



**INTERIM FINANCIAL STATEMENTS
For The Six Month Period Ended
March 31, 2019**

Submitted to Council Meeting April 18, 2019



BUDGET AMENDMENTS
For The Six Month Period Ended
March 31, 2019

Submitted to Council Meeting April 18, 2019



Children's Services Council of Broward County
Budget Amendments
For October 2018 through March 2019

	Beginning Budget Annualized	Total Amendments	Ending Budget Annualized	Comments
Budget Amendments reflected in the financial statements:				
Revenues:				
Comm Collaboration 10.2.1	199,795.00	12,947.00	212,742.00	Revenue commitment for REI from Broward County.
Countdown to Kindergarten 5.1.1.3	543,101.00	6,441.00	549,542.00	Revenue commitment for Countdown to Kindergarten.
Expenditures:				
Direct Programs:				
MOST SN Goal 10.1.1	9,774,533.00	281,487.00	10,056,020.00	Additional Non-Recurring Funding to increase SN Summer 2019 Slots - CA 3/21/19.
Unallocated	1,537,171.00	(281,487.00)	1,255,684.00	Net change in unallocated CA 3/21/19.

Children's Services Council of Broward County
Table of Contents
March 31, 2019



	<u>Page</u>
Balance Sheet.....	2
Statement of Revenues, Expenditures and Changes in Fund Balance.....	3
Budget to Actual (Budgetary Basis) - Annualized Fiscal Year End.....	4-5
Contracted Programs Goals Budget to Actual - Monthly.....	6-12
Notes to the Financial Statements.....	13



Children's Services Council of Broward County
Balance Sheet
March 31, 2019

	General Fund	Prior Year
	March 31, 2019	General Fund
		March 31, 2018
ASSETS		
Current Assets:		
Cash	\$ 2,810,110.93	\$ 1,910,230.11
Investments (Note 3)	65,563,720.92	59,522,050.04
Accounts & Interest Receivable	54,195.20	50,024.31
Salaries & Wages Receivable	-	146,731.84
Due from Other Governments	35,936.70	72,260.59
Due from Other Funds	-	300,000.00
Prepaid Expenses	131,644.67	171,969.78
Total Current Assets	\$ 68,595,608.42	\$ 62,173,266.67
LIABILITIES and FUND EQUITY		
Liabilities:		
Accounts Payable	302,056.81	433,633.98
Salaries & Wages Payable	300,816.17	288,461.01
Due to Other Funds	-	76,589.90
Total Liabilities	602,872.98	798,684.89
Fund Equity:		
Assigned for contracts/expenditures effective FY 19 (Note #4)	4,341,835.33	2,956,667.99
Assigned for Administration FY 19 (Note #5)	4,408,451.68	4,181,199.65
Assigned for Encumbrances FY 19	52,661,301.95	48,678,450.95
Unassigned Fund Balance: Minimum Fund Balance	8,942,060.90	8,383,946.70
Unassigned Fund Balance (Note #9)	(2,360,914.42)	(2,825,683.51)
Total Fund Equity	67,992,735.44	61,374,581.78
Total Liabilities and Fund Equity	\$ 68,595,608.42	\$ 62,173,266.67

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 October 2018 through March 2019

	General Fund		
	March 2019 Actual	FY 2019 YTD Actual	FY 2018 Prior YTD Actual (GF)
Revenues:			
Local Sources:			
Ad Valorem Taxes	\$ 1,482,262.15	\$ 81,222,044.85	\$ 76,281,786.38
Interest on Investments	61,740.24	514,130.15	259,583.43
Federal Direct	-	-	-
Federal through State	-	69,717.57	92,688.90
Local Foundation(s)/Grant	22,845.67	835,390.47	855,985.71
Local Collab. Events & Resources	47,377.73	126,306.19	36,722.63
Training	1,660.00	7,550.00	9,870.00
Total Revenue	<u>1,615,885.79</u>	<u>82,775,139.23</u>	<u>77,536,637.05</u>
Expenditures:			
Total Program Services/Support (Reflects Svc thru February)	703,978.01	28,792,552.38	27,788,056.47
Total General Administration	219,198.99	1,578,508.46	1,390,804.68
Total Non-Operating	(532,681.75)	2,730,731.50	3,091,453.84
Total Capital Outlay	5,538.71	111,033.16	83,214.84
Total Expenditures	<u>396,033.96</u>	<u>33,212,825.50</u>	<u>32,353,529.83</u>
Excess of Revenues over Expenditures	<u>\$ 1,219,851.83</u>	49,562,313.73	45,183,107.22
Beginning Fund Balance		18,430,421.71	16,191,474.56
Ending Fund Balance	<u>\$ 67,992,735.44</u>	<u>67,992,735.44</u>	<u>\$ 61,374,581.78</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, 2019**

	FY 2019 Annual Budget	FY 2019 YTD Actual	FY 2019 Encumbrances	Annualized Encumbrances & Actual Exp.	Budget to Actual Variance	% of Actual Exp. of Budget
Revenues:						
Local Sources:						
Ad Valorem Taxes	\$ 88,221,437.00	\$ 81,222,044.85	\$ -	\$ 81,222,044.85	\$ (6,999,392.15)	92.07%
Interest on Investments	150,000.00	514,130.15	-	514,130.15	364,130.15	342.75%
Federal Through State	156,000.00	69,717.57	-	69,717.57	(86,282.43)	44.69%
Local Foundation(s)/Grant(s)	883,172.00	835,390.47	-	835,390.47	(47,781.53)	94.59%
Local Collab. Events & Resources	83,543.00	126,306.19	-	126,306.19	42,763.19	151.19%
Training	10,000.00	7,550.00	-	7,550.00	(2,450.00)	75.50%
Fund Balance	6,815,653.00	-	-	-	-	0.00%
Total Revenue	96,319,805.00	82,775,139.23	-	82,775,139.23	(6,729,012.77)	85.94%
Expenditures:						
Program Services:						
Direct Programs	82,265,381.00	25,865,791.13	52,057,754.54	77,923,545.67	4,341,835.33	94.72%
Monitoring	68,000.00	46,222.25	31.00	46,253.25	21,746.75	68.02%
Outcome Materials	29,000.00	10,742.99	-	10,742.99	18,257.01	37.04%
Total Program Services	82,362,381.00	25,922,756.37	52,057,785.54	77,980,541.91	4,381,839.09	94.68%
Program Support:						
Employee Salaries (Note #10)	4,245,670.00	2,080,439.07	-	2,080,439.07	2,165,230.93	49.00%
Employee Benefits (Note #10)	1,774,837.00	721,119.49	-	721,119.49	1,053,717.51	40.63%
Consulting	10,000.00	-	4,000.00	4,000.00	6,000.00	40.00%
Travel (Note #10)	50,040.00	13,277.76	-	13,277.76	36,762.24	26.53%
Software Maintenance	79,505.00	27,123.42	8,698.20	35,821.62	43,683.38	45.06%
Telephone	25,000.00	6,267.52	2,667.48	8,935.00	16,065.00	35.74%
Postage	3,000.00	1,478.38	1,243.85	2,722.23	277.77	90.74%
Advertising/Printing/Other	29,980.00	13,475.36	13,887.54	27,362.90	2,617.10	91.27%
Material and Supplies	7,770.00	1,113.22	726.77	1,839.99	5,930.01	23.68%
Dues and Fees	34,180.00	5,501.79	-	5,501.79	28,678.21	16.10%
Total Program Support	6,259,982.00	2,869,796.01	31,223.84	2,901,019.85	3,358,962.15	46.34%
Total Program Services/Support	88,622,363.00	28,792,552.38	52,089,009.38	80,881,561.76	7,740,801.24	91.27%

	FY 2019 Annual Budget	FY 2019 YTD Actual	FY 2019 Encumbrances	Annualized Encumbrances & Actual Exp.	Budget to Actual Variance	% of Actual Exp. of Budget
General Administration:						
Employee Salaries	1,770,942.00	874,613.97	-	874,613.97	896,328.03	49.39%
Employee Benefits	756,527.00	318,813.05	-	318,813.05	437,713.95	42.14%
Legal Fees	35,000.00	8,658.00	26,342.00	35,000.00	-	100.00%
Auditors	35,000.00	33,600.00	-	33,600.00	1,400.00	96.00%
Other Consultants	52,500.00	6,077.50	20,917.50	26,995.00	25,505.00	51.42%
Insurance	56,047.00	39,825.06	-	39,825.06	16,221.94	71.06%
Telecommunications	54,240.00	8,719.41	44,397.31	53,116.72	1,123.28	97.93%
Internet	8,760.00	6,797.89	1,332.11	8,130.00	630.00	92.81%
Rental - Equipment	43,474.00	9,269.72	3,554.28	12,824.00	30,650.00	29.50%
Building Operations (Note # 7)						
Facilities Management	338,282.00	93,652.25	103,372.59	197,024.84	141,257.16	58.24%
Utilities	73,800.00	24,957.36	48,842.64	73,800.00	-	100.00%
Other	10,958.00	5,538.15	5,164.07	10,702.22	255.78	97.67%
Software/Repair Maint	134,649.00	62,577.68	19,495.00	82,072.68	52,576.32	60.95%
Equipment Repairs & Maintenance	62,972.00	13,300.26	13,573.70	26,873.96	36,098.04	42.68%
Travel	30,000.00	3,753.01	-	3,753.01	26,246.99	12.51%
Postage	8,000.00	1,888.12	4,089.65	5,977.77	2,022.23	74.72%
Advertising	10,670.00	-	7,500.00	7,500.00	3,170.00	70.29%
Printing	12,000.00	2,895.73	1,188.60	4,084.33	7,915.67	34.04%
Other Purchased Svc	110,982.00	42,751.61	63,244.09	105,995.70	4,986.30	95.51%
Materials and Supplies	51,765.00	11,789.11	39,082.20	50,871.31	893.69	98.27%
Dues and Fees	42,205.00	9,030.58	350.00	9,380.58	32,824.42	22.23%
Total General Administration	3,698,773.00	1,578,508.46	402,445.74	1,980,954.20	1,717,818.80	53.56%
Non-Operating						
Comm. Redevelop Agency (Note # 11)	2,983,298.00	2,296,451.64	-	2,296,451.64	686,846.36	76.98%
Property Appraiser Fees	578,103.00	434,279.86	143,823.14	578,103.00	-	100.00%
Total Non-Operating	3,561,401.00	2,730,731.50	143,823.14	2,874,554.64	686,846.36	80.71%
Capital Outlay:						
Computer Equip/Software	341,929.00	58,864.20	1,200.01	60,064.21	281,864.79	17.57%
Furniture/ Equipment	43,339.00	27,770.27	11,729.73	39,500.00	3,839.00	91.14%
Remodeling & Renovations	52,000.00	24,398.69	13,093.95	37,492.64	14,507.36	72.10%
Total Capital Outlay	437,268.00	111,033.16	26,023.69	137,056.85	300,211.15	31.34%
Total Expenditures	\$ 96,319,805.00	\$ 33,212,825.50	\$ 52,661,301.95	\$ 85,874,127.45	\$ 10,445,677.55	89.16%

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



Children's Services Council of Broward County
Program Expenditure By Goals
Budget to Actual (Budgetary Basis)
For the Six Month Period Ended March 31, 2019

	Program Invoice - Prior Month		Fiscal Year 2018-2019				Ideal @ Feb	Comments
	February Budget	February Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget		
Services Goals:								
1.1-1 Training/Tech Assistance								
Trainers	9,500.00	9,500.00	107,446.00	41,341.70	66,104.30	38.48%		
Total Training/Tech Assist	9,500.00	9,500.00	107,446.00	41,341.70	66,104.30	38.48%	Training recently started	
1.1-2 Support Organization/Program Quality								
Capacity Building	17,200.00	17,200.00	190,000.00	81,252.00	108,748.00	42.76%		
Leadership Initiatives	-	-	60,000.00	2,800.00	57,200.00	4.67%		
Total Support/Prog. Quality	17,200.00	17,200.00	250,000.00	84,052.00	165,948.00	33.62%		
1.1-3 Fiscal Support Fees								
Comm Based Connection FS Alex Rebb-Fam St	939.00	938.66	11,264.00	4,693.30	6,570.70	41.67%		
Comm Based Connection FS Alex Rebb-LT	1,145.00	1,144.66	13,736.00	5,723.30	8,012.70	41.67%		
Ctr for Hearing FS KIDS-Fam St	368.00	367.58	4,411.00	1,837.90	2,573.10	41.67%		
Ctr for Hearing FS KIDS-Yth Force	565.00	565.33	6,784.00	2,826.65	3,957.35	41.67%		
Ctr for Hearing FS KIDS-MOST SN	562.00	561.92	6,743.00	2,809.60	3,933.40	41.67%		
Ctr for Hearing FS KIDS-STEP	589.00	588.50	7,062.00	2,942.50	4,119.50	41.67%		
Men2Boys FS FLITE -Learning Together	1,502.00	1,502.09	18,025.00	7,510.41	10,514.59	41.67%		
New Mirawood FS KIDS- MOST	1,581.00	1,580.92	18,971.00	7,904.60	11,066.40	41.67%		
Unallocated	-	-	100,000.00	-	100,000.00	0.00%	To be used as needed	
Total Fiscal Support Fees	7,251.00	7,249.66	186,996.00	36,248.26	150,747.74	19.38%		
1.1-4 Volunteers								
Volunteer Broward	20,158.00	17,601.42	241,899.00	98,930.25	142,968.75	40.90%		
Total Volunteers	20,158.00	17,601.42	241,899.00	98,930.25	142,968.75	40.90%		
1 Total Agency Capacity Bldg.	54,109.00	51,551.08	786,341.00	260,572.21	525,768.79	33.14%		
2.1-1 Reduce Abuse & Neglect/Family Strengthening								
ARC, INC - PAT	52,262.00	57,312.00	627,157.00	236,755.59	390,401.41	37.75%		
Boys & Girls Club	20,771.00	-	249,260.00	26,324.11	222,935.89	10.56%	Invoice in process	
Broward Behavioral Health Coalition (BYRC)	-	-	40,000.00	-	40,000.00	0.00%	Program begins in May, 2019.	
Broward Children's Center	9,931.00	9,577.00	119,181.00	43,816.29	75,364.71	36.76%		
Camelot Community Care -FFT	9,293.00	7,696.08	239,525.00	40,524.17	199,000.83	16.92%	Extended staff vacancy. Now fully staffed. Ongoing TA.	
Center for Hear/FS KIDS	13,390.00	7,290.73	160,680.00	46,270.80	114,409.20	28.80%	Extended staff leave in February.	
Children's Harbor	38,422.00	32,699.74	461,062.00	179,340.89	281,721.11	38.90%		
Children's Home Society	68,666.00	47,709.34	824,000.00	162,558.62	661,441.38	19.73%	Staff vacancies filled. Upward trend.	
Comm Based Connections / FS Alex Rebb	17,594.00	15,553.38	211,150.00	83,667.25	127,482.75	39.62%		
Family Central - Nurturing	32,939.00	31,822.95	395,267.00	152,416.44	242,850.56	38.56%		
Father Flanagan's Boys Town	37,277.00	30,072.36	447,217.00	109,985.57	337,231.43	24.59%	Group component implemented. Upward trend.	
Juliana Gerana / Gate	22,621.00	22,002.31	271,457.00	108,214.38	163,242.62	39.86%		
Gulf Coast CC	46,460.00	42,573.17	557,513.00	230,677.80	326,835.20	41.38%		
Healthy Mothers/Babies	39,697.00	26,689.33	476,375.00	160,935.16	315,439.84	33.78%		
Healthy Mothers/Babies-Mentoring	23,999.00	9,645.18	287,976.00	90,787.79	197,188.21	31.53%	Staff vacancies. New hires expected to start in March.	
Henderson - HOMEBUILDERS	34,612.00	26,347.27	515,346.00	172,559.48	342,786.52	33.48%		
Henderson - MST	39,418.00	54,201.77	673,034.00	264,025.42	409,008.58	39.23%		
Hispanic Unity	19,703.00	17,494.76	236,450.00	96,874.28	139,575.72	40.97%		
JAF/CO - MST	42,761.00	41,290.22	513,146.00	197,748.69	315,397.31	38.54%		
KIDS in Distress, HOMEBUILDERS	42,038.00	38,166.20	504,461.00	191,948.11	312,512.89	38.05%		
KIDS - KID FIRST & SAFE	100,481.00	88,143.62	1,205,774.00	473,997.82	731,776.18	39.31%		
Memorial Healthcare Sys - SFBT	59,589.00	65,680.13	715,086.00	335,599.88	379,486.12	46.93%		
Smith Community MH - CBT	35,307.00	36,073.63	423,706.00	178,622.87	245,083.13	42.16%		
Training	-	-	43,500.00	-	43,500.00	0.00%	Training to be provided later in the fiscal year.	
Total/Reduce Abuse & Neglect	807,231.00	708,041.17	10,198,323.00	3,583,651.41	6,614,671.59	35.14%		

	February Budget	February Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Feb	Comments
2.1-2 Kinship/Non-Relative Care								
Kids in Distress	46,811.00	35,520.75	561,739.00	242,922.71	318,816.29	43.24%	41.67%	
Harmony	12,775.00	9,937.86	153,316.00	49,561.00	103,755.00	32.33%	41.67%	Low enrollment.
Legal Aid of Broward County, Inc	26,449.00	26,014.97	317,402.00	125,189.09	192,212.91	39.44%	41.67%	
Mental Health Assoc	11,793.00	11,667.91	141,522.00	49,173.33	92,348.67	34.75%	41.67%	
Total Kinship/Non-Relative Care	97,828.00	83,141.49	1,173,979.00	466,846.13	707,132.87	39.77%		
2.1-3 Trauma Care								
Broward Behavioral Health	-	-	500,000.00	-	500,000.00	0.00%		Contract execution in process.
Create Global Healing	-	-	56,500.00	45,500.00	11,000.00	80.53%		AEAP anticipated to reimburse
JAFCO - AEAP	62,305.00	-	560,752.00	-	560,752.00	0.00%		Services began in January. Invoice pending.
JAFCO - CSC	6,666.00	-	60,000.00	-	60,000.00	0.00%		Services began in January. Invoice pending.
Furniture & Equipment	-	-	43,230.00	6,695.00	36,535.00	15.49%		New program. Purchase in process.
Unallocated	-	-	80,465.00	-	80,465.00	0.00%		
Total Kinship/Non-Relative Care	68,971.00	-	1,300,947.00	52,195.00	1,248,752.00	4.01%		
2.1 Total Service Goal 2.1	974,030.00	791,182.66	12,673,249.00	4,102,692.54	8,570,556.46	32.37%		
2.2-1 Prosperity EITC								
Hispanic Unity	26,250.00	53,049.71	315,000.00	131,955.98	183,044.02	41.89%	41.67%	
CCB	-	-	10,000.00	10,000.00	-	100.00%	100.00%	
Hunger	-	-	20,000.00	-	20,000.00	0.00%		Paid as clients reach goals
Brow County FA for BWBC	-	-	60,000.00	19,876.24	40,123.76	33.13%	41.67%	
Florida Impact	5,000.00	4,019.18	20,000.00	20,000.00	-	100.00%	100.00%	
Harvest Drive	-	-	33,990.00	-	33,990.00	0.00%		Summer only program.
LifeNe4Families - Hunger	-	-	59,740.00	-	59,740.00	0.00%		Summer only program.
So FL Hunger: Breakspot	-	-	70,000.00	32,518.20	37,481.80	46.45%	41.67%	
So FL Hunger: Mobile Food Pantry	5,833.00	8,636.10	1,174.00	-	1,174.00	0.00%		
Unallocated	-	-	589,904.00	214,350.42	375,553.58	36.34%		
Total Prosperity EITC/Hunger	37,083.00	65,704.99	1,011,113.00	4,317,042.96	8,946,110.04	32.55%		
2 Total Family Strengthening	1,011,113.00	856,887.65	13,263,153.00	4,317,042.96	8,946,110.04	32.55%		
3.1-1 Youth Force								
ASP, Inc	46,279.00	37,262.50	579,093.00	189,540.95	389,552.05	32.73%	40.00%	
Ctr for Hearing FS KIDS	15,972.00	11,926.38	252,924.00	68,427.10	184,496.90	27.05%	40.00%	School year components on track. Robust summer.
Community Access Center, Inc	11,008.00	10,552.28	144,092.00	50,929.28	93,162.72	35.34%	40.00%	
Community Reconstruction Housing- North	11,362.00	8,499.76	150,000.00	54,137.84	95,862.16	36.09%	40.00%	
Community Reconstruction Housing- South	14,497.00	11,000.52	199,898.00	67,890.96	132,007.04	33.96%	40.00%	
Crockett Foundation, Inc	18,965.00	17,542.60	246,000.00	90,412.49	155,587.51	36.75%	40.00%	
HANDY	35,914.00	36,400.67	419,981.00	181,896.95	238,084.05	43.31%	40.00%	
Hanley Ctr Foundation	2,500.00	2,500.01	30,000.00	12,500.05	17,499.95	41.67%	40.00%	
Harmony Development Center, Inc.	32,967.00	32,507.86	428,240.00	154,630.46	273,609.54	36.11%	40.00%	
Hispanic Unity	90,162.00	75,231.99	1,086,955.00	405,194.64	681,760.36	37.28%	40.00%	
Memorial Healthcare System	46,561.00	36,907.27	553,031.00	185,959.32	367,071.68	33.63%	40.00%	
Opportunities Ind Ctr (OIC)	24,852.00	22,669.00	291,261.00	133,720.66	157,540.34	45.91%	40.00%	
Smith Community MH Foundation	40,104.00	40,729.01	493,564.00	180,502.18	313,061.82	36.57%	40.00%	
Urban League of Broward County, Inc.	14,190.00	13,358.72	185,862.00	64,433.65	121,428.35	34.67%	40.00%	
West Park, City of	14,199.00	-	206,000.00	52,957.93	153,042.07	25.71%	40.00%	Invoice pending. Anticipated to be on track.
Wyman TOP Training	-	-	9,000.00	-	9,000.00	0.00%		Provider bills one time per year (in July).
YMCA of S FL	60,828.00	55,169.96	762,252.00	296,171.06	466,080.94	38.85%	40.00%	
Total Youth Force	480,360.00	412,258.53	6,038,153.00	2,189,305.52	3,848,847.48	36.26%		

	February Budget	February Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Feb	Comments
3.1-3 LEAP High (Sustained High Schools)								
Hispanic Unity	32,607.00	31,779.08	404,223.00	178,462.92	225,760.08	44.15%	39.00%	
Hispanic Unity-COMPASS LEVERAGE	10,237.00	10,323.29	102,371.00	32,863.91	69,507.09	32.10%	39.00%	
Motivational Edge	10,000.00	-	50,000.00	-	50,000.00	0.00%	20.00%	Recruitment issues. Invoice pending.
YMCA	160,484.00	184,613.23	1,764,029.00	882,278.02	881,750.98	50.01%	39.00%	Overenrolled at one site.
Unallocated	-	-	535,170.00	-	535,170.00	0.00%		Reserved for RFP
Grand total LEAP	213,328.00	226,715.60	2,855,793.00	1,093,604.85	1,762,188.15	38.29%		
3.1-4 Summer Youth Employment								
CareerSource	50,072.00	12,145.90	1,835,153.00	61,506.53	1,773,646.47	3.35%		Summer Program
Total Summer Yth Employment	50,072.00	12,145.90	1,835,153.00	61,506.53	1,773,646.47	3.35%		
3.1-5 Learning Together								
Crockett Foundation, Inc	21,457.00	17,731.21	257,500.00	97,697.02	159,802.98	37.94%	41.67%	
Community Based Connection FS Alex Rebb	21,458.00	21,708.99	257,500.00	103,979.04	153,520.96	40.38%	41.67%	
Men2Boys FS FLITE	21,457.00	17,324.82	257,500.00	95,437.36	162,062.64	37.06%	41.67%	
Total Learning Together	64,372.00	56,765.02	772,500.00	297,113.42	475,386.58	38.46%		
3.1-6 Youth Leadership Development								
Broward Youth Shine	400.00	-	6,700.00	2,050.00	4,650.00	30.60%	41.67%	Invoice in pending.
YMCA of SFL (GNS)	1,114.00	1,473.71	11,143.00	6,403.21	4,739.79	57.46%	41.67%	High utilization due to implementation of gfb project.
Unallocated	-	-	38,857.00	-	38,857.00	0.00%		
Total Youth Leadership Development	1,514.00	1,473.71	56,700.00	8,453.21	48,246.79	14.91%		
3.1 Total Service Goal 3.1	809,646.00	709,358.76	11,558,299.00	3,649,983.53	7,908,315.47	31.58%		
3.2-1 Diversion Programs								
New Day								
Broward Sheriff's Office	65,251.00	56,652.25	783,000.00	252,299.00	530,701.00	32.22%	41.67%	Staff vacancy resolved. Upward trend anticipated.
Camelot CC	14,045.00	-	340,543.00	94,063.82	246,479.18	27.62%	41.67%	Extended staff vacancies. TA provided. Invoice pending.
Harmony Development Ctr	18,658.00	19,818.25	223,893.00	111,222.50	112,670.50	49.68%	41.67%	
Henderson BH	33,860.00	26,280.05	367,433.00	113,386.50	254,046.50	30.86%	41.67%	Staff vacancy. New Staff started March 15th.
Juliana Gerena & Assoc	30,301.00	29,519.77	371,282.00	171,307.74	199,974.26	46.14%	41.67%	
Memorial Healthcare Sys	48,739.00	41,327.01	584,875.00	201,134.15	383,740.85	34.39%	41.67%	
PACE Center for Girls	17,607.00	14,315.32	212,141.00	69,618.40	142,522.60	32.82%	41.67%	
Smith Mental Health Assoc	14,951.00	-	208,862.00	56,772.70	152,089.30	27.18%	41.67%	Invoices pending. Training of new fiscal staff.
Urban League of Broward	24,994.00	16,581.46	299,935.00	70,375.70	229,559.30	23.46%	41.67%	TA provided to improve utilization.
Training	-	-	25,000.00	6,283.33	18,716.67	25.13%		Trainings scheduled for March 2019.
Total Diversion Programs	268,406.00	204,494.11	3,416,964.00	1,146,463.84	2,270,500.16	33.55%		
3.2-2 Juvenile Assessment Center								
Broward Sheriff's Office-JAC	-	-	89,500.00	62,775.46	26,724.54	70.14%	50.00%	Jan. & Feb. invoices pending.
Total JAC	-	-	89,500.00	62,775.46	26,724.54	70.14%		
3.2 Total Service Goal 3.2	268,406.00	204,494.11	3,506,464.00	1,209,239.30	2,297,224.70	34.49%		
3 Total Delinquency Prev & Div.	1,078,052.00	913,852.87	15,064,763.00	4,859,222.83	10,205,540.17	32.26%		
4.1-1 Healthy Youth Transitions (HYT)								
Camelot CC	33,022.00	26,563.97	396,277.00	138,330.21	257,946.79	34.91%	41.67%	
FLITE	14,763.00	13,253.15	177,160.00	66,207.03	110,952.97	37.37%	41.67%	
Gulf Coast	37,875.00	30,383.82	454,518.00	162,791.12	291,726.88	35.82%	41.67%	
HANDY	57,342.00	45,282.42	688,127.00	235,458.96	452,668.04	34.22%	41.67%	
Henderson BH-Wilson Gardens	19,061.00	14,021.74	228,740.00	65,946.98	162,793.02	28.83%	41.67%	Staff on extended leave.
Housing Opp Mort Assist (HOMES)	8,333.00	5,042.64	100,000.00	32,432.29	67,567.71	32.43%	41.67%	Low referrals. Recruitment in process.
Memorial Healthcare	53,531.00	54,926.81	642,380.00	245,368.58	397,011.42	38.20%	41.67%	
Museum of Discovery & Science	7,999.00	-	97,534.00	26,529.86	71,004.14	27.20%	41.67%	Amendment pending. Upward trend anticipated.
PACE Ctr for Girls	21,721.00	21,047.53	260,673.00	115,025.89	145,647.11	44.13%	41.67%	
SunServe	29,445.00	26,902.85	353,362.00	117,793.22	235,568.78	33.33%	41.67%	
Urban League of Broward County	24,349.00	19,250.09	292,190.00	88,309.55	203,880.45	30.22%	41.67%	TA provided to improve utilization.
Total Healthy Youth Transitions (HYT)	307,441.00	256,675.02	3,690,961.00	1,294,193.69	2,396,767.31	35.06%		
4 Total Healthy Youth Transitions	307,441.00	256,675.02	3,690,961.00	1,294,193.69	2,396,767.31	35.06%		

	February Budget	February Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Feb	Comments
5.1-1 Subsidized Childcare								
Early Learning Coalition	466,070.00	61,080.77	5,592,850.00	675,680.95	4,917,169.05	12.08%	41.67%	State funds used first.
Early Learning Coalition-Vol Pop	269,287.00	194,100.62	3,195,850.00	971,881.55	2,223,968.45	30.41%	41.67%	Referrals increasing. Upward trend anticipated.
Total Subsidized Childcare	735,357.00	255,181.39	8,788,700.00	1,647,562.50	7,141,137.50	18.75%		
5.1-2 Preschool Training								
Family Central (PBS) Training	73,731.00	81,976.33	884,770.00	381,934.77	502,835.23	43.17%	41.67%	Additional training still to be scheduled.
Total Preschool Training	73,731.00	81,976.33	884,770.00	381,934.77	502,835.23	43.17%	41.67%	Additional training still to be scheduled.
5.1-3 Grade Level Reading Campaign								
KidVision/WPBT and Word A Day	17,200.00	17,199.12	76,000.00	57,000.00	19,000.00	75.00%		
Broward Reads	-	-	82,779.00	24,656.24	58,122.76	29.79%		
Countdown to Kindergarten	-	-	9,537.00	2,724.18	6,812.82	28.56%	41.67%	TA being provided to address invoicing
Broward Reads for the Record	-	-	85,000.00	-	85,000.00	0.00%	41.67%	
Reading & Math	17,583.00	18,226.88	211,000.00	73,601.42	137,398.58	34.88%	41.67%	
Volunteer Broward	7,102.00	4,231.49	85,226.00	21,458.67	63,767.33	25.18%	41.67%	Staff vacancy - Recently hired.
Total Grade Level Reading Campaign	41,885.00	39,657.49	549,542.00	179,440.51	370,101.49	32.65%		
5.1-4 Child Care Accreditation								
Child Care Accreditation	-	-	276,296.00	-	276,296.00	0.00%		
Unallocated	-	-	276,296.00	-	276,296.00	0.00%		
Total Child Care Accreditation	-	-	276,296.00	-	276,296.00	0.00%		
5 Total Early Care & Education	850,975.00	376,815.21	10,509,308.00	2,212,922.53	8,296,385.47	21.06%		
6.1-1 Adoption Campaign/Foster Parent Recruitment								
Giologic - Forever Families	14,753.00	14,752.58	177,031.00	73,762.90	103,268.10	41.67%	41.67%	
Heart Gallery	3,004.00	2,916.00	36,050.00	14,580.00	21,470.00	40.44%	41.67%	
Total Adoption Campaign/Foster Parent Recruitment	17,757.00	17,668.58	213,081.00	88,342.90	124,738.10	41.46%		
6.1-2 Legal Assistance/Child Welfare / Recruitment								
Legal Aid - Dependency System	61,370.00	66,631.50	736,450.00	317,655.00	418,795.00	43.13%	41.67%	
Legal Aid - DJJ/Crossover	27,411.00	26,315.52	328,929.00	126,146.60	202,782.40	38.35%	41.67%	
Legal Aid of Broward County - LAW LINE	7,038.00	6,429.74	84,460.00	33,371.59	51,088.41	39.51%	41.67%	
Total Legal Assistance/Child Welfare/ Recruitment	95,819.00	99,376.76	1,149,839.00	477,173.19	672,665.81	41.50%		
6.1-3 Early Child Court								
Henderson BH	4,998.00	4,588.50	60,000.00	22,701.00	37,299.00	37.84%	41.67%	
Total Child Court	4,998.00	4,588.50	60,000.00	22,701.00	37,299.00	37.84%	41.67%	
6 Total Child Welfare System Support	118,574.00	121,633.84	1,422,920.00	588,217.09	834,702.91	41.34%		
7.1-1 Leadership/Quality for Out-of-School Programs								
FLCSC/Mott-Lev	-	-	15,000.00	15,000.00	-	100.00%	100.00%	
Total Leadership/Quality MOST	-	-	15,000.00	15,000.00	-	100.00%	100.00%	
7.1-2 Maximizing Out of School Time: Elementary (MOST)								
Advocacy Network for Disabilities	8,583.00	6,680.05	103,000.00	32,684.19	70,315.81	31.73%	36.00%	
After School Programs	350,787.00	300,149.40	4,316,911.00	1,540,864.98	2,776,046.02	35.69%	36.00%	
Boys & Girls Clubs	53,919.00	43,995.81	1,239,938.00	244,196.71	995,741.29	19.69%	36.00%	Robust summer.
City of Hallandale Beach	8,920.00	5,967.63	160,451.00	27,145.68	133,305.32	16.92%	36.00%	Annual fees collected at start, impacted billing.
City of Hollywood	21,295.00	15,107.17	572,567.00	91,792.83	480,774.17	16.03%	36.00%	Robust summer.
Community After School	22,617.00	20,974.27	395,086.00	99,160.18	295,925.82	25.10%	36.00%	Robust summer.
Community After School w/Margate CRA	21,000.00	21,862.36	363,326.00	103,321.42	260,004.58	28.44%	36.00%	
Hallandale - CRA	-	-	501,451.00	500,282.00	1,169.00	99.77%	100.00%	
Hollywood Beach - CRA	-	-	228,665.00	228,665.00	-	100.00%	100.00%	
Kids in Distress	13,279.00	10,667.80	192,610.00	55,039.75	137,570.25	28.58%	33.33%	February invoice pending. Robust summer anticipated.
City of Miramar	9,521.00	-	154,216.00	26,648.37	127,567.63	17.28%	36.00%	
New Miramar Academy w/ KIDS as FS	19,375.00	16,020.72	271,013.00	80,367.75	190,645.25	29.65%	36.00%	
Russell Life Skills	10,506.00	11,482.65	144,922.00	52,026.10	92,895.90	35.90%	36.00%	
Soreff JCC	26,176.00	24,414.88	337,497.00	124,330.49	213,166.51	36.84%	36.00%	
Sunshine After School	107,694.00	100,060.07	1,503,071.00	500,981.07	1,002,089.93	33.33%	36.00%	
YMCA of S FL	288,268.00	253,751.19	3,474,500.00	1,235,438.13	2,239,061.87	35.56%	36.00%	
YMCA of S FL-with Deerfield CRA	14,172.00	22,124.13	216,041.00	107,169.79	108,871.21	49.61%	36.00%	Overserving the Deerfield Beach CRA
YMCA of S FL - SPARK Fidelity	3,519.00	6,965.00	42,228.00	19,318.00	22,910.00	45.75%	41.67%	
Back to School - Supplies	-	-	65,000.00	28,000.00	37,000.00	43.08%	41.67%	Event held in the summer
Training	2,700.00	2,700.00	66,200.00	8,400.00	57,800.00	12.69%		Trainings scheduled for March, 2019

	February Budget	February Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Feb	Comments
Lights on Afterschool	-	-	10,000.00	9,096.89	903.11	90.97%		
Sub-Total MOST: Elementary	982,331.00	862,923.13	14,358,693.00	5,114,929.33	9,243,763.67	35.62%		
7.1-3 Summer Only Programs: Elementary (MOST)	-	-	-	-	-	-		
Lauderdale Lakes	-	-	103,487.00	-	103,487.00	0.00%		Summer only program.
West Park	-	-	60,026.00	-	60,026.00	0.00%		Summer only program.
New Hope World Outreach	-	-	92,368.00	-	92,368.00	0.00%		Summer only program.
Urban League of Broward County	-	-	111,625.00	-	111,625.00	0.00%		Summer only program.
Total Summer Only Programs: Elementary (MOST)	-	-	367,506.00	-	367,506.00	0.00%		
7 Total Out of School Time	982,331.00	862,923.13	14,741,199.00	5,129,929.33	9,611,269.67	34.80%		
8.1-1 School Based Health Care	9,638.00	10,830.00	106,020.00	52,440.00	53,580.00	49.46%	41.67%	
Sierra w / Coral Springs CRA	144,573.00	162,450.00	1,590,300.00	786,600.00	803,700.00	49.46%	41.67%	
Sierra Lifecare, Inc.	154,211.00	173,280.00	1,696,320.00	839,040.00	857,280.00	49.46%		
Total School Based Health Care	308,422.00	346,560.00	3,392,640.00	1,678,080.00	1,711,060.00	49.46%		
8.1-2 Water Safety	58,580.00	-	702,960.00	47,400.00	655,560.00	6.74%	41.67%	Jan & Feb invoices pending. Low utilization in winter.
Swim Central/Broward County	23,686.00	17,436.45	276,740.00	95,183.35	181,556.65	34.39%	41.67%	
Brow Health-Prevent Drowning	7,500.00	7,500.00	7,500.00	7,500.00	-	100.00%		
MNetwork Water Watchers	89,766.00	24,936.45	987,200.00	150,083.35	837,116.65	15.20%		
Total Water Safety	151,932.00	49,872.90	1,673,840.00	292,666.70	1,381,173.30	17.13%		
8.1-3 Kid Care Insurance Outreach	36,479.00	25,603.49	437,750.00	165,965.66	271,784.34	37.91%	41.67%	
Kid Care Outreach/BC Health Dept.	36,479.00	25,603.49	437,750.00	165,965.66	271,784.34	37.91%		
Total Kid Care Insurance	36,479.00	25,603.49	437,750.00	165,965.66	271,784.34	37.91%		
8 Total Physical Health	280,456.00	223,819.94	3,121,270.00	1,155,089.01	1,966,180.99	37.01%		
9.1-1 Home Visiting	171,628.00	137,402.31	2,059,557.00	670,565.07	1,388,991.93	32.56%	41.67%	Low enrollment. Upward trend anticipated.
BRHPC-Healthy Families	171,628.00	137,402.31	2,059,557.00	670,565.07	1,388,991.93	32.56%		
Total Home Visiting	171,628.00	137,402.31	2,059,557.00	670,565.07	1,388,991.93	32.56%		
9.1-2 Support Maternal Child Health	38,732.00	30,712.88	464,784.00	165,161.76	299,622.24	35.54%	41.67%	
Healthy Mothers/ HB	38,732.00	30,712.88	464,784.00	165,161.76	299,622.24	35.54%		
Memorial Healthcare System	34,614.00	38,513.75	415,388.00	175,848.37	239,539.63	42.33%	41.67%	
Unallocated	-	-	150,000.00	-	150,000.00	0.00%		Reserved for potential waitlist.
Total Maternal Child Health	73,346.00	69,226.63	1,030,172.00	341,010.13	689,161.87	33.10%		
9.1-3 Explore Fetal/Infant Mortality Factors	12,479.00	9,470.68	149,750.00	68,801.08	80,948.92	45.94%	41.67%	
Healthy Mothers/Healthy Babies SAFE SLEEP	12,479.00	9,470.68	149,750.00	68,801.08	80,948.92	45.94%		
Total Infant Mortality Factors	12,479.00	9,470.68	149,750.00	68,801.08	80,948.92	45.94%		
9 Total Maternal & Child Health	257,453.00	216,099.62	3,239,479.00	1,080,376.28	2,159,102.72	33.35%		
10.1-1 Physical Development- MOST SN After School	43,457.00	36,609.64	595,310.00	167,676.27	427,633.73	28.17%	36.00%	
After School Programs/Quest	43,457.00	36,609.64	595,310.00	167,676.27	427,633.73	28.17%		
Ann Storck Center	21,314.00	19,048.54	283,062.00	85,216.43	197,845.57	30.11%	36.00%	
ARC	101,763.00	106,004.07	1,602,753.00	531,628.77	1,071,124.23	33.17%	36.00%	
Broward Children's Center	36,681.00	34,981.23	635,732.00	158,681.65	477,050.35	24.96%	36.00%	Robust Summer.
City for Hearing/FS KIDS	11,812.00	11,042.00	274,982.00	55,101.00	219,881.00	20.04%	36.00%	Robust Summer.
Smith Community MH (BH)	61,525.00	56,161.44	897,091.00	283,966.28	613,124.72	31.65%	36.00%	
United Cerebral Palsy	51,145.00	40,298.48	716,656.00	207,381.95	509,274.05	28.94%	36.00%	
YMCA of S FL	346,474.00	334,326.40	4,618,262.00	1,630,022.43	2,988,239.57	35.30%	36.00%	
Total SN After School Programs	674,171.00	638,471.80	9,623,848.00	3,119,674.78	6,504,173.22	32.42%		
10.1-1 Summer Only Programs SN - MOST RFP	-	-	329,783.00	-	329,783.00	0.00%		Summer only program.
JAFCO	-	-	329,783.00	-	329,783.00	0.00%		Summer only program.
City of Pembroke Pines (Summer Only)	-	-	102,389.00	-	102,389.00	0.00%		
Total SN Summer Programs	-	-	432,172.00	-	432,172.00	0.00%		
Total SN MOST Programs	674,171.00	638,471.80	10,056,020.00	3,119,674.78	6,936,345.22	31.02%		

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10.1-2 STEP SN								
Abilities	7,682.00	6,905.76	92,185.00	36,697.35	55,487.65	39.81%	33.00%	
ARC	27,881.00	30,097.35	397,362.00	132,135.13	265,226.87	33.25%	33.00%	
Chr for Hearing/FS KIDS	15,670.00	25,669.33	258,130.00	99,872.41	158,257.59	38.69%	33.00%	
Junior Achievement- LEVERAGE	-	-	7,000.00	-	7,000.00	0.00%		New leverage
Smith Community Mental Health	20,218.00	15,384.51	284,429.00	80,205.39	204,223.61	28.20%	33.00%	
United Cerebral Palsy	31,624.00	32,232.09	491,565.00	158,660.60	332,904.40	32.28%	33.00%	
YMCA of S FL	37,317.00	38,835.05	582,872.00	155,648.21	427,223.79	26.70%	33.00%	
Sub-Total STEP SN	140,392.00	149,124.09	2,113,543.00	663,219.09	1,450,323.91	31.38%		
10.1-3 Information/Referral Network SN								
First Call for Help - SN	67,528.00	64,908.40	810,347.00	324,758.17	485,588.83	40.08%	41.67%	
Unallocated	-	-	26,446.00	-	26,446.00	0.00%		
Total Inform/Referral Network SN	67,528.00	64,908.40	836,793.00	324,758.17	512,034.83	38.81%		
10.1-4 Respite Services- BREAK								
Memorial Healthcare System(BH)	7,005.00	6,283.79	84,058.00	35,058.55	48,999.45	41.71%	41.67%	
Smith Community MH (BH)	7,202.00	5,863.92	86,433.00	36,515.53	49,917.47	42.25%	41.67%	
Total Respite Services-BREAK	14,207.00	12,147.71	170,491.00	71,574.08	98,916.92	41.98%		
10.1-5 SN Parent Training								
SN Parent Training	-	-	10,000.00	493.00	9,507.00	4.93%		To be used as needed
SN Parent Interpreters	320.00	320.00	14,000.00	5,845.00	8,155.00	41.75%		To be used as needed
Unallocated	-	-	9,700.00	-	9,700.00	0.00%		
Total SN Parent Training	320.00	320.00	33,700.00	6,338.00	27,362.00	18.81%		
10.1 Total Service Goal 10.1	896,618.00	864,972.00	13,210,547.00	4,185,564.12	9,024,982.88	31.68%		
11.1-1 Safety/Anti-Bullying								
United Way- Choose Peace	3,664.00	2,477.94	43,975.00	23,667.56	20,307.44	53.82%	41.67%	Large project early in the year.
Total Safety/Anti-Bullying	3,664.00	2,477.94	43,975.00	23,667.56	20,307.44	53.82%		
11 Total Child Safety	3,664.00	2,477.94	43,975.00	23,667.56	20,307.44	53.82%		
Grand Total Service Goals	5,840,784.00	4,747,708.30	79,093,916.00	25,106,797.61	53,987,118.39	31.74%		
Systems Goals:								
1.1-2 Single Point of Entry								
First Call for Help	31,279.00	27,344.81	375,345.00	144,139.98	231,205.02	38.40%	41.67%	
Total Single Point of Entry	31,279.00	27,344.81	375,345.00	144,139.98	231,205.02	38.40%		
1.1 Total System Goal 1.1	31,279.00	27,344.81	375,345.00	144,139.98	231,205.02			
1.2-1 Leadership/Resources/Community Strategic Plan								
Consultants -Undoing Racism, FSN,etc.	10,299.00	10,298.80	108,467.00	75,092.80	33,374.20	69.23%		
SN Assessment	-	-	60,600.00	31,800.00	28,800.00	52.48%		
Consultants - OPS	2,070.00	2,069.27	29,853.00	12,404.72	17,448.28	41.55%		
Unallocated	-	-	13,822.00	-	13,822.00	0.00%		
Total Leadership/Resources/Community Strategic	12,369.00	12,368.07	212,742.00	119,297.52	93,444.48	56.08%		
1.2-2 Improve Provider Reporting								
SAMIS Maintenance/Enhancement	-	-	84,291.00	80,145.00	4,146.00	95.08%		
TBD	-	-	85,000.00	-	85,000.00	0.00%		
Unallocated	-	-	42,400.00	-	42,400.00	0.00%		
Total Improve Provider Reporting	-	-	211,691.00	80,145.00	131,546.00	37.86%		
1.2-4 Integrated Data Collaboration								
Consultant	3,040.00	3,039.95	60,000.00	18,039.95	41,960.05	30.07%		
Webauthor	-	-	80,000.00	3,117.50	76,882.50	3.90%		
Unallocated	-	-	80,000.00	-	80,000.00	0.00%		
Total Integrated Data Collaboration	3,040.00	3,039.95	220,000.00	21,157.45	198,842.55	9.62%		
1.2 Total System Goal 1.2	15,409.00	15,408.02	644,433.00	220,599.97	423,833.03	34.23%		
101 Total Seamless System of Care	46,685.00	42,752.83	1,019,778.00	364,739.95	655,038.05	35.77%		

	February Budget	February Actual	Annualized Budget	YTD Actual Expenditures	Remaining Budget	% of Budget	Ideal @ Feb	Comments
2.1-1 Public Awareness - Sponsorships								
Sponsorships	2,000.00	2,000.00	35,000.00	32,785.00	2,215.00	93.67%		
High Traffic Sponsorships	-	-	15,000.00	9,855.00	5,145.00	65.70%		
Total Sponsorships	2,000.00	2,000.00	50,000.00	42,640.00	7,360.00	85.28%		
2.1-2 Public Awareness - Educate Taxpayers								
Marketing	50,000.00	17,929.45	408,800.00	161,881.93	246,918.07	39.60%		
Outreach Materials	-	-	33,800.00	32,900.00	900.00	97.34%		
Printing	-	-	5,800.00	1,242.00	4,558.00	21.41%		
Sponsorship-Resource Guides	-	-	128,700.00	38,610.00	90,090.00	30.00%		
BECON - Future First	200.00	200.00	31,600.00	800.00	30,800.00	2.53%		
M Network- Website Consulting	2,700.00	2,700.00	70,000.00	11,660.75	58,339.25	16.66%		
Nova SE University - Day for Children	-	-	7,500.00	-	7,500.00	0.00%		
Taoti Creative-Website Hosting	-	-	27,080.00	9,296.25	17,783.75	34.33%		
Total Educate Taxpayers	52,900.00	20,829.45	713,280.00	256,390.93	456,889.07	35.95%		
2.1-3 Public Awareness - Outreach								
Business Plan-FLCSC	-	-	84,126.00	84,126.00	-	100.00%		
Consultant	3,750.00	3,750.00	15,000.00	7,500.00	7,500.00	50.00%		
Travel	-	-	3,597.00	3,596.64	0.36	99.99%		
Total Outreach	3,750.00	3,750.00	102,723.00	95,222.64	7,500.36	92.70%		
201 Total Public Awareness & Advocacy	58,650.00	26,579.45	866,003.00	394,253.57	471,749.43	45.53%		
3.1-1 Leveraging Resources								
Unallocated	-	-	30,000.00	-	30,000.00	0.00%		To be used as needed
Total Leveraging Resources	-	-	30,000.00	-	30,000.00	0.00%		
301 Total Leveraging Resources	-	-	30,000.00	-	30,000.00	0.00%		
Grand Total System Goals	105,338.00	69,332.28	1,915,781.00	758,993.52	1,156,787.48	39.62%		
Unallocated	-	-	1,255,684.00	-	1,255,684.00			
Program Goals Grand Total	\$ 5,946,122.00	\$ 4,817,040.58	\$ 82,265,381.00	\$ 25,865,791.13	\$ 56,399,589.87	31.44%		



**Children's Services Council of Broward County
Notes to the Financial Statements
March 31, 2019**

- (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, Wells Fargo Advantage Funds, and Florida Education Investment Trust Fund accommodate pool participants with readily available cash. 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 of the net asset value ("NAV"). CSC accounts for investments funds using the first method.
- (4) Includes various pending contracts not yet encumbered such as new initiatives, Summer 2019, new RFP's occurring mid year, and other pending initiatives and items that do not lend themselves to be encumbered.
- (5) The reserved for administrative costs include projected expenditure for salary, fringe, travel, supplies, etc. for FY 2018/19
- (6) The Budget to Actual Expenditures report reflects the annual budget, year-to-date expenditures and annual encumbrances. The report calculates the annual variance and the percentage of actual to the budget. This report provides an annual perspective of how the CSC is expected to perform throughout the year.
- (7) The accumulating balance in the Building Operations Budget to Actual is aggregating a reserve for capital improvements to be used as necessary.
- (8) 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 February. The report includes March 2019 administrative costs.
- (9) Unassigned fund balance changes as revenue is received and actual expenditures are incurred.
- (10) 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.
- (11) The City of Hollywood rebated \$677,442 as a refund of Tax Increment payment for FY 18/19