



CITY OF DORAL PARKS AND POLICE 4 KIDS FOUNDATION BOARD MEETING

**Wednesday, January 27, 2016 at 4:00 p.m.
Doral Government Center
3rd Floor Council Chambers
8401 NW 53rd Terrace
Doral, FL 33166**

- 1. Call to Order / Roll Call of Foundation Members**
- 2. Approval of Minutes from October 21, 2015**
- 3. Public Comments**
- 4. Discussion Items**

A. Approval of Financial Items:

- a. Approval of the engagement letter by the independent accountant for the compilation of the financial statements for the year ending September 30, 2015 and the preparation of Form 990, Return of an Organization Exempt from Income Tax, for the year ended September 30, 2015. As stated in her engagement letter, this includes the approval of her fees for services of \$1,500 plus out-of-pocket costs with a retainer of \$700 prior to commencement of her work **(Exhibit A)**.

B. Parks & Police 4 Kids 2016-2017 After School Program Proposal (Exhibit B).

C. Parks Master Plan Stakeholder Interview

- a. **Special PP4K Meeting – Tentative for Friday, February 12, 2016 at 11:00am**

- 5. Next Meeting Date**
- 6. Adjournment**

Anyone wishing to obtain a copy of an agenda item may contact the **City Clerk at 305-593-6725** or view the agenda packet on the City's website at www.cityofdoral.com or at City of Doral Government Center, 8401 NW 53rd Terrace, Doral, Florida 3366 during regular business hours (Monday – Friday, 8:00 A.M. – 4:30 P.M.). Pursuant to Florida Statute 286.0105, anyone wishing to appeal any decision made by the City Council with respect to any matter considered at this meeting or hearing shall need a record of the proceedings and, for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.



CITY OF DORAL PARKS AND POLICE 4 KIDS FOUNDATION BOARD MEETING DRAFT MINUTES

Wednesday, October 21, 2015 at 4:00 p.m.
8401 NW 53rd Terrace, 3rd Floor Council Chambers
Doral, FL 33166

1. Call to Order / Roll Call of Foundation Members

Meeting was called to order at 4:50 pm

Chairman Luigi Boria	Present
Director Sandra Ruiz	Present
Director Pete Cabrera	Present
Director Christi Fraga	Present
Director Ana Maria Rodriguez	Present

Also present were:

Weiss, Serota Helfman et.al, City Attorney
Connie Diaz, City Clerk

Director Ruiz requested to add an item on the appointment of a PP4K member for her seat. By consensus, the Board agreed to add the item.

2. Approval of Minutes from August 11, 2015

Motion to approve made by Director Ruiz and seconded by Director Rodriguez. By consensus, motion passes unanimously.

3. Public Comments

No comments were made during public comments.

4. Discussion Items

A. Approval of Financial Items:

- a. Guidance on an accounts receivable balance of \$949.12 on the financial statements outstanding for over two years. This receivable is from Eugenia B. Thomas K-8 Center relating to the After School Program. **(Exhibit A & B)**

Motion to approve to clear the debt and provide them a report on the use of the funds made by Director Cabrera and seconded by Director Rodriguez. By consensus, motion passes unanimously.

B. Amount donated to PP4K from City of Doral Day at Miami Marlins

- a. **Offline Sales: \$1,795.00**
- b. **Online Sales: TBA**

Motion to accept the offline sales made by Director Rodriguez and seconded by Director Cabrera. By consensus, motion passes unanimously.

C. Parks and Police 4 Kids Gala

The Board agreed to accept the suggestion of a Coach's Appreciation Brunch / Lunch in September 2016. Director Ruiz voted "no."

Director Ruiz requested to add an item on the appointment of a PP4K member for her seat.

She addressed the Board and requested to appoint Mr. Fernando Horruitiner take her place in the PP4K Board.

5. Next Meeting Date – November 18, 2015 at 4:00 pm

6. Adjournment: Meeting adjourns at 5:22 pm.

Respectfully submitted,

Connie Diaz, City Clerk

Motion to approve the minutes of the October 21, 2015, Parks and Police 4 Kids Special Meeting made by ___ and seconded by _____.

Director Ana Maria Rodriguez
Director Pete Cabrera
Director Christi Fraga
Vice Chair Sandra Ruiz
Chair Luigi Boria

APPROVED and ADOPTED this 27 day of January, 2016.

LUIGI BORIA, CHAIR

SAUGAR, P.A.

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"Certified Public Accountant"

1609 S.W. 57th Avenue
Miami, Florida 33155-2134

Telephone Number: (305) 266-3008
Facsimile Number: (305) 266-1008

January 13, 2016

Members of the Board of Directors
Parks & Police 4 Kids, Inc.
Finance Department
8401 N.W. 53rd Terrace
Doral, Florida 33166

You have requested that I prepare the financial statements of Parks & Police 4 Kids, Inc., which comprise the statement of financial position as of September 30, 2015, and the related statements of activities for the year then ended, and perform a compilation engagement with respect to those financial statements. These financial statements will not include a statement of cash flows and related notes to the financial statements. I am pleased to confirm our acceptance and our understanding of this engagement by means of this letter.

My Responsibilities

The objective of our engagement is to:

- a. Prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you; and
- b. Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

I will conduct the compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

I am not required to, and will not, verify the accuracy or completeness of the information you will provide to me for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, I will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that my role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to my undertaking the engagement in accordance with SSARSS:

- a. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- b. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America.
- c. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.
- d. The prevention and detection of fraud.
- e. To ensure that the entity complies with the laws and regulations applicable to its activities.
- f. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to me for the engagement.
- g. To provide me with:
 - i. Access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - ii. Additional information that I may request from you for the purpose of the compilation engagement.
 - iii. Unrestricted access to persons within the entity of whom I determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee the preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

The Report

As part of our engagement, I will issue a report that will state that I did not audit or review the financial statements and that, accordingly, I do not express an opinion, a conclusion, nor provide any assurance on them.

You agree to include the accountant's compilation report in any document containing financial statements that indicates that I have performed a compilation engagement on such financial statements.

If, for any reason, I am unable to complete the compilation of your financial statements, I will not issue a report on such statements as a result of this engagement.

Other Relevant Information

As part of our engagement, I will also I will prepare the federal Form 990 (Return of Organization Exempt from Federal Income Tax) with supporting schedules for Parks & Police Kids, Inc., for the fiscal year ending September 30, 2015. I will also propose any adjusting entries that I find necessary in connection with the preparation of the income tax return.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that do not meet these standards. Accordingly, I will advise you if I identify such a situation, and I will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures before completing the preparation of the return. If I conclude that I am obligated to disclose a position and you refuse to permit disclosure, I reserve the right to withdraw from the engagement. Likewise, where I disagree about the obligation to disclose a

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Parks & Police 4 Kids, Inc.
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position, you also have a right to choose another professional to prepare your return. In either event, you agree to compensate me for the services to the date of the withdrawal. Our engagement with you will terminate upon withdrawal.

The IRS permits you to authorize me to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the

return. Unless you tell me otherwise, I will check that box authorizing the IRS to discuss your return with me.

Certain communications involving tax advice may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with me or your attorney prior to disclosing any information about the tax advice." Should you decide it is appropriate for me to disclose any potentially privileged communication, you agree to provide me with written, advance authority to make that disclosure.

Should I receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, I will notify you. In the event you direct me not to make the disclosure, you agree to hold me harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to me to assert the privilege.

The return may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, I will be available, upon request, to represent you. However, such additional services are not included in the fees for preparation of the tax return.

You agree to assume all management responsibilities for the bookkeeping services, tax services, or other nonattest services I provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

I estimate that the fees for these services will be \$1,500 for the compilations and the preparation of the tax return (Form 990). You will also be billed for out-of-pocket costs such as report production, word processing, postage, travel, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs. The invoices for these services will be rendered as work progresses and are payable upon presentation. *A retainer of \$700 is required prior to commencement of the work.*

You may request that I perform additional services not contemplated by this engagement letter. If this occurs, I will communicate with you regarding the scope of the additional services and the estimated fee. I also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from me documenting such additional services, my services will continue to be governed by the terms of this engagement letter.

In accordance with my firm policies, work may be suspended if your account becomes 10 days or more overdue and will not be resume until your account is paid in full. Interest shall accrue on all amounts

Members of the Board of Directors
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overdue at the rate of one and half percent per month or the maximum rate allowed by law, whichever is less. If I elect to terminate my services for nonpayment, our engagement will be deemed to have been completed even if I have not completed the report. You will be obligated to compensate me for all time expended, reimburse me for all out-of-pocket expenditures including attorneys' fees and costs incurred in the enforcement of any of the provisions of this agreement including all costs of collection of all and any sums that remains unpaid.

You agree to release, indemnify, defend, and hold me harmless from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to me.

I look forward to a continued relationship with your organization, and I am available to discuss the contents of this letter or other professional services you may desire.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the financial statements described herein and to perform a compilation engagement with respect to those same financial statements, and our respective responsibilities.

Respectfully,

Saugar, P.A.

This letter correctly sets forth the understanding of Parks & Police 4 Kids, Inc.

Signature: _____

Title: Chairman of the Board of Directors

Date: _____

Signature: _____

Title: Management

Date: _____

Parks and Police 4 Kids Foundation

After school program 2016/2017

After school hours are a critical time for youth. This time is either an opportunity to grow through quality after-school programs, or a time of risk to youth's health and safety.

According to the National Youth Violence Prevention Resource Center, every day, at least eight million children and youth are left alone and unsupervised once the school bell rings. While nine in ten Americans think that all youth should have access to after-school programs, two thirds say it is expensive to enroll children in programs locally.

The PP4K Foundation has an opportunity to make a difference in our city by providing a safe, multidisciplinary and structured learning afterschool program to our children, by partnering with our public schools.

This is a program that has already been proved in our city. It has proven beneficial to our children and there are several cases that our Police Department well know of children that were "at risk" and that have changed their situations both in the academic and disciplinary arenas, children that are today healthy, successful and in the right path.

SERVICES PROVIDED BY THE SCHOOL

1. A curriculum and academic program will be provided and agreed upon between the Principal or designee and PP4K.
2. The Principal or designee will ensure that enrolled students will be provided a safe, supervised and educational environment that can be used as needed to serve up to 40 students, 4 days a week, for a TBD number of weeks, from school day end for two hours.
3. The Principal or designee will monitor de payroll for all MDCPS instructors hired to help implement this program using designated funds provided by PP4K.
4. A program budget structure will be created to help monitor all MDCPS payroll expenditures incurred while implementing this program.
5. The Principal or designee will utilize the "GO SALARY SCHEDULE" to determine the structure needed for a \$28.00 per hour instructor pay rate.
Chart website enclosed:
<http://salary.dadeschools.net/salhbk/pdf/G0%2001-01-2015.pdf>

6. The Principal or designee will have on hand student attendance records for reference.
7. We will need, one PE instructor, one Music instructor, two MDCPS instructors for 2 hours a day, 4 days a week for a TBD number of weeks. (Recommendation is 18 weeks which correspond to half an effective school year).

All payroll costs associated with this program will be paid by PP4K, Inc. Payroll associated with MDCPS employees will be managed using a district program structure.

PROPOSED BUDGET

Cost of 4 instructors per week (3 class instructors, 1 PE instructor, 1 music instructor)

- a. Hourly rate of \$ 28.00 x 2 hours x 4 days x 0.1522 fringes
- b. \$224.00 + \$34.10 = \$258.10 per week/per instructor
- c. **\$258.10 x 4= \$1,032.40**

ACTIVITY INCENTIVES:

The City of Doral Police Department (School Resource Officers) in conjunction with The City of Doral Parks and Recreation Department will customize a sports program that includes organized seasonal sports and a music program that will motivate the students to stay off the streets. The initial number of students of the designated school will be 40.

There will be a closing ceremony in which the students will be able to showcase some of the abilities that they have attained during the program.

The DPD (Doral Police Department) and the PRD (Parks and Recreation Department) will require the use of the Fields of the designated school for an after-school sports program and the use of part of the facilities for the music program. This program will keep kids in a supervised setting between 3:20 pm and 5:20pm and therefore off the streets.

All officers will be hired from the Off Duty pool of officers from the DPD.

DPD SCHOOL RESOURCE OFFICERS

Hourly rate of \$51.30 x 2 hours x 4 days =	\$410.40 per officer/per week
Total: \$410.40 *2 =	\$820.80 per week

\$16.80 will go back to the PP4K per week from the Off duty services.

Field Trips:

Movie Theater: 40 students - \$18 per student (includes movie tickets, popcorn and water) \$720

Transportation: one (bus) \$180

Subtotal 1 \$900

Picnic: 40 students - \$20 per student (includes food, drinks, and a t-shirt)

\$800

Subtotal 2 \$800

Bowling: 40 students - \$35 per student \$1,400

Transportation: one (bus) \$ 180

Subtotal 3 \$1,580

Total for Field Trips \$3,280

Assuming an 18 week program, the total cost will be:

$(\$1,032 + \$820.80) * 18 \text{ weeks} + \$3,280 =$

$\$33,350.40 + \$3,280 = \mathbf{\$36,630.40}$

\$302.40 will go back to PP4K from the off duty services.

SERVICES PROVIDED BY PP4K

The Doral Police Department through the School Resource Officers in coordination with the Parks and Recreation Department, under the PP4K Foundation guidelines will join forces with a TBD Public School to help lower the drop-out rate of students at risk, by providing input, expertise and activities that will promote positive attitude towards self, school and community.

The targeted students reside in the City of Doral. The following areas must be addressed if we are going to motivate students to stay in school and become self-reliant, productive, drug free, law abiding citizens: Attendance and Activity Incentives (Sports and Music)

These are some of the risk factors that are found in children at risk, according to the CDC:

Youth Violence: Risk and Protective Factors

Risk Factors for the Perpetration of Youth Violence

Research on youth violence has increased our understanding of factors that make some populations more vulnerable to victimization and perpetration. Risk factors increase the likelihood that a young person will become violent. However, risk factors are not direct causes of youth violence; instead, risk factors contribute to youth violence^{1,2}

Research associates the following risk factors with perpetration of youth violence:²⁻⁴

Individual Risk Factors

- History of violent victimization
- Attention deficits, hyperactivity or learning disorders
- History of early aggressive behavior
- Involvement with drugs, alcohol or tobacco
- Low IQ
- Poor behavioral control
- Deficits in social cognitive or information-processing abilities
- High emotional distress
- History of treatment for emotional problems
- Antisocial beliefs and attitudes
- Exposure to violence and conflict in the family

Family Risk Factors

- Authoritarian childrearing attitudes
- Harsh, lax or inconsistent disciplinary practices
- Low parental involvement
- Low emotional attachment to parents or caregivers

- Low parental education and income
- Parental substance abuse or criminality
- Poor family functioning
- Poor monitoring and supervision of children

Peer and Social Risk Factors

- Association with delinquent peers
- Involvement in gangs
- Social rejection by peers
- Lack of involvement in conventional activities
- Poor academic performance
- Low commitment to school and school failure

Community Risk Factors

- Diminished economic opportunities
- High concentrations of poor residents
- High level of transiency
- High level of family disruption
- Low levels of community participation
- Socially disorganized neighborhoods

Protective Factors for the Perpetration of Youth Violence

Protective factors buffer young people from the risks of becoming violent. These factors exist at various levels. To date, protective factors have not been studied as extensively or rigorously as risk factors. However, identifying and understanding protective factors are equally as important as researching risk factors.

Most research is preliminary. Studies propose the following protective factors: ^{2,4,5}

Individual Protective Factors

- Intolerant attitude toward deviance
- High IQ
- High grade point average (as an indicator of high academic achievement)
- Positive social orientation
- Highly developed social skills/competencies
- Highly developed skills for realistic planning
- Religiosity

Family Protective Factors

- Connectedness to family or adults outside the family
- Ability to discuss problems with parents
- Perceived parental expectations about school performance are high
- Frequent shared activities with parents
- Consistent presence of parent during at least one of the following: when awakening, when arriving home from school, at evening mealtime or going to bed
- Involvement in social activities
- Parental / family use of constructive strategies for coping with problems (provision of models of constructive coping)

Peer and Social Protective Factors

- Possession of affective relationships with those at school that are strong, close, and prosocially oriented
- Commitment to school (an investment in school and in doing well at school)
- Close relationships with non-deviant peers
- Membership in peer groups that do not condone antisocial behavior
- Involvement in prosocial activities

- Exposure to school climates that characterized by:
 - Intensive supervision
 - Clear behavior rules
 - Consistent negative reinforcement of aggression
 - Engagement of parents and teachers

SOURCE:

<http://www.cdc.gov/violenceprevention/youthviolence/riskprotectivefactors.html>