



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

ATTENDING:

Board

Dr. Bill Mason
Dr. John Balog
Ken Wilson
Jill Smith

Staff

Linda Lanier
Cynthia Nixon
Kitty Tucker
Dae Lynn Helm

Dr. Bill Mason, Committee Chair, called the meeting or order at 12:10 PM.

FINANCE REPORT:

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

FUNDING:

ACTION ITEM: FY 11-12 JJ Early Learning Program:

The committee members were asked to consider for approval the contract with Early Learning Coalition of Duval for quality support teams that will implement a multidisciplinary coaching program to improve the educational, developmental and mental health services of children at 60 early learning centers in Jacksonville's zone 1 and Arlington areas. The contract is for up to \$2,000,000. Considering the current budget climate, committee members had concerns regarding the line item for staff incentives that rewarded non-professional staff for time-in-service (1 year) and certain continuing education milestones. The committee asked staff discuss with ELC other options or a reduction in the contract award. The members also asked that the action be revised to include the 25% advance payment as part of the contract. John Balog made the motion, Jill smith seconded, the members passed the motion with revisions.

ACTION ITEM: FY 11-12 Mary Lena Gibbs Relocation & Reduced ADA

The committee members were asked to consider the request to allow the Mary Lena Gibbs after school program be moved temporarily for the 11-12 school year to McGirts Creek Center while MLG undergoes much needed renovations that have been delayed several times. The McGirts Creek Center is a smaller site requiring a reduction in the ADA and therefore a reduction in funding for FY 11-12. Jill Smith made the motion, Ken Wilson seconded, the motion passed. Members asked for information about alternative care for children who would not be attending the new site, and staff will report this at the July 20 board meeting.

ACTION ITEM: FY 11-12 Community Music School MJ Scholarships

The committee was asked to consider the distribution of \$3,067 from the MJ Music Scholarship Fund to the Community Music School of Jacksonville to support 3 scholarships for voice or instrumental students. This money represents the interest on the original endowment. John Balog made the motion, Jill Smith seconded, the motion passed.

NEW BUSINESS:**Community Connections Funding:**

Linda gave the committee an update on the kick-off of Phase 2 of the afterschool redesign of community-based programs including the re-distribution of funds from 4 afterschool programs managed by Community Connections. 4 of CC's afterschool programs have to be closed because of new rules in the housing projects where they are located. Those dollars will now be used to fund programs in some of the underserved areas of the city.

ADJOURN:

Dr. Mason adjourned the meeting at 1:10pm

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

Year to Date Ending:

May 31, 2011

	Revised Budget	Budget Year to Date	Actual Year to Date	Variance Favorable (Unfavorable)	Remaining Budget
<u>REVENUES:</u>					
Intergovernmental Revenue	294,300	196,200	147,150	(49,050)	147,150
Earnings on Investment	50,000	33,333	49,543	16,210	457
Other Miscellaneous Earnings	4,000	2,667	3,520	853	480
Contributions from Other Funds	20,818,963	13,879,309	15,650,518	1,771,209	5,168,445
Total Revenues	21,167,263	14,111,509	15,850,731	1,739,222	5,316,532
<u>EXPENDITURES:</u>					
Salaries	2,396,559	1,597,706	1,437,753	159,953	958,806
Employee Benefits	696,110	464,073	414,219	49,854	281,891
Internal Service Charges	464,464	309,643	257,137	52,506	207,327
Other Operating Expenses	2,152,625	1,435,083	384,233	1,050,850	1,768,392
Capital Outlay	9,058	6,039	9,054	(3,015)	4
Grants and Aids	14,227,727	9,485,151	8,431,461	1,053,690	5,796,266
Transfers	2,279,681	1,519,787	2,279,681	(759,894)	-
Total Expenditures	22,226,224	14,817,482	13,213,538	1,603,944	9,012,686

**Jacksonville Children's Commission
Summary Financial Report
As of May 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)	\$ 2,005,676	\$ 774,713	\$ 14,130	\$ 1,216,833
Office of the Director - Grants Administration	\$ 12,750,419	(2)	\$ 11,860,290	\$ 7,124,187	\$ 666,173	\$ 4,069,930
Office of the Director - Community Relations	\$ 80,624	(3)	\$ 104,155	\$ 28,887	\$ 6,266	\$ 69,002
Office of the Director - Children's Zone	\$ 737,660	(4)	\$ 926,410	\$ 392,811	\$ 235,322	\$ 298,277
Don Brewer Early Literacy	\$ 389,820	(5)	\$ 636,064	\$ 11,021	\$ 277,161	\$ 347,882
Early Literacy - JCC Teams	\$ 3,494,788	(6)	\$ 3,670,171	\$ 2,268,055	\$ 740,496	\$ 661,620
Early Literacy - RALLY Book Club	\$ 307,316	(7)	\$ 332,042	\$ 103,705	\$ 7,744	\$ 220,593
JCC Training Institute	\$ 381,726	(8)	\$ 411,735	\$ 230,478	\$ 18,331	\$ 162,926
Add: Transfers Out	\$ -		\$ 2,279,681	\$ 2,279,681	\$ -	\$ -
Total City Accounts	\$ 21,022,079		\$ 22,226,224	\$ 13,213,538	\$ 1,965,623	\$ 7,047,063

	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	\$ (4,600)	\$ -	\$ 1,089,550
Out of School Suspension Centers	\$ 1,067,423		\$ 1,067,423	\$ 29,849	\$ 820,979	\$ 216,595
Team Up Program	\$ 1,488,044		\$ 1,488,044	\$ 802,158	\$ 151,690	\$ 534,196
Total Jacksonville Journey Accounts	\$ 5,636,867		\$ 5,640,417	\$ 2,109,305	\$ 1,690,771	\$ 1,840,341

	Grant Period	Approved Budget		Actual Expenditures	YTD Encumbrances	Remaining Balance
Grant Accounts:						
Early Learning Coalition Grant	07/01/10 - 06/30/11	\$ 28,717,954	(10)	\$ 24,022,190	\$ 85,758	\$ 4,610,006
Refugee Childcare Program	10/01/10 - 09/30/11	\$ 291,171		\$ 120,147	\$ -	\$ 171,024
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)	\$ 1,779,427	\$ 210,240	\$ 35,892
21st Century Community Learning Center	08/01/10 - 07/31/11	\$ 960,693	(14)	\$ 694,484	\$ 255,864	\$ 10,345
21st Century Community Learning Center	08/01/10 - 07/31/11	\$ 647,654	(15)	\$ 497,921	\$ 137,569	\$ 12,164
Fostering Children's Mental Health Initiative	09/30/10 - 09/29/11	\$ 1,375,184	(16)	\$ 307,953	\$ 1,035,896	\$ 31,335
Total Grant Accounts		\$ 35,584,059		\$ 28,365,094	\$ 2,174,885	\$ 5,044,080

**Jacksonville Children's Commission
Summary Financial Report - Notes
As of May 31, 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 \$363,652.
- (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 \$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 \$175,383.
- (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 \$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	\$ 2,001,379	7,071	5,365	\$ 283.04	624	(841)	(217)	
June	Proj.	\$ 1,978,366	6,979	Not Projected	\$ 283.49	571	(663)	(92)

NOTES:

Annual Slot Utilization \$	\$ 25,048,564	1. The amount of slot dollars expended for the month of May includes \$208,890 in ARRA funds, serving 767 children in that billing group. \$2,246,828 has been spent in that category since July 1st. The ELC of Duval has moved children 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.
		2. Enrollment at the end of May was 7,354, causing the average enrollment for the month to be 7,402 and the number of slots paid to be 95.53% of this average enrollment, which is slightly above the annual average rates for the prior two years. As of June 16th, the total enrollment number was 7,146. The number of children on the wait list as of that morning was 5,683.
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.
Surplus (Deficit)	\$ (167,356)	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 - May '11 Projected: June '11

