



## **FINANCE COMMITTEE MEETING AGENDA**

**February 8, 2011  
12:00 – 1:00 PM**

### **CALL TO ORDER**

Bill Mason  
Committee Chair

### **FINANCE REPORTS**

Financial Report  
Slots Report  
Quarterly Financial Summary

Cynthia Nixon

Action Item: SAMHSA Budget Amendment  
Action Item: Sandalwood Full Service School

Cynthia Nixon  
Linda Lanier

### **OLD BUSINESS**

Calls to nonprofit leaders

Dr. Egan

### **NEW BUSINESS**

Council funding report  
Annual report

Linda Lanier



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

**ATTENDING:**

Board

Dr. Bill Mason  
Dr. John Balog  
Ken Wilson  
Jill Smith  
Glorden Norris  
Dr. Anne Egan – by phone

Staff:

Linda Lanier  
Cynthia Nixon  
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.

**FUNDING:**

**ACTION ITEM: FY 10-11: Managed Access to Child Health Budget Amendment –** Members were asked to approve a budget amendment for the addition of one line item, and changes to other line items. This amendment does not alter the contract amount. The Board had questions regarding some of the changes, staff was asked to bring that information to the February board meeting. The Action Item was tabled.

**ACTION ITEM: FY 10-11: Sandalwood Full Service Schools –** Members were asked to direct staff to release a Request for Proposal for funding of mental health services at the Sandalwood Full Service School. This RFP would be a one year contract award to begin July 1, 2011 in the amount of \$230,000. This funding is realized by the change in federal regulations where the Commission no longer needs to provide funding for after school meals/snacks for children over the age 13, this funding will be provided by the federal government. John Balog made the motion; Ken Wilson seconded; the motion passed.

**OLD BUSINESS:**

Dr. Egan reported on her phone calls to the board chairs for Community Connections and Boys and Girls Club regarding the organizations unspent funding from the Children's Commission. Both board chairs were receptive and understanding of this board's position regarding fiscal responsibility to the taxpayer to ensure funds are distributed and used appropriately.

**NEW BUSINESS:**

Linda presented for discussion information regarding the council districts and how funds and programs are distributed within each district.

There being no further business, Dr. Mason adjourned the meeting at 1:05 PM.

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

Year to Date Ending:

December 31, 2010

	Revised Budget	Budget Year to Date	Actual Year to Date	Variance Favorable (Unfavorable)	Remaining Budget
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	294,300	73,575	-	(73,575)	294,300
Earnings on Investment	50,000	12,500	(634)	(13,134)	50,634
Other Miscellaneous Earnings	4,000	1,000	280	(720)	3,720
Contributions from Other Funds	20,673,779	5,168,445	5,168,445	-	15,505,334
<b>Total Revenues</b>	<b>21,022,079</b>	<b>5,255,520</b>	<b>5,168,091</b>	<b>(87,429)</b>	<b>15,853,988</b>
<b><u>EXPENDITURES:</u></b>					
Salaries	2,390,559	597,640	495,377	102,263	1,895,182
Employee Benefits	696,110	174,028	150,126	23,902	545,984
Internal Service Charges	464,464	116,116	81,435	34,681	383,029
Other Operating Expenses	2,186,131	546,533	170,183	376,350	2,015,948
Capital Outlay	9,058	2,265	9,054	(6,789)	4
Grants and Aids	14,662,445	3,665,611	2,364,657	1,300,954	12,297,788
Transfers	2,134,497	533,624	2,134,497	(1,600,873)	-
<b>Total Expenditures</b>	<b>22,543,264</b>	<b>5,635,817</b>	<b>5,405,329</b>	<b>230,488</b>	<b>17,137,935</b>

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

	<b>2010-2011 Original Council Approved Budget</b>		<b>2010-2011 Revised Budget</b>		<b>2010-2011 Actual Expenditures</b>	<b>Y-T-D Encumbrances</b>	<b>Remaining Balance</b>
<b>City Accounts:</b>							
Office of the Director	\$ 2,879,726	(1)	\$ 2,005,676		\$ 269,713	\$ 8,617	\$ 1,727,346
Office of the Director - Grants Administration	\$ 12,750,419	(2)	\$ 12,152,178		\$ 1,925,100	\$ 6,047,830	\$ 4,179,248
Office of the Director - Community Relations	\$ 80,624	(3)	\$ 104,155		\$ 17,252	\$ 14,352	\$ 72,551
Office of the Director - Children's Zone	\$ 737,660	(4)	\$ 1,046,458		\$ 89,577	\$ 442,641	\$ 514,240
Don Brewer Early Literacy	\$ 389,820	(5)	\$ 636,064		\$ 2,659	\$ 246,244	\$ 387,161
Early Literacy - JCC Teams	\$ 3,494,788	(6)	\$ 3,718,629		\$ 838,165	\$ 1,574,257	\$ 1,306,207
Early Literacy - RALLY Book Club	\$ 307,316	(7)	\$ 332,042		\$ 44,313	\$ 25,186	\$ 262,543
JCC Training Institute	\$ 381,726	(8)	\$ 413,566		\$ 84,053	\$ 24,067	\$ 305,446
Add: Transfers Out	\$ -		\$ 2,134,497		\$ 2,134,497	\$ -	\$ -
<b>Total City Accounts</b>	<b>\$ 21,022,079</b>		<b>\$ 22,543,265</b>		<b>\$ 5,405,329</b>	<b>\$ 8,383,194</b>	<b>\$ 8,754,742</b>

	<b>2010-2011 Original Council Approved Budget</b>		<b>2010-2011 Revised Budget</b>		<b>2010-2011 Actual Expenditures</b>	<b>Y-T-D Encumbrances</b>	<b>Remaining Balance</b>
<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		\$ (4,400)	\$ -	\$ 1,168,000
Out of School Suspension Centers	\$ 1,067,423		\$ 1,091,864		\$ -	\$ 850,828	\$ 241,036
Team Up Program	\$ 1,488,044		\$ 1,488,044		\$ 112,278	\$ 842,503	\$ 533,263
<b>Total Jacksonville Journey Accounts</b>	<b>\$ 5,636,867</b>		<b>\$ 5,944,005</b>		<b>\$ 607,878</b>	<b>\$ 3,193,331</b>	<b>\$ 2,142,796</b>

	<b>Grant Period</b>		<b>Approved Budget</b>		<b>Actual Expenditures</b>	<b>YTD Encumbrances</b>	<b>Remaining Balance</b>
<b>Grant Accounts:</b>							
Early Learning Coalition Grant	7/1/10 - 6/30/11		\$ 28,717,954	(10)	\$ 12,153,542	\$ 157,204	\$ 16,407,208
Refugee Childcare Program	10/1/10 - 9/30/11		\$ 291,171		\$ 35,918	\$ 440	\$ 254,813
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)	\$ 1,113,761	\$ 785,310	\$ 108,157
21st Century Community Learning Center	8/01/10 - 7/31/11		\$ 960,693	(14)	\$ 308,452	\$ 620,379	\$ 31,862
21st Century Community Learning Center	8/01/10 - 7/31/11		\$ 647,654	(15)	\$ 210,498	\$ 410,486	\$ 26,670
<b>Total Grant Accounts</b>			<b>\$ 34,190,544</b>		<b>\$ 14,065,065</b>	<b>\$ 3,119,648</b>	<b>\$ 17,005,831</b>

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

**Notes:**

- (1) The original budget of \$4,819,126 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 \$6,663.
- (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 \$655,540.
- (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

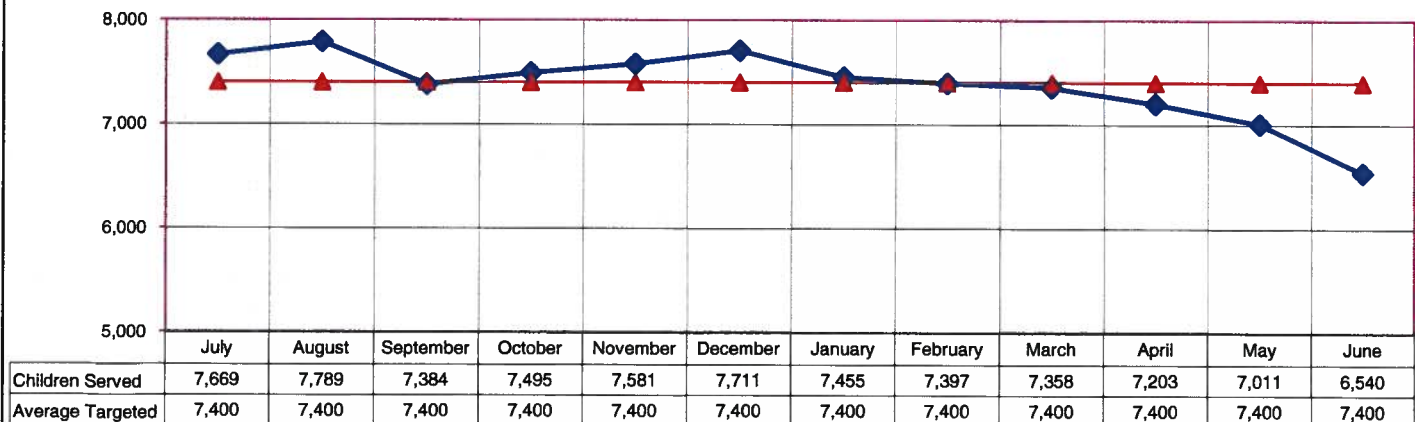
		Slot Dollars	Number of Children Served	Number of Children on Wait List	Avg Monthly Rate	Gross Increase	Attrition / Reduction	Net Change From Prior Month
July	Actual	\$ 2,301,444	7,669	4,921	\$ 300.10	864	(400)	464
August		\$ 2,240,506	7,789	4,897	\$ 287.65	727	(607)	120
September		\$ 2,061,750	7,384	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	Projected	\$ 1,994,524	7,455	Not Projected	\$ 267.54	259	(515)	(256)
February		\$ 1,893,412	7,397		\$ 255.98	425	(483)	(58)
March		\$ 2,095,085	7,358		\$ 284.74	392	(431)	(39)
April		\$ 2,077,625	7,203		\$ 288.43	266	(421)	(155)
May		\$ 1,918,871	7,011		\$ 273.71	320	(513)	(193)
June		\$ 1,886,482	6,540	↓	\$ 288.43	118	(588)	(470)

### NOTES:

<b>Annual Slot Utilization \$\$</b>	<b>\$ 24,809,105</b>	1. The amount of slot dollars expended for the month of November includes \$168,565 in ARRA funds, serving 629 children in that billing group. \$1,116,847 has been spent in that category since July 1st.
		2. Enrollment at the end of December was 8,243 (including 625 ARRA), causing the average enrollment for the month to be 8,062 and the number of slots paid to be 95.65% of this average enrollment, which is slightly above the annual average rates for the prior two years. As of January 18th, the total enrollment number was 8,004 (including 625 ARRA). The number of children on the wait list as of that morning was 3,770.
<b>Budgeted slot \$\$</b>	<b>\$ 24,881,208</b>	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. To keep up with attrition in the BG-8 (working poor) and ARRA categories, it was recommended that packets for approximately 1,000 children be mailed on a monthly basis with due dates through the beginning of December. On January 6th, the ELC of Duval requested that no additional children be enrolled into BG-8 until further notice.
<b>Surplus (Deficit)</b>	<b>\$ 72,103</b>	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 - December '10 Projected: January to June '11



CONSOLIDATED CITY OF JACKSONVILLE  
QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED DECEMBER 31, 2010

191 - JACKSONVILLE CHILDREN'S COMMISSION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,056,799.40	Current Liabilities	1,550.43
		TOTAL LIABILITIES	1,550.43
		FUND EQUITY	
		Beginning of Year	2,292,487.30
		Current Yr Less Encumbrances	(237,238.33)
		TOTAL FUND EQUITY	2,055,248.97
TOTAL ASSETS	2,056,799.40	TOTAL LIABILITIES FUND EQUITY	2,056,799.40

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	348,300	(354)	348,300	0
Transfers From Other Funds	20,673,779	5,168,445	20,673,779	0
TOTAL REVENUE	21,022,079	5,168,091	21,022,079	0
EXPENDITURES				
Salaries	2,390,558	495,380	2,395,507	(4,949)
Employer Provided Benefits	696,110	150,125	651,049	45,061
Internal Service Charges	463,923	81,204	492,656	(28,733)
Other Operating Expenses	2,186,132	170,182	2,173,403	12,729
Capital Outlay	9,058	9,054	9,058	0
Grants and Aids	14,662,445	2,364,657	14,662,445	0
Transfers to Other Funds	2,279,681	2,134,497	2,279,681	0
Banking Fund Debt Repayment	541	231	541	0
TOTAL EXPENDITURES	22,688,448	5,405,329	22,664,340	24,108
CURRENT YEAR	(1,666,369)	(237,238)	(1,642,261)	24,108
FUND BALANCE TRANSFERS	145,184			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,521,185			
BUDGET DIFFERENCE	0			