



EXEC/ADMIN COMMITTEE MEETING

August 6, 2014; 10:30 a.m.

Conference Call

Dial 1-888-296-6500 and enter Guest Code 418022

TENTATIVE AGENDA

****Action Item***

- I.** Call to Order/Roll Call
- II.** Public Comment
- III.** Approval of May 7, 2014 Exec Admin Meeting Minutes*
- IV.** Review of Credit Card Statements
- V.** Approval of Financials as of May 31, 2014*
- VI.** Approval of Accounting and Financial Policies and Procedures Revisions*
- VII.** Approval of SR Plan Amendment #7*
 - a. ELCNF Org chart
- VIII.** Review of Board Membership
- IX.** Committee Absenteeism Log – Informational
- X.** Committee Comment
- XI.** Next Meeting: Board ANNUAL – September 17, 2014; 10:30 a.m.
Exec/Admin – November 5, 2014; 10:30 a.m. Conference Call
- XII.** Adjournment*

I. Call to Order/Roll Call

II. Public Comment

III. Approval of May 7, 2014 Meeting Minutes*

***ACTION ITEM**

Early Learning Coalition of North Florida, Inc.

EXECUTIVE ADMINISTRATIVE COMMITTEE

Conference Call Meeting
May 7, 2014
10:30a.m.

ATTENDANCE

Committee Members Present:

Melanie Brown
Ron Coleman, Board Vice Chair
Jared Dollar, Board Secretary
Brian Graham

Committee Members Absent:

Sam Garrison; excused
Nancy Pearson, Board Chair; excused

Coalition Staff Present:

Dawn Bell, Chief Executive Officer
Christie Coleman, Office Manager
Tajaro Dixon, Grants and Operations Manager
Stephanie, LaRoche, Wait List / Admin Asst.
Rhonda Maynard, Fiscal Manager

Others Present:

Teresa Matheny, ECS
Kim Brumfield, Staffing of St. Augustine

CALL TO ORDER/ROLL CALL

The meeting was called to order at 10:35 a.m. Roll was called; quorum was present with 4 of 7 committee members in attendance.

PUBLIC COMMENT

No Comments.

REVIEW AND APPROVAL OF CNBB 2012-13 AUDIT *

The audit was conducted by Ralston and Company, PA for the 2012-13 fiscal year for the ELC of CNBB. D. Bell reminded the committee that the results of this audit were discussed at the prior Board meeting, but that if the committee had any questions or felt that she should elaborate on the final audit, she would be happy to. The committee did not have any statements or comments concerning the audit that was presented.

1. B. Graham motioned to approve the CNBB 2012-13 Audit, as presented. M. Brown seconded the motion. No discussion – motion passed unanimously.

REVIEW AND APPROVAL OF CNBB IRS 990*

The 2012 IRS 990 was completed by Ralston and Company, PA. The committee did not have any comments or questions concerning the 990 that was presented for approval.

2. B. Graham motioned to approve the CNBB IRS 990, as presented. M. Brown seconded the motion. No discussion - motion passed unanimously.

REVIEW OF CREDIT CARD STATEMENTS

Employee Credit card statements were presented to the committee for review for the month of March 2014 (American Express and Visa cards issued to D. Bell and C. Coleman).

APPROVAL OF FINANCIALS AS OF MARCH 31, 2014*

The following reports were included in the packet for review of Financials ending March 31, 2014:

- Finance Manager Report - Narrative
- Profit & Loss Budget vs. Actual
- Balance Sheet

R. Maynard highlighted the following:

- SR: Administrative costs are currently at 4.48% of the 5% mandate. Direct Costs for (Slots) are at 82.17%, which is above the 78% mandate. We are currently serving an average of 3165 children
- VPK: Administrative costs are currently at 3.46% of the 4% mandate. We are currently serving and average of 3901 children

3. B. Graham motioned to Financials as of March 31, 2014, as presented. M. Brown seconded the motion. No discussion - motion passed unanimously.

D. Bell did remind the committee that when we do spend more in slots, unfortunately that does reduce where we can spend elsewhere, like in quality.

APPROVAL OF THE 2013-14 BUDGET REVISION #3*

ECS agreed to reallocate \$20,000 back to the coalition for administrative and quality spending purposes.

4. J. Dollar motioned to approve the 2013-14 Budget Revision #3, as presented. M. Brown seconded the motion. No discussion – motion passed unanimously.

APPROVAL OF ECS'S 2013-14 CONTRACT AMENDMENT #0005-13*

The need for the contract amendment is to:

1. Reduced the School Readiness TOTAL dollar amounts by \$20,000 (\$5,000 less in 97BBA/Administrative costs and \$15,000 less in 97BBD/non-direct services). This was

**Executive/Admin Committee
May 7, 2014**

needed to assure both budgets, ECS and ELC were on target with their expenditures. ELC had allocated additional dollars this year to ECS, cutting their own budget and realized as the year end neared, monies needed to be realigned to finish with both budgets balanced.

2. Updated Attachment 9, School Readiness Budget to reflect these changes.
 5. M. Brown motioned to approve ECS's 2013-14 Contract Amendment #0005-13, as presented. B. Graham seconded the motion. Discussion: R. Coleman asked if C. Stophel, ECS's CEO and one of our Coalition's board members was aware of the amendment. D. Bell stated that staff and ECS, always discuss and agree on any changes that either party would like to make to the contract prior to presenting to the committee/board for approval. With no further discussion – motion passed unanimously.

APPROVAL OF THE SCHOOL READINESS PLAN AMENDMENT #5

1. Element 2.5.1 Collaboration and Coordination of Services with Other Entities*
2. Element 3.5.1 Family Support Services*
3. Attachment 0.1.1 Board Membership*
4. Attachment 1.6.1 Sliding Fee Scale*

The need for the revisions were to:

- To update the (Parent) Sliding Fee Schedule for the 2014/2015 fiscal year.
- Updated 3 sections of the Plan that mentioned "WorkSource" to state "CareerSource".

6. J. Dollar motioned to approve the School Readiness Plan Amendment #5 (Items 1-4), as presented. M. Brown seconded the motion. No discussion – motion passed unanimously.

APPROVAL OF THE VPK PILOT PROJECT TEMPORARY WAIVER REQUEST OF RULE 6M-8.201(4)(a)*

The coalition's current waiver is set to expire June 30, 2014. Approval of this waiver would continue to allow providers to register their VPK children/parents at their facilities, instead of the parent having to register their children at one of the ECS office locations.

We estimate the savings to the Coalition from this pilot project to be approximately \$156,000. (Please see the last page of the waiver request/petition for a breakdown of cost savings.)

The providers participating in the project report that they prefer working in this manner, as it provides greater convenience for their parents and staff. This comes from them being able to perform this work within the context of their already existing relationships and within the space the parents routinely visit.

This year, Coalitions were advised to NOT seek a waiver as OEL was expecting the rule to be updated to include such programs. However, upon follow-up our Coalition was advised to submit the request as the rule development had not taken place to-date. Due to time constraints, the waiver request has already been submitted to OEL.

**Executive/Admin Committee
May 7, 2014**

7. J. Dollar motioned to approve the VPK Pilot Project Temporary Waiver Request of Rule 6M-8.201(4)(a), as presented. M. Brown seconded the motion. No discussion – motion passed unanimously.

APPROVAL OF THE VOLUNTEER POLICY HANDBOOK REVISION*

The need for the revision was to:

- Policy Statements page (page 9), added the abuse hotline website address to the “Abuse Reporting” section located near the bottom of page.

8. J. Dollar motioned to approve the Volunteer Policy Handbook revisions, as presented. M. Brown seconded the motion. No discussion – motion passed unanimously.

APPROVAL OF THE PERSONNEL POLICIES AND PROCEDURES MANUAL REVISIONS*

The need for the revisions were as follows:

- HR507 – Safe Driving Policy and Cell Phone Usage, Florida Statutes 316.305 (texting while driving) and 316.614 (use of safety belts) were added following the recommendation of other coalition management during the AELC Leadership Symposium work group break-out session (October 9, 2013).
- HR601 – Rules of Conduct and Disciplinary Action, removed language that outlined a progression of disciplinary actions. During research of this topic, ELC realized this is termed “Progressive Discipline” and may create an expectation that a specific procedure would be followed (in each and every instance) before termination. As the Coalition operates under Florida’s ‘At Will’ doctrine, Coalition management removed from policy to reduce the risk of possible litigation. In addition, references to policy #HR102 “At Will” Nature of Employment and the Employee Acknowledgement Form were added.

APPROVAL OF THE CONTRACT MANAGEMENT AND MONITORING POLICIES AND PROCEDURES REVISIONS*

The need for the revisions were as follows:

- CM801 – Contract Closeout, added the term “financial consequences” to the “Fiscal Closeout” section, as recommended during the requiring DFS (Department of Financial Services) Contract Management Training 11/19/13.
- Appendix D – Coalition Contract Closeout Guide, added the term “financial consequences” to the Programmatic and Fiscal Closeout Checklist sections.

APPROVAL OF THE COST ALLOCATION PLAN REVISION (HANDOUT)*

A newly revised edited version was emailed out to the committee for review on May 2, 2014. The need for the revisions were as follows:

- Throughout the document:
 - updated the ELC name from the ELC of Putnam and St. Johns Counties to the ELC of North Florida
 - included all six county service areas
 - updated Florida Statute 411 to F. S. 1002.81
 - Removed the 2000 child must serve requirement
- Page 3, Updated the Finance Manager's position title and employee who holds that position.
- Page 5, CCEP F.S. 409.17 to F. S. 1002.94
- Page 6, updated ELC merger information.
- Page 10, Updated the ELC mission statement and updated Governing Board composition as pertaining to current Florida Statute.
- Page 14, Table titled "**School Readiness and VPK Program Allowable Costs Overview**" Slots percentage from 72 to 78%, Quality percentage from 12% to 6%
- Page 18, Table 2 "**Table 2 – Preliminary Cost Allocation Percentages Table**" expanded calculations from 2 counties (PSJ) to all 6 counties (with merger of PSJ and CNBB).
- Page 19, Table 3 "**Monthly OCA Allocation Percentages – School Readiness (SR)**" changed Quality and Slot Percentages.
- Page 27, Updated the ELC organizational chart.
- Page 29, updated the address for the Palatka ELC office and added our Orange Park satellite office.

C. Coleman did state that one more minor edit will have to take place, that was not caught, and that is changing FOEL back to OEL throughout the document, per OEL's request.

9. M. Brown motioned to approve the Cost Allocation Plan revisions, as presented and with stated FOEL to OEL change. B. Graham seconded the motion. No discussion – motion passed unanimously.

REVIEW AND APPROVAL OF THE 2014-15 BUDGET*

A budget needs to be in place to start out the 2014-15 fiscal year on July 1, 2014. Once the Notice of Awards are received by the State, a revised budget will be completed and presented again for board approval. The budget being presented is at current income and spending levels. Staff did note to the committee that more has been brought back to the coalition budget due to the need to move our accounting software from QuickBooks to MIP.

10. M. Brown motioned to approve the 2014-15 Budget, as presented. J. Dollar seconded the motion. No discussion – motion passed unanimously.

**Executive/Admin Committee
May 7, 2014**

APPROVAL OF ECS 2014-15 PRIMARY SERVICES PROVIDER CONTRACT*

The Coalition has been satisfied with Episcopal Children's services (ECS) delivery of services in contract year 2013/2014 (and all prior years), the Coalition would like to continue contracting with ECS for 2014/2015.

11. J. Dollar motioned to approve the ECS 2014-15 Primary Services Provider Contract, as presented. M. Brown seconded the motion. No discussion – motion passed unanimously.

COMMITTEE ABSENTEEISM LOG

Informational; no comments.

COMMITTEE COMMENT

- R. Coleman took this time to thank staff for all the hard work that they do on behalf of the Board and Coalition; B. Graham concurred.

NEXT MEETING

June 18, 2014; 10:30 a.m. – Board Meeting

August 6, 2014; 10:30 a.m. – Executive Administrative Committee Meeting

ADJOURNMENT*

12. R. Coleman called the meeting adjourned at 11:23 a.m.

Minutes submitted by, Christie A. Coleman, Office Manager

IV. Review of Credit Card Statements

- Statements are provided to **Board/Committee Members ONLY** for review and have been emailed at the time meeting packets were emailed.

V. Approval of Financials as of May 31, 2014*

***ACTION ITEM**

FINANCE MANAGERS REPORT

May 31, 2014 Financial Information

2013/2014 - ELCNF - Grant Status for SR & VPK

School Readiness (SR) Budget Statement, Grant Requirements, and other significant data:

Administrative Costs must be below 5% of the grant expenditure by grant end date

- Year to date projected costs as of May 31, 2014 are at **5.28%**

Direct costs for child care services (slots) must be above 78% of the grant expenditure.

- Year to date costs as of May 31, 2014 are at **79.01%**

Total Grant Expenditure on Direct Services (slots): **\$10,582,380**

Total Grant Expenditure for Administration & Indirect Services: **\$2,811,242**

Percentage of Grant year: **91.67%**

Percentage of Grant expended for the year: **88.82%**

Average Children Served per Month: **4001**

Voluntary Pre-K (VPK) Budget Statement, Grant Requirements, and other significant data:

Administrative, Monitoring and Eligibility Costs must be below 4% of direct costs

- Year to date costs as of May 31, 2014 are at **3.37%**

Total Grant Expenditure on Direct Services (slots): **\$11,604,387**

Total Grant Expenditure on Administration & Indirect Services: **\$355,560**

Percentage of the Grant year: **91.67%**

Percentage of Grant expended for the year: **96.11%**

Average Children Served per Month: **4001**

Summary

SR - School Readiness:

- The Coalition is **1.01% above** the **minimum (78%)** threshold for direct services.
- The Coalition is **.28 % above** the **maximum (5%)** threshold for administrative services.

VPK – Voluntary Pre-K:

- The Coalition is **.63% below** the **maximum (4%)** threshold for administrative services.

Tips for updating QuickBooks

You can export a report, change certain format

QuickBooks will update and keep these changes

- 1 Renamed report titles
- 2 Font, Fill, and Number formatting
(in row & column headers only)
- 3 Resized columns
- 4 Renamed column & row headers
- 5 Inserted rows & columns
You must enter text or a formula in the row to preserve it.
- 6 New Excel formulas
The updated report must contain the row associated with y
- 7 Inserted text
Make your new text always appear next to a particular row
the text as a formula (e.g. ="inserted text")

QuickBooks will NOT support these changes:

- Font formatting in r
- Inserted rows that a
- Moved data cells

reports in Excel

adding or add new formulas, and then update it with new QuickBooks data

is:

	A	B	C	D	E	F	G	H
1						My Company P&L		
2						Profit & Loss		
3						July through August 2012		
4							07/16/12	Aug 16
5						Ordinary Income/Expense		
6						MONEY IN (aka Income)		
7						40100 - Construction Income		
8						40110 - Design Income	3,054.02	3,900.00
9						40199 - Less Discounts given	0.00	-48.35
10						Total 40100 - Construction Income	3,054.02	3,751.65
11						40500 - Reimbursement Income		
12						40520 - Permit Reimbursement Income	0.00	487.00
13						Total 40500 - Reimbursement Income	0.00	487.00
14						Total Income	3,054.02	29,197.65
15						* Labor Income less Design Income	3,054.02	13,227.00
16						Cost of Goods Sold		

your formula

r by entering

non-header cells*
are left empty

- Renamed date columns
- Deleted columns
- Sorted columns

- Inserted columns in between QuickBooks row headers

- User-defined supported in updated to t

a.

I	J
TOTAL	
6,954.02	
-48.35	*
6,905.67	
487.00	
487.00	
46,343.45	
21,596.71	Labor Diff

7

formulas may not be collapsed reports when the same excel sheet

Early Learning Coalition of North Florida
Balance Sheet

As of May 31, 2014
May 31, 14

ASSETS

Current Assets

Checking/Savings

1000 · Cash - Prosperity	244,638.73
1024 · Cash - Prosperity (Repurchase)	921,000.00
1026 · Money Market	<u>26,152.16</u>
Total Checking/Savings	1,191,790.89

Accounts Receivable

11000 · Accounts Receivable	<u>377.49</u>
Total Accounts Receivable	377.49

Other Current Assets

1050 · Petty Cash	200.00
1120 · Other Receivables	
1125 · Other Receivables 12-13	405,291.80
1126 · Other Receivables 13-14	<u>1,436,420.46</u>
Total 1120 · Other Receivables	1,841,712.26
1190 · Prepaid Expense	-10,321.80
1225 · A/R - PERKS	<u>-185.00</u>
Total Other Current Assets	<u>1,831,405.46</u>

Total Current Assets 3,023,573.84

Fixed Assets

1300 · Equipment	8,548.66
1599 · Accumulated Depreciation	<u>-5,527.49</u>
Total Fixed Assets	<u>3,021.17</u>

TOTAL ASSETS **3,026,595.01**

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable	<u>918.83</u>
Total Accounts Payable	918.83

Other Current Liabilities

2010 · A/P-Other	
2014 · A/P Other - 2012-2013	-80,683.50
2015 · A/P Other - 2013-2014	<u>1,184,394.45</u>
Total 2010 · A/P-Other	1,103,710.95

Early Learning Coalition of North Florida
Balance Sheet

As of May 31, 2014

May 31, 14

2040 - Interest Due to State	411.66
2056 - Accrued Vacation/Sick Leave	20,165.15
2100 - Payroll Liabilities	
2101 - SS/MC Liability	509.19
21011 - SUTA Liabilities	-448.90
2102 - W/H Liability	-611.71
2103 - 401K Liability	-1,539.00
2106 - Dental Insurance Liability	-115.12
2107 - Vision Insurance Liability	-8.47
Total 2100 - Payroll Liabilities	<u>-2,214.01</u>
2140 - Due to CCR - SR	21,647.73
Total Other Current Liabilities	<u>1,143,721.48</u>
Total Current Liabilities	<u>1,144,640.31</u>
Total Liabilities	1,144,640.31
Equity	
3000 - Opening Bal Equity	163,615.79
3900 - Retained Earnings	1,181,561.66
Net Income	536,777.25
Total Equity	<u>1,881,954.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,026,595.01</u></u>

Tips for updating QuickBooks

You can export a report, change certain format

QuickBooks will update and keep these changes

- 1 Renamed report titles
- 2 Font, Fill, and Number formatting
(in row & column headers only)
- 3 Resized columns
- 4 Renamed column & row headers
- 5 Inserted rows & columns
You must enter text or a formula in the row to preserve it.
- 6 New Excel formulas
The updated report must contain the row associated with y
- 7 Inserted text
Make your new text always appear next to a particular row
the text as a formula (e.g. ="inserted text")

QuickBooks will NOT support these changes:

- Font formatting in r
- Inserted rows that a
- Moved data cells

reports in Excel

adding or add new formulas, and then update it with new QuickBooks data

is:

	A	B	C	D	E	F	G	H
1						My Company P&L		
2						Profit & Loss		
3						July through August 2012		
4							07/16/12	Aug 16
5						Ordinary Income/Expense		
6						MONEY IN (aka Income)		
7						40100 - Construction Income		
8						40110 - Design Income	3,054.02	3,900.00
9						40199 - Less Discounts given	0.00	-48.35
10						Total 40100 - Construction Income	3,054.02	3,751.65
11						40500 - Reimbursement Income		
12						40520 - Permit Reimbursement Income	0.00	487.00
13						Total 40500 - Reimbursement Income	0.00	487.00
14						Total Income	3,054.02	29,197.65
15						* Labor Income less Design Income	3,054.02	13,227.00
16						Cost of Goods Sold		

your formula

r by entering

non-header cells*
are left empty

- Renamed date columns
- Deleted columns
- Sorted columns

- Inserted columns in between QuickBooks row headers

- User-defined supported in updated to t

a.

I	J
TOTAL	
6,954.02	
-48.35	*
6,905.67	
487.00	
487.00	
46,343.45	
21,596.71	Labor Diff

7

formulas may not be collapsed reports when the same excel sheet

Early Learning Coalition of North Florida
Profit & Loss Budget vs. Actual
July 2013 through May 2014

	<u>Jul '13 - May 14</u>	<u>Budget</u>
Ordinary Income/Expense		
Income		
4000 - Revenues		
4010 - Local Matching Revenues		
4015 - Local Match - St Johns Co BCC	134,977.20	146,126.63
4020 - Local Match - United Way of SJC	23,125.00	22,916.63
Total 4010 - Local Matching Revenues	<u>158,102.20</u>	<u>169,043.26</u>
4120 - School Readiness		
4121 - School Readiness Revenue	14,944,644.84	13,341,708.38
Total 4120 - School Readiness	<u>14,944,644.84</u>	<u>13,341,708.38</u>
4130 - Voluntary Pre-Kindergarten		
4131 - VPK Revenue	10,482,938.67	11,795,266.12
4133 - VPK Outreach & Awareness	25,878.46	28,861.25
4134 - VPK LPP	0.00	0.00
Total 4130 - Voluntary Pre-Kindergarten	<u>10,508,817.13</u>	<u>11,824,127.37</u>
4165 - Interest Income	49.59	0.00
4170 - Unrestricted Income	1,444.55	0.00
4172 - Other Program Revenue	3,425.00	0.00
Total 4000 - Revenues	<u>25,616,483.31</u>	<u>25,334,879.01</u>
Total Income	<u>25,616,483.31</u>	<u>25,334,879.01</u>
Gross Profit	25,616,483.31	25,334,879.01
Expense		
5000 - General And Administration		
5100 - Salaries, Benefits and Staffing		
5110 - Salaries and Contract Labor		
5111 - Contract	5,361.35	2,750.00
5112 - Salaries	277,659.02	355,666.63
Total 5110 - Salaries and Contract Labor	<u>283,020.37</u>	<u>358,416.63</u>
5120 - Employer Payroll Costs		
5121 - Employer SS & MC Taxes	21,095.80	21,725.00
5122 - Employer SUTA Taxes	0.00	638.00
5123 - Employer Workers Comp Insurance	844.40	916.63
Total 5120 - Employer Payroll Costs	<u>21,940.20</u>	<u>23,279.63</u>
5130 - Employee Benefits		
5131 - 401K Benefits	8,795.64	11,870.83
5132 - Dental Insurance	1,991.69	2,291.63

Early Learning Coalition of North Florida
Profit & Loss Budget vs. Actual
 July 2013 through May 2014

	<u>Jul '13 - May 14</u>	<u>Budget</u>
5133 · Life Insurance	1,033.82	568.37
5134 · Health Insurance	34,713.28	33,916.63
5135 · Health Insurance - HSA Accts	6,466.99	7,333.37
5136 · Vision Insurance	480.21	550.00
Total 5130 · Employee Benefits	53,481.63	56,530.83
Total 5100 · Salaries, Benefits and Staffing	358,442.20	438,227.09
5200 · General Administrative Expenses		
5201 · Accounting and Auditing	17,500.00	16,137.00
5202 · Advertising & Printing	13,109.93	15,125.00
5203 · Bank Fees	-80.00	0.00
5204 · Dues and Membership Expense	9,149.69	9,350.00
5205 · Insurance Expense	6,225.65	5,866.67
5206 · Licenses & Permits	94.98	458.37
5207 · Office Sites - Occupancy	39,565.60	37,583.33
5208 · Office Supplies - Capital	8,773.00	18,109.63
5209 · Office Supplies - Consumables	12,413.76	15,583.33
5210 · Payroll Processing Fees	3,930.48	4,583.37
5211 · Postage and FedEx	2,093.10	1,833.37
5212 · Professional Fees - Legal	0.00	458.33
5214 · Training & Meetings	4,460.20	4,583.37
5215 · Travel Expenses	15,993.69	19,250.00
5216 · Web site and Computer	15,268.31	18,333.37
5217 · Utilities	11,330.30	11,916.63
5218 · Professional Development	1,250.00	5,041.67
5290 · Other Costs	9,118.74	9,166.66
Total 5200 · General Administrative Expenses	170,197.43	193,380.10
5999 · Allocation of Shared Costs	0.00	
5000 · General And Administration - Other	0.00	0.00
Total 5000 · General And Administration	528,639.63	631,607.19
6000 · Other Coalition SR/VPK Costs		
6005 · Other Quality Services - 97QOO	48,902.87	50,875.00
Total 6000 · Other Coalition SR/VPK Costs	48,902.87	50,875.00
8000 · Pass Through Payments		
8100 · School Readiness		
8110 · Non-Direct		
8111 · 97BBA - Administration	242,499.73	276,672.95
81111 · 97FIR- Administration	2,889.07	
8112 · 97BBD - Non-Direct Services	227,593.97	299,963.58
8113 · 97BDE - Eligibility Determ	499,151.44	546,721.23

Early Learning Coalition of North Florida Profit & Loss Budget vs. Actual July 2013 through May 2014

	<u>Jul '13 - May 14</u>	<u>Budget</u>
8114 · 97QOO - Quality Services	271,931.06	414,425.00
81141 · 97QAS - SR Assessment	44,909.55	63,250.00
81142 · 97QTA - Provider Assistance	131,017.61	132,916.74
81143 · 97QPD - Prof Development	37,525.25	17,385.06
81144 · 97QCS - Child Screening	30,430.19	8,282.23
81145 · 97QST -Early Learning Standards	2,457.39	7,333.37
81146 · 97QPT - Parental Training	869.06	2,750.00
81147 · 97QHS - Health & Safety	0.00	1,691.25
81148 · 97QCR - Early Learning	43,224.10	
8115 · 97ICS - SR Child Screening	30,318.80	0.00
81151 · 97 IAS - Assessment - Inf/Todd	5,156.20	0.00
81152 · 97ICR - Curriculum Inf/Toddler	26.76	3,025.00
8116 · 97QI4 - Resource & Referral	169,461.88	198,955.46
8117 · 97QIN - Inclusion	77,638.48	105,755.87
8118 · 97INT - Infants & Toddlers	85,623.45	146,315.18
8119 · 97SYS - Child Care Info Systems	3,993.43	8,410.31
Total 8110 · Non-Direct	1,906,717.42	2,233,853.23
8120 · Direct		
8121 · 97PPO - Purchasing Pool	26,573.70	27,500.00
8122 · 97COO - CCDF Eligible	78,889.61	0.00
8123 · 97ROO - At Risk of Abuse	1,549,371.34	0.00
8124 · 97GOO - Working TANF	66,795.31	0.00
8125 · 97GSD - Gold Seal Rate Differ	540,806.25	624,181.25
8126 · 97POO - Working Poor	7,137,154.80	9,822,083.37
8127 · 97GNW - Non-Working TANF	968,807.07	0.00
8128 · 97RSP - TANF Resp	68.80	
Total 8120 · Direct	10,368,466.88	10,473,764.62
Total 8100 · School Readiness	12,275,184.30	12,707,617.85
8200 · Voluntary Pre-K		
8210 · Non-Direct		
8211 · VPADM - VPK Admin	194,967.16	146,987.50
8212 · VPENR - Enrollment	105,972.61	167,401.63
8213 · VPMON - Monitoring	15,068.08	91,158.00
8214 · VPSYS - Statewide Info Systems	706.74	2,750.00
Total 8210 · Non-Direct	316,714.59	408,297.13
8220 · Direct		
8221 · VPPRP - Prepay	66,275.05	0.00
8222 · VPPRS - VPK Slots	11,551,365.52	11,341,602.25
8224 · VPKSD - School Dist Minimum	53,021.39	53,021.39
Total 8220 · Direct	11,670,661.96	11,394,623.64

Early Learning Coalition of North Florida
Profit & Loss Budget vs. Actual
 July 2013 through May 2014

	<u>Jul '13 - May 14</u>	<u>Budget</u>
8230 - VPK Other Grants		
8231 - VPLPI-VPK O & A	0.00	0.00
8232 - VPMNI-VPK O & A		
8232.01 - Baker County	1,487.51	
8232.02 - Bradford County	991.67	
8232.03 - Clay County	7,933.35	
8232.04 - Nassau County	2,974.98	
8232.05 - Putnam County	2,727.06	
8232.06 - St. Johns County	8,677.08	
8232 - VPMNI-VPK O & A - Other	<u>4,082.75</u>	<u>28,861.25</u>
Total 8232 - VPMNI-VPK O & A	<u>28,874.40</u>	<u>28,861.25</u>
8233 - VPLCM-VPK O & A	<u>0.00</u>	<u>0.00</u>
Total 8230 - VPK Other Grants	<u>28,874.40</u>	<u>28,861.25</u>
Total 8200 - Voluntary Pre-K	12,016,250.95	11,831,782.02
8300 - Local Match Expense	<u>210,728.31</u>	<u>146,116.63</u>
Total 8000 - Pass Through Payments	<u>24,502,163.56</u>	<u>24,685,516.50</u>
Total Expense	<u>25,079,706.06</u>	<u>25,367,998.69</u>
Net Ordinary Income	536,777.25	-33,119.68
Other Income/Expense		
Other Income		
9502 - Gain on Equipment	<u>0.00</u>	<u>0.00</u>
Total Other Income	0.00	0.00
Other Expense		
9500 - Depreciation Expense	0.00	0.00
9501 - Loss on Equipment	<u>0.00</u>	<u>0.00</u>
Total Other Expense	<u>0.00</u>	<u>0.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>536,777.25</u></u>	<u><u>-33,119.68</u></u>

VI. Approval of Accounting and Financial Policies and Procedures Revisions*

***ACTION ITEM**

ACTION ITEM SUMMARY

DESCRIPTION	Accounting and Financial Policies and Procedures Revisions
Reason for Recommended Action	<p><u>Revisions:</u></p> <p>F301 – <u>Purchasing Policies and Procedures</u>, changed from Office Manager and CEO to Office and Outreach Assistant placing all orders, and that the Office Manager will check in all goods and services when received. This was due to separation of Office Manager duties.</p> <p>F305 – <u>Accounts Payable Management</u>, these changes of responsible parties for different procedures are to ensure efficiencies and segregation of duties with new staff and job titles/descriptions:</p> <ul style="list-style-type: none"> ○ Changed from Finance Manager receiving, date stamping and initialing all invoices to the Office Manager doing this. ○ Changed from Finance Manager logging invoices into the check request log to the Office and Outreach Assistant doing this. ○ Changed the maintenance and weekly review of the check request log from the Finance Manager to the Office and Outreach Assistant doing this. ○ Updated job title from Administrative Assistant to Office and Outreach Assistant who will be assembling the voucher package for payment. ○ Changed the Administrative Assistant to the Office Manager approving the receipt of goods and services invoiced. ○ Added the Office and Outreach Assistant will approve of the terms of the invoice and to pay the vendor in full, and updated job title. <p>F307 – <u>Cash Disbursements (Check-Writing) Policies</u>, Updated job title and removed the term ‘designee’.</p> <p><u>If this is not done, the following would occur:</u></p> <ul style="list-style-type: none"> ● Policies and Procedures would not reflect the most current practices of Coalition staff.
How the Action will be accomplished	Approval of Accounting and Financial Policies and Procedures revisions.

F301 PURCHASING POLICIES AND PROCEDURES

Effective Date: 08/28/07

Revision Date: 03/19/08, 08/06/08, 09/16/09, 05/19/11, 07/01/11, 02/12/13, 04/03/13, 09/18/13, 12/04/13, 03/19/14, 08/06/14

Overview

THE POLICIES DESCRIBED IN THIS SECTION APPLY TO ALL PURCHASES MADE BY THE COALITION.

The Coalition requires the practice of ethical, responsible, and reasonable procedures related to purchasing, agreements and contracts, and related forms of commitment. The policies in this section describe the principles and procedures that all staff shall adhere to in the completion of their designated responsibilities.

The goal of these procurement policies is to ensure that materials and services are obtained in an effective manner and in compliance with the provisions of applicable Federal statutes and executive orders.

Responsibility for Purchasing

Following C.E.O. approval, the C.E.O. or Office Manager shall initiate purchases on behalf of the Coalition, within the guidelines described here.

The C.E.O. has approval authority over all purchases and contractual commitments, and shall make the final determination on any proposed purchases where budgetary or other conditions may result in denial.

Prior Approval Guidance

The applicable OMB circulars A-87, A-122, A-21, and A110 must be followed when determining the cost items and administrative requirements that require prior approval. To streamline the approval process, OEL has provided a guidance that the Coalition will follow as procedure (see the most current version of the OEL Final Guidance on Prior Approval Procedures for Selected Costs and Administrative Requirements).

- An annual approval form for as many of the specified cost items as possible;
- A prior approval request form for other individual approval requests to be handled on a case by case basis;
- Instructions for electronically submitting the above referenced forms to OEL staff for review and approval;
- The timeline for OEL staff to review requests; and
- The process for OEL to notify Coalition via email of final decisions.

Non-Discrimination Policy

All vendors/contractors who are the recipients of the Coalition funds, or who propose to perform any work or furnish any goods under agreements with the Coalition, shall agree to these important principles:

1. Vendors/contractors will not discriminate against any employee or applicant for employment because of race, religion, color, sexual orientation or national origin, except where religion, sex, or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the vendors/contractors.
2. Vendors/contractors agree to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause. Notices, advertisement and solicitations placed in accordance with Federal law, rule, or regulation shall be deemed sufficient for meeting the intent of this section.

Procurement Procedures – See Coalition Procurement Policy and Procedure

Thresholds for Procurement Requirements

1. Purchases with unit values below \$1,500 are not subject to a competitive bid process but shall be carried out using good purchasing practices with price, quality and other factors considered. Comparisons from published catalogues are allowable. Two comparisons are required, however three comparisons are preferred.
2. For amounts between \$1,500 and \$9,999, two quotes, however three quotes are preferred. Written documentation of verbal quotations are allowable when the name and address of the vendor is noted in the purchasing records.
3. For amounts between \$10,000 and \$34,999, two written quotations are required, however at least three quotes are preferred, or a bid process may be utilized.
4. For amounts over \$35,000, a bid is required.

Purchases cannot be split into individual amounts to avoid a threshold requirement.

Purchasing Authorization Levels

1. The C.E.O. has authority to purchase unit items that are \$5,000.00 or less.
2. Purchases \$5,000.01 or more have to be approved by the Board of Directors.

Purchases cannot be split into individual amounts to avoid an expenditure limit.

Purchase or Lease Decision

For equipment with a purchase price of over \$5,000, a cost effectiveness analysis must be performed and documented by the Finance Manager, to ascertain which option is most cost effective for the Coalition, and therefore the best use of award funds. This analysis will be made available to the C.E.O. to assist with the final lease/buy decision.

Non-competitive/Sole-source Procurement

The assigned procurement staff will adequately document all non-competitive/sole source procurements, including the reason this method was utilized.

Affirmative Consideration of Minority, Small Business & Women-Owned Businesses

(A-110_44 (3) (b))

Positive efforts shall be made by the Coalition to utilize small businesses, minority-owned firms, and women's business enterprises, whenever possible. Therefore, the following steps shall be taken:

1. Ensure that small business, minority-owned firms, and women's business enterprises are used to the fullest extent practicable. *(A-110_44 (3) (b) (1))*
2. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small business, minority-owned firms and women's business enterprises. *(A-110_44 (3) (b) (2))*
3. Consider in the contract process whether firms competing for larger contracts tend to subcontract with small businesses, minority-owned firms and women's business enterprises. *(A-110_44 (3) (b) (3))*
4. Encourage contracting with consortiums of small businesses, minority owned firms and women's business enterprises when a contract is too large for one of these firms to handle individually. *(A-110_44 (3) (b) (4))*
5. Use the services and assistance, as appropriate, of such the Coalitions as the Small Business Administration and the Department of Commerce's Minority Business Development Agency in the minority-owned firms and women's business enterprises. *(A-110_44 (3) (b) (5))*

Availability of Procurement Records *(A-110_44 (3) (e))*

The Coalition shall, on request, make available for the Federal awarding agency, pre-award review and procurement documents, such as requests for proposals, when any of the following conditions apply:

- The process does not comply with the Coalition's procurement standards *(A-110_44(3)(e)(1))*
- The procurement is expected to exceed the small purchase threshold and is to be awarded without competition or only one bid is received *(A-110_44(3)(e)(2))*
- The procurement exceeds the small purchase threshold and specifies a "name brand" product *(A-110_44(3)(e)(3))*
- The proposed award exceeds the small purchase threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement. *(A-110_44(3)(e)(4))*
- A proposed contract modification changes the scope of a contract or increases the contract amount by more than the amount of the small purchase threshold. *(A-110_44(3)(e)(5))*

Provisions Included in All Contracts *(A-110 Appendix A)*

The Coalition includes all of the following provisions, as applicable, in all contracts charged to Federal awards (including small purchases) with vendors and sub grants to grantees:

1. **Equal Employment Opportunity:** All contracts shall contain a provision requiring compliance with E.O. 11246, "Equal Employment Opportunity," as amended by E.O. 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and as supplemented by regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, and Department of Labor."
2. **Copeland "Anti-Kickback" Act (18 U.S.C. 874 and 40 U.S.C. 276c):** All contracts and sub grants in excess of \$2,000 for construction or repair awarded by the Coalition and its sub recipients shall contain a provision for compliance with the Copeland "Anti-Kickback" Act (18 U.S.C. 874), as supplemented by Department of Labor regulations 29 CFR part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States." This Act provides that each contractor or sub recipient shall be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The Coalition will report all suspected or reported violations to the Federal awarding agency.
3. **Davis-Bacon Act, as amended (40 U.S.C. 276a to a-7):** If included in the Federal agency's grant program legislation, all construction contracts of more than \$2,000 awarded by the Coalition and its sub recipients shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a to a-7) and as supplemented by Department of Labor regulations (29 CFR part 5, "Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction"). Under this Act, contractors are required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. The Coalition will place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation and the award of a contract shall be conditioned upon the acceptance of the wage determination. The Coalition shall also obtain reports from contractors on a weekly basis in order to monitor compliance with the Davis-Bacon Act. The Coalition shall report all suspected or reported violations to the Federal awarding agency.
4. **Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333):** [Where applicable] All contracts awarded by the Coalition in excess of \$2,000 for construction contracts and in excess of \$2,500 for other contracts that involve the employment of mechanics or laborers shall include a provision for compliance with Sections 102 and 107 of the Contract Works Hours and Safety Standards Act (40 U.S.C. 327-333), as supplemented by Department of Labor regulations (29 CFR part 5). Under Section 102 of the Act, each contractor is required to compute wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than 1-1/2 times the basic rate of pay for all hours worked in excess of 40 hours in the work week. Section 107 of the Act is applicable to construction work and provides that no laborer or mechanic shall be required to work in surroundings or under working conditions that are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

5. **Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended:** Contracts and sub grants of amounts in excess of \$100,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
6. **Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):** For all contracts or sub grants of \$100,000 or more, the Coalition shall obtain from the contractor or sub grantee a certification that it will not and has not used Federal appropriated funds to pay any person or the Coalition for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Likewise, since each tier provides such certifications to the tier above it, the Coalition shall provide such certifications in all situations in which it acts as a sub recipient of a sub grant of \$100,000 or more.
7. **Debarment and Suspension (E.O.s 12549 and 12689):** For all contracts with an amount expected to equal or exceed \$25,000 (per 2 CFR 215, Appendix A, 8.) and certain other contract awards (see 2 CFR 180.220), the Coalition shall obtain from the contractor a certification that neither the contractor nor any of its principal employees are listed on the General Services Administration's *List of Parties Excluded from Federal Procurement or Non-procurement Programs*. For ALL new potential contracts the Coalition shall check the following website (and annually thereafter) to ensure the new vendor is not on the most current listing: http://www.dms.myflorida.com/business_operations/state_purchasing/vendor_information/convicted_suspended_discriminatory_complaints_vendor_lists.
8. **Remedies:** All contracts with an amount expected to exceed \$35,000 (per Florida Statute 287.058 (1)(h)) shall contain contractual provisions or conditions that allow for administrative, contractual, or legal remedies in instances in which a contractor violates or breaches the contract terms.
9. **Termination:** All contracts with an amount expected to exceed \$10,000 [per 45 CFR Part 92.36(i)(2) and 2 CFR Chapter II, Part 200.B effective December 2014] shall contain suitable provisions for termination for cause and for convenience by the recipient and subrecipient, including the manner by which termination shall be effected and the basis for settlement. In addition, such contracts shall describe the conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated due to circumstances beyond the control of the contractor.

Right to Audit Clause

The Coalition requires a "Right to Audit" clause in all contracts between the Coalitions and vendors that either:

1. Take any form of temporary possession of assets directed for the Coalition, or
2. Process data that will be used in any financial function of the Coalition.

This Right to Audit clause shall permit access to and review of all documentation and processes relating to the vendor's operations that apply to the Coalition, as well as all documents maintained or processed on behalf of the Coalition, for a period of three years. The clause shall state that such audit procedures may be performed by the Coalition employees or an outside auditor or contractor designated by the Coalition.

Vendor Files and Required Documentation

The Accounting Department shall create a vendor folder for each new vendor from whom the Coalition purchases goods or services.

The Accounting Department shall mail a blank Form W-9 to new contract vendors. Completed forms shall be filed in a permanent W-9 folder (separate from the vendor's fiscal year file). Vendors who do not comply with this request shall be issued a Form 1099 at the end of each calendar year in accordance with the policies described in the section of this manual on "Government Returns." See the section on "Payroll and Related Policies" for guidance on determining whether a vendor should be treated as an employee.

Receipt and Acceptance of Goods

As the ~~Office Manager or the C.E.O.~~ Office and Outreach Assistant places all orders, ~~someone other than~~ the Office Manager ~~or C.E.O.~~ shall inspect all goods received. Upon receipt of any item from a vendor, the following actions shall immediately be taken:

1. Review bill of lading for correct delivery point
2. Verify the quantity of boxes/containers with the bill of lading
3. Examine boxes/containers for exterior damage and note on the bill of lading any discrepancies (missing or damaged boxes/containers, etc.)
4. Sign and date the bill of lading
5. Remove the packing slip from each box/container
6. Compare the description and quantity of goods per the approved order request to the packing slip
7. Examine goods for physical damage
8. Count or weigh items, if appropriate, and record the counts on the approved order request.

This inspection must be performed in a timely manner to facilitate prompt return of goods and/or communication with vendors.

F305 ACCOUNTS PAYABLE MANAGEMENT

Effective Date: 08/28/07

Revision Date: 03/19/08, 08/06/08, 04/06/11, 12/04/13, 08/06/14

Overview

The Coalition strives to maintain efficient business practices and good cost control. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and check reconciliation. The following are general policies for accounts payable:

- Assets or expenses and the related liability are recorded by an individual who is not responsible for ordering and receiving.
- The amounts recorded are based on the vendor invoice for the related goods or services.
- The vendor invoice should be supported by an approved order document where necessary, and should be reviewed and approved by the Office Manager prior to being processed for payment.
- Invoices and related general ledger account distribution codes are reviewed prior to posting to the subsidiary system.

The primary objective for accounts payable and cash disbursements is to ensure that:

1. Disbursements are properly authorized
2. Invoices are processed in a timely manner
3. Vendor credit terms and operating cash are managed for maximum benefits

Recording of Accounts Payable

All valid accounts payable transactions, properly supported with the required documentation, shall be recorded as accounts payable in a timely manner.

Accounts payable are processed on a weekly basis. Information is entered into the system from approved invoices or disbursement vouchers with appropriate documentation attached.

Only original invoices will be processed for payment unless duplicated copies have been verified as unpaid by researching the vendor records. No vendor statements shall be processed for payment.

Accounts Payable Cut-Off

For purposes of the preparation of the Coalition's monthly financial statements, all vendor invoices that are received, approved and supported with proper documentation by the third of the following month shall be recorded as accounts payable as of the end of the immediately preceding month if the invoice pertains to goods or services delivered by month-end.

Establishment of Control Devices

The Finance Manager Office Manager establishes control of invoices as soon as they are received. Vendors will be instructed to mail all invoices directly to the Finance Manager administrative office.

~~Upon receipt, each invoice shall be date stamped with the date received and recorded on the check request log (on the Coalition's share drive) by the Finance Manager.~~

~~The Office Manager receives and opens all mail, date stamps and initials. Invoices are given to the Office and Outreach Assistant who enters all invoices into the Check Request Log. Once any and all required backup has been attached to the invoice(s), the Office and Outreach Assistant completes a Check Request and submits to the Finance department for processing.~~

The Check Request Log is to be maintained and reviewed weekly by the Finance Manager Office and Outreach Assistant to determine which, if any, invoices have not been paid.

Preparation of a Voucher Package for Payment

Prior to any accounts payable being submitted to the Finance Manager for payment, a package called a "voucher package" shall be assembled by the Office and Outreach Assistant Administrative Assistant. Each voucher package shall contain the following documents:

1. Vendor invoice (or employee expense report)
2. Packing slip (where appropriate)
3. Receiving report (or other indication of receipt of merchandise and authorization of acceptance)
4. Approved order document as required by procurement policies
5. Any other supporting documentation deemed appropriate
6. Check request

Processing of Voucher Packages for Payment

The following procedures shall be applied to each voucher package:

1. Check the mathematical accuracy of the vendor invoice.
2. Ensure that no sales tax charged are included in the calculation for payment.
3. Compare the nature, quantity and prices of all items ordered per the vendor invoice to the approved order document, packing slip and receiving documentation.
4. Document the general ledger distribution, using the Coalition's current chart of accounts.

Approvals

Approval by the ~~Administrative Assistant~~ Office Manager indicates the acknowledgement of satisfactory receipt of the goods or services invoiced.

Approval by the Office and Outreach Assistant indicates the agreement with all terms appearing on the vendor invoice and agreement to pay vendor in full. Approvals shall be documented with initials or signature of the ~~Administrative Assistant~~ Office and Outreach Assistant.

Payment Discounts

To the extent practical, the Coalition takes advantage of all prompt payment discounts offered by vendors. When such discounts are available, and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

Employee Expense Reports

Reimbursements for travel expenses, business meals, or other approved costs will be made only upon the receipt of a properly approved and completed expense reimbursement form. All required receipts must be attached, and a brief description of the business purpose of trip or meeting must be noted on the form. Expense reports will be processed for payment in the next vendor payment cycle if received within two business days of the deadline. Expenses older than two months will not be reimbursed.

The Finance Manager will periodically check expense reports against timesheets to ensure agreement of dates and activities.

Reconciliation of A/P Subsidiary Ledger to General Ledger

At the end of each monthly accounting period, the total amount due to vendors per the accounts payable subsidiary ledger shall be reconciled to the total per the accounts payable general ledger account (control account). All differences are investigated and adjustments are made as necessary. The reconciliation and the results of the investigation of differences are reviewed and approved by the Finance Manager.

Also on a monthly basis, the Finance Manager shall perform the following procedures:

1. Check all statements received for unprocessed invoices.
2. Check the approved order document file for open orders more than 60 days old and follow up.

Management of Accounts Payable Vendor Master File

Upon the receipt of an invoice from a new vendor that is not already in the Coalition's vendor master file, the Finance Manager shall mail (or email) a Form W-9 and a request for completion of the Form W-9, including the vendor's full address and Federal employer identification number.

The vendor file data will include the following data:

1. Vendor's legal name and any DBA name(s)
2. Street address (payments may be mailed to a P.O. Box, but a street address must be in the file)
3. Federal employer identification number
4. Telephone number
5. Fax number
6. Contact name

Payments shall not be made to any vendor whose file does not comply with the preceding requirements.

On an annual basis, vendors that have not been utilized over the preceding 24-month period shall be purged (or made inactive) from the master vendor file. In addition, on an annual basis an internal audit shall be performed of the master vendor file and of payment histories made to each vendor. This analysis, to be performed by the Finance Manager shall consist of the following procedures, at a minimum:

1. Cross-checking of vendors with matching street or P.O. Box addresses
2. Review of payment histories for signs of repeat invoice numbers or other indications of duplicate payments

Any unexplained deviations or irregularities noted in connection with the preceding internal audit procedures shall be reported to the C.E.O..

Verification of New Vendors

The Office Manager will perform additional procedures to validate the legitimacy of new vendors that shall be paid one-time or cumulative payments in excess of \$10,000. For such vendors, the Office Manager shall perform a limited public records search and shall contact the vendor to validate the vendor's existence.

F307 CASH DISBURSEMENTS (CHECK-WRITING) POLICIES

Effective Date: 08/28/07

Revision Date: 03/19/08, 09/16/09, 04/06/11, 12/04/13, 08/06/14

Check Preparation

The Coalition prints vendor checks and expense reimbursement checks on a weekly basis. Checks shall be prepared by persons independent of those who initiate or approve expenditures, as well as those who are authorized check signers.

All vendor and expense reimbursement checks shall be produced in accordance with the following guidelines:

1. Expenditures must be supported in conformity with purchasing, accounts payable, and travel and business expenses policies described in this manual.
2. Timing of disbursements should generally be made to take advantage of all early-payment discounts.
3. Generally, all vendors shall be paid within 30 days of submitting a proper invoice upon delivery of the requested goods or services.
4. Total cash requirements associated with each check run is monitored in conjunction with available cash balance in bank prior to the release of any checks.
5. All supporting documentation is attached to the corresponding check prior to forwarding the entire package to an authorized check signer.
6. Checks shall be utilized in numerical order and unused checks are stored in a locked file cabinet in the Finance Manager's office.
7. Checks must never be made payable to "bearer" or "cash."
8. Checks must never be signed prior to being prepared (blank checks).
9. Upon the preparation of a check, vendor invoices and other supporting documentation shall immediately be canceled in order to prevent subsequent reuse.

Check Signing

Checks issued by the Coalition shall be signed by an authorized signer and the C.E.O. or two authorized signers in the absence of the C.E.O.. No check shall be signed prior to the check being completed in its entirety (no signing of blank checks). Authorized signers are restricted to members of the Board of Directors and the C.E.O..

Check signers should examine all original supporting documentation to ensure that each item has been properly checked prior to signing a check. Checks should not be signed if supporting documentation appears to be missing or there are any questions about a disbursement.

Mailing of Checks

After signature, checks are returned to the ~~Administrative Assistant, or designee,~~ Office and Outreach Assistant who then compares the signed checks against the check request log, and then mails checks immediately. Checks shall not be mailed by or returned to the C.E.O. who authorizes all expenditures or the Finance Manager who processes all expenditures. The checks are copied, and supporting documents are attached to the copy and filed in the appropriate fiscal year under vendor's name.

Voided Checks and Stop Payments

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly cutting the signature area out of the check, and marking it as "VOID." All voided checks shall be retained to aid in preparation of bank reconciliations.

Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed by telephone instruction and written authorization to the bank by the C.E.O. or authorized signer with this authority. A journal entry is made to record the stop payment and any related bank fees.

Recordkeeping Associated with Independent Contractors

The Coalition shall obtain a completed Form W-9 or equivalent substitute documentation from all vendors to whom payments are made and who are eligible for a form 1099. A record shall be maintained of all vendors to whom a Form 1099 is required to be issued at year-end. Payments to such vendors shall be accumulated over the course of a calendar year.

Check Holding

The Coalition will not hold payroll checks under any circumstances, and will only hold vendor checks under extreme circumstances (such as at year end during advance funding changeover) and with C.E.O. Approval. Checks are never to be held past the vendor's due date, or for a period of more than 15 business days, whichever is less. Held checks will be stored in a secure location.

VII. Approval of SR Plan Amendment #7*

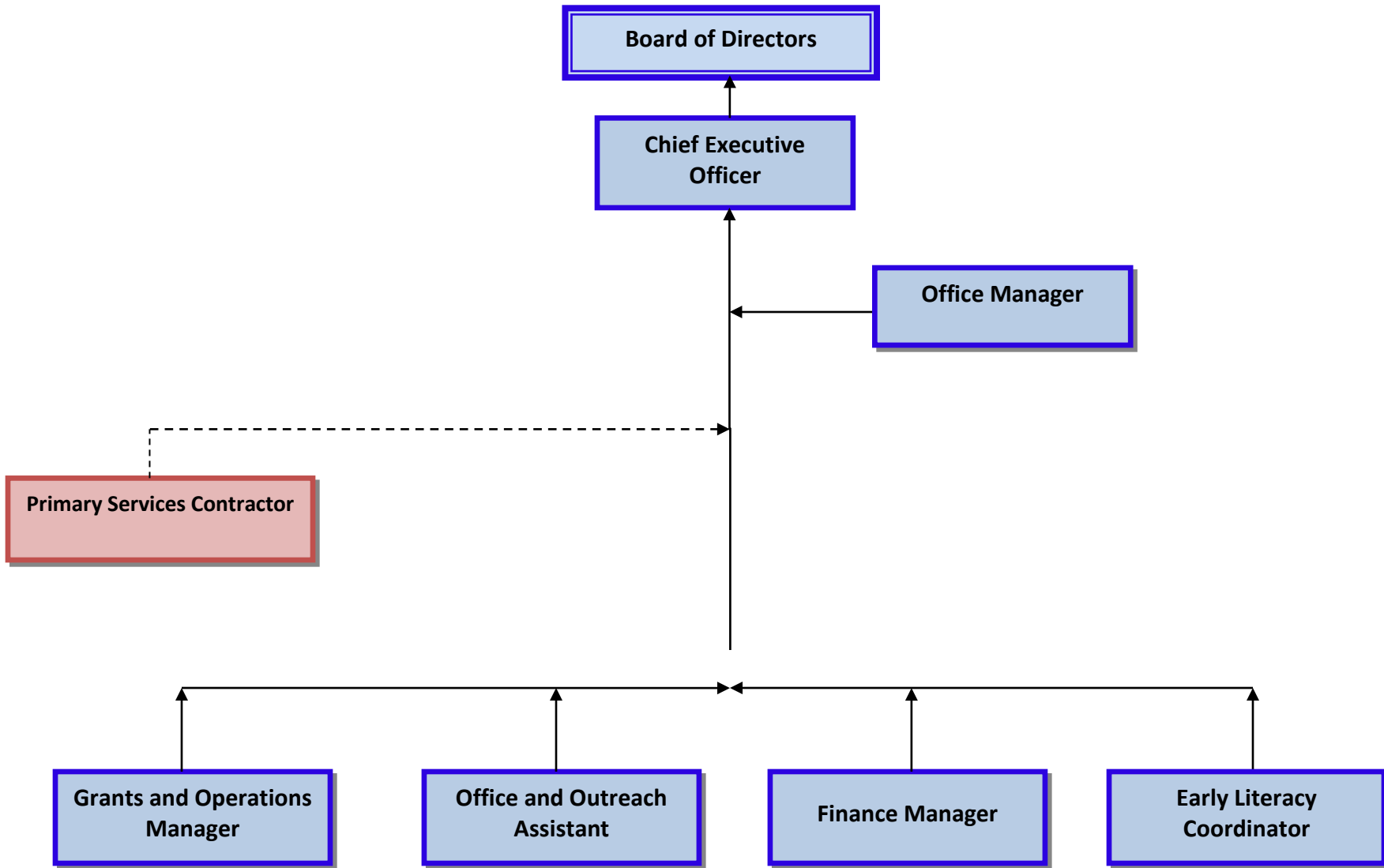
a.ELCNF Org Chart

***ACTION ITEM**

ACTION ITEM SUMMARY

DESCRIPTION	Approval of the Early Learning Coalition of North Florida's 2013 School Readiness Plan Amendment #7
Reason for Recommended Action	Overview of revisions: <ul style="list-style-type: none">• To update the Coalition's Organizational Chart effective 07/01/14. The "Wait List Specialist/Administrative Assistant" job title (and description) was revised to "Office and Outreach Assistant" to better align new separation of duties and to better utilize this position to assist our Early Literacy Coordinator. <p>If this is not done, the following would occur:</p> <ul style="list-style-type: none">• The SR Plan would not have the most current organizational chart.
How the Action will be accomplished	Board Approval and OEL submittal/approval.

ORGANIZATIONAL CHART



Effective: July 1, 2014

VIII. Review of Board Membership

BOARD MEMBERSHIP SUMMARY
As of August 6, 2014

Position	Name	Term Start Date	Term End Date
BAKER			
Total Private Sector	0		
BRADFORD			
County Health Department Director or Designee	Cynthia Kent	September 2013	September 2017
Total Private Sector	0		
CLAY			
Governor Appointee Private Sector	Ron Coleman, <i>Vice Chair</i>	November 22, 2013	April 30, 2016
Governor Appointee Private Sector	Brian H. Graham	November 22, 2013	April 30, 2015
Private Sector	Sam Garrison, <i>Treasurer</i>	October 2012	October 2016
Private Sector	Vina Delcomym	July 2011	July 2015
Total Private Sector	4		
NASSAU			
District Superintendent of Schools or Designee	Kristi Simpkins	December 2013	December 2017
Total Private Sector	0		
PUTNAM			
Representative of Programs for Children with Disabilities under the Federal Individuals with Disabilities Education Act	Amy Lane	December 2013	December 2017
Total Private Sector	0		
ST. JOHNS			
Member Appointed by Bd. of County Commissioners or the Governing Board of a Municipality	Commissioner Cyndi Stevenson	February 2013	February 2017
Head Start Director	*Mary Ann Holanchock	July 2013	July 2017
Governor Appointee Private Sector CHAIR	Nancy Pearson, <i>Chair</i>	November 22, 2103	April 30, 2017
Private Sector	Letti Bozard	December 2013	December 2017
Private Sector	Adam Deputy	December 2010	December 2014
Private Sector	Kim Kendall	December 2010	December 2014
Private Sector	*Mike Siragusa	June 2013	June 2017
Private Sector	*Janet Westling	August 2013	August 2017
Total Private Sector	6		
MULTI COUNTIES			
DCF Regional Administrator or Designee	Pamela Jett (All Counties)	December 2013	December 2017

Regional Workforce Board Executive Director or Designee	Bruce Ferguson Jr. (Baker, Clay, Nassau, Putnam, St. Johns)	December 2010	December 2014
President of a Florida College System or Designee	*Melanie Brown (Clay, Putnam, St. Johns)	February 2012	February 2016
Representative of Private For-Profit Child Care Providers	Janet Dixon (Putnam, St. Johns)	February 2013	February 2017
Representative of Faith Based Child Care Providers	April Masters (Putnam, St. Johns)	October 2012	October 2016
Central Agency Administrator	Connie Stophel (All Counties)	NA	NA
Private Sector	*Jared Dollar, <i>Secretary</i> (Putnam, St. Johns)	August 2011	August 2015
Total Private Sector	1		
Combined Total Private Sector (<i>Must comprise MORE THAN 1/3 of total Board Membership</i>):	11		
TOTAL MEMBERSHIP	22		

* *Second 4 year term*

- **Private Sector Seat:** Adam Deputy has served one term with the Coalition and could be asked to serve another term if he and the board are interested.
- **Private Sector Seat:** Kim Kendall has served one term with the Coalition and could be asked to serve another term if she and the board are interested.
- **Regional Workforce Board Executive Director or Designee:** This seat is currently being held by Bruce Ferguson Jr., the Regional Workforce Board President. B. Ferguson first term ends December 2014 and can continue for a second term or he could designate someone if he chooses
- **Mandatory Seats:** Currently all mandatory seats are filled.
- **Combined Total Private Sector** (*Must be comprised of MORE THAN 1/3 of total Board Membership*): $1/3$ of 22 = 7.3333. We currently have 11 private sector members.
- **Total Membership:** 15 to 30 members. We currently have 22 board members.

IX. Committee Absenteeism Log- Informational

*Executive Administrative Committee Meeting
08/06/2014
Early Learning Coalition of North Florida, Inc.*

**EXECUTIVE ADMINISTRATIVE COMMITTEE
MEMBER ABSENTEEISM LOG**

By-Laws

Section 3.2.7 - Unexcused absences from two (2) consecutive meetings within a twelve month period by a representative or appointed member is equivalent to resignation from the Coalition.

Section 3.2.8 - Mandated members with three (3) consecutive unexcused absences from meetings or six (6) unexcused absences from meetings with in a twelve month period without due cause may be notified by the Chair that their membership is not in good standing.

X = Attended

Member Name	5/15/2013	<i>Emerg. Mtg.</i> 6/26/2013	No Mtg. Jul. 2013	No Mtg. Aug. 2013	No Mtg. Sept. 2013	CANCELED 11/16/2013	No Mtg. Dec. 2013	No Mtg. Jan. 2014	CANCELED 2/5/2014	No Mtg. Mar. 2014	No Mtg. Apr. 2014	5/7/2014
Brown, M.	X	Excused										X
Coleman, R.					Not Yet A Member							X
Deputy, A.	X	X				No longer a member						
Dollar, J.	X	X										X
Forrester, K.	X	X	No longer a member									
Garrison, S.					Not Yet A Member							Excused
Graham, B.					Not Yet A Member							X
Hubbard, P.	X	X				No longer a member						
Pearson, N.	X	X										Excused
Siragusa, M.	X	X										Excused
Stophel, C.	X	Excused				No longer a member						

X. Committee Comment

XI. Next Meetings:

- **Board Annual** – September 17, 2014; 10:30 a.m.
 - **Exec/Admin** – November 5, 2014; 10:30 a.m. Conference Call
-

XII. Adjournment*

***ACTION ITEM**