

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



February 2, 2010

Jo Ann Heidenreich, CEC Chair
Community Education Commission
4805 Park Avenue
Nashville, Tennessee 37209

Dear Ms. Heidenreich:

Please find attached the Monitoring Report of the Metro Nashville Community Education Commission. This report reflects our review of the Community Education Alliance operations prior to the oversight being transferred to the newly formed Community Education Commission. The report presents our findings and recommendations for process improvements.

Staff from the Office of Financial Accountability conducted the review. All conclusions presented herein are based on an evaluation of available financial records and other audit procedures deemed necessary.

We appreciate the cooperation and assistance provided us during the course of the review. If you have any questions, please call me at (615) 880-1035.

Sincerely,

Fred Adom, CPA
Director

cc: Board members, Community Education Commission
Mr. Richard Riebeling, Director of Finance
Diane Neighbors, Vice Mayor
Talia Lomax-O'dneal, Deputy Director of Finance
Mark Swann, Internal Audit
Kim McDoniel, Chief Accountant
Kevin Brown, Office of Financial Accountability
Laura Cowan, Office of Financial Accountability
Brad Thompson, Office of Financial Accountability
Essie Robertson, Office of Financial Accountability



◆ Monitoring Report of ◆

Community Education Alliance



Conducted by



Office of Financial Accountability

February 2, 2010

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of Metro Nashville Community Education Alliance (CEA). A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements of these entities and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Metropolitan Government of Nashville and Davidson County (hereinafter referred to as “Metro”) or any of its component units.

The OFA is responsible for the internal monitoring of Metro agencies that receive federal and state financial assistance, including cooperative agreements and non-profit organizations that receive appropriations from Metro government. In summary, any agreement(s) that imposes performance and/or financial requirements on Metro government is subject to review by the OFA.

Objectives, Scope and Methodology

The objective of our review was to determine whether appropriate policies and procedures in Metro Nashville Community Education Commission (hereinafter referred to as CEC) are in place and consistently followed and monitored in an effective and timely manner to minimize Metro’s exposure to financial risks, and to recommend improvements to existing processes.

A secondary objective of our review was to assess the adequacy of the current operations and internal controls and make recommendations to the new commissions.

The scope of our review included financial transactions for fiscal year 2009 and identifiable equipment purchases since agency inception. We did not review the operations of Metro Nashville Public Schools, the entity which previously sponsored the CEA or the Nashville Adult Volunteer Literacy program, which is a collaboration between the CEC, Metro Schools, and the Nashville Adult Literacy Council, the non-profit funding arm of Volunteer Literacy.

OBJECTIVES, SCOPE AND METHODOLOGY

Specific audit procedures consisted of meeting with Commission board members and site coordinators, including management and staff, from the Community Education Alliance and Metro Nashville Public Schools. We requested, obtained and examined all of the agency's existing financial records, including bank statements and other supporting documentation for the period. We reviewed operations of the central office and all satellite sites. We interviewed both Community Education and MNPS personnel, documented the processes and reviewed available records at each office.

In addition to reviewing financial transactions, we conducted a thorough review of applicable Code sections, attended recent CEC Board meeting and reviewed budgetary information. We also reviewed audited financial statements, CEA Board of Director minutes and agency website information, including the Fall 2009 program catalog. Follow-up meetings were conducted with management and Boards as necessary. We believe these procedures provide a reasonable basis to support our findings and recommendations, outlined in the pages to follow.

BACKGROUND

Agency Overview

- Metro Nashville Community Education was previously sponsored by Metro Nashville Public Schools and the CEA.
- The program is partially supported by tuition that is paid by participants.
- Qualified instructors come from the educational and business community of Nashville and surrounding counties.
- Community Education's school year is organized into three semesters, beginning in September, February and June. All classes/activities are offered in the afternoon and evening.
- Class sessions can number from one to twenty meetings per semester. Most classes meet one night a week. Nashville's community education program provides both non-credit and credit classes that meet the current needs of adults.

The agency's website indicates that community education provides substantial benefits to the community, such as increased involvement and participation of citizens in the democratic process, revitalized delivery of services and expanded opportunities for both children and adults.

Composition

Metro Nashville Community Education is comprised of four elements:

1. Community Education Sites: There are currently six community education sites in Nashville offering a variety of programs. Among the programs offered in the Fall 2009 Program Guide are:

- Intro to Excel
- Beginning Crochet
- Advanced Watercolor

BACKGROUND

- Introduction to Belly Dancing
- Pottery
- Intro to Facebook
- The Art of Braiding and Natural Hair Care
- Advanced Conversational English

Appendix A contains additional information on the community education sites, including location and site coordinator.

2. Nashville Adult Volunteer Literacy: A collaboration between the CEA, Metro Schools, and the Nashville Adult Literacy Council, the non-profit funding arm of Volunteer Literacy. The adult literacy program teaches U.S.- born adults to read and teaches English to adult immigrants.

3. Senior Renaissance Center: This program is operated at the Cohn Adult Learning Center. The Senior Renaissance Center offers a variety of classes and social activities and provides lunch to senior citizens on weekdays.

4. Citizen Advisory Councils: Each Community Education site has its own Citizen Advisory Council, which determines the needs of citizens in their community, assists and advises the site coordinator, assists in program promotion, and serves as a communication link between the community and each community education program.

Governance

Pursuant to Ordinance BL2009-501, a new Commission was formed to oversee Metro Nashville's community education initiative. This new Community Education Commission essentially replaced the Community Education Alliance on November 1, 2009. The governing body of Metro Nashville community education during fiscal year 2009, the time period upon which this review was based, was the Community Education Alliance.

BACKGROUND

The Community Education Alliance, a board of the Metropolitan Government of Nashville and Davidson County, was created by Metro Code Chapter 2.160, which can be found in its entirety in Appendix B.

The alliance is composed of eight members, five of whom are elected from the central community council to serve a term of two years. The remaining three members are the mayor, the director of schools, and the chairperson of the school board, each of whom is authorized by Metro Code to designate a representative to serve and to have full authority to vote on all measures coming before the alliance.

Powers and Duties

The Community Education Alliance has the following powers and duties pursuant to Metro Code Section 2.160.030:

- Authority to oversee satellite operations: “Approve the administrative contracts for the community education program, which includes the number of sites, locations, and the review of the budget at each site;”
- Authority to Establish Rules: “Authorized to establish rules and regulations governing their operation.”
- Authority to Employ: “such persons as may be authorized by the metropolitan council;”
- Authority to Arbitrate: “To act as arbitrator in all disputes for problems not resolved by the central community council;”

Funding Sources

Funding for Metro Nashville Community Education comes from three sources: Metro Nashville Government, which funds the Community Education Alliance, and the Metropolitan Board of Public Education and fees generated by classes provided. This partnership is called Metro Nashville Community Education. These funds provide salaries for fulltime employees, administrative costs, and county-wide program support and promotion. The FY2010 budget for Community Education Services is \$593,000 with seven FTEs. Complete budgetary information, including comparative budget information for Community Education from FY2008 through FY2010, is presented in Appendix D.

RESULTS OF REVIEW

Overall Summary

The operations of the former Community Education Alliance were fairly reliable, but inconsistent between the different centers and poorly managed by the Community Education's central office. Sufficient records were available to demonstrate and support the operations of the various sites.

Each center operated as an autonomous entity, offering classes customized to meet the demands of the immediate local community. Although the central office had relatively few established written policies and procedures, there were similarities at the different centers regarding the promotion of classes, record of class listings, receipt of funds, deposit of funds, requisition of refunds, purchase requisitions, petty cash recordkeeping and retention of records. Though these similarities existed, there were varying degrees to which each site adhered to the policies and procedures.

The most significant deficiencies identified during the review involve a lack of central office oversight, possibly due to site coordinators' desire to have autonomy over their programs. We also found weaknesses in internal controls and poor financial management.

1. **Poor Management and Lack of Board Oversight**

a) **Lack of Representative Leadership/Advocate for Program.**

Although Community Education programs provide substantial benefits to the local communities in which they operate, Nashville's Community Education initiative lacks an effective advocate for the program and the representative leadership necessary to promote and sustain it. Interviews with site coordinators indicated the lack of visible leadership hindered their ability to function cohesively and effectively. Our review revealed very little evidence of Central Office oversight and no evidence of Central Office performing monitoring of the operations of the various educational sites. Further, we found no records or documentation to indicate that the Central

RESULTS OF REVIEW

Office had ever reviewed, approved or made corrections to the reports of operations of the individual site offices.

Recommendation: Community Education Commission (CEC) should hire an experienced, qualified, enthusiastic Executive Director with proven leadership ability. This individual will not only serve as director of community education but also as the biggest advocate for Nashville's community education initiative. The new Executive Director should conduct a complete overhaul of CEC's administrative operations, including establishing new policies and procedures and reorganizing its operations.

b) Improper Expenditures paid with CEA program funds.

Community Education Alliance paid expenditures pursuant to a contract with Griffith and Griffith Inc. for services rendered to the 21st Century Learning Grant for the After School Program. We were unable to establish any benefit to the Community Education Program. The former Executive Director, responsible for managing the After School Program, had previously approved and paid almost \$46,000.00 to Griffith and Griffith Inc. for services to the After School Program. We learned that these payments were made without an approved contract. It appears that the CEA had attempted to execute a contract for these services but was held up by objections raised by the Metro Legal Department. It also appears that the Legal Department finally rejected the contract on October 11, 2005. The CEA proceeded and engaged the services of Griffith and Griffith Inc., making payments to the contractor without an executed contract, including two payments totaling \$4,000.00 that were improperly charged to the CEA funds. One of the payments, dated February 9, 2009, was approved by the former CEA Director after she was removed from the office on January 16, 2009.

Recommendation: CEC should ensure that staff access to EBS is deactivated immediately upon termination. CEC should frequently review changes to its business unit accounts to identify and correct improper charges in a timely manner. CEC should take all necessary actions to ensure that expenses charged to the program are not only allowable and eligible but also beneficial to the community education program.

RESULTS OF REVIEW

c) Missing Records at Central Office.

We confirmed that several records pertaining to the operations of the agency were in fact missing due to poor records management and lack of adequate security, particularly during our review. These records included purchase requisition forms, invoices, receiving slips, petty cash reimbursement requests, petty cash receipts, bank deposit receipts, receipts for class fees, class rosters, and refund request forms. These documents constitute the bulk of the supporting documentation needed to substantiate the agency's operations. Upon further inquiry, we were able to locate and review alternate records at the various satellite offices, along with invoices maintained by the Finance Department Division of Accounts. These records essentially comprise the records that were deemed missing from the Central Office.

Recommendation: CEC should establish a record retention policy. The Central Office should serve as the central depository for its official records. Records maintained at the Central Office should be stored in a locked filing cabinet in a restricted area to which only authorized employees have access. CEC should also consult with Metro's Business Continuity and Disaster Recovery coordinator for guidance on proper measures to secure data going forward and on procedures to avoid business interruptions.

d) CEA Director entered into agreements to pay some teachers differently.

The agency had an established hourly compensation rate for all teachers of \$17.61 per hour during the spring 2009 semester. During this period, the CEA Director entered into agreements to compensate some teachers differently -- and at a significantly higher rate -- by inflating the numbers of hours worked. Those teachers were paid for 2.5 hours for every 1-hour session *for every 4 program participants*. For example, teachers conducting a one-hour session with 8 students received 5 hours compensation at the hourly rate of \$17.61, even though they had only taught a one hour class.

RESULTS OF REVIEW

Our review also revealed that even when scheduled programs were cancelled and refunds were issued to program enrollees, the teachers were still compensated. As a result of the decision to both compensate teachers and issue refunds, the availability of Community Education funds was effectively reduced.

Recommendation: CEC should establish and enforce policies on teacher compensation rates. CEC should ensure teachers are compensated based on the established hourly rate. This practice should be consistently enforced at all educational sites. Violations of the compensation policy should be addressed immediately, and compensation paid to instructors should be periodically reviewed by the Commission.

e) **Former Director's pay charged to Community Education after removal from position.**

The former director of Community Education was responsible for two different programs: Community Education and an MNPS after school childcare program. The Director was removed from the position of Community Education Director on January 16, 2009.

During our review of staff payroll records, we found that 100% of the former Director's compensation was paid from the Community Education Fund, even though the Director had been responsible for two separate programs. Further, a review of the Community Education Administrative BU revealed that the former Director's salary was still being paid out of the CEA Fund and charged to the Community Education Admin BU after her removal from CEA Director in January 2009.

Recommendation: CEC should charge the Executive Director with the responsibility for continual monitoring of charges to its business units. The Commission should request and review Budget to Actual Reports at least quarterly. During times of transition when there is no Executive Director, the Commission should appoint a committee to review charges to its business units weekly.

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f) Fee Policies Not Consistently Enforced.

During our reviews of the site operations, we found that fee policies were not consistently enforced. It appears it was not unusual for some classes to be offered, even though there were not enough paying students to justify the occurrence. We also learned that on some occasions, classes were offered without a single paying student, although as noted in finding #1(d), the teacher was in fact paid. In other situations, we found that some students were allowed to attend even though they were unable to pay the class fees.

Recommendation: CEC needs to establish and enforce a uniform policy on fees. The established policies should be enforced uniformly across all community education sites. There should be no deviation from the established fee policy under any circumstances. CEC should not conduct any programs that do not generate fees.

g) Inconsistent and Inaccurate Accounting Treatment of Refunds.

During the review, we discovered that refund checks had been accounted for both inconsistently and inaccurately. In some instances, the Community Education staff accounted for refunds as a reduction in program fees collected. In other instances, the Community Education staff accounted for refunds as a registration expense.

Recommendation: CEC should record all refunds as reductions to the fees collected in order to accurately reflect the fees earned by the program within the specified accounting period. Specific accounting procedures for recording refunds into the system should be outlined and made available to Community Education staff.

2. Poor Internal Controls

a) Lack of Uniform System-Wide Procedures

The Community Education program lacks sufficient written policies and procedures to uniformly govern operations across all educational sites.

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Although the Central Office has provided site coordinators with some written policies and procedures, they are not comprehensive enough and allow each site coordinator the flexibility to adapt them to suit their individual site operations. The lack of comprehensive uniform procedures is the underlying cause of most of the significant deficiencies identified in this report.

Recommendation: CEC should review its existing policies and procedures and update or develop a comprehensive policy manual to cover all aspects of its operations. All staff should then be appropriately trained on CEC policies and procedures.

b) Poor Central Office Controls

Metro Nashville Community Education lacks sufficient controls established by the Central Office. We found numerous instances in which basic internal controls were essentially non-existent. First, the Central Office does not maintain a central registry of classes. Each individual site maintains its enrollment, attendance, registration revenue, and other pertinent records independently. The individual site coordinators also function autonomously. Each site coordinator is responsible for registering students, maintaining class rosters and collecting tuition and fees -- all without any Central Office oversight.

Second, site coordinators were allowed to collect funds from program participants, including checks and cash, without any Central Office oversight. Because the Central Office did not issue certificates of completion to program participants, the agency had no way to periodically reconcile the amount of fees deposited with the number of program participants. In addition to not issuing recognition forms, the Central Office did not review attendance records. In fact, attendance records were not turned into the Central Office but rather to the site coordinators, the same individuals responsible for collecting fees and preparing refund requests.

Finally, there was no evidence that the Central Office ever performed any type of reconciliation between receipts and class rosters to ensure the proper

RESULTS OF REVIEW

amount of fees had been collected. Likewise, the Central Office also failed to provide sufficient oversight of refunds by ensuring refund requests matched payments previously made by the students. Site coordinators were allowed to use their individual discretion in determining whether a class was approved or cancelled.

Recommendation: CEC should take necessary measures to ensure that all registrations are overseen by the Central Office. Although registration and fee payment may be enabled at the various sites, the Central Office records should be updated and a final approval should be executed by Central Office personnel. Any changes in enrollment should also be confirmed by the Central Office. Participants should be instructed to expect a certificate of completion or other form of recognition at the end of the program. Any participant who does not receive the appropriate certificate should be encouraged to contact the Central Office.

3. Lack of Facilities Use Agreements.

During our review, we verified all Facilities Use Agreements between MNPS and CEA. It appears there is no formal agreement between CEA and MNPS for the use of the MNPS facilities by CEA at Cohn School. In addition, there is no contract between MNPS and the Nashville Adult Literacy Council for the use of the Cohn Facility.

It should be noted that per contract filed within the Metro Clerk's Office, the MNPS did enter into formal agreements with TSU for the use of McGavock High from 2005-2010 and also with Volunteer State for the use of McGavock High from 2004-2009. The MNPS also provided a copy of a draft contract between MNPS and Volunteer State for the continued use of McGavock High School.

Recommendation: CEC should enter into a formal agreement with MNPS for the use of MNPS office space by CEA at Cohn School.

RESULTS OF REVIEW

4. Lack of Adequate Inventory Records

During the review, we verified and accounted for all but one of CEA's computers and equipment, as inventoried by ITS. Most of the items were located in the correct location shown on the ITS inventory listing. However, some items were located at other locations. The CEA had closed two sites prior to our review and the computers assigned to each site were located at other Community Education sites. In addition to verifying the existence of the items shown on the inventory listing, we also searched for additional computers and equipment not shown on the ITS inventory listing. We identified ten additional computers located at the Cohn Community Education site that were not included on the ITS inventory listing. None of these additional computers had been tagged or marked as CEC property.

Recommendation: Central Office personnel should notify ITS when inventory items such as computers are moved to other locations. Before they are assigned to staff, all computers and equipment purchased by the agency should be tagged as Metro property and added to CEC's inventory listing.

5. Commingling of Community Donations with Agency Funds.

It appears that some of the sites may have commingled donations received from local community groups with agency funds. Prior to the consolidation, our office obtained detailed records indicating funds on hand at one of the centers. These funds were from financial operations under a single fund in the Enterprise Fund.

There is evidence to support the fact that there were funds from other activities beyond the fees generated by the site operations, such as craft and bake sales and donations from individuals and community advisory groups.

We are unable to address these issues in this report because:

1. It is beyond the scope of this review.

RESULTS OF REVIEW

2. We do not have complete and comprehensive financial information on the funds at all of the centers, along with any managerial decisions made regarding current and future operations.
3. Because those funds were commingled with other agency funds, it would be difficult to determine the portion of funding which constitutes community support and the portion which constitutes class fees.

Recommendation: Donations provided by independent local community advisory groups should be accounted for separately from registration fees. The practice of accounting for both the potential liability to community groups/individuals and CEC's operating funds in a single account could lead to mismanagement of the funds and allow potential cost overruns to go undetected in a timely manner. If necessary, the agency should consult the Department of Finance's Office of Management & Budget and the Division of Accounts to set up an additional account in order to segregate the accounting of the two funds.

6. Conflict of Interest.

During the review, we noted a Conflict of Interest with the newly formed Community Education Commission's chairperson. The CEC chairperson is also the past chairperson and member of the Nashville Adult Literacy Council Board, a private not for profit agency that received considerable funding from the Community Education Alliance, which has been continued by the CEC. The appointment, therefore, sets up a potential conflict of interest that had to be addressed. Prior to the issuance of this final report, the CEC Board Chair resigned from the Nashville Adult Literacy Council.

Recommendation: A voting member of the Board should not also serve on the Board of an organization which receives or provides substantial funding to/from the CEC. The Commission should periodically review Conflict of Interest provisions to ensure that each voting member is sufficiently independent and acting within the best interest of the agency.

The commission should take all necessary steps to eliminate even the appearance of a conflict of interest.

OTHER OBSERVATIONS

Site Operations

1. Enterprise-Wide Management and Tracking Software

During the review, we observed the software being utilized by the Community Education Alliance at the Cohn Adult Community Education site. We noted that although each individual Community Education site was responsible for tracking and maintaining class rosters, collecting fees and issuing refunds for the Community Education Alliance, none of the individual education sites operated the same management and tracking software.

Currently, only the Cohn Adult Community Education site is utilizing registration software. We were impressed by the features of the software. We observed that it allowed for online registration of classes, class schedules, student account maintenance, instructors' information, payment history tracking, refund information and many other features.

We conducted research of available software solutions suitable for CEC. While a few other registration and tracking software packages exist, we found none that were as rich in features as the ACEware software currently being utilized at Cohn.

Recommendation: CEC should take steps to ensure better coordination and oversight from the Central Office. One of the key components of Central Office oversight is the use of a single, networked information system that is accessible to both the individual site coordinators and central office personnel. CEC should closely review the options for registration and tracking software including ACEware Systems. ACEware offers non-credit student registration software specifically designed for Continuing and Community Education. The CDC should determine if the procurement of this software needs to be competitively bid or if a direct purchase may be made. The Department of Finance Division of Purchase should be contacted for additional guidance on this recommendation.

OTHER OBSERVATIONS

2. Records Appropriately Maintained at Individual Sites

In order to review operations of the central office and all satellite sites, we requested all of the agency's existing financial records, including bank statements and other supporting documentation for the period. Although we were unable to obtain records at the Central Office, we were able to obtain sufficient records from individual site coordinators to demonstrate and support the operations of the various sites.

3. CEA Deposits

Nothing came to our attention to suggest the CEA deposits were less than complete and accurate. During the review, we traced the Cohn receipts to bank statement and business unit. We were also able to trace or verify the list of FY 2010 Deposits provided to our office from MNPS A/R personnel to the Metro Nashville Check and Cash Depository Account that is maintained by the Metro Finance Department Office of the Treasury. We also reconciled the list of FY 2010 Deposits to each of the responsible Community Education Site business units without exception.

4. CEA Refunds

Nothing came to our attention to suggest the CEA refunds were less than complete and accurate. During the review, we traced or verified the listed Imprest Check recorded on the individual Community Education's business unit to the Community Education Refund Checking Account without noting any exceptions.

APPENDIX A: COMMUNITY EDUCATION SITES

Location	Address & Phone#
<p align="center">Cohn Adult Learning Center & Senior Renaissance Center</p>	<p align="center">Site Coordinator: Jim Polk</p> <p align="center">4805 Park Avenue Nashville, TN 37209 298-8050 jim.polk@mnps.org</p>
<p align="center">Glenclyff High School</p>	<p align="center">Site Coordinator: Peggy Drew</p> <p align="center">160 Antioch Pike Nashville, TN 37211 333-5100 peggy.drew@mnps.org</p>
<p align="center">McGavock High School</p>	<p align="center">Site Coordinator: Latoya Harrison</p> <p align="center">3150 McGavock Pike Nashville, TN 37214 885-8896 latoya.harrison@mnps.org</p>
<p align="center">Hunters Lane High School</p>	<p align="center">Site Coordinator: Michele Randle</p> <p align="center">1150 Hunters Lane Nashville TN 37207 860-1435 michele.randle@mnps.org</p>
<p align="center">Stratford High School</p>	<p align="center">Site Coordinator: Carl Myers</p> <p align="center">1800 Stratford Avenue Nashville, TN 37216 262-6732 carl.myers@mnps.org</p>

APPENDIX B: METRO CODE CHAPTER 2.160

Chapter 2.160 COMMUNITY EDUCATION ALLIANCE

Sections:

[2.160.010 Created.](#)

[2.160.020 Membership--Appointment and term of office.](#)

[2.160.030 Powers and duties.](#)

2.160.010 Created.

The metropolitan council hereby creates the community education alliance to be a board of the Metropolitan Government of Nashville and Davidson County.
(Prior code § 2-1-101.31)

2.160.020 Membership--Appointment and term of office.

A. The alliance shall be comprised of eight members, five of which shall be elected from the central community council and shall also be members of a local school community council. These members shall serve a term of two years. The remaining three members shall be the mayor, the director of schools, and the chairperson of the school board.

B. The terms of the members elected shall be staggered so that two members will originally serve for a one-year term, and two members will originally serve for a two-year term. Thereafter, appointments shall be made for terms of two years.

C. The mayor, the director of schools and the chairman of the school board shall be authorized to appoint a representative to serve and to have full authority to vote on all measures coming before the alliance in the event the designated representative cannot attend. The designation shall be in the form of a letter from the appointed representative, which shall be valid for a one-year period from the date of such letter.
(Ord. 89-1018 §§ 1, 2, 1990; prior code § 2-1-101.32)

2.160.030 Powers and duties.

It shall be the duty of the alliance to:

A. Approve the administrative contracts for the community education program, which includes the number of sites, locations, and the review of the budget at each site;

B. To act as arbitrator in all disputes for problems not resolved by the central community council;

C. To employ such persons as may be authorized by the metropolitan council;

D. Shall be authorized to establish rules and regulations governing their operation.

(Prior code § 2-1-101.33)

OFFICE OF FINANCIAL ACCOUNTABILITY

80 Community Education-At a Glance

Budget Changes and Impact Highlights

Recommendation		Impact
Community Education Services	\$ (536,300)	Restructuring program pending receipt of Council approved Task Force Business Plan
Non-allocated Financial Transactions		
Insurance Billings	1,100	No impact on performance. Represents direct charges to departments for insurance costs
Internal Service Charges*	(11,000)	Delivery of centrally provided services including information systems, facility maintenance, security, fleet management, postal, radio, and surplus property
LOCAP Adjustments	(4,100)	No impact on performance
Travel Reduction	(3,900)	Reduction of out of town and air travel, tuition, and registration
Longevity Suspension	(3,400)	Suspension of longevity pay to all eligible employees
Perfect Attendance Suspension	(100)	Suspension of perfect attendance pay to all eligible employees
Special Purpose Funds Total	(557,700)	
TOTAL	\$ (557,700)	

* See Internal Service Charges section for details

The Metro Council made the following change in the substitute budget:

The sum of \$60,000 is hereby appropriated from the Undesignated Fund Balance of the Community Education Enterprise Fund (Revenue Account No. 60180.335000) for the benefit of the Community Education Alliance (Account Number 01101602) to partially fund a director salary.

80 Community Education-At a Glance

Community Education Services

The Community Education Services program provides literacy training, job preparation, recreational programs, and cultural classes to citizens of all ages.

Budget & Performance Summary		2008 Budget	2008 Actual	2009 Budget	2010 Budget	FY09-FY10 Difference	FY09-FY10 % Change
Budget:	Special Purpose Fund	\$1,198,000	\$1,250,721	\$1,150,700	\$593,000	\$(617,700)	(53.7)%
FTEs:	Special Purpose Fund	11.00	11.00	14.00	7.00	(7.00)	(50)%

Performance

Performance measures will be established through action of the Community Education Task Force to the Metro Council by May 2009

80 Community Education-Financial

Special Purpose Fund						
	FY 2008 Budget	FY 2008 Actuals	FY 2009 Budget	FY 2010 Budget	FY09-FY10 Difference	FY09-FY10 % Change
OPERATING EXPENSES:						
PERSONAL SERVICES	1,038,900	1,021,698	989,900	497,200	(492,700)	(49.77)%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	5,700	3,793	1,300	0	(1,300)	(100.00)%
Travel, Tuition, and Dues	13,900	10,062	11,200	0	(11,200)	(100.00)%
Communications	60,000	67,703	20,000	0	(20,000)	(100.00)%
Repairs & Maintenance Services	2,100	1,760	2,000	0	(2,000)	(100.00)%
Internal Service Fees	26,300	29,989	23,800	12,800	(11,000)	(46.22)%
Other Expenses	51,500	96,066	102,500	83,000	(19,500)	(19.02)%
TOTAL OTHER SERVICES	159,500	209,373	160,800	95,800	(65,000)	(40.42)%
TOTAL OPERATING EXPENSES	1,198,400	1,231,071	1,150,700	593,000	(557,700)	(48.47)%
TRANSFERS TO OTHER FUNDS/UNITS	0	19,650	0	0	0	0.00%
TOTAL EXPENSES & TRANSFERS	1,198,400	1,250,721	1,150,700	593,000	(557,700)	(48.47)%
PROGRAM REVENUE:						
Charges, Commissions, & Fees	173,900	267,216	338,600	0	(338,600)	(100.00)%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	173,900	267,216	338,600	0	(338,600)	(100.00)%
NON-PROGRAM REVENUE:						
Property Taxes	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Other Tax, Licenses, & Permits	0	0	0	0	0	0.00%
Fines, Forfeits, & Penalties	0	0	0	0	0	0.00%
Compensation From Property	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	0	0	0	0	0	0.00%
TRANSFERS FROM OTHER FUNDS/UNITS	956,000	960,887	812,100	533,000	(279,100)	(34.37)%
TOTAL REVENUE & TRANSFERS	1,129,900	1,228,103	1,150,700	533,000	(617,700)	(53.68)%
Expenditures Per Capita	\$1.96	\$2.04	\$1.88	\$0.97	\$(0.91)	(48.47)%

80 Community Education-Financial

Title	Grade	FY 2008 Budgeted		FY 2009 Budgeted		FY 2010 Budgeted		FY09 - FY10 Variance	
		Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
MNPS Community Education 60180									
AQUATICS ACTIVITIES MANAGER		0	0.00	1	1.00	0	0.00	(1)	(1.00)
AQUATICS COORD COMM ED		0	0.00	1	1.00	0	0.00	(1)	(1.00)
AQUATICS FACILITY MANAGER		0	0.00	1	1.00	0	0.00	(1)	(1.00)
AQUATICS LIFEGUARD MANAGER		0	0.00	1	1.00	0	0.00	(1)	(1.00)
COORD-COMMUNITY & ADULT EDUCAT		1	1.00	1	1.00	0	0.00	(1)	(1.00)
Program Coord	SR0900	8	8.00	7	7.00	6	6.00	(1)	(1.00)
Program Mgr 1	SR1100	1	1.00	1	1.00	1	1.00	(0)	(0.00)
SENIOR ACCOUNT CLERK		1	1.00	1	1.00	0	0.00	(1)	(1.00)
Total Positions & FTE		11	11.00	14	14.00	7	7.00	(7)	(7.00)
Department Totals		11	11.00	14	14.00	7	7.00	(7)	(7.00)

APPENDIX E: COMMUNITY EDUCATION COMMISSION (CEC) BOARD MEMBERS

Ms. Jo-Ann Heidenreich, Chair

2120 Ashwood Avenue
Nashville, TN 37212

Mr. Vernon Dixon

1107 Chapel Avenue
Nashville, TN 37206

Mr. Zev Goering

1621 Electric Avenue
Nashville, TN 37206

Dr. Edward Hantel

6517 Turnberry Way
Brentwood, TN 37027

Ms. Danielle Mezera

100 Metropolitan Courthouse
Nashville, TN 37201

Mr. Bernard Pickney

4604 Dakota Avenue
Nashville, TN 37209

Dr. Kecia Ray

2601 Bransford Avenue
Nashville, TN 37204