



**FINANCE COMMITTEE MEETING  
November 16, 2011; 11:00 – 12:00 PM  
MEETING SUMMARY**

**ATTENDING:**

Board

Ken Wilson  
Jill Smith  
John Balog  
Elder Lee Harris  
Anne Egan, M.D.

Staff

Linda Lanier  
Cynthia Nixon

John Balog called the meeting to order at 11:05am in place of Bill Mason.

**FINANCE REPORT:**

Cynthia Nixon presented the finance statements for the FY end September 30, 2011 and slot reports (attached) with no significant issues to report.

**FUNDING:**

**ACTION ITEM: FY 11-12 Westside TeamUp Contract Awards:**

The committee members were asked to consider approval of contract awards for 3 new TeamUp programs on the Westside: Communities in Schools for a program at Sadie Tillis elementary and Community Connections for programs at Hyde Grove elementary and Oak Hill elementary. 5 agencies submitted 12 grant applications; these two agencies scored the highest on the grant reviews conducted by Commission staff, board and a representative from the Duval County Public Schools. Anne Egan made the motion, Lee Harris seconded, the motion passed.

**ACTION ITEM: FY 11-12 Boys & Girls Club, Woodland Acres Afterschool program temporary site move.**

The committee members were asked to consider approval of a temporary move for the Woodland Acres Afterschool program from its present site while it undergoes major renovations funded by a grant from the Rotary Club. The afterschool program will move to Bethany Church of God in Christ, this move will not affect the ADA. Construction is expected to commence in mid-December and be completed mid-February 2012. Anne Egan made the motion, Lee Harris seconded, the motion passed.

**ACTION ITEM: FY 11-12 EWC/NTSZ Late Invoice Forgiveness:**

The committee members were asked to consider forgiveness of late invoices for the second & third quarter submitted by Edward Waters College. EWC is new to the Commission's reimbursement system and required additional assistance in getting the initial budget submitted and approved; as such the invoices were delayed. Staff recommends approval and will assist EWC to avoid future issues. Jill Smith made the motion, Ken Wilson seconded, the motion passed.

**ADJOURN:**

John Balog adjourned the meeting at 12:00pm

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

Year to Date Ending:

September 30, 2011

	Revised Budget	Budget Year to Date	Actual Year to Date	Encumbered Year to Date	Variance Favorable (Unfavorable)	Remaining Budget
<b>REVENUES:</b>						
Intergovernmental Revenue	294,300	294,300	294,300	-	-	-
Earnings on Investment	50,000	50,000	90,581	-	40,581	(40,581)
Other Miscellaneous Earnings	4,000	4,000	12,825	-	8,825	(8,825)
Contributions from Other Funds	20,858,906	20,858,906	20,858,906	-	-	-
<b>Total Revenues</b>	<b>21,207,206</b>	<b>21,207,206</b>	<b>21,256,612</b>	<b>-</b>	<b>49,406</b>	<b>(49,406)</b>
<b>EXPENDITURES:</b>						
Salaries	2,420,781	2,420,781	2,109,181	-	311,600	311,600
Employee Benefits	711,831	711,831	599,428	-	112,403	112,403
Internal Service Charges	464,464	464,464	400,071	-	64,393	64,393
Other Operating Expenses	2,143,837	2,143,837	1,474,468	304,760	364,609	364,609
Capital Outlay	9,058	9,058	9,054	-	4	4
Grants and Aids	13,783,597	13,783,597	12,896,870	282,924	603,803	603,803
Transfers	2,722,189	2,722,189	2,722,189	-	-	-
<b>Total Expenditures</b>	<b>22,255,757</b>	<b>22,255,757</b>	<b>20,211,261</b>	<b>587,684</b>	<b>1,456,812</b>	<b>1,456,812</b>

**Jacksonville Children's Commission  
Summary Financial Report  
As of September 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)	\$ 2,014,393		\$ 1,545,580	\$ 5,492	\$ 463,321
Office of the Director - Grants Administration	\$ 12,750,419	(2)	\$ 11,425,481		\$ 10,895,200	\$ 104,655	\$ 425,626
Office of the Director - Community Relations	\$ 80,624	(3)	\$ 98,860		\$ 40,744	\$ 11,916	\$ 46,200
Office of the Director - Children's Zone	\$ 737,660	(4)	\$ 927,473		\$ 638,239	\$ 132,242	\$ 156,992
Don Brewer Early Literacy	\$ 389,820	(5)	\$ 636,064		\$ 268,113	\$ 153,787	\$ 214,164
Early Literacy - JCC Teams	\$ 3,494,788	(6)	\$ 3,683,063		\$ 3,468,443	\$ 141,105	\$ 73,515
Early Literacy - RALLY Book Club	\$ 307,316	(7)	\$ 332,844		\$ 299,289	\$ 22,485	\$ 11,070
JCC Training Institute	\$ 381,726	(8)	\$ 415,390		\$ 333,464	\$ 16,003	\$ 65,923
Add: Transfers Out	\$ -		\$ 2,722,189		\$ 2,722,189	\$ -	\$ -
<b>Total City Accounts</b>	<b>\$ 21,022,079</b>		<b>\$ 22,255,757</b>		<b>\$ 20,211,261</b>	<b>\$ 587,685</b>	<b>\$ 1,456,811</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		\$ 2,000,000		\$ 1,841,495	\$ 158,505	\$ -
Summer Camps	\$ 1,081,400	(9)	\$ 1,084,950		\$ 978,650	\$ -	\$ 106,300
Out of School Suspension Centers	\$ 1,067,423		\$ 1,067,423		\$ 796,791	\$ 269,892	\$ 740
Team Up Program	\$ 1,488,044		\$ 1,488,044		\$ 1,355,755	\$ 443	\$ 131,846
<b>Total Jacksonville Journey Accounts</b>	<b>\$ 5,636,867</b>		<b>\$ 5,640,417</b>		<b>\$ 4,972,691</b>	<b>\$ 428,840</b>	<b>\$ 238,886</b>

	Grant Period		Approved Budget		Actual Expenditures	YTD Encumbrances	Remaining Balance
<b>Grant Accounts:</b>							
Early Learning Coalition Grant	07/01/11 - 06/30/12		\$ 26,192,716	(10)	\$ 6,277,116	\$ -	\$ 19,915,600
Refugee Childcare Program	10/01/10 - 09/30/11		\$ 291,171		\$ 181,206	\$ -	\$ 109,965
After School Food Program - Supper Program	10/01/10 - 09/30/11		\$ 1,378,508	(11)	\$ 1,412,573	\$ -	\$ (34,065)
After School Food Program - Snack Program	10/01/10 - 09/30/11		\$ 187,336	(12)	\$ 162,699	\$ -	\$ 24,637
Healthy Families Florida	07/01/11 - 06/30/12		\$ 2,089,798	(13)	\$ 766,925	\$ 1,093,933	\$ 228,940
21st Century Community Learning Center	08/01/11 - 07/31/12		\$ 960,693	(14)	\$ 234,709	\$ 690,253	\$ 35,731
21st Century Community Learning Center	08/01/11 - 07/31/12		\$ 647,654	(15)	\$ 73,150	\$ 207,360	\$ 367,144
Fostering Children's Mental Health Initiative	09/30/10 - 09/29/11		\$ 1,375,184	(16)	\$ 691,425	\$ 663,434	\$ 20,325
<b>Total Grant Accounts</b>			<b>\$ 33,123,060</b>		<b>\$ 9,799,803</b>	<b>\$ 2,654,980</b>	<b>\$ 20,668,277</b>

**Jacksonville Children's Commission  
Summary Financial Report - Notes  
As of September 30, 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 \$15,380.
- (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 \$371,352.
- (3) The original budget of \$80,624 has been revised to include adjustments for prior year encumbrance carry-forward of \$18,236.
- (4) The budget original budget of \$737,660 has been revised to include adjustments for prior year encumbrance carry-forward of \$189,813.
- (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 \$188,275.
- (7) The original budget of \$307,316 has been revised to include adjustments for prior year encumbrance carry-forward of \$25,528.
- (8) The original budget of \$381,726 has been revised to include adjustments for prior year encumbrance carry-forward of \$33,664.
- (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.
- (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 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.
- (12) The Healthy Families Grant is funded at \$789,770. 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.
- (13) This 21st Century Learning Grant is funded at \$703,287 by the State. The budget includes the City's contribution of \$257,406.
- (14) This 21st Century Learning Grant is funded at \$462,552 by the State. The budget includes the City's contribution of \$185,102.
- (15) 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.
- (16)

## Jacksonville Children's Commission - Early Learning Coalition of Duval Slot Utilization Plan - Subsidized Child Care - FY 2011-2012

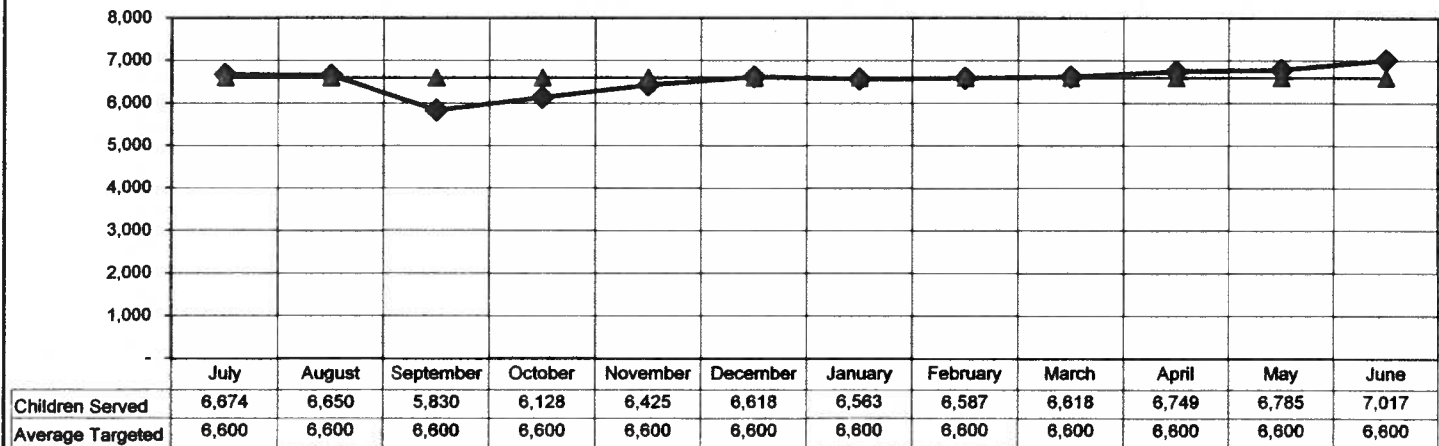
		Slot Dollars	Number of Children Served	Number of Children on Wait List	Avg Monthly Rate	Gross Increase	Attrition / Reduction	Net Change From Prior Month
July	Actual	\$ 1,895,988	6,674	6,224	\$ 284.09	197	(668)	(471)
August		\$ 1,931,093	6,650	6,940	\$ 290.39	667	(691)	(24)
September		\$ 1,626,163	5,830	7,154	\$ 278.93	33	(853)	(820)
October	Projected	\$ 1,659,862	6,128	Not Projected	\$ 270.86	776	(478)	298
November		\$ 1,823,167	6,425		\$ 283.75	865	(568)	297
December		\$ 1,877,791	6,618		\$ 283.75	592	(399)	193
January		\$ 1,862,405	6,563		\$ 283.75	645	(699)	(54)
February		\$ 1,784,244	6,587		\$ 270.86	631	(607)	24
March		\$ 1,877,781	6,618		\$ 283.75	569	(539)	30
April		\$ 1,827,889	6,749		\$ 270.86	561	(430)	131
May		\$ 2,012,849	6,785		\$ 296.65	878	(841)	37
June		\$ 1,900,699	7,017		\$ 270.86	1,081	(849)	232

### NOTES:

Annual Slot Utilization \$\$	\$ 22,079,931	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.
Budgeted slot \$\$	\$ 22,339,577	2. Enrollment at the end of September was 6,547, causing the average enrollment for the month to be 6,729 and the number of slots paid to be 86.64% of this average enrollment, which is below the annual average rates for the prior two years. Several providers turned in rosters late and there are several Duval County Public Schools that have not turned in rosters at all.
Surplus (Deficit)	\$ 259,646	3. The amount budgeted for FY 2011/2012 is School Readiness dollars only. ARRA funds have been fully expended. The minimum amount that must be spent on slots is \$19,509,083.
		4. Enrollment is ongoing in the "must serve" categories of BG-1 (protective services) and BG-3 (TANF/cash assistance).
		5. The projected surplus includes the assumption that packets for 1,000 children will continue to be mailed each month.

### Service Level Trend - FY 2011-2012

**Actual: July - September '11      Projected: October '11 - June '12**



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**BOARD ACTION ITEM****FY 11-12: EWC LATE INVOICE FORGIVENESS****MEETING DATE: 11/16/2011**

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**TO: JACKSONVILLE CHILDREN'S COMMISSION BOARD OF DIRECTORS****FROM: LINDA LANIER, EXECUTIVE DIRECTOR**

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**REQUESTED ACTION:**

The Board is asked to consider forgiving the late second & third quarter SAMIS Invoice/Expenditure Reports submitted by Edward Waters College (EWC). According to the contract EWC invoices were due on April 15 & July 15, 2011 respectively but were submitted September 7 & September 19, 2011. EWC reported that the invoices were late due being new and unfamiliar with the Commission's reimbursement system and as such it took some time to get the initial budget approved in the system.

**NARRATIVE:**

Effective July 1, 2010 the Board of Directors approved a late invoice policy. The penalty for late submission of SAMIS Invoice/Expenditure Report is a reduction to the current reimbursement request for each site as follows:

- Up to ten (10) days after the due date specified in the contract – 5% reduction
- Eleven (11) days and up to thirty (30) days – 10% reduction
- After thirty (30) days – 10% reduction and the payment will be delayed until the next quarterly reimbursement request is submitted.

The policy also notes that repeated late submission of SAMIS Invoice/Expenditure Reports can result in further corrective action and/or placement on probation or agency being restricted to lower contract funding in the future.

If an agency has extenuating circumstances and wishes to seek a waiver of this policy, the agency must submit the request in writing. All requests for waiver must be approved by the Finance Committee.

**FISCAL IMPACT:**

<b>CONTRACT</b>	<b>AMOUNT DUE</b>	<b>REDUCTION</b>	<b>PAID AFTER REDUCTION</b>
EWC	\$19,037.52	\$1,903.75	\$17,133.77
	\$19,461.64	\$1,946.16	\$17,515.48

**GOVERNANCE/PROGRAM IMPACT:**

If forgiveness is approved Edward Waters College will receive \$3,849.91, the total amount withheld from both payments.

**OPTIONS:**

1. Vote to forgive the late submission of the SAMIS Invoice/Expenditure Report
2. Vote to decline.

**STAFF RECOMMENDATION:**

Staff recommends approval.

# EDWARD WATERS COLLEGE



## Office of the President

October 24, 2011

Ms. Virginia Cowart  
Jacksonville Children's Commission  
2095 A. Phillip Randolph Blvd.  
Jacksonville, FL 32202

Dear Ms. Cowart,

This correspondence is in response to your letter dated October 4, 2011, to Edward Waters College and my attention. The College would like to request a waiver for the reduction your organization made on both of our reimbursements requests for the following reasons.

- 1) 2011 represented the first year the Edward Waters College housed the New Town Success Zone and we were unfamiliar with the Children's Commission reimbursement system.
- 2) While our staff was trained it took us some time to get the initial budget approved and entered into the system. Therefore, causing a continual delay in terms of reporting.

However, we now have the infrastructure and the processes in place to ensure that future request for reimbursements are submitted on time.

Thank you for your immediate attention to this matter.

Respectfully,

  
Nat Glover  
President

Cc: Irvin PeDro Cohen, Director New Town Success Zone  
Chandra Brown, Senior Manager Jacksonville Children's Commission



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