%	33%	Program restructuring
HM/HB-Fatherhood Initiative	3,750.00	3,967.20	45,000.00	9,033.46	35,966.54	20.07%	33%	TA for units billing; trending up
Henderson Mtl Hlth-Home Bldrs	40,906.00	37,938.85	490,883.00	145,621.65	345,261.35	29.67%	33%	
Henderson Mental Health MST	39,791.00	36,899.27	477,494.00	141,159.54	336,334.46	29.56%	33%	
			8					

	January Budget	Actual Expend (for Jan Svc)	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal %*	Comments
JAFCO - MST	41,266.00	44,527.63	495,200.00	165,176.10	330,023.90	33.36%	33%	
Kids in Distress - Home Bldrs	40,751.00	38,124.86	489,013.00	166,172.24	322,840.76	33.98%	33%	
Kids in Distress - KID 1st	90,554.00	68,414.59	1,086,654.00	286,508.70	800,145.30	26.37%	33%	
Memorial Healthcare SFBT	55,099.00	60,010.78	661,200.00	238,013.76	423,186.24	36.00%	33%	
Smith Community MH	32,647.00	26,090.59	391,776.00	123,299.13	268,476.87	31.47%	33%	
Training	-	-	25,000.00	-	25,000.00	0.00%		
Unallocated	-	-	25,000.00	-	25,000.00			
Total Reduce Abuse & Neglect	734,319.00	667,944.60	8,861,980.00	2,578,704.51	6,283,275.49	29.10%		
2.1-2 Kinship/Non-Relative Care								
Kids in Distress	46,998.00	40,704.21	564,000.00	179,296.23	384,703.77	31.79%	33%	
Nat'l Youth Advocate Program	14,999.00	5,496.75	180,787.00	15,688.47	165,098.53	8.68%	33%	New program; trending up
Harmony	7,499.00	6,374.00	90,444.00	19,842.50	70,601.50	21.94%	33%	New program; trending up
Total Kinship/Non-Relative Care	69,496.00	52,574.96	835,231.00	214,827.20	620,403.80	25.72%		
2.1 Total Service Goal 2.1	803,815.00	720,519.56	9,697,211.00	2,793,531.71	6,903,679.29	28.81%		
2.2-1 Prosperity								
EITC	7,000.00	7,000.00	60,000.00	21,742.00	38,258.00	36.24%		EITC started on January 15. Invoices are coming in.
Hispanic Unity	20,833.00	-	125,000.00	-	125,000.00	0.00%	0%	
MDEI	16,666.00	12,387.66	100,000.00	12,387.66	87,612.34	12.39%	20%	
VISTA	-	-	28,000.00	-	28,000.00	0.00%	0%	
Hunger	-	-	2,000.00	592.69	1,407.31	29.63%		
Hands On Broward - Gardens	-	-	15,000.00	3,000.00	12,000.00	20.00%	33%	
Harvest Drive	-	-	10,000.00	10,000.00	-	100.00%	100%	
NCJW - Food Boxes	-	-	12,000.00	-	12,000.00	0.00%	0%	
So FL Hunger Coalition	1,300.00	1,181.82	13,000.00	1,575.76	11,424.24	12.12%	17%	
Hispanic Unity - Hunger	2,500.00	1,944.63	25,000.00	4,230.21	20,769.79	16.92%	20%	
Total Prosperity EITC/Hunger	48,299.00	22,514.11	390,000.00	53,528.32	336,471.68	13.73%		
2 Total Family Strengthening	852,114.00	743,033.67	10,087,211.00	2,847,060.03	7,240,150.97	28.22%		
3.1-1 Youth Force								
ASP, Inc	14,812.00	13,137.00	180,480.00	52,412.01	128,067.99	29.04%	31%	
ASPIRA	12,719.00	10,488.01	160,320.00	45,336.35	114,983.65	28.28%	31%	
Comm Reconstruction Housing I	-	-	199,898.00	-	199,898.00	0.00%	0%	Feb award; contract pending
Dan Marino Ctr for Hearing	16,869.00	14,804.63	233,610.00	68,055.68	165,554.32	29.13%	31%	
Firewall Centers	4,309.00	4,344.02	88,780.00	19,782.52	68,997.48	22.28%	31%	T/A for new Lev Prog
HANDY	20,159.00	16,353.37	240,000.00	67,816.35	172,183.65	28.26%	31%	
Harmony	25,754.00	27,646.00	360,000.00	103,335.07	256,664.93	28.70%	31%	
Hispanic Unity	72,167.00	74,164.65	879,340.00	274,000.35	605,339.65	31.16%	31%	
MDEI	19,178.00	16,989.25	246,976.00	68,898.30	178,077.70	27.90%	31%	
Memorial	20,260.00	21,270.00	227,392.00	72,332.08	155,059.92	31.81%	31%	
OIC	13,422.00	14,101.09	192,000.00	56,086.10	135,913.90	29.21%	31%	
Smith Community MH	27,892.00	22,168.15	350,000.00	92,483.74	257,516.26	26.42%	31%	
Urban League	24,544.00	23,771.97	385,150.00	69,259.07	315,890.93	17.98%	31%	One site re-located; trending up

	January Budget	Actual Expend (for Jan Svc)	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal %*	Comments
West Park, City of	4,093.00	-	94,783.00	4,842.14	89,940.86	5.11%	31%	Persistent low SY attendance
YMCA	58,079.00	62,062.84	720,000.00	247,738.91	472,261.09	34.41%	31%	
Wyman (TOPS)	-	-	8,000.00	-	8,000.00	0.00%		Invoice pending
Total Youth Force	334,257.00	321,300.98	4,566,729.00	1,242,378.67	3,324,350.33	27.21%		
3.1-2 21st Century								
Began August 2013								
Match for The School Board of Broward County Agreement								
YMCA 13-14	6,954.00	10,997.05	74,985.00	20,120.38	54,864.62	26.83%		CSC is payor of last resort
Support	254.00	253.35	6,644.00	1,446.09	5,197.91	21.77%		CSC is payor of last resort
Began August 2013								
Match for the Florida Department of Education Grant								
YMCA 13-14	11,908.00	11,374.07	128,125.00	42,774.91	85,350.09	33.39%		CSC is payor of last resort
Hispanic Unity 13-14	9,739.00	4,399.95	99,131.00	23,495.59	75,635.41	23.70%		CSC is payor of last resort
Support	1,420.00	800.94	15,571.00	4,242.26	11,328.74	27.24%		
On going projects								
United Way-Web Site	200.00	200.00	2,600.00	800.00	1,800.00	30.77%		
Web Portal - Web Site	-	-	89,100.00	7,680.00	81,420.00	8.62%		
Web Portal - Manual		-	1,925.00	284.99	1,640.01	14.80%		
Sub-Total 21st Century	30,475.00	28,025.36	418,081.00	100,844.22	317,236.78	24.12%		
Unallocated	-	-	17,816.00	-	17,816.00			
Grand Total 21st Century	30,475.00	28,025.36	435,897.00	100,844.22	335,052.78	23.13%		
3.1-3 LEAP High (Sustained High Schools)								
Hispanic Unity	12,446.00	-	142,525.00	27,785.80	114,739.20	19.50%	26%	Invoice pending
YMCA	25,600.00	30,791.97	317,496.00	111,941.14	205,554.86	35.26%	34%	
LEAP High Training	854.00	853.43	854.00	853.43	0.57	99.93%		
Grand Total LEAP	38,900.00	31,645.40	460,875.00	140,580.37	320,294.63	30.50%		
3.1-4 Summer Youth Employment								
Workforce One	36,742.00	-	1,500,000.00	-	1,500,000.00	0.00%		Late contract execution
Total Summer Yth Employment	36,742.00	-	1,500,000.00	-	1,500,000.00	0.00%		
3.1-5 Continuum of Care for LGBTQ Youth								
Sun Serve	6,667.00	7,715.01	56,000.00	27,582.82	28,417.18	49.26%	57%	New initiative-trending up Contingent upon add'l leverage due by 4/14
Reserved		-	40,000.00	-	40,000.00	0.00%		
Grand Total Continuum of Care	6,667.00	7,715.01	96,000.00	27,582.82	68,417.18	28.73%		
3.1 Total Service Goal 3.1	447,041.00	388,686.75	7,059,501.00	1,511,386.08	5,548,114.92	21.41%		
3.2-1 Diversion Programs								
Broward Sheriff's Office	65,472.00	63,176.25	785,665.00	204,501.25	581,163.75	26.03%	33%	
Camelot	29,439.00	21,373.60	353,281.00	96,140.48	257,140.52	27.21%	33%	

	January Budget	Actual Expend (for Jan Svc)	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal %*	Comments
Juliana Genera -Gate Program	20,361.00	21,079.14	244,337.00	83,501.40	160,835.60	34.17%	33%	
Harmony Development Ctr	10,966.00	10,688.75	131,589.00	39,595.00	91,994.00	30.09%	33%	
Henderson	21,331.00	20,715.00	255,985.00	79,980.24	176,004.76	31.24%	33%	
Memorial	40,208.00	47,556.19	482,500.00	200,316.82	282,183.18	41.52%	33%	Higher SA referrals
PACE Center for Girls	9,958.00	19,536.60	119,500.00	34,267.90	85,232.10	28.68%	33%	Low # refs; trending up
Urban League	14,540.00	11,692.03	174,481.00	46,361.34	128,119.66	26.57%	33%	
Total Diversion Programs	212,275.00	215,817.56	2,547,338.00	784,664.43	1,762,673.57	30.80%		
3.2-2 Juvenile Assessment Center								
Broward Sheriff's Office-JAC	29,166.00	34,100.59	350,000.00	98,352.17	251,647.83	28.10%	33%	Staff vacancy
Total JAC	29,166.00	34,100.59	350,000.00	98,352.17	251,647.83	28.10%		
3.2-3 Team Child Legal Project								
Legal Aid of Broward	25,963.00	30,576.60	311,560.00	96,371.50	215,188.50	30.93%	33%	
Total Team Child	25,963.00	30,576.60	311,560.00	96,371.50	215,188.50	30.93%		
3.2-4 Prevent Firesetting								
Broward Sheriff's Office	3,333.00	1,739.10	40,000.00	5,565.12	34,434.88	13.91%	33%	Program sunsets 9/30/14
Total Prevent Firesetting	3,333.00	1,739.10	40,000.00	5,565.12	34,434.88	13.91%		
3.2 Total Service Goal 3.2	270,737.00	282,233.85	3,248,898.00	984,953.22	2,263,944.78	30.32%		
3 Total Delinquency Prev & Div	717,778.00	670,920.60	10,308,399.00	2,496,339.30	7,812,059.70	24.22%		
4.1-1 Independent Living Program								
Camelot	27,533.00	-	337,584.00	50,437.02	287,146.98	14.94%	25%	Invoice pending & staff vacancies
Gulf Coast	15,333.00	8,929.12	188,809.00	29,024.66	159,784.34	15.37%	33%	Slow start. New program; trending up
KIDS FA for Handy, Inc	45,779.00	36,658.03	549,350.00	177,477.91	371,872.09	32.31%	33%	
Henderson	6,667.00	-	80,000.00	19,052.87	60,947.13	23.82%	25%	January invoice pending
Memorial	45,833.00	42,944.95	550,000.00	184,495.00	365,505.00	33.54%	33%	
Unallocated	-	-	30,266.00	-	30,266.00			
Total Independent Living Program	141,145.00	88,532.10	1,736,009.00	460,487.46	1,275,521.54	26.53%		
4 Total Child Abuse & Neglect	141,145.00	88,532.10	1,736,009.00	460,487.46	1,275,521.54	26.53%		
5.1-1 Subsidized Childcare								
Early Learning Coalition	451,308.00	-	5,415,700.00	878,768.55	4,536,931.45	16.23%		State/Fed funds used 1st
Family Central (Special Pop)	41,666.00	38,061.88	500,000.00	143,656.41	356,343.59	28.73%	33%	
Total Subsidized Childcare	492,974.00	38,061.88	5,915,700.00	1,022,424.96	4,893,275.04	17.28%		
5.1-2 Increase Literacy Skills								
Brow Cty After Schl @ Your Libra	41,123.00	42,927.58	493,489.00	177,119.22	316,369.78	35.89%	33%	
Total Increase Literacy Skills	41,123.00	42,927.58	493,489.00	177,119.22	316,369.78	35.89%		

	January Budget	Actual Expend (for Jan Svc)	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal %*	Comments
5.1-3 Preschool Training								
FamilyCentral	63,333.00	60,450.00	760,000.00	212,038.74	547,961.26	27.90%	33%	
AD Henderson Grant	11,250.00	21,130.09	168,575.00	67,695.09	100,879.91	40.16%	33%	
Total Preschool Training	74,583.00	81,580.09	928,575.00	279,733.83	648,841.17	30.13%		
5 Total Early Care & Education	608,680.00	162,569.55	7,337,764.00	1,479,278.01	5,858,485.99	20.16%		
6.1-1 Adoptive/Foster Parent Recruitment								
NBC6-Forever Families	11,025.00	12,075.00	135,000.00	45,475.00	89,525.00	33.69%	33%	
Heart Gallery	2,150.00	2,550.00	25,000.00	10,250.00	14,750.00	41.00%	33%	
Total Adoptive/Foster Parent	13,175.00	14,625.00	160,000.00	55,725.00	104,275.00	34.83%		
6 Total Child Welfare System Supp	13,175.00	14,625.00	160,000.00	55,725.00	104,275.00	34.83%		
7.1-1 Leadership/Quality in Out-of-School Programs								
FLCSC/Mott Grant	-	-	15,000.00	15,000.00	-	100.00%	100%	
Total Leadership/Quality MOST	-	-	15,000.00	15,000.00	-	100.00%		
7.1-2 Elementary Out of School Programs								
After School Programs	195,131.00	179,884.09	2,404,310.00	715,277.30	1,689,032.70	29.75%	30%	
ASP/FA-First Baptist Piney Grove	12,709.00	10,778.37	189,656.00	46,852.75	142,803.25	24.70%	30%	
Hollywood Arts Center	15,216.00	10,375.58	475,501.00	37,959.80	437,541.20	7.98%	30%	Robust summer component
Community After School	19,617.00	17,701.52	352,865.00	70,888.23	281,976.77	20.09%	30%	More summer sites
Comm A.S./w-Margate	18,135.00	18,565.64	326,170.00	72,424.92	253,745.08	22.20%	30%	
Hallandale CRA	4,279.00	4,279.00	309,956.00	308,599.00	1,357.00	99.56%		
Hollywood Beach CRA	-	-	228,665.00	228,665.00	-	100.00%		TIF paid in full
Davie CRA	-	-	106,868.00	106,406.00	462.00	99.57%		TIF paid in full
Kids In Distress	7,999.00	12,335.36	166,565.00	51,501.64	115,063.36	30.92%	30%	
Miramar, City of	8,824.00	5,714.86	144,490.00	24,667.76	119,822.24	17.07%	30%	Robust summer component
Soref JCC	45,808.00	42,668.87	490,031.00	166,412.18	323,618.82	33.96%	30%	
South Cluster	24,065.00	22,756.09	402,596.00	88,405.19	314,190.81	21.96%	30%	
Sunshine 3-13/Elementary	105,006.00	106,564.53	1,324,899.00	416,866.40	908,032.60	31.46%	30%	
YMCA/GP	271,471.00	255,707.66	3,371,615.00	959,506.48	2,412,108.52	28.46%	30%	
YMCA/w-Deerfield CRA	14,151.00	10,826.75	127,372.00	42,979.76	84,392.24	33.74%	30%	
Technical Assistance/Coaching	-	-	50,000.00	-	50,000.00	0.00%		
YMCA SPARK	3,333.00	7,693.93	40,000.00	15,270.40	24,729.60	38.18%	30%	
Prime Time/Survey	-	-	5,000.00	5,000.00	-	100.00%		
Back to School Supplies	-	-	40,000.00	-	40,000.00	0.00%		
Lights on Afterschool	-	-	8,000.00	7,970.47	29.53	99.63%		
Unallocated	-	-	1,247.00	-	1,247.00	0.00%		
Sub-Total Elem Out of Schl	745,744.00	705,852.25	10,565,806.00	3,365,653.28	7,200,152.72	31.85%		

12

	January Budget	Actual Expend (for Jan Svc)	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal %*	Comments
7.1-3 Summer Only Programs								
Boys & Girls Club	-	-	582,660.00	-	582,660.00	0.00%	0%	Program starts in the summer
Lauderdale Lakes	-	-	65,453.00	-	65,453.00	0.00%	0%	Program starts in the summer
Memorial Healthcare System	-	-	114,210.00	-	114,210.00	0.00%	0%	Program starts in the summer
New Hope World Outreach	-	-	56,606.00	-	56,606.00	0.00%	0%	Program starts in the summer
Urban League	-	-	130,280.00	-	130,280.00	0.00%	0%	Program starts in the summer
Total Summer Programs	-	-	949,209.00	-	949,209.00	0.00%		
Total Out of Schl Time	745,744.00	705,852.25	11,515,015.00	3,365,653.28	8,149,361.72	29.23%		
7 Total Out of School Time	745,744.00	705,852.25	11,530,015.00	3,380,653.28	8,149,361.72	29.32%		
8.1-1 School Based Health Care								
Medical Staffing Network	57,000.00	58,226.07	570,002.00	225,097.03	344,904.97	39.49%	42%	
MSN w/Coral Springs CRA	10,852.00	11,090.68	108,572.00	43,049.35	65,522.65	39.65%	42%	
Sierra Lifecare	41,125.00	40,422.61	407,144.00	158,552.95	248,591.05	38.94%	42%	
Total School Based Health Care	108,977.00	109,739.36	1,085,718.00	426,699.33	659,018.67	39.30%		
8.1-2 Water Safety								
Swim Central/Broward County	46,092.00	-	553,100.00	75,412.20	477,687.80	13.63%	33%	January invoice coming. High volume in spring/summer
Broward County Health Dept	7,500.00	4,673.60	90,000.00	25,311.88	64,688.12	28.12%	33%	
Total Water Safety	53,592.00	4,673.60	643,100.00	100,724.08	542,375.92	15.66%		
8.1-3 Kid Care Insurance Outreach								
Kid Care Outreach/BC Health Dept	18,622.00	18,928.76	223,458.00	78,267.94	145,190.06	35.03%	33%	
Total Kid Care Insurance	18,622.00	18,928.76	223,458.00	78,267.94	145,190.06	35.03%		
8 Total Physical Health	181,191.00	133,341.72	1,952,276.00	605,691.35	1,346,584.65	31.02%		
9.1-1 Home Visiting								
BRHPC-Healthy Families	162,566.00	139,162.25	1,950,800.00	564,706.00	1,386,094.00	28.95%	33%	
Total Home Visiting	162,566.00	139,162.25	1,950,800.00	564,706.00	1,386,094.00	28.95%		
9.1-2 Support Maternal Child Health								
Healthy Mothers/HB	21,083.00	20,291.79	253,000.00	76,856.81	176,143.19	30.38%	33%	
Memorial	20,832.00	20,736.10	250,000.00	85,629.61	164,370.39	34.25%	33%	
Total Maternal Child Health	41,915.00	41,027.89	503,000.00	162,486.42	340,513.58	32.30%		
9.1-3 Explore Fetal/Infant Mortality Factors								
Brow County Healthy Start	2,500.00	1,100.00	30,000.00	5,995.00	24,005.00	19.98%	33%	Consultant hours vary
HM/HB- FIMR/Cribs	9,293.00	9,792.12	111,518.00	38,270.47	73,247.53	34.32%	33%	
Total Infant Mortality Factors	11,793.00	10,892.12	141,518.00	44,265.47	97,252.53	31.28%		
9 Total Maternal & Child Health	216,274.00	191,082.26	2,595,318.00	771,457.89	1,823,860.11	29.72%		

	January Budget	Actual Expend (for Jan Svc)	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal %*	Comments
10.1-1 Physical/Dev SN MOST								
After School Programs	26,112.00	23,232.50	377,002.00	95,385.99	281,616.01	25.30%	29%	
Ann Stork	13,999.00	11,876.94	183,475.00	46,239.12	137,235.88	25.20%	29%	
ARC	76,606.00	83,171.61	1,151,409.00	312,668.78	838,740.22	27.16%	29%	
Broward Children's Cntr	31,783.00	28,963.86	620,585.00	111,820.68	508,764.32	18.02%	29%	
Ctr for Hearing	14,143.00	14,061.30	215,890.00	52,133.87	163,756.13	24.15%	29%	
Smith Community MH	52,361.00	45,872.29	718,520.00	192,136.73	526,383.27	26.74%	29%	
United Cerebral Palsy	34,367.00	28,300.00	484,507.00	106,599.95	377,907.05	22.00%	29%	
YMCA	311,202.00	293,446.07	3,915,563.00	1,069,975.63	2,845,587.37	27.33%	29%	
Total SN After School Programs	560,573.00	528,924.57	7,666,951.00	1,986,960.75	5,679,990.25	25.92%		
Total SN Summer Programs	-	-	104,850.00	-	104,850.00	0.00%		
Unallocated	-	-	75,199.00	-	75,199.00	0.00%		
Total SN MOST Programs	560,573.00	528,924.57	7,847,000.00	1,986,960.75	5,860,039.25	25.32%		
10.1-2 STEP								
ARC	25,809.00	24,440.62	362,077.00	85,892.15	276,184.85	23.72%	27%	
Ctr Hearing & Communication	15,599.00	14,936.80	239,844.00	57,730.30	182,113.70	24.07%	27%	
United Cerebral Palsy	23,458.00	25,137.28	362,911.00	97,692.92	265,218.08	26.92%	27%	
YMCA	36,385.00	38,751.50	526,613.00	155,250.42	371,362.58	29.48%	27%	
Sub-Total STEP	101,251.00	103,266.20	1,491,445.00	396,565.79	1,094,879.21	26.59%		
10.1-3 Information/Referral Network SN								
First Call for Help - SN	24,627.00	22,346.91	295,532.00	91,504.91	204,027.09	30.96%	33%	
Total Inform/Referral Network SN	24,627.00	22,346.91	295,532.00	91,504.91	204,027.09	30.96%		
10.1-4 Respite Services								
Memorial	6,250.00	9,209.28	75,000.00	27,445.68	47,554.32	36.59%	33%	
Smith Community	6,250.00	4,616.75	75,000.00	20,984.40	54,015.60	27.98%	33%	
Total Respite Services	12,500.00	13,826.03	150,000.00	48,430.08	101,569.92	32.29%		
10.1-5 SN Parent Training								
SN Parent Training	-	-	2,500.00	140.00	2,360.00	5.60%		
Unallocated	-	-	22,500.00	-	22,500.00			
Total SN Parent Training	-	-	25,000.00	140.00	24,860.00	0.56%		
10.1 Total Service Goal 10.1	698,951.00	668,363.71	9,808,977.00	2,523,601.53	7,285,375.47	25.73%		
11.1-1 Safety/Anti-Bullying								
United Way- Choose Peace	2,084.00	-	25,000.00	3,796.86	21,203.14	15.19%	17%	Invoices pending
Total Safety/Anti-Bullying	2,084.00	-	25,000.00	3,796.86	21,203.14	15.19%		
11 Total Child Safety	2,084.00	-	25,000.00	3,796.86	21,203.14	15.19%		
Grand Total Service Goals	4,203,404.00	3,409,396.98	56,149,844.00	14,759,198.60	41,390,645.40	26.29%		

	January Budget	Actual Expend (for Jan Svc)	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal %*	Comments
Systems Goals:								
1.1-2 Single Point of Entry								
First Call for Help	25,151.00	21,603.57	300,905.00	88,721.05	212,183.95	29.48%	33%	
Unallocated	-	-	2,000.00	-	2,000.00			
Total Single Point of Entry	25,151.00	21,603.57	302,905.00	88,721.05	214,183.95	29.29%		
1.1 Total System Goal 1.1	25,151.00	21,603.57	302,905.00	88,721.05	214,183.95	29.29%		
1.2-1 Community Strategic Plan								
Strategic Plan/Website	2,224.00	2,223.99	14,800.00	2,223.99	12,576.01	15.03%		
Health and Wellness Research	-	-	10,000.00	2,000.00	8,000.00	20.00%		
Unallocated	-	-	35,700.00	-	35,700.00	0.00%		
Total Strategic Plan	2,224.00	2,223.99	60,500.00	4,223.99	56,276.01	6.98%		
1.2-2 SAMIS Improve Provider Reporting								
SAMIS Maintenance/Enhanceme	50,858.00	50,857.80	77,291.00	50,857.80	26,433.20	65.80%		
Unallocated	-	-	-	-	-			
Total Improve Provider Reporting	50,858.00	50,857.80	77,291.00	50,857.80	26,433.20	65.80%		
1.2 Total System Goal 1.2	53,082.00	53,081.79	137,791.00	55,081.79	82,709.21	39.97%		
101 Total Seamless System of Care	78,233.00	74,685.36	440,696.00	143,802.84	296,893.16	32.63%		
2.1-1 Public Awareness - Sponsorships								
Sponsorships	3,000.00	3,000.00	30,000.00	11,918.68	18,081.32	39.73%		
Sports Marketing	-	-	10,000.00	5,000.00	5,000.00			
Unallocated	-	-	-	-	-			
Total Sponsorships	3,000.00	3,000.00	40,000.00	16,918.68	23,081.32	42.30%		
2.1-2 Public Awareness - Educate Taxpay								
BECON - Future First	-	-	31,600.00	400.00	31,200.00	1.27%		
KidVision/WPBT	-	-	50,000.00	25,000.00	25,000.00	50.00%		
Sponsorship-Resource Guides	-	-	111,100.00	100.00	111,000.00	0.09%		
Nova - Day for Children	-	-	7,500.00	-	7,500.00	0.00%		
Admin/Marketing	15,847.00	15,845.34	419,643.00	77,667.33	341,975.67	18.51%		
Rose Research - Survey	-	-	25,000.00	25,000.00	-	100.00%		
Bitner/Goodman	-	-	55,000.00	9,000.00	46,000.00	16.36%		
Unallocated	-	-	27,876.00	-	27,876.00	0.00%		
Total Educate Taxpayers	15,847.00	15,845.34	727,719.00	137,167.33	590,551.67	18.85%		
2.1-3 Public Awareness - Outreach								
Business Plan-FLCSC	-	-	77,268.00	77,268.00	-	100.00%		
Broward Youth Shine	-	-	5,000.00	-	5,000.00	0.00%		
YMCA Youth Government	-	-	5,000.00	-	5,000.00	0.00%		
Unallocated	-	-	10,000.00		10,000.00	0.00%		
Total Outreach	-	-	97,268.00	77,268.00	20,000.00	79.44%		
201 Public Awareness & Advocacy	18,847.00	18,845.34	864,987.00	231,354.01	633,632.99	26.75%		

	January Budget	Actual Expend (for Jan Svc)	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal %*	Comments
3.1-1 Leveraged Resources								
Public Consulting Group, Inc	-	-	33,959.00	7,023.00	26,936.00	20.68%		
Unallocated	-	-	67,041.00	-	67,041.00			
Total Leveraged Resources	-	-	101,000.00	7,023.00	93,977.00	6.95%		
301 Total Leveraging Resources	-	-	101,000.00	7,023.00	93,977.00	6.95%		
Grand Total System Goals	97,080.00	93,530.70	1,406,683.00	382,179.85	1,024,503.15	27.17%		
Unallocated	-	-	264,056.00	-	264,056.00			
Program Goals Grand Total	\$ 4,300,484.00	\$ 3,502,927.68	\$ 57,820,583.00	\$ 15,141,378.45	\$ 42,679,204.55	26.19%		

* Ideal percentage has been adjusted to reflect the number of months that the agency has invoiced.

Summary of Special Revenue & Match (GF) for 21st CCLE

School Board of Broward County (SBBC)

Program Ends July 31, 2014

Summary of CSC Funded and SBBC Grant Funded

3.1-3 YMCA	24,925.00	28,618.28	256,043.00	93,266.86	162,776.14	36.43%	40%
Grant Administration	254.00	253.35	6,644.00	1,446.09	5,197.91	21.77%	
Sub-Total 21st Century SBBC	25,179.00	28,871.63	262,687.00	94,712.95	167,974.05	36.06%	

Florida Department of Education (FDOE)

Program Ends July 31, 2014

3.1-2 Summary of CSC Funded and FDOE Grant Funded

YMCA	41,398.00	39,850.12	433,019.00	148,054.99	284,964.01	34.19%	40%
Hispanic Unity	25,333.00	11,084.68	255,313.00	64,715.09	190,597.91	25.35%	40%
Grant Administration	6,185.00	5,920.89	65,025.00	31,995.12	33,029.88	49.20%	
3.1-2 Sub-Total 21st Century FDOE	72,916.00	56,855.69	753,357.00	244,765.20	508,591.80	32.49%	

Sub-Total FDOE Funding & Match 21st Century Program

	72,916.00	56,855.69	753,357.00	244,765.20	508,591.80	32.49%	
21st Century Unallocated							
Unallocated	-	-	56,670.00	-	56,670.00		
Total 21st Century Unallocated	-	-	56,670.00	-	56,670.00	0.00%	
Grand Total 21st Century							
Federal Plus Match	72,916.00	56,855.69	810,027.00	244,765.20	565,261.80	32%	

Unallocated is for August &
September 2014



Children's Services Council of Broward County
Notes to the Financial Statements
February 28, 2014

- (1) The Children's Services Council of Broward County ("CSC") budgets, as revenue, 95% of the property taxes levied, as allowed by state statute.
- (2) The modified accrual basis of accounting is utilized by CSC. Under the modified accrual basis, revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.
- (3) Funds invested in the SBA accommodate pool participants with readily available cash. A substantial portion of the portfolio is placed in short-term securities ("Fund A") and with the downgrade of certain subprime investments a smaller portion of the pool includes longer maturities and higher credit risk ("Fund B"). The pool follows GASB Statement No. 31 which outlines two options for accounting and reporting for money market investment pools as either "2a-7 like fund" or fluctuation net asset value ("NAV"). Accordingly, the SBA has reported the same value as the pool shares allocated to Fund A and Wells Fargo Advantage funds; and the NAV value for shares allocated to SBA Fund B. At September 30, 2013, the Gain/(Loss) on Investments for Fund B was \$23,612.05 and this amount was reflected within the CAFR. Accordingly, this amount is reversed in the current year and the NAV will be revalued at year's end.
- (4) Includes various pending contracts not yet encumbered such as Training, Hunger, 21st Century, etc
- (5) The reserved for administrative costs include projected expenditures for salary, fringe, travel, supplies, etc. for fiscal year 2013/14.
- (6) The Budget to Actual Expenditures Report reflects the actual expenditures for the month and year-to-date basis, and does not include encumbrances. Encumbrances are included on the Budget to Actual (Budgetary Basis) Report, which reflects the annualized budget and all outstanding encumbrances and actual expenditures through the current period.
- (7) The expenditures on the Program Services Goal Report run a month behind. Amounts reflected in the current month are for services provided during the prior month. This timing delay is due to the invoice due date on the 10th of the month following service delivery. Therefore, the Programs Goal Report is for services through the month of January and some from February that are processed in February, which affects ideal percentage rate.
- (8) Unassigned fund balance changes as revenue is received and actual expenditures are incurred.
- (9) Salary, Fringe and Travel budget and expenditures are included for the SAMIS Director Position for when CSC serves as the Salary Agent. The revenue and related expenditures are considered Pass Through Funds and do not have an impact on CSC Broward's financial statements.