



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

**ATTENDING:**

Board

Dr. Bill Mason  
Dr. Anne Egan  
Dr. John Balog  
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.

Dolly Dillin presented the 3<sup>rd</sup> Quarter Agency Report, most agencies are requesting their reimbursement in a timely manner, and those below 70% have been contacted and explanations have been noted. The committee would like to address the reimbursement issue with the DCPS/ATOSS program. Otherwise, the members feel the implementation of the "Late Invoice-Reimbursement Policy" last year as well as the Board Chair to Board Chair calls made by Dr. Egan has cleared up most of the late invoice issues.

**FUNDING:**

**ACTION ITEM: FY 10-11 Wayman Academy Budget Amendment:**

Members were asked to approve a contract budget amendment for Wayman Academy Team Up. The requested adjustments will allow the organization to properly spend down remaining dollars and help to maximize the outcomes of the program. The adjustment does not increase or decrease the contractual amount. Dr. Balog made the motion, Jill Smith seconded, the motion passed.

**ACTION ITEM: FY 10-11 Boys & Girls Club B.O.L.D:**

Members were asked to approve a contract extension for the Boy's & Girls Club B.O.L.D. Afterschool program. The requested adjustment will allow the organization to provide academic and enrichment activities through the Superintendent's Academy summer camp at S.P. Livingston and an out-of-school time summer program at Edward Waters College. The adjustment does not increase or decrease the contractual amount. Ken Wilson made the motion, Dr. Egan seconded, the motion passed.

**ACTION ITEM: FY 10-11 Agency Advances:**

Members were asked to approve advances to agencies that have been awarded grants funded by the Commission for summer camp contracts and contracts that begin July 1, 2011. This funding is part of the 10-11 budget year, funds for the remaining quarters are part of the FY 11-12 budget. Dr. Egan made the motion, Ken Wilson seconded, the motion passed.

**ADJOURN:**

Dr. Mason adjourned the meeting at 1:00pm



**FINANCE COMMITTEE MEETING  
AGENDA  
June 8, 2011  
12:00 – 1:00 PM**

**CALL TO ORDER**

Bill Mason  
Committee Chair

**FINANCE REPORTS**

Financial Report  
Slots Report  
3<sup>rd</sup> Quarter Agency Report

Cynthia Nixon

Dolly Dillin

**NEW BUSINESS**

Action Items:  
FY 10-11: Wayman Academy Budget Amendment  
FY 10-11: Boys & Girls Club, B.O.L.D.  
Contract Extension  
FY 10-11: Agency Advances

Dolly Dillin

**OLD BUSINESS**

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

Year to Date Ending:

April 30, 2011

**REVENUES:**

	Revised Budget	Budget Year to Date	Actual Year to Date	Variance Favorable (Unfavorable)	Remaining Budget
Intergovernmental Revenue	294,300	171,675	147,150	(24,525)	147,150
Earnings on Investment	50,000	29,167	15,793	(13,374)	34,207
Other Miscellaneous Earnings	4,000	2,333	920	(1,413)	3,080
Contributions from Other Funds	20,818,963	12,144,395	15,650,518	3,506,123	5,168,445
<b>Total Revenues</b>	<b>21,167,263</b>	<b>12,347,570</b>	<b>15,814,381</b>	<b>3,466,811</b>	<b>5,352,882</b>

**EXPENDITURES:**

Salaries	2,390,560	1,394,493	1,276,590	117,903	1,113,970
Employee Benefits	696,110	406,064	367,162	38,902	328,948
Internal Service Charges	464,464	270,937	227,752	43,185	236,712
Other Operating Expenses	2,186,131	1,275,243	369,358	905,885	1,816,773
Capital Outlay	9,058	5,284	9,054	(3,770)	4
Grants and Aids	14,608,826	8,521,815	7,531,922	989,893	7,076,904
Transfers	2,279,681	1,329,814	2,279,681	(949,867)	-
<b>Total Expenditures</b>	<b>22,634,830</b>	<b>13,203,650</b>	<b>12,061,519</b>	<b>1,142,131</b>	<b>10,573,311</b>

**Jacksonville Children's Commission  
Summary Financial Report  
As of April 30, 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)	\$ 2,005,676	\$ 700,690	\$ 6,355	\$ 1,298,631
Office of the Director - Grants Administration	\$ 12,750,419	(2)	\$ 12,098,559	\$ 6,575,091	\$ 1,317,734	\$ 4,205,734
Office of the Director - Community Relations	\$ 80,624	(3)	\$ 104,155	\$ 28,858	\$ 6,012	\$ 69,285
Office of the Director - Children's Zone	\$ 737,660	(4)	\$ 1,046,458	\$ 364,060	\$ 263,997	\$ 418,401
Don Brewer Early Literacy	\$ 389,820	(5)	\$ 636,064	\$ 9,423	\$ 242,998	\$ 383,643
Early Literacy - JCC Teams	\$ 3,494,788	(6)	\$ 3,718,629	\$ 1,800,978	\$ 1,102,396	\$ 815,255
Early Literacy - RALLY Book Club	\$ 307,316	(7)	\$ 332,042	\$ 94,363	\$ 6,765	\$ 230,914
JCC Training Institute	\$ 381,726	(8)	\$ 413,566	\$ 208,375	\$ 19,923	\$ 185,268
Add: Transfers Out	\$ -		\$ 2,279,681	\$ 2,279,681	\$ -	\$ -
<b>Total City Accounts</b>	<b>\$ 21,022,079</b>		<b>\$ 22,634,830</b>	<b>\$ 12,061,519</b>	<b>\$ 2,966,180</b>	<b>\$ 7,607,131</b>

	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	\$ 1,281,898	\$ 718,102	\$ 200,497
Summer Camps	\$ 1,081,400		\$ 1,163,600	\$ (4,600)	\$ -	\$ 1,168,200
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	\$ 747,881	\$ 206,571	\$ 533,592
<b>Total Jacksonville Journey Accounts</b>	<b>\$ 5,636,867</b>		<b>\$ 5,944,005</b>	<b>\$ 2,055,028</b>	<b>\$ 1,745,652</b>	<b>\$ 2,143,325</b>

	Grant Period	Approved Budget		Actual Expenditures	YTD Encumbrances	Remaining Balance
<b>Grant Accounts:</b>						
Early Learning Coalition Grant	07/01/10 - 06/30/11	\$ 28,717,954	(10)	\$ 21,706,759	\$ 98,693	\$ 6,912,502
Refugee Childcare Program	10/01/10 - 09/30/11	\$ 291,171		\$ 104,989	\$ -	\$ 186,182
After School Food Program - Supper Program	10/01/10 - 09/30/11	\$ 1,378,508	(11)	\$ 817,723	\$ 411,086	\$ 149,699
After School Food Program - Snack Program	10/01/10 - 09/30/11	\$ 187,336	(12)	\$ 125,249	\$ 38,472	\$ 23,615
Healthy Families Florida	07/01/10 - 06/30/11	\$ 2,025,559	(13)	\$ 1,765,915	\$ 209,197	\$ 50,447
21st Century Community Learning Center	08/01/10 - 07/31/11	\$ 960,693	(14)	\$ 692,825	\$ 255,864	\$ 12,004
21st Century Community Learning Center	08/01/10 - 07/31/11	\$ 647,654	(15)	\$ 495,222	\$ 137,569	\$ 14,863
Fostering Children's Mental Health Initiative	09/30/10 - 09/29/11	\$ 1,375,184	(16)	\$ 263,422	\$ 1,078,563	\$ 33,199
<b>Total Grant Accounts</b>		<b>\$ 35,584,059</b>		<b>\$ 25,972,104</b>	<b>\$ 2,229,444</b>	<b>\$ 7,382,511</b>

**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 \$28,092,954. 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		\$ 1,983,513	7,288	4,796	\$ 272.16	386	(430)	(44)
May	Proj	\$ 2,038,618	7,191	Not Projected	\$ 283.49	343	(440)	(97)
June		\$ 1,953,215	6,890	↓	\$ 283.49	362	(663)	(301)

### NOTES:

<b>Annual Slot Utilization \$\$</b>	\$ 25,060,651	1. The amount of slot dollars expended for the month of April includes \$226,717 in ARRA funds, serving 838 children in that billing group. \$2,037,937 has been spent in that category since July 1st. The ELC of Duval has begun the process of moving childrens served in the ARRA billing group over to the BG-8 (working poor) billing group. This way, care will continue without negative impact to the children and families being served.
<b>Budgeted slot \$\$</b>	\$ 24,881,208	2. Enrollment at the end of April was 7,449, causing the average enrollment for the month to be 7,527 and the number of slots paid to be 96.82% of this average enrollment, which is slightly above the annual average rates for the prior two years. As of May 16th, the total enrollment number was 7,267. The number of children on the wait list as of that morning was 5,100.
<b>Surplus (Deficit)</b>	\$ (179,443)	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.
		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 - April '11 Projected: May to June '11

