



FINANCE COMMITTEE MEETING
May 10, 2011; 12:00 – 1:00 PM
MEETING SUMMARY

ATTENDING:

Board

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

Staff

Linda Lanier
Cynthia Nixon
Dolly Dillin
Kitty Tucker

Dr. Bill Mason, Committee Chair, called the meeting to order at 12:05 PM.

FINANCE REPORT:

Cynthia Nixon presented the finance statements, quarterly financial summary and slot reports (attached) with no significant issues to report. Also presented was the city auditor's mid year budget report, again with nothing significant to report.

FUNDING:

ACTION ITEM: FY 10-11 Child Guidance FSS Clinic:

Members were asked to approve a contract with the child Guidance Center for \$230,000 to provide mental health services at the Sandalwood Full Service School. Child Guidance was selected based upon the review and scoring of proposals submitted by 2 agencies. Dr. Egan made the motion, Ken Wilson seconded, the motion passed.

NEW BUSINESS:

Provider Contract Parameters:

The committee discussed the oversight of provider budgets and line items within those budgets. The committee decided to table this discussion for the current contract year and re-visit it at year-end.

Summer Camp:

Staff provided an overview on how the summer camp review and award process is handled. The committee discussed the various criteria and was satisfied with process.

ADJOURN:

Dr. Mason adjourned the meeting at 1:10pm



**FINANCE COMMITTEE MEETING
AGENDA
May 10, 2011
12:00 – 1:00 PM**

CALL TO ORDER

Bill Mason
Committee Chair

FINANCE REPORTS

Financial Report
Slots Report
Mid-Year Budget Report

Cynthia Nixon

NEW BUSINESS

Action Item: FY 10-11 Child Guidance FSS Clinic

Dolly Dillin

Discussion: Provider contract Parameters

Linda Lanier

OLD BUSINESS

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

Year to Date Ending:

March 31, 2011

	Revised Budget	Budget Year to Date	Actual Year to Date	Variance Favorable (Unfavorable)	Remaining Budget
<u>REVENUES:</u>					
Intergovernmental Revenue	294,300	147,150	147,150	-	147,150
Earnings on Investment	50,000	25,000	12,924	(12,076)	37,076
Other Miscellaneous Earnings	4,000	2,000	760	(1,240)	3,240
Contributions from Other Funds	20,818,963	10,409,482	10,482,074	72,592	10,336,889
Total Revenues	21,167,263	10,583,632	10,642,908	59,276	10,524,355
<u>EXPENDITURES:</u>					
Salaries	2,390,560	1,195,280	1,021,478	173,802	1,369,082
Employee Benefits	696,110	348,055	301,592	46,463	394,518
Internal Service Charges	464,464	232,232	201,969	30,263	262,495
Other Operating Expenses	2,186,131	1,093,066	288,677	804,389	1,897,454
Capital Outlay	9,058	4,529	9,054	(4,525)	4
Grants and Aids	14,608,826	7,304,413	5,590,004	1,714,409	9,018,822
Transfers	2,279,681	1,139,841	2,279,681	(1,139,840)	-
Total Expenditures	22,634,830	11,317,416	9,692,455	1,624,961	12,942,375

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

	2010-2011 Original Council Approved Budget	2010-2011 Revised Budget	2010-2011 Actual Expenditures	Y-T-D Encumbrances	Remaining Balance
City Accounts:					
Office of the Director	\$ 2,879,726 (1)	\$ 2,06,676	\$ 546,709	\$ 8,224	\$ 1,450,743
Office of the Director - Grants Administration	\$ 12,750,419 (2)	\$ 12,08,559	\$ 4,747,033	\$ 3,083,756	\$ 4,267,770
Office of the Director - Community Relations	\$ 80,624 (3)	\$ 18,155	\$ 28,719	\$ 6,121	\$ 69,315
Office of the Director - Children's Zone	\$ 737,660 (4)	\$ 1,06,458	\$ 239,677	\$ 390,367	\$ 416,414
Don Brewer Early Literacy	\$ 389,820 (5)	\$ 65,064	\$ 8,625	\$ 242,998	\$ 384,441
Early Literacy - JCC Teams	\$ 3,494,788 (6)	\$ 3,78,629	\$ 1,588,970	\$ 1,162,812	\$ 966,847
Early Literacy - RALLY Book Club	\$ 307,316 (7)	\$ 32,042	\$ 86,077	\$ 7,793	\$ 238,172
JCC Training Institute	\$ 381,726 (8)	\$ 48,566	\$ 166,964	\$ 23,370	\$ 223,232
Add: Transfers Out	\$ -	\$ 2,29,681	\$ 2,279,681	\$ -	\$ -
Total City Accounts	\$ 21,022,079	\$ 22,68,830	\$ 9,692,455	\$ 4,925,441	\$ 8,016,934

	2010-2011 Original Council Approved Budget	2010-2011 Revised Budget	2010-2011 Actual Expenditures	Y-T-D Encumbrances	Remaining Balance
Jacksonville Journey Accounts:					
Early Literacy	\$ 2,000,000 (9)	\$ 2,20,497	\$ 815,131	\$ 1,184,869	\$ 200,497
Summer Camps	\$ 1,081,400	\$ 1,18,600	\$ (4,600)	\$ -	\$ 1,168,200
Out of School Suspension Centers	\$ 1,067,423	\$ 1,08,864	\$ 29,849	\$ 820,979	\$ 241,036
Team Up Program	\$ 1,488,044	\$ 1,48,044	\$ 464,985	\$ 489,467	\$ 533,592
Total Jacksonville Journey Accounts	\$ 5,636,867	\$ 5,98,005	\$ 1,305,365	\$ 2,495,315	\$ 2,143,325

	Grant Period	Approved Budget	Actual Expenditures	YTD Encumbrances	Remaining Balance
Grant Accounts:					
Early Learning Coalition Grant	07/01/10 - 06/30/11	\$ 28,78,954 (10)	\$ 19,176,181	\$ 112,017	\$ 9,429,756
Refugee Childcare Program	10/01/10 - 09/30/11	\$ 28,171	\$ 86,066	\$ -	\$ 205,105
After School Food Program - Upper Program	10/01/10 - 09/30/11	\$ 1,38,508 (11)	\$ 465,139	\$ 759,863	\$ 153,506
After School Food Program - Snack Program	10/01/10 - 09/30/11	\$ 18,336 (12)	\$ 75,870	\$ 87,851	\$ 23,615
Healthy Families Florida	07/01/10 - 06/30/11	\$ 2,08,559 (13)	\$ 1,464,266	\$ 491,664	\$ 69,629
21st Century Community Learning Center	08/01/10 - 07/31/11	\$ 98,693 (14)	\$ 504,857	\$ 441,947	\$ 13,889
21st Century Community Learning Center	08/01/10 - 07/31/11	\$ 68,654 (15)	\$ 357,336	\$ 272,665	\$ 17,653
Fostering Children's Mental Health Initiative	09/30/10 - 09/29/11	\$ 1,38,184 (16)	\$ 259,649	\$ 1,078,563	\$ 36,972
Total Grant Accounts		\$ 35,58,059	\$ 22,389,364	\$ 3,244,570	\$ 9,950,125

**Jacksonville Children's Commission
Summary Financial Report - Notes
As of February 28, 2011**

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 \$8,092,954. The City's contribution is \$625,000.

Due to new reporting requirements, we have split out the tracking of the after-school snack program from the supper
(11) 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.

Due to new reporting requirements, we have split out the tracking of the after-school snack program from the supper
(12) 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 \$725,531. 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.
- (16) The Fostering Children's Mental Health Initiative is funded \$1,000,000 by the Federal Department of Health & Human Services and \$230,000 from local not-for-profit groups. The budget includes the City's contribution of \$145,184.

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

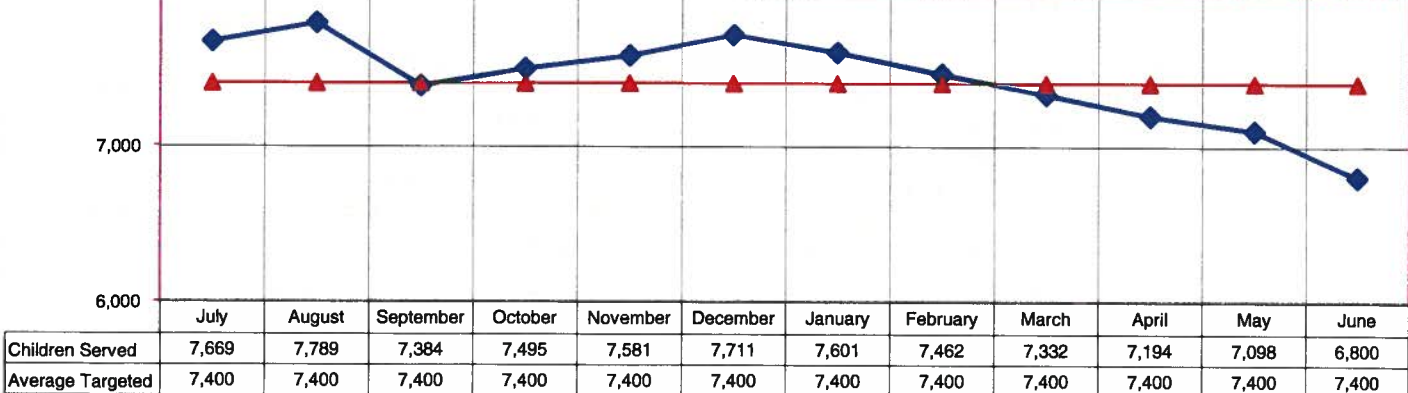
		Slot Dollars	Number of Children Served	Number of Children on Wait List	Avg Monthly Rate	Gross Increase	Attrition / Reduction	Net Change From Prior Month
July	Actual	\$ 2,301,444	7,669	4,921	\$ 300.10	864	(400)	464
August		\$ 2,240,506	7,789	4,897	\$ 287.65	727	(607)	120
September		\$ 2,061,750	7,384	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		\$ 1,931,478	7,462	4,518	\$ 258.84	468	(607)	(139)
March		\$ 2,164,411	7,332	5,145	\$ 295.20	409	(539)	(130)
April	Proj.	\$ 1,946,829	7,194	Not Projected	\$ 270.61	283	(421)	(138)
May		\$ 2,012,290	7,098		\$ 283.49	344	(440)	(96)
June		\$ 1,927,871	6,800	↓	\$ 283.49	365	(663)	(298)

NOTES:

Annual Slot Utilization \$\$		\$ 24,972,296	1. The amount of slot dollars expended for the month of March includes \$256,015 in ARRA funds, serving 855 children in that billing group. \$1,811,220 has been spent in that category since July 1st. If the utilization pattern continues as expected, that billing group will be over expended by \$332,024 by June 30th.
			2. Enrollment at the end of March was 7,605, causing the average enrollment for the month to be 7,695 and the number of slots paid to be 95.28% of this average enrollment, which is slightly above the annual average rates for the prior two years. As of March 13th, the total enrollment number was 7,359. The number of children on the wait list as of that morning was 4,485.
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)		\$ (91,088)	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 - March '11 Projected: April to June '11

Month	Service Level (Estimated)
July '10	1,000
Aug '10	1,200
Sept '10	1,400
Oct '10	1,600
Nov '10	1,800
Dec '10	2,000
Jan '11	2,200
Feb '11	2,400
Mar '11	2,600
Apr '11	2,800
May '11	3,000
June '11	3,200



CONSOLIDATED CITY OF JACKSONVILLE
QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED MARCH 31, 2011

191 - JACKSONVILLE CHILDREN'S COMMISSION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,098,119.03	Current Liabilities	362.06
		TOTAL LIABILITIES	362.06
		FUND EQUITY	
		Beginning of Year	2,147,303.30
		Current Yr Less Encumbrances	950,453.67
		TOTAL FUND EQUITY	3,097,756.97
TOTAL ASSETS	3,098,119.03	TOTAL LIABILITIES FUND EQUITY	3,098,119.03

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	348,300	160,834	348,300	0
Transfers From Other Funds	20,673,779	10,336,890	20,673,779	0
TOTAL REVENUE	21,022,079	10,497,724	21,022,079	0
EXPENDITURES				
Salaries	2,396,558	1,021,477	2,337,378	59,180
Employer Provided Benefits	696,110	301,593	649,877	46,233
Internal Service Charges	463,923	201,586	455,157	8,766
Other Operating Expenses	2,180,132	288,675	2,156,913	23,219
Capital Outlay	9,058	9,054	9,058	0
Grants and Aids	14,608,826	5,590,004	14,432,826	176,000
Transfers to Other Funds	2,279,681	2,279,681	2,279,681	0
Banking Fund Debt Repayment	541	384	925	(384)
TOTAL EXPENDITURES	22,634,829	9,692,454	22,321,815	313,014
CURRENT YEAR	(1,612,750)	805,270	(1,299,736)	313,014
FUND BALANCE TRANSFERS	145,184			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,467,566			
BUDGET DIFFERENCE	0			