



FINANCE COMMITTEE MEETING
September 13, 2011; 12:00 – 1:00 PM
MEETING SUMMARY

ATTENDING:

Board

Ken Wilson
Dr. Anne Egan
Jill Smith
Glorden Norris

Staff

Linda Lanier
Cynthia Nixon
Dolly Dillin
John Kabat
Kitty Tucker

Ken Wilson called the meeting to order at 12:10 PM.

FINANCE REPORT:

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

Dolly Dillin presented the committee with 4th quarter reimbursement report. The members discussed the outstanding balances, with the following recommendations made by the committee:

Dr. Egan made a motion to set up meetings between representatives of the Commission's board and the agencies identified as habitually leaving funds unspent (exceeding \$1500) at the end of the fiscal year. The agencies will be identified by staff after full review of the past three (3) years end of year reimbursements. The committee requests that the CEO, CFO, Board Chair and one other board member from the identified agencies attend these meetings, bringing with them documentation and explanation for the failure to spend down allocated funds to serve Jacksonville's neediest children in an appropriate manner. The motion was seconded by Jill Smith, this motion passed.

Dr. Egan made a motion that prior to the agency meetings that Children's Commission staffs convene along with members of the Finance committee to develop an action plan and on-going process to identify agencies with unspent funds earlier in the year and work with them to ensure they are adequately providing services or to allow the commission to re-allocate those funds to other programs in need of additional funding. Included in this motion is consideration of a plan to put contracts out for competitive bid on a regular basis. This review and bid process would be on a three (3) year cycle. The motion was seconded by Jill Smith, this motion passed.

FUNDING:**ACTION ITEM: FY 11-12 JJ Don Brewer / FSCJ Scholarships:**

The committee members were asked to consider the approval of scholarship payments in the amount of \$65,787.65 and any further scholarships invoiced for July and August 2011 up to a maximum of \$100,000 for the Don Brewer Center. Dr. Egan made the motion, Jill Smith seconded, the motion passed.

ACTION ITEM: FY 11-12 Early Learning Contracts-ECS

The committee members were asked to approve a contract with Episcopal Children's Services in the amount of \$1,521,900 to provide early learning coaching services to participating child care centers. Jill Smith made the motion, Dr. Egan seconded, the motion passed.

ACTION ITEM: FY 11-12 Early Learning Contracts-United Way

The committee members were asked to approve a contract with United Way for up to \$40,000 to support Born Learning, a parent education program. Dr. Egan made the motion, Jill Smith seconded, the motion passed.

ACTION ITEM: FY 11-12 Early Learning Contracts-Urban League

The committee members were asked to approve a contract with Urban League in the amount of \$120,269 to provide an Early Learning program located in the Head Start program of Duval County. Dr. Egan made the motion, Jill Smith seconded, the motion passed.

ACTION ITEM: FY 11-12 West Side Team Up Programs

The committee members were asked to approve three grants for a total of \$560,880 to provide funding to continue the Team Up program at three middle schools on Jacksonville's west side. Dr. Egan made the motion, Gloriden Norris seconded, the motion passed.

NEW BUSINESS:**Non-profit board representation:**

Linda asked the committee to consider adding a member of the non-profit community, specifically in the special needs arena, to the board in an advisory capacity. This would provide the board another layer of information regarding programs for children with special needs and/or mental health issues. Dr. Egan made the motion, Jill Smith seconded, the motion passed.

Linda also informed the committee that the Take Stock scholarship program is being moved from Communities in Schools to FSCJ. The commission staff is in the process of reviewing the monies we provide and the movement of the contract.

ADJOURN:

Ken Wilson adjourned the meeting at 1:25 P.M.



**FINANCE COMMITTEE MEETING
AGENDA
September 13, 2011
12:00 – 1:00 PM**

CALL TO ORDER

Ken Wilson

FINANCE REPORTS

YTD Financial Report

Cynthia Nixon

Slots Report

Fourth Quarter Reimbursement Report

Dolly Dillin

NEW BUSINESS

Action Items:

FY 11-12: Brewer/FSCJ Scholarships

FY 11-12: Early Learning Contract-ECS

FY 11-12: Early Learning Contract-UW

FY 11-12: Early Learning Contract-UL

FY 11-12: Westside Team Up Programs

OLD BUSINESS

Linda Lanier

Non-profit representative for the board

Take Stock

ADJOURN

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

Year to Date Ending:

July 31, 2011

	Revised Budget	Budget Year to Date	Actual Year to Date	Encumbered Year to Date	Variance Favorable (Unfavorable)	Remaining Budget
<u>REVENUES:</u>						
Intergovernmental Revenue	294,300	245,250	294,300	-	49,050	-
Earnings on Investment	50,000	41,667	72,661	-	30,994	(22,661)
Other Miscellaneous Earnings	4,000	3,333	10,025	-	6,692	(6,025)
Contributions from Other Funds	20,818,963	17,349,136	20,818,963	-	3,469,827	-
Total Revenues	21,167,263	17,639,386	21,195,949	-	3,556,563	(28,686)
<u>EXPENDITURES:</u>						
Salaries	2,396,559	1,997,133	1,750,723	-	(246,410)	645,836
Employee Benefits	696,111	580,093	509,403	-	(70,690)	186,708
Internal Service Charges	464,464	387,053	323,574	-	(63,479)	140,890
Other Operating Expenses	2,144,530	1,787,108	1,025,920	507,316	(253,872)	611,294
Capital Outlay	9,058	7,548	9,054	-	1,506	4
Grants and Aids	13,785,219	11,487,683	9,474,614	2,596,835	583,766	1,713,770
Transfers	2,722,189	2,268,491	2,722,189	-	453,698	-
Total Expenditures	22,218,130	18,515,109	15,815,477	3,104,151	404,519	3,298,502

**Jacksonville Children's Commission
Summary Financial Report
As of July 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)	\$ 2,005,389	\$ 1,383,295	\$ 13,380	\$ 608,714
Office of the Director - Grants Administration	\$ 12,750,419 (2)	\$ 11,417,781	\$ 8,090,616	\$ 1,830,733	\$ 1,496,432
Office of the Director - Community Relations	\$ 80,624 (3)	\$ 98,630	\$ 29,200	\$ 10,028	\$ 59,402
Office of the Director - Children's Zone	\$ 737,660 (4)	\$ 926,410	\$ 538,135	\$ 115,946	\$ 272,329
Don Brewer Early Literacy	\$ 389,820 (5)	\$ 636,064	\$ 142,925	\$ 277,161	\$ 215,978
Early Literacy - JCC Teams	\$ 3,494,788 (6)	\$ 3,667,890	\$ 2,520,077	\$ 816,484	\$ 331,329
Early Literacy - RALLY Book Club	\$ 307,316 (7)	\$ 332,042	\$ 120,699	\$ 13,646	\$ 197,697
JCC Training Institute	\$ 381,726 (8)	\$ 411,735	\$ 268,341	\$ 26,774	\$ 116,620
Add: Transfers Out	\$ -	\$ 2,722,189	\$ 2,722,189	\$ -	\$ -
Total City Accounts	\$ 21,022,079	\$ 22,218,130	\$ 15,815,477	\$ 3,104,152	\$ 3,298,501

	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	\$ 2,000,000	\$ 1,281,898	\$ 718,102	\$ -
Summer Camps	\$ 1,081,400 (9)	\$ 1,084,950	\$ 618,425	\$ 446,475	\$ 20,050
Out of School Suspension Centers	\$ 1,067,423	\$ 1,067,423	\$ 465,057	\$ 385,771	\$ 216,595
Team Up Program	\$ 1,488,044	\$ 1,488,044	\$ 872,735	\$ 52,306	\$ 563,003
Total Jacksonville Journey Accounts	\$ 5,636,867	\$ 5,640,417	\$ 3,238,115	\$ 1,602,654	\$ 799,648

	Grant Period	Approved Budget	Actual Expenditures	YTD Encumbrances	Remaining Balance
Grant Accounts:					
Early Learning Coalition Grant	07/01/11 - 06/30/12	\$ 25,567,716 (10)	\$ 55,415	\$ 61	\$ 25,512,240
Refugee Childcare Program	10/01/10 - 09/30/11	\$ 291,171	\$ 151,404	\$ -	\$ 139,767
After School Food Program - Supper Program	10/01/10 - 09/30/11	\$ 1,378,508 (11)	\$ 1,297,260	\$ 31,549	\$ 49,699
After School Food Program - Snack Program	10/01/10 - 09/30/11	\$ 187,336 (12)	\$ 163,721	\$ -	\$ 23,615
Healthy Families Florida	07/01/11 - 06/30/12	\$ 882,200 (13)	\$ 8,597	\$ -	\$ 873,603
21st Century Community Learning Center	08/01/10 - 07/31/11	\$ 960,693 (14)	\$ 843,222	\$ 109,777	\$ 7,694
21st Century Community Learning Center	08/01/10 - 07/31/11	\$ 647,654 (15)	\$ 565,605	\$ 73,809	\$ 8,240
Fostering Children's Mental Health Initiative	09/30/10 - 09/29/11	\$ 1,375,184 (16)	\$ 312,837	\$ 1,035,946	\$ 26,401
Total Grant Accounts		\$ 31,290,462	\$ 3,398,061	\$ 1,251,142	\$ 26,641,259

**Jacksonville Children's Commission
Summary Financial Report - Notes
As of July 31, 2011**

Notes:

- The original budget of \$2,819,126 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 \$6,375.
- (1) Grant and \$255,713 for the after-school food programs, and adjustments for prior year encumbrance carry-forwards of \$6,375.
 - (2) The original budget of \$12,750,419 has been revised to include transfers out of \$1,696,290 and adjustments for prior year encumbrance carry-forwards of \$363,652.
 - (3) The original budget of \$80,624 has been revised to include adjustments for prior year encumbrance carry-forward of \$18,006.
 - (4) The budget original budget of \$737,660 has been revised to include adjustments for prior year encumbrance carry-forward of \$188,750.
 - (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 \$173,102.
 - (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 \$30,009.
 - (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 \$25,109,116. Contributions from various community partners is \$458,600. The City's contribution of \$625,000 will post on October 1, 2011.
- 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.
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 - (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. The City's contribution of \$1,125,028 will post on October 1, 2011.
 - (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 2011-2012

		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	\$ 1,976,080	6,674	6,224	\$ 296.09	197	(668)	(471)
August	Projected	\$ 1,936,642	6,528	Not Projected	\$ 296.65	461	(607)	(146)
September		\$ 1,784,510	6,289		\$ 283.75	370	(609)	(239)
October		\$ 1,751,631	6,467		\$ 270.86	656	(478)	178
November		\$ 1,781,049	6,277		\$ 283.75	378	(568)	(190)
December		\$ 1,740,655	6,134		\$ 283.75	257	(399)	(142)
January		\$ 1,676,876	5,910		\$ 283.75	474	(699)	(225)
February		\$ 1,559,937	5,759		\$ 270.86	457	(607)	(150)
March		\$ 1,646,625	5,803		\$ 283.75	583	(539)	44
April		\$ 1,565,524	5,780		\$ 270.86	407	(430)	(23)
May		\$ 1,683,337	5,674		\$ 296.65	736	(841)	(105)
June		\$ 1,568,562	5,791		\$ 270.86	966	(849)	117
NOTES:								
Annual Slot Utilization \$\$		\$ 20,671,427	1. The "Avg Monthly Rate" utilized for each future month in this projection is based on the average aily rate for FY 2010/2011 times the number of service days each month for FY 2011/2012. The "Attrition / Reduction" numbers reflect the actual numbers from FY 2010/2011.					
			2. Enrollment at the end of July was 6,807, causing the average enrollment for the month to be 6,780 and the number of slots paid to be 98.44% of this average enrollment, which is above the annual average rates for the prior two years. As of August 16th, the total enrollment number was 6,650. The number of children on the wait list as of that morning was 6,582.					
Budgeted slot \$\$		\$ 22,339,577	3. The amount budgeted for FY 2011/2012 is School Readiness dollars only. ARRA funds have been fully expended.					
			4. Enrollment is ongoing in the "must serve" categories of BG-1 (protective services) and BG-3 (TANF/cash assistance). Enrollment in the BG-8 (working poor) category is currently frozen.					
Surplus (Deficit)		\$ 1,668,150	5. The projected surplus includes the assumption that there will be no enrollments in BG-8 for the full fiscal year.					

Service Level Trend - FY 2011-2012

Actual: July '11 Projected: August '11 - June '12

