



**FINANCE COMMITTEE MEETING  
March 8, 2011; 12:00 – 1:00 PM  
MEETING SUMMARY**

**ATTENDING:**

Board

Dr. Bill Mason  
Ken Wilson  
Jill Smith  
Dr. Anne Egan

Staff

Linda Lanier  
Cynthia Nixon  
Dolly Dillin

Dr. Bill Mason, Committee Chair, called the meeting to order at 12:00 PM.

**NEW BUSINESS:**

Linda presented for discussion the city's latest budget challenge for FY 2011-12. The finance committee with guidance from Committee Chair Bill Mason and Board Chair Dr. Anne Egan has determined the steps needed to address this situation over the next month.

The city's budget situation is once again very grim, and the Commission has been asked to present a budget for FY 2011-12 that shows a 15% reduction in the city's contribution. That translates to a little more than \$3 million from our city budget of just over \$21 million. Over the last 5/6 years the organization has implemented budget reductions in administrative services and personnel, even now, there are three staff positions that could be eliminated. However, there is no combination of administrative cuts that would close this \$3 million budget gap. The board needs to address the fact that this year we will need to cut real services for real children.

The Finance Committee has determined that simply applying a 15% across the board reduction to all programs does not provide the multi year strategy that we're going to need. Rather, the Commission needs to carefully consider the kind of services that are most effective in improving the lives of children that provide the most value for the taxpayers and that have the highest quality standards.

The Commission staff has been asked to create a matrix that presents all of the programs using specific criteria.

The Committee determined a need for some time other than a regular board meeting to review the matrix, prioritize and recommend a funding portfolio for FY 2011-12. The staff has been asked by Dr. Egan to find the first available time for an evening retreat to do this difficult work. Suggested dates for the retreat will be sent to the full board for consideration and we will attempt to convene as much of the full voting board over a quorum as possible. The deadline to complete the budget recommendations is April 15.

**FINANCE REPORT:**

Cynthia Nixon presented the finance statements, quarterly financial summary and slot reports (attached) with no significant issues to report.

Dolly Dillin presented the quarterly reimbursement report, no significant issues noted at this time.

**OLD BUSINESS:**

Cynthia Nixon presented the girls, Inc. repayment plan which the committee accepted.

There being no further business, Dr. Mason adjourned the meeting at 1:30 PM.

**JACKSONVILLE CHILDREN'S COMMISSION**  
**Budget to Actual Variance Review**  
**Special Revenue Subfund - 191**

Year to Date Ending:

January 31, 2011

**REVENUES:**

	Revised Budget	Budget Year to Date	Actual Year to Date	Variance Favorable (Unfavorable)	Remaining Budget
Intergovernmental Revenue	294,300	98,100	-	(98,100)	294,300
Earnings on Investment	50,000	16,667	(6,883)	(23,550)	56,883
Other Miscellaneous Earnings	4,000	1,333	400	(933)	3,600
Contributions from Other Funds	20,818,963	6,939,654	10,482,074	3,542,420	10,336,889
<b>Total Revenues</b>	<b>21,167,263</b>	<b>7,055,754</b>	<b>10,475,591</b>	<b>3,419,837</b>	<b>10,691,672</b>

**EXPENDITURES:**

Salaries	2,390,558	796,853	675,262	121,591	1,715,296
Employee Benefits	696,110	232,037	201,347	30,690	494,763
Internal Service Charges	464,464	154,821	129,223	25,598	335,241
Other Operating Expenses	2,186,131	728,710	233,471	495,239	1,952,660
Capital Outlay	9,058	3,019	9,054	(6,035)	4
Grants and Aids	14,608,826	4,869,609	4,651,430	218,179	9,957,396
Transfers	2,279,681	759,894	2,279,681	(1,519,787)	-
<b>Total Expenditures</b>	<b>22,634,828</b>	<b>7,544,943</b>	<b>8,179,468</b>	<b>(634,525)</b>	<b>14,455,360</b>

**Jacksonville Children's Commission  
Summary Financial Report  
As of January 31, 2011**

	2010-2011 Original Council Approved Budget		2010-2011 Revised Budget	2010-2011 Actual Expenditures	Y-T-D Encumbrances	Remaining Balance
<b>City Accounts:</b>						
Office of the Director	\$ 2,879,726	(1)	\$ 2,005,674	\$ 370,766	\$ 7,376	\$ 1,627,532
Office of the Director - Grants Administration	\$ 12,750,419	(2)	\$ 12,098,559	\$ 4,109,360	\$ 3,699,790	\$ 4,289,409
Office of the Director - Community Relations	\$ 80,624	(3)	\$ 104,155	\$ 22,441	\$ 11,592	\$ 70,122
Office of the Director - Children's Zone	\$ 737,660	(4)	\$ 1,046,458	\$ 242,560	\$ 390,367	\$ 413,531
Don Brewer Early Literacy	\$ 389,820	(5)	\$ 636,064	\$ 4,243	\$ 245,567	\$ 386,254
Early Literacy - JCC Teams	\$ 3,494,788	(6)	\$ 3,718,629	\$ 969,435	\$ 1,571,803	\$ 1,177,391
Early Literacy - RALLY Book Club	\$ 307,316	(7)	\$ 332,042	\$ 64,313	\$ 10,127	\$ 257,602
JCC Training Institute	\$ 381,726	(8)	\$ 413,566	\$ 116,669	\$ 18,466	\$ 278,431
Add: Transfers Out	\$ -		\$ 2,279,681	\$ 2,279,681	\$ -	\$ -
<b>Total City Accounts</b>	<u>\$ 21,022,079</u>		<u>\$ 22,634,828</u>	<u>\$ 8,179,468</u>	<u>\$ 5,955,088</u>	<u>\$ 8,500,272</u>

	2010-2011 Original Council Approved Budget		2010-2011 Revised Budget	2010-2011 Actual Expenditures	Y-T-D Encumbrances	Remaining Balance
<b>Jacksonville Journey Accounts:</b>						
Early Literacy	\$ 2,000,000	(9)	\$ 2,200,497	\$ 500,000	\$ 1,500,000	\$ 200,497
Summer Camps	\$ 1,081,400		\$ 1,163,600	\$ (4,550)	\$ -	\$ 1,168,150
Out of School Suspension Centers	\$ 1,067,423		\$ 1,091,864	\$ 29,849	\$ 820,979	\$ 241,036
Team Up Program	\$ 1,488,044		\$ 1,488,044	\$ 360,431	\$ 594,350	\$ 533,263
<b>Total Jacksonville Journey Accounts</b>	<u>\$ 5,636,867</u>		<u>\$ 5,944,005</u>	<u>\$ 885,730</u>	<u>\$ 2,915,329</u>	<u>\$ 2,142,946</u>

	Grant Period	Approved Budget		Actual Expenditures	YTD Encumbrances	Remaining Balance
<b>Grant Accounts:</b>						
Early Learning Coalition Grant	7/1/10 - 6/30/11	\$ 28,717,954	(10)	\$ 14,567,411	\$ 141,972	\$ 14,008,571
Refugee Childcare Program	10/1/10 - 9/30/11	\$ 291,171		\$ 53,591	\$ -	\$ 237,580
After School Food Program - Supper Program	10/1/10 - 9/30/11	\$ 1,378,508	(11)	\$ 211,042	\$ 1,013,960	\$ 153,506
After School Food Program - Snack Program	10/1/10 - 9/30/11	\$ 187,336	(12)	\$ 31,852	\$ 131,869	\$ 23,615
Healthy Families Florida	7/1/10 - 6/30/11	\$ 2,007,228	(13)	\$ 1,127,112	\$ 785,310	\$ 94,806
21st Century Community Learning Center	8/01/10 - 7/31/11	\$ 960,693	(14)	\$ 434,485	\$ 509,608	\$ 16,600
21st Century Community Learning Center	8/01/10 - 7/31/11	\$ 647,654	(15)	\$ 260,912	\$ 365,150	\$ 21,592
<b>Total Grant Accounts</b>		<u>\$ 34,190,544</u>		<u>\$ 16,686,405</u>	<u>\$ 2,947,869</u>	<u>\$ 14,556,270</u>

**Jacksonville Children's Commission  
Summary Financial Report - Notes  
As of December 31, 2010**

**Notes:**

- (1) The original budget of \$2,879,726 has been revised to include transfers out of \$625,000 for the Early Learning Coalition Grant and \$255,713 for the after-school food programs, and adjustments for prior year encumbrance carry-forwards of \$6,663.
- (2) The original budget of \$12,750,419 has been revised to include transfers out of \$1,253,781 and adjustments for prior year encumbrance carry-forwards of \$601,921.
- (3) The original budget of \$80,624 has been revised to include adjustments for prior year encumbrance carry-forward of \$23,531.
- (4) The budget original budget of \$737,660 has been revised to include adjustments for prior year encumbrance carry-forward of \$308,798.
- (5) The original budget of \$389,820 has been revised to include adjustments for prior year encumbrance carry-forward of \$246,244.
- (6) The budget original budget of \$3,494,788 has been revised to include adjustments for prior year encumbrance carry-forward of \$223,841.
- (7) The original budget of \$307,316 has been revised to include adjustments for prior year encumbrance carry-forward of \$24,726.
- (8) The original budget of \$381,726 has been revised to include adjustments for prior year encumbrance carry-forward of \$31,840.
- (9) The difference between the "Council Approved Budget" amounts and "Revised Budget" amounts represents prior year encumbrance carry-forward amounts.
- (10) The ELC funding is \$28,092,954. The City's contribution is \$625,000.
- (11) Due to new reporting requirements, we have split out the tracking of the after-school snack program from the supper program. The total award combined is \$1,310,131. The supper portion of the USDA grant is funded at \$1,136,242. The budget includes the City's contribution of \$242,266 to cover meals for students over 12 years old.
- (12) Due to new reporting requirements, we have split out the tracking of the after-school snack program from the supper program. The total award combined is \$1,310,131. The snack portion of the USDA grant is funded at \$173,889. The budget includes the City's contribution of \$13,447 to cover costs that are expected to exceed the amount awarded by the USDA.
- (13) The Healthy Families Grant is funded at \$707,200. The current budget includes \$175,000 of grant fund balance that is being carried forward for use in the current fiscal year and the City's contribution of \$1,125,028.
- (14) This 21st Century Learning Grant is funded at \$703,287 by the State. The budget includes the City's contribution of \$257,406.
- (15) This 21st Century Learning Grant is funded at \$578,190 by the State. The budget includes the City's contribution of \$69,464.

## Jacksonville Children's Commission - Early Learning Coalition of Duval Slot Utilization Plan - Subsidized Child Care - FY 2010-2011

		Slot Dollars	Number of Children Served	Number of Children on Wait List	Avg Monthly Rate	Gross Increase	Attrition / Reduction	Net Change From Prior Month
July	Actual	\$ 2,301,444	7,669	4,921	\$ 300.10	864	(400)	464
August		\$ 2,240,506	7,789	4,897	\$ 287.65	727	(607)	120
September		\$ 2,061,750	7,384	4,690	\$ 279.22	204	(609)	(405)
October		\$ 1,975,714	7,495	4,264	\$ 263.60	589	(478)	111
November		\$ 2,136,475	7,581	3,826	\$ 281.82	654	(568)	86
December		\$ 2,227,216	7,711	3,403	\$ 288.84	529	(399)	130
January		\$ 2,046,312	7,601	3,972	\$ 269.22	589	(699)	(110)
February	Projected	\$ 1,894,235	7,400	Not Projected	\$ 255.98	282	(483)	(201)
March		\$ 2,048,804	7,195		\$ 284.74	226	(431)	(205)
April		\$ 2,037,778	7,065		\$ 288.43	291	(421)	(130)
May		\$ 1,907,079	6,967		\$ 273.71	416	(513)	(97)
June		\$ 1,926,538	6,679		\$ 288.43	300	(588)	(288)

### NOTES:

Annual Slot Utilization \$\$	\$ 24,803,851	1. The amount of slot dollars expended for the month of January includes \$207,947 in ARRA funds, serving 841 children in that billing group. \$1,324,794 has been spent in that category since July 1st.
		2. Enrollment at the end of January was 8,014, causing the average enrollment for the month to be 8,129 and the number of slots paid to be 93.51% of this average enrollment, which is slightly below the annual average rates for the prior two years. As of February 17th, the total enrollment number was 7,781. The number of children on the wait list as of that morning was 4,334.
Budgeted slot \$\$	\$ 24,881,208	3. The amount budgeted for FY 2010/2011 includes \$22,778,204 in SR funds and \$2,103,004 in ARRA funds.
		4. Enrollment is ongoing in the "must serve" categories of BG-1 (protective services) and BG-3 (TANF/cash assistance), but attrition is also steady. On January 6th, the ELC of Duval requested that no additional children be enrolled into BG-8 until further notice. The ELC also began steadily shifting children from the BG 8 category to the ARRA category to ensure ARRA funds are fully expended by June 30th.
Surplus (Deficit)	\$ 77,357	5. To leverage additional funding received for the CCEP program, it was mutually agreed that the traditional JCC cash match be utilized for that funding stream instead of this one. The pool of potential enrollees is the same for BG-8, ARRA and CCEP.

### Service Level Trend - FY 2010-2011

**Actual: July '10 - January '11 Projected: February to June '11**

