



**ANNUAL BOARD MEETING**

September 11 2019; 10:30 a.m.

*Renaissance Resort World Golf Village Convention Center, Troon Room*

**TENTATIVE AGENDA**

**\*Action Item**

**I. Call to Order/Roll Call**

**II. Public Comment**

**III. Review of Delegation of Authority Items**

**IV. Approval of June 12, 2019 Board Meeting Minutes\***

**V. Staff and Committee Reports**

**A. CEO Report**

1. Review of ELCNF 2019 Board Self Evaluation Compiled Results- **HANDOUT**

**B. Finance Manager's Report- HANDOUT**

**C. 4th Quarter Program Update**

**D. 4th Quarter Early Literacy Report**

**E. Executive Administrative Committee**

Draft of August 7, 2019 Exec/Admin Meeting Minutes- **INFORMATIONAL**

**Consent Agenda:**

1. Ratify Approval of November 7, 2018 Exec/Admin Committee Meeting Minutes\*

2. Ratify Approval of Episcopal Children's Services 2019/2020 Contract Amendment #0001-19\*

3. Ratify Retro-Active Approval of the Voluntary Prekindergarten (VPK) Outreach and Awareness and Monitoring Initiative Grant Agreement Between the Office of Early Learning (OEL) and the Early Learning Coalition of North Florida\*

4. Ratify Approval of Revisions to the Coalition's Personnel Policies and Procedures Manual\*

5. Ratify Approval of Accounting and Financial Policies and Procedures Revisions\*

6. Ratify Approval of Revisions to the Coalition's Procurement of Commodities and/or Contractual Services Policies and Procedures Manual\*

7. Ratify Approval of 2019-20 ELCNF COOP\*

**VI. New/Unfinished Business**

**A. Approval of Revisions to the Coalition's Financial Policies and Procedures Manual\***

**B. Approval of ELC 2019-2020 Second Preliminary Budget\***

**C. Approval of R. Williams and T. Little to attend the National Summit on Education Reform (November 20-21, 2019) held in San Diego, California\***

**D. Approval of Private Sector Board Member Kyle Gammon\***

**E. Approval of Disposal of Inventory\***

**F. Review of Board Membership-**INFORMATIONAL****

**G. Election of Officers\* **HANDOUT (To be emailed for nominations prior to meeting)****



- H. Standing Committee Discussion and Sign-Up **HANDOUT (To be emailed for sign up prior to meeting)**
- I. Code of Ethics and Conflict of Interest-**HANDOUT (Vendor List to be emailed for review prior to meeting)**

**VII. Board Absenteeism Log – INFORMATIONAL**

**VIII. Board Comment**

**IX. Next Meetings**

- Wednesday, November 6, 2019, 10:30 a.m. – Exec/Admin Committee Conference Call Meeting
- Wednesday, December 4, 2019, 2:00 p.m. – Board Meeting Renaissance World Golf Village and Convention Center **Caddy Shack Restaurant**

**X. Adjournment\***

# **I. Call to Order/Roll Call**

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# **II. Public Comment**

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# **III. Review of Delegation of Authority Items**

**IV. Approval of June 12, 2019  
Board Meeting Minutes\***

**\*ACTION ITEM**

Early Learning Coalition of North Florida, Inc.

**BOARD MEETING**

Slammer & Squire, Legends Restaurant, World Golf Village  
2 World Golf Place  
St. Augustine, FL 32092  
June 12, 2019  
10:30 a.m.

**ATTENDANCE**

**Members Present:**

Dr. Myrna Allen  
Ron Coleman  
Vina Delcomyn  
Mary Garcia  
Brian Graham  
Marsha Hill  
Michelle Jonihakis  
Theresa Little, Treasurer  
Teresa Matheny, ECS  
Charles Puckett  
Aubrie Simpson-Gotham  
Michael Siragusa  
Commissioner Jeb Smith  
Joy Stanton, Secretary  
Patricia Tauch

**Members Absent:**

Brian McElhone  
Nancy Pearson, Board Chair  
Kristi Simpkins  
Renee Williams, Vice Chair

**Staff Present:**

Dawn Bell, Chief Executive Officer  
Rhonda Cody, Office Manager  
Susan Pettijohn, Finance Manager  
Christopher Spell, Finance Manager  
Joan Whitson, Early Literacy Manager  
Tajaro Dixon, Grants and Operations Manager

**Others Present:**

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**CALL TO ORDER/ROLL CALL**

J. Stanton, Secretary called the meeting to order at 10:34 am. Roll was taken by R. Cody; quorum was met with 15 of the 19 board members in attendance.

**PUBLIC COMMENT**

1

**Board Meeting  
June 12, 2019**

No comments.

### **REVIEW OF DELEGATION OF AUTHORITY ITEMS**

The Board designates authority to the Coalition's Office Manager to review and approve the Chief Executive Officer's timesheets, leave requests, work related travel expenses, and other routine operational requests. These documents, which are made available at each regular board meeting for board review, were passed around with no discussion or questions on the items reviewed.

### **APPROVAL OF MARCH 13, 2019 BOARD MEETING MINUTES\***

- 1.** T. Little motioned to approve the March 13, 2019 Board Meeting Minutes, as presented. V. Delcomyn seconded the motion. No discussion, motion passed unanimously.

### **STAFF AND COMMITTEE REPORTS**

#### **CEO Report-Verbal**

D. Bell reviewed the Episcopal Children's Service contract certifications specific to the required insurances related to general liability, directors and officers, employee dishonesty and a host of additional insurance coverage and limits mandated per policy. D. Bell explained that Episcopal Children's Services met all required limits and coverage and asked if there were additional questions regarding the policies and there were none. The next topic of discussion was the Voluntary Pre-Kindergarten (VPK) assessment tool and the recent assessment scores by county and throughout Florida where in the majority of cases, the scores reflected a failure in nearly all categories. D. Bell reviewed the VPK snapshot of ELCNF for both 2016-17 & 2017-18 where it reflected similar conclusions that the VPK program was, on the surface, not meeting the needs or expectations of parents and children, nor more importantly, preparing children for educational success in primary and secondary education. The conclusion of board members was that the assessment tool was flawed and was not establishing correct metrics to truly measure a child's potential for success in higher education. D. Bell explained that there are good voices in the Florida legislature to address this issue and hopefully they will consider other options to continue the viability of the State wide VPK program. She will continue to keep the Board informed and updated on issues and results as appropriate.

#### **Finance Manager's Report**

S. Pettijohn reviewed and submitted the following report to the Board:

##### Desk Reviews and Audits

We are in the process of responding to OEL's Desk Review of July 2018 – December 2018 transactions.

##### Revenue and Expense Report (see attachment)

Our revenue from OEL is in alignment with expectations. We are holding enough of an advance to be able to reimburse ECS for their expenses in advance of receipt of reimbursement from OEL.

Expenses are generally less than expectations. In total we are about \$111K less than budget to date and are offset by revenues which are about \$106K less than budget. Our net surplus year-to date is primarily due to miscellaneous donations.

### Early Learning Coalition of North Florida

#### Revenue and Expenses

#### Comparison to Budget

As of April 30, 2019

	Annual Budget	Jul - Apr Budget	Jul - Apr Actual	YTD Budget Variance (over) under
<b>2018-19 Notice of Awards</b>				
School Readiness (SR)	\$ 17,370,697	\$ 14,478,031	\$ 13,551,530	\$ (926,501)
Program Assessment	267,900	223,250	192,751	\$ (30,499)
CCEP	18,835	15,696	12,115	\$ (3,581)
Voluntary PreKindergarten (VPK)	<u>13,825,764</u>	<u>11,521,470</u>	<u>12,776,826</u>	<u>\$ 1,255,356</u>
<b>Total Notice of Award</b>	<b>\$ 31,483,196</b>	<b>\$ 26,238,447</b>	<b>\$ 26,533,222</b>	<b>\$ 294,775</b>
<b>Subrecipient Expense</b>				
School Readiness (SR)	\$ 16,423,621	\$ 13,686,351	12,860,804	\$ (825,547)
Program Assessment	267,900	223,250	192,751	\$ (30,499)
CCEP	18,835	15,696	12,115	\$ (3,581)
Voluntary PreKindergarten (VPK)	<u>13,772,598</u>	<u>11,477,165</u>	<u>12,753,301</u>	<u>\$ 1,276,136</u>
<b>Total Subrecipient Expense</b>	<b>\$ 30,482,954</b>	<b>\$ 25,402,462</b>	<b>\$ 25,818,970</b>	<b>\$ 416,509</b>
<b>Grant Funds Available to ELC of North Florida</b>	<b>\$ 1,000,242</b>	<b>\$ 835,985</b>	<b>\$ 714,252</b>	<b>\$ (121,733)</b>
<b>Other Donations and Revenue</b>				
Clay Electric Foundation	\$ -	\$ -	\$ 5,000	\$ 5,000
Kiwanis	\$ -	\$ -	\$ 1,000	\$ 1,000
Reinhold	\$ -	\$ -	\$ 750	\$ 750
Quality Teacher's Conference	\$ -	\$ -	\$ 6,549	\$ 6,549
Miscellaneous Donations	\$ -	\$ -	\$ 1,485	\$ 1,485
<b>Total Revenues</b>	<b>\$ 1,000,242</b>	<b>\$ 835,985</b>	<b>\$ 729,036</b>	<b>\$ (106,949)</b>
<b>ELC of North Florida Estimated Expense</b>				
Salaries	\$ 508,042	\$ 423,368	\$ 382,584	\$ (40,784)
PR Taxes	37,640	31,367	28,998	(2,369)
Health Insurance & HSA Contributions	88,650	73,875	84,663	10,788
Pension	20,595	17,163	17,191	29
Life, Disability, and WC	13,672	11,393	7,280	(4,113)
Staff Development	9,500	7,917	4,676	(3,241)
Contract Services	2,500	2,083	150	(1,933)
Accounting	1,500	1,250	0	(1,250)
Auditing	13,500	13,500	13,750	250
Information Technology	3,500	2,917	466	(2,451)
Legal	200	167	0	(167)
Printing & Reproduction	2,267	1,889	1,003	(886)
Repairs & Maintenance	750	625	477	(148)
Office Sites - Occupancy	37,500	31,250	35,016	3,766
Postage, Freight & Delivery	1,493	1,244	1,143	(101)
Rentals - Office Equipment	9,500	7,917	2,540	(5,377)
Office Supplies	8,150	6,792	7,451	659
Communications	13,400	11,167	10,876	(291)
D & O Insurance	2,700	2,700	2,467	(233)
General Liability	3,900	3,000	2,702	(298)
Equipment <\$1,000	1,900	1,583	1,132	(451)
Equipment >\$1,000	4,000	3,333	0	(3,333)
Travel - In State	2,500	2,083	1,539	(544)
Travel - Out of State	5,000	4,167	5,418	1,251
Travel - Local	12,200	10,167	4,132	(6,035)

Bank Fees	500	417		(417)
Software/Licenses/Support	6,000	5,000	8,636	3,636
Web Service	22,000	18,333	16,935	(1,398)
Other employee expenditures	5,000	4,167	259	(3,908)
ADP Fees	0	0	4,646	4,646
Dues & Subscriptions	7,700	6,417	9,730	3,313
Taxes, Licenses and Fees	200	167	145	(22)
Misc. - Other Current Charges	5,000	4,167	542	(3,625)
Quality Program	149,283	124,403	68,164	(56,239)
<b>Total ELC North Florida Estimated Expense</b>	<b>\$ 1,000,242</b>	<b>\$ 835,985</b>	<b>\$ 724,711</b>	<b>\$ (111,274)</b>
<b>Surplus or Loss</b>	<b>\$ -</b>	<b>\$ (0.00)</b>	<b>\$ 4,324</b>	<b>\$ 4,324</b>

Targets and Restrictions (see attachment)

The coalition is currently in alignment with the grant required targets and restrictions.

SR Direct Services, Min 78%	80.40%
SR Admin, Max 5%	4.40%
SR Admin/NonDirect/Quality Max, 22%	19.60%
SR Quality Min, 4%	10.00%
Infant & Toddler Min \$236,540	\$180,953.56
Working Poor Eligible Match: \$648,776	\$158,761.94
Pay for Performance Max, \$129,447	\$58,769.59
PPF Quality Support & Proj Mgmt, \$29,076	\$9,595.33
Program Assessment \$267,900	\$192,751.34
VPK Admin Max, 4%	3.18%

**3RD QUARTER PROGRAM UPDATE**

T. Dixon presented the 3<sup>rd</sup> quarter program per the following:

*Coalition Activities:*

- The Coalition completed its bi-annual OEL Fiscal Monitoring that began on-site January 28, 2019. We received OEL's Draft Report March 6 and responded by the deadline. We will share the results when the final report has been processed.
- The annual review and update of the CEO Succession Plan Hand-off report was completed February 20. This is a summary report of all essential day-to-day operational information that would be needed in the case of an emergency.
- Coalition staff completed the annual refresher Data Security training and Information Technology policy review.
- The 2019/2020 Sub-recipient Contract Monitoring Schedule and Narrative Plan has been completed and is part of the School Readiness Plan Amendment #21 which is included in the board packet today for approval.
- ECS was offered negotiation meetings as part of the RFP process. No meetings were scheduled because ECS was satisfied with the RFP's Draft Contract. ECS agreed to the first version of the Actual contract, and it is in today's board packet for approval.



### *Episcopal Children's Services (ECS) On-Site Monitoring:*

The Third Quarter Monitoring was performed for April 29 – May 10, 2019. This monitoring included all OEL required “eligibility” criteria for School Readiness and attendance/payment validations. In addition, Data Security Systems Updates and the Infant/Toddler program was reviewed.

Due to technical issues with OEL's new database (EFS “MOD”), School Readiness files were reviewed using the strategies and work-around scenarios that ECS and the Coalition staff created and documented for OEL.

From this monitoring, there was only one compliance issue, which was an incorrect accounting allocation that amounted to less than 0.02% of all dollars tested. The corrective actions (journal entries) were processed before the Final report.

The Fourth Quarter Monitoring is scheduled for July 29 – August 9, 2019.

*ALL full reports are available upon request.*

### **3RD QUARTER EARLY LITERACY REPORT**

J. Whitson submitted her report on the following:

#### **Highlights:**

**Teacher of the Year:** We held our annual Teacher of the Year nominations in December. In January, our winner Angie Picket of Sugar and Spice Learning Center in Orange Park was visited with a prize patrol surprising her of her achievement. All the nominees and Angie were again honored at our Early Educators Conference on January 28<sup>th</sup>. Angie received a \$500 cash prize thanks to Kaplan Early Learning, our Teacher of the Year sponsor.

**Early Educators Conference:** Saturday, January 28<sup>th</sup> at the Thrasher Horne Center in Orange Park. The keynote speaker this year was Richard Cohen speaking about how early educators are the heroes of our time and giving practical classroom management tips. A variety of break-out sessions were also provided by ELC and ECS staff. Attendees receive CEU's for attending the conference and participating in the sessions. 275 educators attended.

**ELC State Wide Conference:** March 28<sup>th</sup> at the Hilton in Gainesville. Outreach Manager Joan Whitson and assistant Sandi Dunnivant attended and presented a break out session on developing effective outreach programs.

#### **Early Literacy Outreach:**

**Florida Literacy Week:** The ELC participated in the annual simultaneous reading event held on January 25<sup>th</sup> by encouraging all providers to read the 2019 book picks. Free copies of “Chicka

Chicka Boom Boom” by Bill Martin and “Planting a Rainbow” by Lois Ehlert were given to every attendee at the early educators conference.

**Children’s Week:** In honor of Children’s Week, Episcopal Children Services hosted six different literacy programs (one in each of our six counties). This year several local authors were featured reading their own books to the children. 750 children attended these events. Each child received a FREE book.

**Dr. Seuss Week:** In celebration of Dr. Seuss’s birthday, which is March 2nd, seven Dr. Seuss themed literacy programs were presented in preschools. Special guest, “The Cat in the Hat” was on hand creating a lively story time. Each child received a FREE Dr. Seuss book and each classroom received a variety pack of Dr. Seuss books with an activity pack to go with it.

**Themed Literacy Programs:** The ELC outreach team was in full swing putting on 23 themed literacy programs during this quarter. The programs included: Meet the Masters, Mother Goose, Space, Dr. Seuss and Eric Carle’s World of Colors program. These programs are proving to be highly successful and a wonderful addition to our outreach programming. 786 children were reached in 23 different schools. Each child receives a FREE book or bag of books and the teacher receives a fantastic resource bag filled with teaching supplies to facilitate continued early learning of the children using the theme materials presented.

**Donations:** On March 4<sup>th</sup> in honor of March being literacy month the ELC was presented with over 1,200 books from Primrose Schools in Nocatee. The books were put into book bags in conjunction with our book bag project and distributed during themed literacy programs. The ELC also received a \$1,000 check from the Kiwanis of Club of St. Augustine to use towards our early literacy efforts.

## **NEW/UNFINISHED BUSINESS**

### **APPROVAL OF THE EPISCOPAL CHILDREN’S SERVICES 2019/2020 PRIMARY SERVICE PROVIDER CONTRACT (TO INCLUDE RECORDING OF INDIVIDUAL VOTES)**

Episcopal Children’s Services won this year’s RFP (Request for Proposals) award through the recommendation of the RFP Committee (February 21, 2019) and subsequent approval of the ELC Board of Directors (March 13, 2019).

AND, As the Coalition has been satisfied with Episcopal Children’s services (ECS) delivery of services in contract year 2018/2019 (and all applicable prior years), the Coalition will continue contracting with ECS for 2019/2020.

T. Dixon mentioned these very important items as the ECS contract is a “related party contract” and as such the requirements are:

- Any related party has to disclose their conflict to the board and complete the conflict of interest form.
- We (the ELC) are notifying the board that Teresa Matheny is a ‘related party’ as she has a statutorily-required voting seat on the board and is ALSO the Chief of Programs and Administration of Episcopal Children’s Services.
- As she has a conflict, she has completed the form “8B”. And, as she is present, she will not be allowed to have discussion or participate in the vote on this item (contract).
- Because this is a related party contract, we must have 2/3 vote (of the entire board) approval of the contract before we can send it to OEL for approval.
- The contract will not be executed (signed by both parties) until the ELC receives OEL approval.
- The minutes from this meeting will reflect that these requirements were disclosed to you and will reflect the individual votes.

1. T. Little motioned the Approval of ECS 2019-20 Primary Service Provider Contract. V. Delcomyn seconded the motion. T. Matheny recused herself and completed the form “8B”, disclosing and documenting her conflict of interest.

At this point, individual votes were taken by calling all board member names, having them state yes or no. This information was captured on the roll call sheet (attached) and here:

Dr. Myrna Allen, YES; Ron Coleman, YES; Vina Delcomyn, YES; Mary Garcia, YES; Brian Graham, YES; Marsha Hill, YES; Michelle Jonihakis, YES; Theresa Little, YES; *Brian McElhone, not present; Nancy Pearson, not present; Charles Puckett, YES; Kristi Simpkins, not present; Aubrie Simpson-Gotham, YES; Mike Siragusa, YES; Commissioner Jeb Smith, YES; Joy Stanton, Yes; Patricia Tauch, YES; Renee Williams, not present.*

Motion passed unanimously.

#### **APPROVAL OF THE GRANT AGREEMENT BETWEEN THE OFFICE OF EARLY LEARNING (OEL) AND THE EARLY LEARNING COALITION OF NORTH FLORIDA FOR SCHOOL READINESS (SR) AND VOLUNTARY PREKINDERGARTEN (VPK)\***

The Coalition would not receive the required grant funding for its School Readiness and Voluntary Prekindergarten programs should the Board not approve this grant agreement.

2. T. Little motioned the Approval of the Grant Agreement between the Office of Early Learning and the Early Learning Coalition of North Florida for School Readiness (SR) and Voluntary Prekindergarten (VPK) . V. Delcomyn seconded the motion. No discussion – motion passed unanimously.

#### **APPROVAL OF THE 2017-19 SCHOOL READINESS PLAN AMENDMENT #21\***

The following items are ELC requested updates:

- Core Document – Parts III. A. CCR&R and School-Aged Care, III. D. Quality Improvement Strategies, and III. E. Quality Performance Report

The following items are OEL-required Annual updates:

- Attachment II E ELC Sliding Fee Scale for Parent Co-Payment Form eff 070119
- Attachment V A ELC 1920 ECS Monitoring Plan narrative 032519-showing edits
- Attachment V A ELC 1920 Monitoring Schedule 032519

**If this is not done, the following would occur:**

- The Coalition’s School Readiness Plan would not be properly approved and updated for programmatic changes.
- The Coalition would not have a Parent Sliding Fee Scale effective 07/01/19.
- The Coalition’s School Readiness Plan would not be in compliance with OEL requirements regarding monitoring plan/schedule of sub-recipient.

- 3.** A. Simpson-Gotham motioned the Approval of the 2017-19 School Readiness Plan Amendment #21. V. Delcomyn seconded the motion. No discussion – motion passed unanimously.

**APPROVAL OF THE REVISIONS TO THE EARLY LEARNING COALITION OF NORTH FLORIDA’S ANTI-FRAUD PLAN FOR 2019/2020\***

**Revisions:**

1. Changed the fiscal year of the Plan, revision date, and ELC full board approval date.
2. Changed the name and e-mail address for the Project Compliance Specialist.

If this is not done, the following would occur:

OEL would not have the most accurate and current Coalition Anti-Fraud Plan for 2019/2020, and the Coalition would be out of compliance.

- 4.** B. Graham motioned the Approval of the Revisions to the Early Learning Coalition of North Florida’s Anti-Fraud Plan for 2019/2020. J. Stanton seconded the motion. No discussion-motion passed unanimously.

**APPROVAL OF THE REVISIONS TO THE COALITION’S CONTRACT MANAGEMENT AND MONITORING POLICIES\***

**Revisions:**

CM302 – Contract Requirements,

- Added reference to policy #HR204 (background screenings/credentials) under “Contracts should REQUIRE”.
- “Audit Requirements” section replaced with the 19/20 OEL Grant Agreement updates.
- “Certifications and Assurances” section “I. Federal certifications – applicable to ALL ENTITIES” and Section “II. Federal or state-required assurances – applicable to OEL SUBRECIPIENTS” replaced with the 19/20 OEL Grant Agreement updates.

5. T. Little motioned to Approve the revisions to the Coalition’s Contract Management and Monitoring Policies and Procedures. B. Graham seconded the motion. No discussion-motion passed unanimously.

**APPROVAL OF THE REVISIONS TO THE COALITION’S INFORMATION TECHNOLOGY SYSTEMS AND SECURITY POLICIES AND PROCEDURES MANUAL\***

**Revisions:**

IT101 – General Scope,

- replaced the definitions for “Breach of Security” and “Security Incident” with those from the 18/19 OEL Grant Agreement.
- added the definition of “Breach” from the 18/19 OEL Grant Agreement.

IT301 - Vendor Management/System Performance Monitoring,

- deleted last section of this policy as it pertained to background screenings for employees.
- added new section, “Vendor Employee Assignment Approval” with corrected criteria regarding background screenings and credentials from policy #HR204 – specifically for IT Vendors. (18/19 OEL Accountability review corrective action.)

IT303 - Access and Security, added “Electronic Imaging and Signatures” section. (From 18/19 ICQ review and IT Vendor’s policy revision recommendations.)

IT401 - Back-up Systems and Storage, deleted language regarding in exchange server as this is no longer applicable. (Recommended from annual IT vendor review.)

IT601 - Use of On-line Services and E-mails, added a last sentence to the “Public Disclosure” section, “There is not an automated archive solution for files or e-mails, and it is up to the Coalition staff to preserve records according to the retention policy. Full system backup images are retained for a period of seven days.” (There is a ‘rolling’ 7 day back up of the ENTIRE system. So when an e-mail is PERMANENTLY deleted, it will only be ‘backed up’ for 7 day.)

6. T. Little motioned to approve the revisions to the Coalition’s Information

Technology Systems and Security Policies and Procedures Manual. B. Graham seconded the motion. No discussion-motion passed unanimously.

## **APPROVAL OF THE REVISIONS TO THE COALITION'S PERSONNEL POLICIES AND PROCEDURES MANUAL\***

### **Revisions due to updated regulations:**

HR204 - Employment Reference/Criminal History Checks, added clarifying language to #9 regarding reporting of an arrest (from the 18/19 OEL Grant Agreement).

HR314 – Tuition Reimbursement

- changed 'post graduate' to 'Master's Degree' in OEL prior approval sentence.
- added 'public' university and that most private universities and online colleges are not allowable.

HR404 – Business Travel Expenses

- added the exclusion of Airbnb accommodations being reimbursable.

- 7.** T. Matheny motioned to approve the revisions to the Coalition's Personnel Policies and Procedures Manual. M. Garcia seconded the motion. No discussion-motion passed unanimously.

## **APPROVAL OF YE 2018-19 COALITION BUDGET REALIGNMENT\***

To be in compliance of completing the 2018-2019 budget year within the 1.5% margin, shifting of budget categories may be necessary. The Coalition requests to move any unused Administrative Dollars to any OCA item as needed, to include Quality and Direct Services.

- 8.** B. Graham motioned to approve the YE 2018-19 Coalition Budget Realignment. M. Garcia seconded the motion. No discussion-motion passed unanimously.

## **APPROVAL OF 2019-20 MEETING SCHEDULE\***

### **Proposed Draft of Meeting Schedule:**

### **2019-20 MEETING SCHEDULE**

*Unless stated otherwise, all meetings are held at:*

**Renaissance World Golf Village Resort and Convention Center  
500 South Legacy Trail, St. Augustine, FL 32092**

DATE	TIME	MEETING
July 2019		<b>No Meetings</b>
August 7 <sup>th</sup>	10:30 a.m.	<b>Exec/Admin Committee; Conference Call:</b> <i>Dial 1-888-296-6500 and enter Guest Code 966582</i>
September 11 <sup>th</sup>	10:30 a.m.	<b>ANNUAL Board; Meeting/Workshop; Elect Officers</b>
October		<b>No Meetings</b>
November 6 <sup>th</sup>	10:30 a.m.	<b>Exec/Admin Committee; Conference Call:</b> <i>Dial 1-888-296-6500 and enter Guest Code 966582</i>
December 4 <sup>th</sup>	2:00 p.m.	<b>Board- CaddyShack Restaurant, World Golf Village</b>
<b>January 2020</b>		<b>No Meetings</b>
February 5 <sup>th</sup>	10:30 a.m.	<b>Exec/Admin Committee; Conference Call:</b> <i>Dial 1-888-296-6500 and enter Guest Code 966582</i>
March 11 <sup>th</sup>	10:30 a.m.	<b>Board</b>
April		<b>No Meetings</b>
May 6 <sup>th</sup>	10:30 a.m.	<b>Exec/Admin Committee; Conference Call:</b> <i>Dial 1-888-296-6500 and enter Guest Code 966582</i>
June 10 <sup>th</sup>	10:30 a.m.	<b>Board</b>

- **Board Meetings are held quarterly on the 2<sup>nd</sup> Wednesday of the month with the exception of the December Meeting.**
- **Exec/Admin Committee Conference Call Meetings are also held quarterly on the 1<sup>st</sup> Wednesday of the month.**
- **AD-HOC Committee Meetings are added as needed.**

***PLEASE MAKE NOTE:** This is a tentative schedule that is continuously being updated as meetings are being added or rescheduled, due to unforeseen circumstances.*

***Updated Meeting Schedules are posted on our website:** [www.elcnorthflorida.org](http://www.elcnorthflorida.org)*

9. M. Siragusa motioned to approve the 2019-20 Meeting Schedule. T. Little seconded the motion. No discussion-motion passed unanimously.

**APPROVAL OF THE WEB/MARKETING CONSULTING CONTRACT WITH CREATIVE TYPES/AMY LYN D' ALESIO\***

Our Web/Marketing consulting services is up for procurement. Three quotes were obtained and staff recommends that we accept the Creative Types bid and enter/continue into a contract. This contract is to be billed on an hourly basis of \$60 per hour and not to exceed 200 hours/\$12,000 annually.

- 10.** B. Graham motioned to approve the Web/Marketing Consulting Contract with Creative Types/Amy Lyn D' Alesio. J. Stanton seconded the motion. No discussion-motion passed unanimously.

#### **APPROVAL OF DISPOSAL OF INVENTORY-HANDOUT\***

Any disposal of property listed on Coalition inventory, must be board approved in order to proceed with the removal of any item on the inventory.

Staff is asking permission to dispose of items that are no longer in good working order and are listed in Fair, Poor, Obsolete, Scrap Condition for tag numbers:

- Educator Thermal Roll Laminator, SN Ed-25-19462, ID tag 1573 ECS, 37 ELCNF  
Tag, condition poor
- Latitude Dell Laptop E6520, SN 1x8B5Q1, ID tag 1807 ECS, 303 ELCNF

- 11.** B. Graham motioned to approve the disposal of Coalition Inventory. M. Siragusa seconded the motion. No discussion-motion passed unanimously.

#### **BOARD SELF EVALUATION DISCUSSION-HANDOUT\***

The annual Board of Directors Self-Evaluation Form was distributed to all Board Members and all were requested to return their evaluations to R. Cody no later than July 12, 2019. This evaluation assists the staff in their continued strive to be a model Coalition and a non-profit that community partners enjoy serving and assures the Board that we are fulfilling each and every board members expectations.

#### **REVIEW OF BOARD MEMBERSHIP-Informational**

No Comments

#### **BOARD ABSENTEEISM LOG- Informational**

No Comments.

#### **BOARD COMMENTS**

No Comments.

#### **NEXT MEETINGS**

The next scheduled meetings are as follows:

- Wednesday, August 7, 2019 , 10:30 a.m. – Exec/Admin Committee Conference Call



- Wednesday, September 11, 2019 10:30 a.m. –Board Meeting World Golf Village Convention Center

**ADJOURNMENT\***

- 12.** B. Graham motioned for adjournment at 11: 45am. V. Delcomyn Seconded the motion. No discussion – motion passed unanimously.

**Minutes Submitted By: Rhonda Cody, Office Manager**

DRAFT

## **V. Staff and Committee Reports**

### **A. CEO Report**

#### **1. Review of the ELCNF 2019 Board Self Evaluation Compiled Results**

### **HANDOUT**

## Florida Early Learning Coalitions Board of Directors Self-Evaluation Form

Early Learning Coalition of: <u>North Florida</u>		Compiled: <u>FY 2018-2019</u>				
Name: <u>Answers Compiled by Rhonda Cody</u>		_____				
Printed		Signature				
Position: <input type="checkbox"/> Officer <input type="checkbox"/> Mandated Member <input type="checkbox"/> Provider Representative <input type="checkbox"/> Private Sector <input type="checkbox"/> Other						
Date: <u>August 9, 2019</u>						
RATING SCORES						
5 Outstanding	4 Exceeds Expectations	3 Meets Expectations	2 Needs Improvement	1 Below Expectations		
OVERALL BOARD PERFORMANCE EVALUATION						
Individual Board Member Contributions	Appraisal Rating					Comments Required for Ratings 5 or 1
<i>As an ELC Board Member, I...</i>	5	4	3	2	1	
1. Attended at least 80% of all Board meetings during the past year, including special called meetings.	8	9			1	M. Allen; Rating 5, I have attended all mtgs except for 1 M. Garcia; Rating 5, no comment. M. Jonihakis; Rating 5, 100% attendance. M. Hill; Rating 5, no comment. T. Matheny; I attend them all. A. Simpson-Gotham; Rating 5, Attended all meetings including 1 by phone. J. Stanton; Rating 5, Attended all meetings. P. Tauch; Rating 5, Since I have been a member, I have been to all. <b>J. Smith; Rating 1, No.</b>
2. Carefully review all background materials prior to Board and committee meetings.	2	12	4			R. Coleman; Rating 5, Reviewed all materials forwarded. C. Puckett; Rating 5, No comment
3. Have developed a thorough understanding of the ELC by-laws and Board policies.	1	13	4			R. Coleman; Rating 5, Very familiar with bylaws and policies.
4. Offer constructive suggestions, comments, and feedback during all Board discussions.	3	8	6	1		R. Coleman; Rating 5, Yes to all as appropriate. M. Garcia; Rating 5, No comment. P. Tauch; Rating 5, The discussions are very good and informative.
5. Respect the right of other Board members to disagree and to have sufficient time to express their thoughts.	8	8	2			R. Coleman; Rating 5, Unequivocally! M. Garcia; Rating 5, No comment. M. Hill; Rating 5, No comment. M. Jonihakis; Rating 5, I enjoy hearing all dialogue as I continue to learn about ELC. B. McElhone; Rating 5, I always try to listen and learn from all Board Members. C. Puckett; Rating 5, No Comment. A. Simpson-Gotham; Rating 5, I always respect different points of view. P. Tauch; Rating 5, Everyone is knowledgeable.
6. Serve as an ambassador for the ELC during community events and contacts (e.g., opening of a child care center, meetings of community agencies), and maintain the highest standards for	3	11	4			R. Coleman; Rating 5, Yes! B. McElhone; Rating 5, No Comment. A. Simpson-Gotham; Rating 5, Read Alouds and United Way Community Impact- Participated in 2 events.

professional behavior when doing so.						
<b>As an ELC Board Member, I...</b>	5	4	3	2	1	
7. Help to recruit new private sector members as needed.		5	8	2	1	J. Smith; Rating 1. C. Puckett; N/A rating. P. Tauch; N.A rating.
<b>TOTAL INDIVIDUAL CONTRIBUTIONS:</b>	25	66	29	3	2	
<b>ELC Board Operational Responsibilities</b>	<b>Appraisal Rating</b>					<b>Comments Required for Ratings 5 or 1</b>
<b>Our ELC Board...</b>	5	4	3	2	1	
8. Provides input into the development and revision of ELC policies as needed, and approves those policies.	5	10	3			R. Coleman; Rating 5, Always provide input when needed/requested. M. Garcia; Rating 5, No comment. C. Puckett; Rating 5, No Comment. P. Tauch; Rating 5, Very knowledgeable. R. Williams; Rating 5, Continual Improvement plan in effect.
9. Assures the long-term progress of the Coalition by carefully monitoring program reports at each Board meeting.	6	10	2			R. Coleman; Rating 5, Yes, Always! M. Hill; Rating 5, No comment. C. Puckett; Rating 5, No comment. A. Simpson-Gotham; Rating 5, The Board is very detailed and thorough. P. Tauch; Rating 5, Very thorough. R. Williams; Rating 5, Thorough reports are presented.
10. Assures the financial integrity of the organization by exercising responsible stewardship through the careful scrutiny of fiscal reports at each Board meeting.	6	11	1			R. Coleman; Rating 5, Yes, in keeping with fiscal management responsibilities. M. Hill; Rating 5, No comment. C. Puckett; Rating 5, No comment. A. Simpson-Gotham; Rating 5, Audit was very informative. K. Simpkins; Rating 5, Continually strive to provide information for each meeting. P. Tauch; Rating 5, Very thorough.
11. Uses the talents of Board members and interested citizens through committees, which meet regularly and provide information and recommendations to the Board on key issues.	4	11	2	1		M. Allen; Rating 5, Talents are used accordingly, RFP review, etc. C. Puckett; Rating 5, No comment. A. Simpson-Gotham; Rating 5, Board members are encouraged to participate and be active. P. Tauch; Rating 5, Everyone seems to be talented in their area.
12. Is provided sufficient notice of all Board and Committee meetings.	11	6	1			M. Allen; Rating 5, All meetings are given advance notice. R. Coleman; Rating 5, Consistently!! M. Garcia; Rating 5, no comment. M. Hill; Rating 5, no comment. M. Jonihakis; Rating 5, no comment. B. McElhone; Rating 5, ELCNF always provides timely notice of meetings. C. Puckett; Rating 5, no comment. A. Simpson-Gotham; Rating 5, Rhonda communicates very well. K. Simpkins; Rating 5, Advance notice is always given. P. Tauch; Rating 5, Emails are very helpful. R. Williams; Rating 5, Schedule distributed in advance.
13. Is provided briefing and other materials prior to the Board meeting, with sufficient time for members to review and be prepared for the meeting.	11	6	1			M. Allen; Rating 5, Board agendas are made available in advance of meetings. R. Coleman; Rating 5, All meeting materials distributed and reviewed prior to Board meetings. M. Hill; Rating 5, no comment. M. Jonihakis; Rating 5, no comment. T. Matheny; Rating 5, Board Packet available in advance and board is notified when available. B. McElhone; Rating 5, ELCNF provides thorough and

						timely materials prior to meetings! C. Puckett; Rating 5, no comment. A. Simpson-Gotham; Agendas are very timely. K. Simpkins; Rating 5, Materials are sent in advance. P. Tauch; Rating 5, All Board meetings attended had information emailed beforehand. R. Williams; Rating 5, Email and posted on web prior to meeting!
14. Has had a quorum at all Board meetings during the past year.	8	9	1			M. Allen; Rating 5, We have met quorum at all meetings. R. Coleman; Rating 5, Yes! M. Garcia; Rating 5, no comment. M. Jonihakis; Rating 5, no comment. A. Simpson-Gotham; Rating 5, no comment. K. Simpkins; Rating 5, Yes, quorum at all meetings. P. Tauch; Rating 5, First year! R. Williams; Rating 5, Roll Call & quorum always met.
<b>Our ELC Board...</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	
15. Has positive and informational interactions with the ELC CEO and staff.	9	9				R. Coleman; Rating 5, Always positive and informational. M. Jonihakis; Rating 5, no comment. T. Little; ELC CEO and staff are great at keeping us updated about updates statewide. T. Matheny; Rating 5, She is very approachable. C. Puckett; Rating 5, no comment. A. Simpson-Gotham; Rating 5, ELC Staff is fantastic! K. Simpkins; Rating 5, Always kind and helpful. P. Tauch; Rating 5, Everyone has the same interest—children! R. Williams; Rating 5, CEO is very informative.
16. Has evaluated the CEO during the past year, through a collaborative process that involves Board members and the CEO.	7	10	1			R. Coleman; Rating 5, Annual evaluation conducted in a timely manner. M. Jonihakis; Rating 5, no comment. C. Puckett; Rating 5, no comment. A. Simpson-Gotham; Rating 5, Committee did a great job! K. Simpkins; Rating 5, Yes! J. Stanton; Rating 5, Participated in review/Salary committee. R. Williams; Rating 5, Coordinated with board member for CEO evaluation.
17. Has evaluated our Board's performance during the past year, and has used the results to strengthen Board operations.	4	11	3			R. Coleman; Rating 5, Timely review. M. Jonihakis; Rating 5, no comment. C. Puckett; Rating 5, no comment. K. Simpkins; Rating 5, Yes, provides feedback and analysis.
18. Has developed and uses a Code of Conduct that reflects our collective values, and describes our conduct both during Board/Committee meetings, as well as in the community when members are representing the Board.	6	9	3			R. Coleman; Rating 5, Always! M. Garcia; Rating 5, no comment. M. Jonihakis; Rating 5, no comment. C. Puckett; Rating 5, no comment. A. Simpson-Gotham; Rating 5, Our board is very friendly and collaborative. P. Tauch; Rating 5, Meetings that I have attended, the Code of Conduct is always followed.
<b>TOTAL BOARD OPERATIONAL RESPONSIBILITIES:</b>	<b>77</b>	<b>102</b>	<b>18</b>	<b>1</b>		
<b>ELC Board General Responsibilities</b>	<b>Appraisal Rating</b>					<b>Comments Required for Ratings 5 or 1</b>
<b>Our ELC Board...</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	
19. Ensures that the ELC adheres to all applicable federal, state, and local laws, and is accountable to the public and to	9	8	1			M. Allen; Rating 5, Our board takes great care in following all laws. R. Coleman; Rating 5, Very much so! M. Garcia; Rating 5, no comment. M. Hill; Rating

the State of Florida for all organizational actions, and assures that business is conducted in the spirit of transparency, as required by Florida's Sunshine Laws.						5, no comment. M. Jonihakis; Rating 5, no comment. C. Puckett; Rating 5, no rating. A. Simpson-Gotham; Rating 5, no comment. P. Tauch; Information at meetings sows compliance. R. Williams; Rating 5, Within all laws as stated.
20. Ensures that services are procured through an open, fair, and robust competitive process.	7	10	1			R. Coleman; Rating 5, Always! M. Garcia; Rating 5, no comment. M. Hill; Rating 5, no comment. M. Jonihakis; Rating 5, no comment. C. Puckett; Rating 5, no comment. A. Simpson-Gotham; Rating 5, no comment. J. Stanton; Rating 5, Served on RFP committee; ELCNF has used exceptional procedures to ensure transparency and competitiveness.
21. Preserves and nurtures a number of external and internal relationships to ensure the accomplishment of the ELC's mission and outcomes.	5	10	3			R. Coleman; Rating 5, Yes! M. Garcia; Rating 5, no comment. C. Puckett; Rating 5, no comment. A. Simpson-Gotham; Rating 5, no comment. P. Tauch; Rating 5, Mother Goose Programs and Dinosaur Program are excellent!
22. Demonstrates accountability by establishing standards to measure both organizational and Board performance. It monitors its performance regularly to ensure compliance.	4	11	3			R. Coleman; Rating 5, Demonstrates accountability and regularly monitors performance. T. Matheny; Rating 5, This form is one example of that. Board attendance is monitored as well as internal or external monitoring of operations and administration. C. Puckett; Rating 5, no comment. A. Simpson-Gotham; Rating 5, no comment.
<b>Our ELC Board...</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	
23. Utilizes a strong Board governance model to ensure that decisions are made without real or perceived conflicts of interest on the part of any Board member.	8	9	1			R. Coleman; Rating 5, Very cognizant of potential conflicts. M. Garcia; Rating 5, no comment. M. Hill; Rating 5, no comment. M. Jonihakis; Rating 5, no comment. C. Puckett; Rating 5, no comment. A. Simpson-Gotham; Rating 5, no comment. P. Tauch; Rating 5, Board appears to be very knowledgeable and involved. R. Williams; Rating 5, Roberts Rules used for meeting, recusal process in place.
<b>TOTAL BOARD GENERAL RESPONSIBILITIES:</b>	33	48	9			
<b>OVERALL BOARD PERFORMANCE EVALUATION TOTAL:</b>	135	216	56	4	2	4.4 OVERALL RATING

**Overall Board Comments:** There were no overall Board Comments. The biggest area of opportunity and for discussion focused on the performance of the Board Members to assist in recruiting new private sector members as needed. This will be discussed at the September Board meeting and an action plan to address. Total number of Board Members who completed the self evaluation was seventeen and the final overall rating on a scale of 1=Below Expectations to 5=Outstanding was 4.4=Exceeds Expectations.

# **V. Staff and Committee Reports**

## **B. Finance Manager's Report**

### **HANDOUT**

## **Early Learning Coalition of North Florida**

**Finance Manager's Report**

**Board Meeting**

**September 11, 2019**

### Desk Reviews and Audits

All Desk Reviews are closed at this time. I'm sure we will be receiving another one soon.

The field work for our external audit is scheduled to begin on Oct 14, 2019.

### Revenue and Expense Report (see attachment)

The Revenue and Expense Report does not include the data filed on the 13<sup>th</sup> invoice to OEL.

The net surplus is due to miscellaneous donations and reversal of expense accruals that were recorded on FY17-18 financial statements but paid by OEL in the FY18-19.

### Targets and Restrictions (see attachment)

The coalition is currently in alignment with the grant required targets and restrictions.

*Susan Pettijohn and Chris Spell*



## Early Learning Coalition of North Florida

### Revenue and Expenses

### Comparison to Budget

As of June 30, 2019

			YTD Budget
	Annual Budget	Jul - Jun Actual	Variance (over)
			under
<b>2018-19 Notice of Awards</b>			
School Readiness (SR)	\$ 17,370,697	\$ 16,370,582	\$ 1,000,115
Program Assessment	267,900	221,993	\$ 45,907
CCEP	18,835	18,158	\$ 677
OAMI	0	18,523	\$ (18,523)
Voluntary PreKindergarten (VPK)	13,825,764	13,975,306	\$ (149,542)
<b>Total Notice of Award</b>	<b>\$ 31,483,196</b>	<b>\$ 30,604,563</b>	<b>\$ 878,633</b>
<b>Subrecipient Expense</b>			
School Readiness (SR)	16,423,621	15,531,977	\$ 891,644
Program Assessment	267,900	221,993	\$ 45,907
CCEP	18,835	18,158	\$ 677
OAMI	0	18,523	\$ (18,523)
Voluntary PreKindergarten (VPK)	13,772,598	13,917,704	\$ (145,106)
<b>Total Subrecipient Expense</b>	<b>\$ 30,482,954</b>	<b>\$ 29,708,355</b>	<b>\$ 774,599</b>
<b>Grant Funds Available to ELC of North Florida</b>	<b>\$ 1,000,242</b>	<b>\$ 896,208</b>	<b>\$ 104,034</b>
<b>Other Donations and Revenue</b>			
Interest Income	0	532	\$ 532
Clay Electric Foundation	0	5,000	\$ 5,000
Kiwanis	0	1,000	\$ 1,000
Reinhold	0	750	\$ 750
Quality Teacher's Conference	0	6,549	\$ 6,549
Miscellaneous Donations	0	3,491	\$ 3,491
<b>Total Revenues</b>	<b>\$ 1,000,242</b>	<b>\$ 913,530</b>	<b>\$ 86,712</b>
<b>ELC of North Florida Estimated Expense</b>			
Salaries	\$ 508,042	\$ 484,485	\$ (23,557)
PR Taxes	37,640	36,809	(832)
Health Insurance & HSA Contributions	88,650	97,299	8,649
Pension	20,595	21,254	659
Life, Disability, and WC	13,672	8,529	(5,143)
Staff Development	9,500	4,888	(4,612)
Contract Services	2,500	150	(2,350)
Accounting	1,500	0	(1,500)
Auditing	13,500	15,250	1,750
Information Technology	3,500	466	(3,034)
Legal	200	0	(200)
Printing & Reproduction	2,267	1,003	(1,264)
Repairs & Maintenance	750	1,062	312
Office Sites - Occupancy	37,500	42,233	4,733
Postage, Freight & Delivery	1,493	1,324	(169)
Rentals - Office Equipment	9,500	2,140	(7,360)
Office Supplies	8,150	8,363	213
Communications	13,400	13,118	(282)
D & O Insurance	2,700	2,372	(328)
General Liability	3,900	2,349	(1,551)
Equipment <\$1,000	1,900	1,132	(768)
Equipment >\$1,000	4,000	0	(4,000)
Travel - In State	2,500	2,410	(90)
Travel - Out of State	5,000	5,418	418
Travel - Local	12,200	5,340	(6,860)
Bank Fees	500	827	327
Software/Licenses/Support	6,000	9,312	3,312
Web Service	22,000	18,039	(3,961)
Other employee expenditures	5,000	259	(4,741)
ADP Fees	0	5,496	5,496
Dues & Subscriptions	7,700	9,830	2,130
Taxes, Licenses and Fees	200	145	(55)
Misc. - Other Current Charges	5,000	7,390	2,390
Quality Program	149,283	68,305	(80,978)
<b>Total ELC North Florida Estimated Expense</b>	<b>\$ 1,000,242</b>	<b>\$ 876,997</b>	<b>\$ (123,245)</b>
<b>Surplus or Loss</b>	<b>\$ -</b>	<b>\$ 36,533</b>	<b>\$ (36,533)</b>

**Early Learning Coalition of North Florida**  
**Balance Sheet**  
**As of June 30, 2019**

**ASSETS**

Cash, Operating	\$	1,235,749
Cash, Money Market		31,671
Petty Cash		200
OEL Receivable		203,392
Deposits		850
Prepaid Expense		11,187
Equipment		8,549
Less: Accumulated Depreciation		<u>(8,549)</u>

**TOTAL ASSETS** \$ 1,483,049

**LIABILITIES**

Accounts Payable FY18-19	\$	1,968
OEL SR Advance		35,571
Episcopal Children's Services Payable		1,611,439
Interest due to OEL		1,748
Accrued Payroll		4,564
Accrued Vacation		19,188
Accrued Employee Benefits		<u>1,011</u>

**TOTAL LIABILITIES** \$ 1,675,489

NET ASSETS, Beginning of Year	(228,973)
NET ASSETS, FY18-19 Change	<u>36,533</u>

**Total Liabilities and Net Assets** \$ 1,483,049

## Early Learning Coalition of North Florida

### OEL Grants - Targets and Restrictions

As of June 30, 2019

SR Direct Service, Min 78%	80.10%
SR Admin, Max 5%	4.40%
SR Admin/NonDirect/Quality Max, 22%	19.90%
SR Quality Min, 4%	10.00%
Infant & Toddler Min \$236,540	\$252,766.40
Working Poor Eligible Match: \$648,776	\$203,287.84
Pay for Performance Max, \$129,447	\$66,589.55
PFP Quality Support & Proj Mgmt, \$29,076	\$12,420.11
Program Assessment \$267,900	\$221,993.42
CCEP Match: \$18,158	\$17,394.54
VPK Admin Max, 4%	3.58%

## **V. Staff and Committee Reports**

### **C. 4th Quarter Program Update**



2450 Old Moultrie Road, Suite 103  
St. Augustine, FL 32086  
904-342-2267  
www.elcnorthflorida.org

## MEMORANDUM

**To:** All Board Members  
**From:** Tajaro Dixon, Grants and Operations Manager  
**Date:** August 19, 2019  
**Subject:** 2018/2019 Fourth Quarter Program Update and Quality Assurance Activities

### *Coalition Activities:*

- The 2019/2020 Coalition/Episcopal Children's Services (ECS) Contract was completed and approved for this year, requiring special board procedures and two-thirds of the board's vote.
- All OEL Grant Agreements were completed and approved in time for July 1<sup>st</sup> funding.
- The Coalition and ECS staff had its semi-annual Open Discussions Lunch April 9.
- The 2019/2020 Coalition's Anti-Fraud Plan was submitted to OEL's Office of Inspector General, and we received notice August 14 that it was approved.
- Susan Pettijohn and Chris Spell completed their first "Fiscal Year-end Review" during the ECS Fourth Quarter monitoring.
- My club, The Kiwanis Club of Palatka, hosted its second annual "Toddler Fest" June 1 at the Palatka Library. This year's theme was "Space", and the Jacksonville Museum of Science and History (MOSH) had a space exploration exhibit. And once again, it was a HUGE hit. It was estimated that there were 485 attendees.

### *Episcopal Children's Services (ECS) On-Site Monitoring:*

The 2018/2019 Fourth Quarter Monitoring was performed July 29 – August 9, 2019. This monitoring included all OEL required "eligibility" criteria for School Readiness and attendance/payment validations. In addition, there were the Data Security Systems Updates and the Fiscal Year-end Review.

Due to technical issues with OEL's new database (EFS "MOD"), School Readiness files were reviewed using the strategies and work-around scenarios that ECS and the Coalition staff created and documented for OEL.

From this monitoring there was only one compliance issue, which was incorrect accounting coding for travel on four of the samples.

The 2019/2020 First Quarter Monitoring is scheduled for November 8 – November 22, 2019.

*ALL full reports are available upon request.*



A United Way Agency Funded by the State of Florida



## **V. Staff and Committee Reports**

### **D. 4th Quarter Early Literacy Report**

**Early Literacy Outreach Report  
Fourth Quarter 2018-2019  
Completed by Joan Whitson**

**Highlights:**

**RSVP Annual Volunteer Appreciation Luncheon: May 8<sup>th</sup>** - The ELC partners with the Retired Senior Volunteer Program of St. Johns to place readers into local pre-school classrooms. Each year special volunteers are honored for their outstanding work. An ELC husband and wife team, Donna and Bob Stephens were this year's preschool volunteers of the year.

**Toddler/Preschool Fest: June 2<sup>nd</sup>** - The ELC partnered with the Kiwanis Club of Palatka to put on a large Toddler/Preschool festival at the Palatka library on Saturday, June 2<sup>nd</sup>. Over 200 people attended. The day was filled with activities, entertainment, popular characters and every child received a FREE book.

**Woman Are Fierce: June 6<sup>th</sup> and 20<sup>th</sup>** - ELC volunteers were recognized at this yearly event in St. Johns County. The Women are Fierce Organization brings in motivational speakers from all over the area and provides network opportunities for woman.

**Early Literacy Outreach:**

**Themed Literacy Programs:** During May, the ELC outreach team put on four Pete the Cat literacy programs, four Mother Goose programs and one dinosaur program in area pre-schools. These programs always include a story time and activities relating to the theme. Each child receives a FREE book relating to the theme and the teacher receives a bag of resources for their classroom. No programs are scheduled during June and July due to summer break.

**Mother Goose Sorority:** Mother Goose (AKA Sandi Dunnavant, outreach assistant) officially started the Mother Goose Sorority this quarter. Four volunteers are currently in training to become Mother Goose. This program is centered on nursery rhymes and teaches the importance of rhyming as it pertains to a child's auditory development.

**Reading Pals:** At the end of each school year, the ELC provides its reading volunteers with books that they can give their students as an end of the school year gift. This also happens at Christmas time. This is just another perk for providers to have a reading volunteer. Currently there are 54 reading volunteers in 44 schools.

**Literacy program planning:** Summer is the time the ELC outreach team plans for the upcoming school year and works on developing new programs. A dinosaur themed program was created and will be launched in October of this year. Several volunteer work days were held to put program supplies together and book bags.

## **V. Staff and Committee Reports**

### **E. Executive Administrative Committee**

#### **Draft of August 7, 2019 Exec/Admin Meeting Minutes- INFORMATIONAL**



**EXECUTIVE ADMINISTRATIVE COMMITTEE**

Conference Call Meeting  
August 7, 2019  
10:30a.m.

**ATTENDANCE**

**Committee Members Present:**

Renee Williams, Vice Chair  
Theresa Little, Treasurer  
Teresa Matheny, ECS  
Michael Siragusa  
Nancy Pearson, Chair  
Joy Stanton, Secretary

**Committee Members Absent:**

Myrna Allen, EXCUSED

**Others Present:**

**Coalition Staff Present:**

Dawn Bell, Chief Executive Officer  
Tajaro Dixon, Grants and Operations Manager  
Rhonda Cody, Office Manager

---

**CALL TO ORDER/ROLL CALL**

The meeting was called to order at 10:30 a.m. by R. Cody and roll was called; quorum was present with 7 of 7 committee members in attendance.

**PUBLIC COMMENT**

No Comments.

**REVIEW OF CREDIT CARD STATEMENTS**

Employee Credit card statements were presented to the committee for the review of the months of March, April, May and June 2019. (Amex and Visa cards issued to D. Bell and R. Cody) There were no comments or questions.

**APPROVAL OF November 7, 2018 EXEC ADMIN MEETING MINUTES \***

1. T. Little motioned to approve the November 7, 2018 Exec Admin Meeting Minutes. J. Stanton seconded the motion. No discussion – motion passed unanimously.

**Executive/Admin Committee  
August 7, 2019**

**APPROVAL OF THE EPISCOPAL CHILDREN’S SERVICES 2019/2020 CONTRACT AMENDMENT #0001-19\***

Revisions:

- A. Items #3, 8 and 15 were to update the School Readiness budgeted amounts per the July 1, 2019 Notice of Award.
- B. Items #10, 11, 12, and 16 were to update the Voluntary Pre-Kindergarten and VPK Outreach and Awareness budgeted amounts per the July 1, 2019 Notices of Awards.
- C. Item #13 was to add the Coalition as “additionally insured”, as it was left off in error in the original contract.
- D. Item #8, under “Additional School Readiness-Related Programs and Funding” was to:
  - Remove “Performance Funding Project” as it is no longer in effect.
  - Remove the one “Early Learning Florida” contract that has expired.
  - Add references in the grant agreement regarding elements of HB1091, which replaced the Early Learning Pay for Performance contracts.
  - Update the “School Readiness Program Assessment” project section.
  - Add the “Preschool Development Grant Services” project section.
- E. The remaining items were due to revisions made to the 2019/2020 OEL Grant Agreement.

- 2. R. Williams motioned to approve the ECS 2019/2020 Contract Amendment #0001-19. T. Little seconded the motion. No discussion- motion passed unanimously. T. Matheny recused herself from voting, documentation attached.

**RETRO-ACTIVE APPROVAL OF THE VOLUNTARY PREKINDERGARTEN (VPK) OUTREACH AND AWARENESS AND MONITORING INITIATIVE GRANT AGREEMENT BETWEEN THE OFFICE OF EARLY LEARNING (OEL) AND THE EARLY LEARNING COALITION OF NORTH FLORIDA\***

Reason for Action:

RETRO ACTIVE Board Approval required of VPK OAMI Grant Agreement for FY 2019-20, effective **June 19, 2019**, which is the ELCNF CEO signature date.

- 3. T. Little motioned to retro-actively approve the Voluntary Prekindergarten (VPK) Outreach and Awareness and Monitoring Initiative Grant Agreement Between the Office of Early Learning (OEL) and the Early Learning Coalition of North Florida. M. Siragusa seconded the motion. No discussion, motion passed unanimously.

**Executive/Admin Committee  
August 7, 2019**

## **APPROVAL OF THE REVISIONS TO THE COALITION'S PERSONNEL POLICIES AND PROCEDURES MANUAL\***

### Revisions:

#### HR201 – Employment Categories

- changed “Regular Part-Time” category from “less than 25 hours per week” to “less than 40 hours per week”.
- added that “Regular Part-Time” employees are “generally” not entitled to any benefits other than those required by law.

#### HR305 – Sick Leave Benefits,

- replaced language regarding “Personal Reasons (Leave)” to clarify that it is based on the biweekly work schedule for both Regular full-time and Regular part-time employees.
- gave an example of the calculation of “personal leave” for “Regular part-time” employees.
- clarified language regarding eligibility for this type of leave.

4. R. Williams motioned to approve the revisions to the Coalition’s Personnel Policies and Procedures Manual. J. Stanton seconded the motion. No discussion, motion passed unanimously.

## **APPROVAL OF ACCOUNTING AND FINANCIAL POLICIES AND PROCEDURES REVISIONS\*-HANDOUT**

### Revisions due to updated, corrected, or clarified regulations:

#### *From Grants and Operations Manager:*

F304 – Charging of Costs to Federal Awards, OMB correction.

#### F306 – Travel and Business Expenses,

- added to “Employee and Director Business Travel” section, #3, “Note: “Airbnb” expenses are not allowable/reimbursable.” (This is per e-mail from Donna Budd, DMS.myflorida.com, dated 01/16/19 stating that Airbnb would not be reimbursable for state agencies.) (Also added to Personnel policy #HR404.)
- changed language regarding board member travel approval as a corrective action item for the OEL Fiscal Monitoring that began 01/28/18.

F405 – Leases, OMB correction.

F702 – Annual Audit, in section “How Often to Review the Selection of the Auditor”, changed from every three years to every four years. (Per 01/25/19 e-mail from OEL Supervisor FMSAS, Laura McKinley.)

**Executive/Admin Committee  
August 7, 2019**

5. R. Williams motioned to approve the Accounting and Financial Policies and Procedures revisions. T. Matheny seconded the motion. No discussion, motion passed unanimously.

## **APPROVAL OF REVISIONS TO THE COALITION'S PROCUREMENT OF COMMODITIES AND/OR CONTRACTUAL SERVICES POLICIES AND PROCEDURES MANUAL\*-HANDOUT**

### Revisions:

#### PR601 – Bidding Processes,

- corrected “Florida Administrative Weekly” to “Florida Administrative Register”
  - in number 4, added Florida Statute reference regarding renewal years, and then added OEL clarification regarding this. This is a correction from what was previously a total of 3 years per contract, to 4 years per contract before a new bid process is required.
5. M. Siragusa motioned to approve the revisions to the Coalition’s Procurement of Commodities and/or Contractual Services Policies and Procedures Manual. J. Stanton seconded the motion. No discussion, motion passed unanimously.

## **APPROVAL OF THE 2019-2020 ELCNF COOP\***

The COOP (Continuity Of Operation Plan) establishes policy and guidance to ensure the continued execution of the mission-essential functions continue should an emergency threaten or incapacitates operations and require the relocation of selected personnel and functions of the Coalition and/or its subcontractor(s).

The COOP is to be revised if needed and submitted to OEL by October 1<sup>st</sup> of every year. The revisions made to this year’s COOP are:

- Changes in names, titles and contact information.

Changes were made to reflect the processes that ECS has in place if they were to activate their COOP.

6. R. Williams motioned to approve the 2019-2020 ELCNF COOP. M. Siragusa seconded the motion. No discussion, motion passed unanimously.

## **REVIEW OF BOARD MEMBERSHIP- Informational** Informational; no comments.

**Executive/Admin Committee**  
**August 7, 2019**

**COMMITTEE ABSENTEEISM LOG- Informational**

Informational; no comments.

**COMMITTEE COMMENT**

No comment

**NEXT MEETING**

Board ANNUAL- September 11, 2019; 10:30am, Renaissance WGV Convention Center  
Executive Administrative Committee Meeting November 6, 2019; 10:30am Conference Call

**ADJOURNMENT\***

7. J. Stanton motioned to approve adjournment at 10:57am. T. Little seconded the motion. No discussion- motion passed unanimously.

**Minutes submitted by, Rhonda Cody, Office Manager August 28, 2019**

**Executive/Admin Committee  
August 7, 2019**

## **V. Staff and Committee Reports**

### **E. Executive Administrative Committee**

#### **Consent Agenda:**

1. Ratify Approval of November 7, 2018 Exec/Admin Committee Meeting Minutes\*
2. Ratify Approval of Episcopal Children's Services 2019/2020 Contract Amendment #0001-19\*
3. Ratify Retro-Active Approval of the Voluntary Prekindergarten (VPK) Outreach and Awareness and Monitoring Initiative Grant Agreement Between the Office of Early Learning (OEL) and the Early Learning Coalition of North Florida\*
4. Ratify Approval of Revisions to the Coalition's Personnel Policies and Procedures Manual\*
5. Ratify Approval of Accounting and Financial Policies and Procedures Revisions\*
6. Ratify Approval of Revisions to the Coalition's Procurement of Commodities and/or Contractual Services Policies and Procedures Manual\*
7. Ratify Approval of 2019-20 ELCNF COOP\*

#### **\*ACTION ITEM**

## **VI. New/Unfinished Business**

### **A. Approval of Revisions to the Coalition's Financial Policies and Procedures Manual\***

**\*ACTION ITEM**

## ACTION ITEM SUMMARY

DESCRIPTION	Revisions to the Coalition’s Financial Policies and Procedures Manual
<b>Reason for Recommended Action</b>	<p><u>Revisions:</u></p> <p>F102 – <u>Accounting Department</u></p> <ul style="list-style-type: none"> <li>• Accounting Department now consists of <u>two</u> Finance Managers. References throughout the manual have been changed to Finance Managers. (<i>policies #F107, F202, F205 – have only this change.</i>)</li> </ul> <p>F109 – <u>Chart of Accounts,</u></p> <ul style="list-style-type: none"> <li>• Description of Chart of Accounts changed to only include the 5 basic account types. <i>Other Coalition Expense, Pass Thru Payments, and Administrative Allocations</i> are expense accounts and excluded as a basic GL account type.</li> </ul> <p>F206 – <u>Cash Receipts and Segregation of Duties,</u></p> <ul style="list-style-type: none"> <li>• Bank Deposits are made on a weekly basis (instead of daily) and are made no less than monthly (instead of weekly).</li> <li>• Reconciliation and deposit responsibilities are split between the two Finance Managers. Removed language indicating that the CEO handles or record deposits.</li> <li>• Removed section about processing online donations through PayPal. We no longer use PayPal for receiving donations.</li> </ul> <p>F207 – <u>Accounts Receivable Management</u></p> <ul style="list-style-type: none"> <li>• Changed written procedure to align with actual procedures. This coalition’s only receivable account is the account recording expected receipts from OEL.</li> </ul> <p>F304 – <u>Charging of Costs to Federal Awards</u></p> <ul style="list-style-type: none"> <li>• Changed “Allowability of Costs” to “Allowable Costs”</li> </ul> <p>F305 – <u>Accounts Payable Management</u></p> <ul style="list-style-type: none"> <li>• Changed written procedure to describe modified cash basis, which is utilized by the Coalition.</li> <li>• Changed references to Check Requests and Check Request Log to Purchase Orders and Purchase Request Log.</li> <li>• Changed Reconciliation of Accounts Payable procedure to describe the reconciliation of the Subrecipient Payable Account. Since we operate on a modified cash basis this is the only significant payable account.</li> </ul> <p>F307 – <u>Cash Disbursements (Check-Writing) Policies</u></p> <ul style="list-style-type: none"> <li>• Changed vendor payments from weekly to bi-weekly.</li> <li>• Changed that “Stop payments” can be done via phone or written authorization, but does not require both.</li> </ul> <p>F309 – <u>Payroll and Related Policies</u></p> <ul style="list-style-type: none"> <li>• Payroll is processed electronically. All references to distribution of payroll checks or check stubs is deleted.</li> <li>• Reference to an annual payroll audit is deleted. A description of monthly payroll process is inserted instead of the audit reference.</li> </ul>



	<p>F401 – <u>Cash and Cash Management</u></p> <ul style="list-style-type: none"> <li>• Interest payback to OEL occurs annually. Prior to FY17-18, quarterly payments were required. Procedure changed.</li> <li>• Bank Reconciliation procedures are now shared by the 2 Finance Managers. The CEO reviews all bank reconciliations.</li> <li>• Bank reconciliations are completed within 45 days of receipt of statement, rather than 2 weeks.</li> <li>• Transactions that have not cleared the bank are followed up on within 3 months of transaction date as suggested by OEL guidance. Previous procedure referenced 6 months.</li> </ul> <p>F402 – <u>Capitalized Assets and Inventory Requirements</u></p> <ul style="list-style-type: none"> <li>• Added instruction that proceeds from inventory items sold are program income that originally funded the purchase.</li> </ul> <p>F403 – <u>Prepaid Expenses</u></p> <ul style="list-style-type: none"> <li>• Description of procedure for handling prepaid expenses changed to reflect OEL guidance on the process.</li> </ul> <p>F405 – <u>Leases</u></p> <ul style="list-style-type: none"> <li>• Deleted references to Rent Abatements and Lease Incentives as this does not occur at this Coalition. Leases payments are recorded on a modified cash basis.</li> </ul> <p>F501 – <u>Accrued Liabilities</u></p> <ul style="list-style-type: none"> <li>• Changed wording of ‘accounting period’ to ‘a fiscal year’.</li> <li>• Changed deferred revenue account adjustments will be done annually, instead of monthly.</li> </ul> <p>F502 – <u>Net Assets</u></p> <ul style="list-style-type: none"> <li>• This section deleted as it does not apply to this Coalition.</li> </ul> <p>F601 – <u>Financial Statements</u></p> <ul style="list-style-type: none"> <li>• Clarified basic financial statements that are internal.</li> <li>• Added a listing of financial statements prepared and audited for board distribution for each grant period.</li> <li>• Deleted ‘Tracking Payments and Projections of Grant Funds section. <i>(This was added to policy #F207 – Accounts Receivable Management.)</i></li> </ul> <p>F701 – <u>Budgeting</u></p> <ul style="list-style-type: none"> <li>• Changed references from <i>Monthly</i> financial statements to <i>Quarterly</i> financial statements.</li> </ul> <p><u>If this is not done, the following would occur:</u></p> <ul style="list-style-type: none"> <li>• The Coalition’s Financial Policies would not accurately reflect actual procedures.</li> </ul>
<p><b>How the Action will be accomplished</b></p>	<p>Approval of the Financial Policies and Procedures Manual revisions listed above.</p>

# F102 ACCOUNTING DEPARTMENT OVERVIEW

Effective Date: 08/28/07

Revision Date: 12/07/16, 09/11/19

## The Coalition

The accounting department consists of ~~one staff person~~ two Finance Managers who manages and processes financial information for the Coalition. ~~The following position comprises the accounting department:~~

- Finance Manager

Other officers and employees of the Coalition who have financial responsibilities are as follows:

- Treasurer – Board level
- Executive/Administrative Committee – Board level
- Full Board of Directors
- C.E.O.
- Office Manager
- Grants and Operations Manager

## Responsibilities

The primary responsibilities of the accounting department consist of:

- Accounting and Financial Policies and Procedures
- General ledger
- Budgeting
- Cash management
- Asset management
- Grants and contracts administration
- Accounts receivable and billing
- Cash receipts
- Accounts payable
- Cash disbursements
- Payroll and benefits
- Financial statement processing
- External reporting of financial information
- Bank reconciliation
- Reconciliation of subsidiary ledgers
- Compliance with government reporting requirements
- Annual audit
- Leases
- Insurance
- Purchasing

## **Standards for Financial Management Systems**

In accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards *and the 2CFR 215 Code of Federal Regulations, Title 2, Grant agreements part 215*, the Coalition maintains a financial management system that provides for the following. Specific procedures to carry out these standards are detailed in the appropriate sections of this manual.

1. Accurate, current, and complete disclosure of the financial results of each Federally-sponsored project or program in accordance with the reporting requirements of A-110 and/or the award.
2. Records that identify adequately the source and application of funds for Federally-sponsored activities. These records shall contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, outlays, income, and interest.
3. Effective control over and accountability for all funds, property, and other assets. The Coalition shall adequately safeguard all such assets and assure they are used solely for authorized purposes.
4. Comparison of outlays with budget amounts for each award. Whenever possible, financial information shall be related to performance and unit cost data.
5. Written procedures to minimize the time elapsing between the transfer of funds to the Coalition from the U.S. Treasury and the issuance or redemption of checks, warrants, or payments by other means for program purposes by the Coalition.
6. Written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award.
7. Accounting records including cost accounting records that are supported by source documentation.

# **F107 SECURITY**

**Effective Date: 08/28/07**

**Revision Date: 03/19/08, 10/01/08, 02/07/18, 09/11/19**

## **Accounting Department**

A lock will be maintained on the door leading into the Coalition accounting department. This door shall be closed and locked in the evenings and whenever the accounting department is vacant. The key to this lock will be provided to the Finance Managers, and the Office Manager, and other personnel as approved by the C.E.O. The lock will be changed whenever any of these individuals leaves the employment of Coalition.

The Coalition's blank check stock shall be stored in a file cabinet in the accounting department. This cabinet will be locked with a key that is kept in the accounting department. The key to this filing cabinet will be stored in the petty cash lock box. This is kept in the accounting department office. The Finance Managers and Office Manager have a key to the fireproof lock box.

Petty cash is stored in fireproof lock box. The Office Manager and the Finance Managers will be the only employees with keys to the petty cash lock box.

## **Access to Electronically Stored Accounting Data**

The Coalition utilizes passwords to restrict access to accounting software and data. Only duly authorized accounting personnel with data input responsibilities will be assigned passwords that allow access to the system.

Accounting personnel are expected to keep their passwords secret and should change their passwords on a regular basis. The Coalition's system will automatically prompt all employees, with access, to change their password every 60 days, with an eight digit alpha-numeric combination criteria. The Coalition's IT vendor stores all records of passwords and the C.E.O. has full access to all personnel's computer records. The Office Manager handles the on-site recording of passwords for computers. They are in a file cabinet that is locked.

Each password enables a user to gain access to only those software and data files necessary for each employee's required duties.

See the Coalition's Information Technology Systems and Security Policy, for entire IT policies and procedures.

## **Storage of Back-Up Files**

The Coalition maintains back-up copies of the accounting records through the use of a network server data back-up service, provided by the Coalition's IT vendor, from an off-site location. The vendor is required to sign the Coalition's confidentiality agreement before services are provided, and the back-ups are performed daily. Access to back-up files shall be limited to individuals in the accounting department. Multiple copies of backup media are recommended so as to not overwrite the most recent backup.

The Coalition's IT vendor performs a regularly scheduled tests of its capability to restore from backup media.

See the Coalition's Information Technology Systems and Security Policy, for entire IT policies and procedures.

### **Storage of Sensitive Data**

In addition to accounting and financial data stored in the Accounting Department, other sensitive data, such as social security numbers of employees or clients, etc. may be stored in areas other than the Accounting Department, such as in [program, Human Resources offices, etc.]. Therefore, the Coalition:

1. Minimizes the storage of sensitive data outside the Accounting Department by shredding documents with such data or deleting the sensitive data from documents that are stored outside the Accounting Department whenever possible; and
2. Requires that all sensitive data that is stored in areas other than the Accounting Department will be secured in locked filing cabinets.

Further, the Coalition restricts access to sensitive data to the Coalition employees only, and only to employees with a legitimate need for such access.

### **Destruction of Consumer Information**

The Coalition follows the Fair and Accurate Credit Transaction Act of 2003 (FACTA) which came into effect June 1, 2005. It requires the proper disposal of consumer information possessed by any person, other than an individual who possesses his/her own consumer information.

As stated earlier, all sensitive data must be securely stored and shredded when no longer needed. The Coalition will also shred all consumer information obtained by the Coalition for any reason. Shredding will be performed on a schedule determined by the Coalition and the schedule shall be made a part of the Record Retention policy (see the "Fiscal Management" policies section of this manual).

### **General Office Security**

During normal business hours, all visitors are required to check in. After hours, a key and security code\_ is required for access to the offices of the Coalition. Keys are issued only to employees of the Coalition.

# F109 GENERAL LEDGER AND CHART OF ACCOUNTS

Effective Date: 08/28/07

Revision Date: 03/19/08, 02/12/13, 09/11/19

The general ledger is the collection of all asset, liability, net assets, revenue and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for certain accounts. The general ledger is the foundation for the accumulation of data and production of reports.

## Chart of Accounts Overview

The chart of accounts is the framework for the general ledger system and the basis for the accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense, and gain and loss account.

The Coalition's chart of accounts is comprised of ~~eight~~ five types of accounts:

1. Assets
2. Liabilities
3. Net Assets
4. Revenues
5. Expenses
6. ~~Other Coalition Expenses~~
7. ~~Pass Through Payments~~
8. ~~Administrative Allocations~~

Each GL account number will be a four digit number and the class is set up by the program/funding source.

## Distribution of Chart of Accounts

All the Coalition employees involved with account coding or budgetary responsibilities will be issued a current chart of accounts. As the chart of accounts is revised, an updated copy of the chart of accounts shall be promptly distributed to these individuals.

## Control of Chart of Accounts

The Finance Managers monitors and controls the chart of accounts, including account maintenance. Any additions or deletions of accounts should be approved by the C.E.O., who ensures that the chart of

accounts is consistent with the structure of the Coalition and meets the needs of each division and department.

**Account Definitions**

General Ledger  
Account Range  
 1000 - 1999

Category  
**Assets**

Definition

Assets are probable future economic benefits obtained or controlled by the Coalition as a result of past transactions or events. Assets are classified as current assets, fixed assets, contra-assets, and other assets.

Current assets are assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Some examples are cash, temporary investments, and receivables that will be collected within one year of the statement of financial position date.

Fixed assets (property and equipment) are tangible assets with a useful life of more than one year that are acquired for use in the operation of the Coalition and are not held for resale.

Contra-assets are accounts that reduce asset accounts, such as accumulated depreciation and reserves for uncollectible accounts receivable

Other assets include long-term assets that are assets acquired without the intention of disposing them in the near future. Some examples are security deposits, property and long-term investments.

2000 – 2999

**Liabilities**

Liabilities are probable future sacrifices of economic benefits arising from present obligations of the Coalition to transfer assets or provide services to other entities in the future as a result of past transactions or events. Liabilities are classified as current or long-term.

Current liabilities are probable sacrifices of economic benefits that will likely occur within one year of the date of the financial statements or which have a due date of one year or less. Common examples of current liabilities include accounts payable, accrued liabilities, short-term notes payable, and deferred revenue.



Long-Term Liabilities are probable sacrifices of economic benefits that will likely occur more than one year from the date of the financial statements. An example would be a non-current portion of a mortgage loan.

3000 - 3999      **Net Assets**

Net Assets is the difference between total assets and total liabilities.

4000 - 4999      **Revenues**

Revenues are inflows or other enhancements of assets, or settlements of liabilities, from delivering or producing goods, rendering services, or other activities that constitute and the Coalition's ongoing major or central operations. Revenues include grants received from government agencies, private foundations and corporations, and contributions received from donors. Contra Revenue accounts used to record revenue passed to our subrecipient used for program costs are also recorded in this series of accounts.

5000 – ~~5999~~ 9999      **Expenses**

Expenses are outflows or other activities using assets, or incurrences of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute the Coalition's ongoing major or central operations.

~~6000 – 6999~~      ~~**Other Coalition Expenses**~~

~~Other Coalition Expenses are comprised of all School Readiness “Quality” spending.~~

~~8000 – 8999~~      ~~**Pass Through Payments**~~

~~Pass Through Payments are payments made to the Coalition's contracted Primary Service Provider.~~

~~9000 – 9999~~      ~~**Administrative Allocations**~~

~~Administrative Allocations are accounts such as depreciation, gain/loss on equipment, etc.~~

### **Fiscal Year of the Coalition**

The Coalition shall operate on a fiscal year that begins on July 1st and ends on June 30th. Any changes to the fiscal year of the Coalition must be ratified by majority vote of the Coalition's Board of Directors.

### **Journal Entries**

All general ledger entries that do not originate from a subsidiary ledger shall be supported by journal vouchers or other documentation, including an explanation of each such entry. Examples of such journal entries are:

1. Recording of noncash transactions
2. Corrections of posting errors
3. Nonrecurring accruals of income and expenses

Certain journal entries, called recurring journal entries, occur in every accounting period. These entries may include, but are not limited to:

1. Depreciation of fixed assets
2. Amortization of prepaid expenses
3. Accruals of recurring expenses
4. Amortization of deferred revenue

Recurring journal entries shall be supported by a schedule associated with the underlying asset or liability account or, in the case of short-term recurring journal entries or immaterial items, a journal voucher.

All journal entries not originating from subsidiary ledgers shall be authorized in writing by the C.E.O. by initialing or signing the entries.

## F202 ADMINISTRATION OF GRANTS AND FEDERAL AWARDS

Effective Date: 08/28/07

Revision Date: 09/16/09, 12/07/16, 09/11/19

### Definitions

The Coalition may receive financial assistance from a donor/grantor agency through the following types of agreements:

**Grant:** A financial assistance award given to the Coalition to carry out its programmatic purpose.

**Contract:** A mutually binding legal agreement where the Coalition agrees to provide supplies or services and the funder agrees to pay for them.

**Cooperative Agreement:** A legal agreement where the Coalition implements a program with the direct involvement of the funder.

Throughout this manual, Federal assistance received in any of these forms will be referred to as a Federal “award.”

### Preparation and Review of Proposals

The Coalition staff is responsible for preparing proposals for projects that the Coalition intends to pursue. However, all proposals shall be reviewed by the C.E.O. prior to submission to government agencies or other funding sources. Final proposals shall be reviewed and approved in writing by the Board of Directors and the C.E.O.

However, the Board of Directors will follow the procedures for new grant proposals:

1. Grant applications greater than \$100,000.00 will be approved by the board;
2. The full board will approve acceptance of all grants;
3. The full board will be involved in all decisions concerning new funding sources.

In addition, the Coalition may refuse to consider all grants based on the cost/benefit of administering such awards.

### Post-Award Procedures

After an award has been made, the following steps shall be taken:

1. Verify the specifications of the grant or contract. The accounting department shall review the terms, time periods, award amounts and expected expenditures associated with the award. Catalog of Federal Domestic Assistance (CFDA) numbers shall be determined for each award. All reporting requirements under the contract or award shall be summarized.
2. Create new general ledger account numbers (or segments). New accounts shall be established for the receipt and expenditure categories in line with the grant or contract budget.
3. Gather documentation. A file is established for each grant or contract. The file contains the proposal, all correspondence regarding the grant or contract, the final signed award document and all reports submitted to the funding sources.

### **Compliance with Laws, Regulations and Provisions of Awards**

The Coalition recognizes that as a recipient of Grants, Awards, and Federal funds, the Coalition is responsible for compliance with all applicable laws, regulations, and provisions of contracts and grants. To ensure that the Coalition meets this responsibility, the following policies apply with respect to every grant or contract received directly or indirectly from a Federal agency, and to all other grants, as applicable:

1. For each award, an employee within the Coalition will be responsible for administering the award.
2. The Coalition staff assigned shall take the following steps to identify all applicable laws, regulations, and provisions of each grant and contract:
  - a. Read each award and prepare a summary of key compliance requirements and references to specific laws and regulations.
  - b. Review the 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards published by the Office of Management and Budget (OMB) for compliance requirements unique to the award and for compliance requirements common to all Federal awards.
  - c. Review the section of the Catalog of Federal Domestic Assistance (CFDA) applicable to the award, as applicable.
  - d. The Coalition staff assigned will communicate grant requirements to those who will be responsible for carrying them out, or impacted by them.
3. The accounting department shall share copies of applicable laws regulations with the C.E.O. (such as OMB Circulars, pertinent sections of compliance supplements, and other regulations).
4. The Grants and Operations Manager and the Finance Managers shall identify and communicate any special changes in policies and procedures necessitated by grants and Federal awards as a result of the review of each award.
5. The Grants and Operations Manager and Finance Managers shall take all reasonable steps necessary to identify applicable changes in laws, regulations, and provisions of contracts and grants. Steps taken in this regard shall include, but not be limited to, reviewing subsequent grant

and contract renewals, reviewing annual revisions to the 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and communications with Federal awarding agency personnel.

6. The Grants and Operations Manager and Finance Managers shall inform the independent auditors of applicable laws, regulations, and provisions of contracts and grants. The Grants and Operations Manager and Finance Manager shall also communicate known instances of noncompliance with laws, regulations, and provisions of contracts and grants to the auditors.

### **Close Out of Federal Awards**

The Coalition shall follow the close out procedures described in 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and in the grant agreements as specified by the granting agency, as applicable.

The Coalition and all sub recipients shall liquidate all obligations incurred under the grant or contract within 90 days of the end of the grant or contract agreement.

# F205 BILLING/INVOICING POLICIES

Effective Date: 08/28/07

Revision Date: 03/19/08, 10/01/08, 04/06/11, 08/24/12, 11/04/15, 09/11/19

## Overview

The Coalition's primary sources of revenue are:

- Reimbursement grants – billed monthly, or as funders require, based on allowed, incurred expenses

## Responsibilities for Billing and Collection

The Coalition's accounting department is responsible for the invoicing of funding sources and the collection of outstanding receivables. (Note: Cash receipts, credit memo, and collection policies will be discussed in subsequent sections.)

## Billing and Financial Reporting

The Coalition strives to provide the Board of Directors and our funding sources with timely and accurate financial reports applicable to Federal awards. These reports include monthly and cumulative expenditures, a project budget, and a balance remaining column.

The Coalition shall prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Preparation of these reports shall be the responsibility of the Finance Managers.

The following policies shall apply to the preparation and submission of billings to Federal agencies under awards made to the Coalition:

1. The Coalition will request reimbursement after expenditures have been incurred, unless an award specifies another method.
2. The Coalition will strive to minimize the time between receipt and disbursement of grant funds.
3. Each award normally specifies a particular billing cycle. Therefore, a schedule is established for each grant and contract to ensure that reimbursement is made on a timely basis along with any other reporting that is required in addition to the financial reports. Quarterly meetings are done with the Primary Service Provider (PSP) and the Coalition to insure that the number enrolled is being met, and the expenditures are on target.

- a. School Readiness is due to OEL on the 25<sup>th</sup> of the month. The Primary Service Provider (PSP) submits their invoices of what they have done for the previous month to the Coalition by the 15<sup>th</sup> of the month. The Finance Manager then fills the Coalition invoices and electronically submits them to OEL for reimbursement. When the Coalition develops the budget for SR it's based on 98.5% of the contract amount for the entire program.
  - b. Volunteer Pre Kindergarten is due to OEL on the 25<sup>th</sup> of the month. The Primary Service Provider (PSP) submits their invoices of what they have done for the previous month to the Coalition by the 15<sup>th</sup> of the month to the Finance Manager. The Finance Managers then fills in the Coalition invoices along with the PSP and submits electronically to OEL for reimbursement. The Coalition will generate a report to ensure that all VPK compliance is met. There are no slot requirements for VPK; it is open to all eligible children.
4. Requests for reimbursement of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice amounts.
  1. Coalition staff who are authorized to sign the above mentioned grant invoices are those persons who are assigned the following positions; C.E.O., Finance Managers, and Grants and Operations Manager.
  6. All financial reports required by each Federal award will be prepared and filed on a timely basis. To the extent the Coalition's year-end audit results in adjustments to amounts previously reported to Federal agencies, revised reports shall be prepared and filed in accordance with the terms of each Federal award.

At the time invoices (requests for reimbursement) are prepared, revenue and accounts receivable will be recorded on the books of the Coalition by the Finance Manager.

If a Federal award authorizes the payment of cash advances to the Coalition, the Finance Manager may require that a request for such an advance be made. As part of the monthly close-out and invoicing process, the liability shall be reduced, and revenue recognized, in an amount equal to the allowable costs incurred for that period.

### **Accounts Receivable Entry Policies**

Individuals independent of the cash receipts function shall post customer invoices, credit adjustments, and other adjustments to the accounts receivable subsidiary ledger.

### **Classification of Income and Net Assets**

All income received by the Coalition is classified as "unrestricted," with the exception of the following:

1. Grants and other awards received from government agencies or other grantors, which are classified as temporarily restricted.
2. Special endowments received from donors requesting that these funds be permanently restricted for specific purposes.

From time to time, the Coalition may raise other forms of contribution income, which carry stipulations that the Coalition utilize the funds for a specific purpose or within a specified time period identified by the donor of the funds. When this form of contribution income is received, the Coalition shall classify this income as temporarily restricted income.

As with all temporarily restricted net assets, when the restriction associated with a contribution has been met (due to the passing of time or the use of the resource for the purpose designated by the donor), the Coalition will reclassify the related net assets from "temporarily restricted" to "unrestricted" in its Statement of Financial Position and reflect this reclassification as an activity in its Statement of Activities. Unrestricted fund purchases must be in-line with the Coalition's mission, and the expenditures must be made in accordance with the Coalition's purchasing approval thresholds.

From time-to-time, the Coalition Board of Directors may determine that it is appropriate to set funds aside for specific projects. Such funds shall be classified as "unrestricted," labeled "Board-Designated," and reported as a separate component of unrestricted net assets.



## **F206 CASH RECEIPTS AND SEGREGATION OF DUTIES**

**Effective Date: 08/28/07**

**Revision Date: 03/19/08, 09/16/09, 04/06/11, 05/18/11, 12/07/11, 11/04/15, 02/07/18, 09/11/19**

### **Overview**

Cash (including checks payable to the Coalition) is the most liquid asset in the custody of the Coalition. Therefore, it is the objective of the Coalition to establish and follow the strongest possible internal controls in this area.

### **Segregation of Duties**

The Coalition understands the need for segregation of cash-handling duties and strives to maximize the segregation of those duties within the limitations imposed by staff size.

### **Processing of Checks and Cash Received in the Mail**

The following procedures will be followed:

#### **Cash**

- Cash receipts are received in a central location, rather than at remote sites, to ensure that cash received is appropriately directed, recorded, and deposited on a timely basis.
- Mail is opened and logged, by the Office Manager, or designee, in a central location.
- The cash is given to the Finance Manager, or designee, to prepare the deposit (deposit slip).
- As staffing levels allow, the individual logging the cash received shall be someone that is not involved in the accounts receivable or accounts payable process.
- Deposit slip and cash received are then returned to the Office Manager, or designee, to make the bank deposit.
- The deposit is taken to the bank by the Office Manager, or designee, who brings the deposit slip back to the Finance Manager to record in the accounting software.

#### **Checks**

- Checks are received in a central location, rather than at remote sites, to ensure that checks received are appropriately directed, recorded, and deposited on a timely basis.
- Mail is opened, date stamped, and logged by the Office Manager, or designee, in a central location.
- The checks are given to the Finance Manager, or designee, to prepare the deposit (deposit slip).
- As staffing levels allow, the individual preparing the checks received shall be someone that is not involved in the accounts receivable or accounts payable processes.

- Transaction report, deposit slip and copy of checks deposited are then printed and saved as back-up for the monthly bank reconciliation.
- The deposit is taken to the bank by the Office Manager, or designee, who brings the deposit slip back to ~~the~~ a Finance Manager to record in the accounting software.

### **Endorsement of Checks**

All checks received that are payable to the Coalition shall immediately be restrictively endorsed by ~~the~~ a Finance Manager. The restrictive endorsement shall be a rubber stamp that includes the following information:

1. For Deposit Only
2. The Coalition name
3. The bank name
4. The bank account number of Coalition

### **Processing of Online Donations (Received via PayPal)**

- ~~PayPal is used for online donations to ensure that donor account information remains private and unshared.~~
- ~~The Office Manager and the Finance Manager are alerted by email when a PayPal donation is deposited to the ELC account.~~
- ~~PayPal email is opened, date stamped and logged in by the Office Manager, or designee, in a central location to ensure that donation received is appropriately directed, recorded, and deposited in a timely basis.~~
- ~~The printed email is given to the Finance Manager, or designee, to transfer the donations from the PayPal account to the bank account.~~
- ~~PayPal donations are transferred to the banking account by the Finance Manager on a monthly basis, unless the donation is for a specific event, in which case donations will be transferred post-event.~~
- ~~PayPal transfer confirmation are then printed and saved with the original PayPal email notification as back-up documentation.~~

### **Timeliness of Bank Deposits**

Bank deposits will be made on a ~~daily~~ weekly basis, unless the total amount received for deposit is less than \$500. Deposits shall be kept in the Coalition lockbox or in a locking file cabinet until the deposit is taken to the bank. In no event shall deposits be made less frequently than ~~weekly~~ monthly.

### **Reconciliation of Deposits**

On a monthly basis:

1. ~~The~~ A Finance Manager (who does not prepare the copies of cash/checks received) shall perform a reconciliation of the cash/checks received to the bank deposits, while reconciling the monthly bank statement.
2. The ~~C.E.O.~~ other Finance Manager performs a “deposits” reconciliation by comparing the copies of cash/checks received to the electronic bank statement, when conducting a review of the monthly bank reconciliation.
3. Any discrepancies from either review shall be immediately investigated.
4. ~~The C.E.O. signs the bank statement upon completion of the review.~~ The Finance Manager who did not prepare the bank deposits, prepares the miscellaneous Cash Receipts general ledger entry.

# F207 ACCOUNTS RECEIVABLE MANAGEMENT

Effective Date: 08/28/07

Revision Date: 09/11/19

## Monitoring and Reconciliations

On a monthly basis, the accounting department will reconcile a detailed accounts receivable report (showing aged, outstanding invoices by customer) to the general ledger. The Finance Manager will review the reconciliation and ensure that all differences are immediately investigated and resolved.

On a quarterly basis, the accounting department will review the accounts receivable account (1120) to ensure that all receivables and receipts have been recorded properly.

## Credits and Other Adjustments to Accounts Receivable

From time to time, credits against accounts receivable from transactions other than payments and bad debts will occur. Bad debt write-offs are not allowable costs for Federal grants. Examples of other credits include returned products and adjustments for billing errors. An employee who is independent of the cash receipts function will process credits and adjustments to accounts receivable, and all credits shall be authorized by the Finance Manager.

## Accounts Receivable Write-Off Authorization Procedures

All available means of collecting accounts receivable will be exhausted before write-off procedures are initiated. Write-offs are initiated by the department associated with the amount to be written off, in conjunction with the accounting department. If an account receivable is deemed uncollectible, the following approvals are required before the write-off is processed:

<u>Amount</u>	<u>Authorized in writing by</u>
Less than \$1,500	Finance Manager
\$1,500 or more	C.E.O.

Once a write-off has been processed, appropriate individuals will be advised so that further credit is not granted and to update the master list of bad accounts. Customers listed as poor credit risks will be extended future credit only if the back debt is paid and the customer is no longer deemed a collection problem.

See OEL Fiscal Guidance 240.03 for specific OEL instructions.

If write-off procedures have been initiated, the following accounting treatment applies:

1. Current year invoices that are written off will either be charged against an appropriate revenue or revenue adjustment account, or against the original account credited.
2. Invoices written off that are dated prior to the current year will be written off against net assets.

### **Tracking Payments and Projections of Grant Funds**

Payments received and paid are tracked to ensure accuracy of accounting and to provide for an easily understood, quick reference for the various contracts.

1. The costs are tracked by cost center (OCA)
  - a. Each invoice is entered at the time of submission of the actual invoice to the state.
  - b. At any time, a report can be generated for any agency that the Coalition contracts with for services to find out what amounts have been paid in each cost center.
  
2. On an OEL Microsoft Excel workbook, the spending plan calculates the projected deficit/surplus in each cost center (OCA) by carrying forward the most recent month's expenditures for the remaining months and subtracting the projected total from the budgeted amount.

# F304 CHARGING OF COSTS TO FEDERAL AWARDS

Effective Date: 08/28/07

Revision Date: 09/16/09, 07/01/11, 12/07/16, 08/07/19, 09/11/19

## Overview

The Coalition charges costs that are reasonable, allowable, and allocable to a Federal award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs in the general ledger in order to assure that unallowable costs are not charged to Federal awards.

## Segregating Unallowable from Allowable Costs

The following steps shall be taken to identify and segregate costs that are allowable and unallowable with respect to each Federal award:

1. The budget and grant or contract for each award shall be reviewed for costs specifically allowable or unallowable.
2. Accounting personnel shall be familiar with the ~~allowability of~~ allowable costs provisions of 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards particularly:
  - a. The list of specifically unallowable costs found in the Coalition cost allocation plan (Selected Items of Cost), such as alcoholic beverages, bad debts, contributions, fines and penalties, lobbying, etc.
  - b. Those costs requiring advance approval from Federal agencies in order to be allowable in accordance with the most current version of OEL Final Guidance on Prior Approval Procedures for Selected Costs and Administrative Requirements, such as foreign travel, equipment purchases, etc.
3. No costs shall be charged directly to any Federal award until the cost has been determined to be allowable under the terms of the award and/or 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
4. For each Federal award, an appropriate set of general ledger accounts (or account segments) shall be established in the chart of accounts to reflect the categories of allowable costs identified in the award or the award budget.
5. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a Federal award or to activity associated with a Federal award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e., if the purchase that results in the credit took place in a prior period, the prior period shall not be amended for the credit).

## Criteria for Allowability Allowable Costs

All costs must meet the following criteria from A-122 2 CFR Part 200 (OMB Uniform Guidance), in order to be treated as allowable direct or indirect costs under a Federal award:

1. The cost must be “reasonable” for the performance of the award, considering the following factors:
  - a. Whether the cost is of a type that is generally considered as being necessary for the operation of the Coalition or the performance of the award;
  - b. Restraints imposed by such factors as generally accepted sound business practices, arm’s length bargaining, Federal and state laws and regulations, and the terms and conditions of the award;
  - c. Whether the individuals concerned acted with prudence in the circumstances;
  - d. Consistency with established policies and procedures of the Coalition, deviations from which could unjustifiably increase the costs of the award.
2. The cost must be “allocable” to an award by meeting one of the following criteria:
  - a. The cost is incurred specifically for a Federal award;
  - b. The cost benefits both the Federal award and other work, and can be distributed in reasonable proportion to the benefits received; or
  - c. The cost is necessary to the overall operation of the Coalition, except where a direct relationship to any particular program or group of programs cannot be demonstrated.
3. The cost must conform to any limitations or exclusions of 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards or the Federal award itself.
4. Treatment of costs must be consistent with policies and procedures that apply to both federally financed activities and other activities of the Coalition.
5. Costs must be consistently treated over time.
6. The cost must be determined in accordance with generally accepted accounting principles.
7. Costs may not be included as a cost of any other federally financed program in the current or prior periods.
8. The cost must be adequately documented.

## Written Procedures for Allowability of Allowable Costs - Required Contents [2 CFR Part 200.302(7)]

1. Procedures or disclosures for prohibited costs – see current OEL Grant Agreement and Fiscal Guidance regarding allowable and unallowable costs.
2. Procedures to evaluate allowability of allowable costs – **a disclosure requirement.**

The Coalition applies the following questions to each transaction and documents the results.

**Phase I Analysis – General considerations for allowable costs**

- A. Consider requirements from federal regulations and program requirements
  - 1. Is the proposed cost allowable based on instructions from uniform grant guidance?
  - 2. Is the proposed cost consistent with the federal cost principles?
- B. Consider requirements from the federal awarding agency
  - 3. Is the proposed cost allowable based on agency-specific regulations?
  - 4. Is the proposed cost allowable based on the related terms/conditions that govern the agency's award to / agreement with OEL?
  - 5. Is the proposed cost consistent with the grant project performance measures or benchmarks?
- C. Consider requirements from applicable state guidance
  - 6. Is the proposed cost consistent with authorized grant program activities as described in the USDHHS-approved CCDF State plan?
  - 7. Is the proposed cost allowed by state expenditures guidance from state statutes, rules, regulations or guidance from DFS/DMS?
  - 8. Does the proposed cost comply with related grant program terms/conditions issued by OEL for grant awards, contracts, purchase orders and other expenditure agreements?
- D. Consider the period of performance
  - 9. Is the proposed cost for the allowed period of availability as defined for the funding program?
- E. Consider other oversight instructions
  - 10. If federal or state-level prior approval is required for the proposed cost, was this process followed?

**Phase II Analysis – Specific factors affecting allowable costs**

Several additional factors should be considered and documented by staff for cost transactions. The answer for each question listed here must be “yes” in order for staff to continue with the transaction.

- F. The proposed cost(s) is/are -
  - 11. Necessary
  - 12. Reasonable
  - 13. Allocable
  - 14. In conformance with federal law and grant terms and conditions
  - 15. Consistent with state and local policies
  - 16. Consistently treated
  - 17. In accordance with generally accepted accounting principles (GAAP) and other standards. Each non-federal entity that receives federal/state grant program funds must use accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.
  - 18. Not used as match on another federal award
  - 19. Net of applicable credits (2 CFR §200.406)
  - 20. Adequately documented

**Priority of compliance with federal guidance.** If instances of inconsistency are noted between USDHHS program guidance (i.e., 2 CFR §300 and 45 CFR Parts 98 and 99) and the OMB uniform guidance (i.e., 2



CFR §200), the program-specific guidance instructions from USDHHS will govern and will supersede the standard instructions from 2 CFR §200 all circumstances.

**Priority of compliance with state guidance.** Please note State of Florida's program-specific instructions from state statutes, rules, regulations or guidance from the Department of Management Services (DMS) or the Department of Financial Services (DFS) also apply to and govern Florida's early learning programs. If instances of inconsistency are noted between federal level program guidance and the state's guidance on expenditures, the state guidance from DFS and DMS will govern.

### **Direct Costs**

Direct costs include those costs that are incurred specifically for one award or non-Federal function. The Coalition identifies and charges these costs exclusively to each award or program.

Time sheets or personnel activity reports are also submitted on a regular basis, reflecting employees' work and which programs directly benefited from their effort. Time sheets or personnel activity reports shall serve as the basis for charging salaries directly to Federal awards and non-Federal functions. See the Payroll section of this manual for detailed procedures.

Equipment purchased for exclusive use on a Federal award and reimbursed by a Federal agency shall be accounted for as a direct cost of that award (i.e., such equipment shall not be capitalized and depreciated).

### **Indirect and Joint Costs**

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular grant or program. Joint costs benefit more than one, but not necessarily all, awards. Indirect costs, but not joint costs, may be allocated to benefiting grants through the use of an indirect cost rate.

Examples of indirect costs are:

- The Accounting Department
- The Human Resources Department
- The Board of Directors

Examples of joint costs are:

- Shared space
- Vehicle insurance

Per Federal guidelines, each grant will be charged its fair share of costs. Any costs not reimbursed by a particular funding source will be charged to corporate or other funds that may cover indirect or joint costs after the allocation process is complete.

Direct and indirect costs are reviewed monthly by the Finance Manager to ascertain the allowability of the items charged to the grants.

### **Cost Pools – See Cost Allocation Plan**

**Accounting for Specific Elements of Cost – See Cost Allocation Plan**

# F305 ACCOUNTS PAYABLE MANAGEMENT

Effective Date: 08/28/07

Revision Date: 03/19/08, 08/06/08, 04/06/11, 12/04/13, 09/17/14, 11/04/15, 03/16/16, 12/07/16, 09/20/17, 03/21/18, 09/11/19

## 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/purchase order where necessary, and should be reviewed 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

## Regulations Regarding Invoices

ALL applicable Coalition policies and procedures will comply with the following federal/state laws, regulations, statutes and rules:

- Chapter 60A – General Regulations
- Section 215.422, F.S. – Payments, warrants and invoices; processing time limits; dispute resolution; agency or judicial branch compliance
- Section 287.058, F.S. – Contract document
- Rule 60A-1.002, FAC – Purchase of commodities or contract services
- Chapter 69I – Division of Auditing and Accounting
- Compliance with Rule 69I-24, F.A.C. – Payment of Vouchers by State Warrant
- Compliance with Rule 69I-40, F.A.C. – Bureau of Auditing invoice requirements
- DFS Reference Guide for State Expenditures
  - CFO Memo No. 01 (2012-13), Contract Summary Form
  - CFO Memo No. 02 (2012-13), Contract and Grant Reviews and Related Payment Processing Requirements
  - CFO Memo No. 03 (2014-15), Compliance Requirements for Agreements
  - CFO Memo No. 06 (2011-12), Contract Monitoring and Documenting Contractor Performance

- PUR 1000 and 1001
- OEL Program Guidance PG 250.01, Other Cost Accumulator (OCA) Working Definitions
- OEL annual grant agreement Exhibit I for specified prohibited costs
- 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

### **Regulations Regarding Disbursement Control Systems**

- 60A-1.016 F.A.C., Contract and Purchase Order Requirements.
- DFS Reference Guide for State Expenditures
- DFS State Travel Manual
- CFO Memo No. 06 (2016-17), *Guidance for Travel restrictions imposed by Ch. 2016-62, FL Law*
- CFO Memo No. 02 (2014-15), *State of Florida Purchasing Card Program Convenience Fees/Surcharges*
- OEL annual grant agreement Exhibit I for specified prohibited costs
- 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
  - 2 CFR 200.302, *Financial management systems*
  - 2 CFR 200.302(7), *Financial management systems* – ~~allowability of costs~~ allowable costs
  - 2 CFR 200.303, Internal controls
  - 2 CFR 200, Subpart E – Cost Principles
- OEL Program Guidance files
  - Program Guidance 440.10 – Office of Early Learning Match Reporting Guidance
  - Program Guidance 240.01 – Cash Management Procedures
  - Program Guidance 240.04 – School Readiness Funds Management
  - Program Guidance 240.05 – Guidance on Prior Approval Procedures
  - Program Guidance 240.06 – Reimbursement Request Requirements for ELCs
  - Program Guidance 250.01 – Other Cost Accumulators (OCAs) Guidance.

### **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 bi-weekly basis. Information is entered into the accounting system with approved invoices or disbursement vouchers with appropriate documentation attached.

Only original invoices (or original statements for select vendors) 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 10<sup>th</sup> 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.

The Coalition operates on a modified cash basis. All invoices are expensed in the month they are paid. At year-end a search for unrecorded liabilities is conducted and invoices paid in the first month of the next year that pertain to the preceding fiscal year are accrued and expensed in the preceding fiscal year. Many payments are made via electronic funds transfer and every effort is made to ensure that payments are made and recorded in the month of occurrence.

## Establishment of Control Devices

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

The Office Manager receives and opens all mail, date stamps and initials. Invoices are entered into the Check Purchase Request Log. Once any and all required backup has been attached to the invoice(s), the Office Manager completes a Check Purchase Request, obtains required approvals and submits to the Finance department for processing.

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

## Invoice Processing

The Coalition's policies will ensure appropriate and adequate invoice processing.

### **A. Invoice processing policy disclosures [69I-40.002(3), F.A.C.]**

1. Contractual service invoices submitted by a vendor/contractor/service provider for payment processing must clearly identify, at a minimum,
  - a. The dates of services, a description of the specific contract deliverables provided during the invoice period and the quantity provided, and the payment amount specified in the agreement for the completion of the deliverable(s) provided.
2. Cost reimbursement invoices must reflect the expenditures incurred by expenditure category.
3. Required information may be submitted on the invoice or in a report format along with any other information required by the terms of the agreement.
4. Written certification, from the contract/grant manager, that services were performed in accordance with the contract terms must be obtained and kept in entity files. [s. 287.057(14), F.S.]

### **B. Invoice processing controls [69I-24.003, F.A.C.; CFOM No. 06 (2011-12)]**

1. The Coalition will receive deliverables and provide written certification of such before payments are made.
  - a. Approval and inspection of goods or services shall take no longer than 5 working days unless the bid specifications, purchase order or contract specifies otherwise. [s. 215.422(1), F.S.]
  - b. Terms conditions must be specified and must accompany the request for payment to evidence delivery of goods/services.
  - c. Coalition must ensure that deliverables were received on time and as intended (i.e., met performance measures) before release of payment is approved/processed.
    - 1) May use a Contract Summary Form
    - 2) May use a written certification from the assigned contract manager on the invoice
    - 3) May use a Deliverable Tracker – track deliverables schedule
    - 4) May use a Deliverable Acceptance form to help document
  
2. The Coalition will ensure invoices have adequate documentation and are processed on a timely basis.
  - a. Documents for goods/services received are date stamped.
  - b. Review invoice for accuracy and completeness of the following details. [69I-40.002, (3), F.A.C.]
    - 1) Description of the item(s).
    - 2) Number of units.
    - 3) Cost per unit.
    - 4) Service dates coincide with invoice period.
    - 5) Minimum level of services has been provided.
    - 6) Amount invoiced coincides with the terms/conditions.
  - c. Verify any required supporting documentation has been submitted.
  - d. Review documentation to gain reasonable assurance that commodities/contractual services have been satisfactorily provided within the terms of the contract/agreement.
  - e. Complete any additional processes required by Coalition policy.
  - f. Certify the entity's receipt of goods/services.
  - g. Invoices shall be paid according to state rules for Prompt Payment Compliance.
    - 1) Section 215.422(3)(b), F.S., requires interest to be paid to the vendor if payment is not issued within 40 days after receipt of the invoice and receipt, inspection, and approval of the goods and services.
    - 2) DFS does not require agencies to pay interest penalty invoices of less than \$1.00 unless the vendor asserts his right to the interest penalty payment either orally or in writing.
  
3. Enforce terms and conditions [s. 287.057(14)(b), F.S.; DFS-related contract manager guidance]
  - a. Coalition staff assigned contract/grant management duties are required to work with the contractor/vendor to ensure that goods/services are received as intended and contract/agreement terms are enforced.
  - b. Use performance bonds when appropriate.
  - c. Verify financial consequences are addressed.
  - d. Verify terms for liquidated damages are included (when applicable) to compensate the entity for any losses realized.
  
4. For disputes about receipt of goods/services [s. 215.422(8), F.S., Payments...disputes]
  - a. Coalition will have written procedures and instructions for staff.
    - 1) Invoice may be prorated, reduced or withheld according to the financial consequences established in contract/agreement.

- 2) Partial or prorated payments must be made based on the deliverables that can be validated and supported by adequate documentation.
- b. If no financial consequences are included in contract/agreement OR documentation can't be provided, the payment should be withheld until the issue is resolved or a settlement is reached.
- c. Inform staff of settlement agreement process.
  - 1) Used when the amount owed to a provider/contractor is in dispute.
  - 2) A lengthy, cumbersome and potentially expensive process the Coalition will not be able to complete alone; legal counsel will be required.
  - 3) Required for many situations including
    - a) To settle a lawsuit, damages or legal fees;
    - b) Absence of an executed agreement;
    - c) Agreement was executed after services were rendered;
    - d) Additional services not included in the agreement were provided;
    - e) Services were rendered after the agreement expired.

*The following section, "Use of Purchase Orders" will have a separate ANTICIPATED effective date of June 30, 2018. OEL plans to finalize the Purchase Order template files in March 2018 so they are ready by April 2018 for Early Learning Coalitions to use. OEL plans to have Full implementation by June 30, 2018 for program year 2018-19.*

### **Use of Purchase Orders**

#### **[60A-1.016, F.A.C., Contract and Purchase Order Requirements]**

The Coalition utilizes a purchase order system. A properly completed purchase order shall be required for each purchase decision (i.e., total amount of goods and services purchased, not unit cost) in excess of **\$500.00**, with the exception of travel advances and expense reimbursements, which require the preparation of a separate form described elsewhere in this manual.

Purchase orders shall be pre-numbered, kept in a secure area in the Finance Manager's office (on an electronic drive with restricted access), and issued upon request from an authorized purchaser.

It is the Coalition's policy to issue a purchase order (or use a credit card with proper authorization) PRIOR to the procurement of goods and services.

All purchase orders shall be recorded in a purchase order log. At the end of each accounting period, an aged outstanding purchase order report shall be prepared and distributed to each purchasing representative and the Finance Manager grant year the Office Manager shall prepare an aged outstanding purchase request report for the Finance Manager's review.

A properly completed purchase order shall contain the following information:

1. Policy disclosures
  - a. Contractor name, address, point of contact and phone number
  - b. Source of funding
  - c. Solicitation number (if applicable)#
  - d. Statements regarding the quantity, description, and price of goods or services ordered#

- e. Applicable payment terms and discounts#
- f. Date of performance, transportation/delivery#
- g. Liquidated damages#
- h. Catalog number, page number, etc. (if applicable)
- i. Net price per unit, less any discount(s)
- j. Total amount of order
- k. Authorized signature
- l. Date purchase order was prepared
- m. Additional disclosures may also apply for higher dollar purchases
  - 1) Payment audit (records of costs will be available upon request)
  - 2) Payment made after written “agency” acceptance
  - 3) Payment timeframe – timely payments will be made
  - 4) Funding availability/annual appropriation
  - 5) No lobbying
  - 6) Public access/public records
  - 7) Conduct of business – federal/state laws govern
  - 8) Conflict of interest/related party activities
  - 9) Confidentiality and safeguarding information
  - 10) Termination for cause – required for purchases in excess of \$10,000^
  - 11) Remedies – required for purchases in excess of \$35,000^

# Required disclosure element per state purchasing statutes or rules (see 60A-1.016, F.A.C.).

^Required disclosures element per federal grant program rules (see 2 CFR Part 200 Appendix II).

- 2. Control processes required for Coalition purchase orders (see 60A-1.016, F.A.C.)
  - a. Secure all unused purchase orders in a safe place and restrict access to these documents.
  - b. Maintain ~~a~~ an electronic file ~~and accounting system~~ for all consecutive purchase orders issued or voided.
  - c. Maintain a record of persons authorized to issue and sign each type of purchase order.
  - d. Monitor and review processes for the use of purchase orders and field purchase orders (those issued by an agency/office that is separate from the agency purchasing office (i.e., satellite offices).
  - e. Rationale for method of procurement used.

### **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 Manager. 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/purchase order as required by procurement policies
- 5. Any other supporting documentation deemed appropriate



6. Check request or purchase order

### **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/purchase order, packing slip and receiving documentation.
4. Document the general ledger distribution, using the Coalition's current chart of accounts.

### **Approvals**

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

Approval by the Office Manager 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 Finance Manager.

### **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.

### **Accounts Payable**

The Coalition is on a modified cash accounting method. From month to month expenses are recorded as they are paid. At the end of the fiscal year, unrecorded liabilities are recorded into the year the expense occurred regardless of when payment was made.

### **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.

At the end of each monthly accounting period the Finance Manager reviews the subrecipient payable account to the last invoice received from the subrecipient. Differences are investigated immediately.

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/purchase order file for open orders more than 60 days old and follow up.

At the end of grant period, the purchase request log is reviewed for purchases received greater than \$500 that were not paid before the end of the period. Accruals are recorded for found liabilities.

### **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.~~ Office Manager.

### **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, 09/17/14, 11/04/15, 03/16/16, 09/20/17, 09/11/19**

### **Disbursement Controls**

The Coalition's disbursement policies and procedures will use fiscal control and fund accounting procedures that will confirm proper disbursement of, and accounting for, federal and state funds paid to the Coalition for early learning programs as required by the Grant Agreement between OEL and early learning coalitions and as required by 45 CFR Part 75.302 "Financial Management and Standards for Financial Management Systems".

### **Check Preparation**

The Coalition prints vendor checks and expense reimbursement checks on a bi-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 pre-numbered and utilized in numerical order. Checks are imprinted with the statement "Void after 90 days." 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 Office Manager 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~~ or 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.

## F309 PAYROLL AND RELATED POLICIES

Effective Date: 08/28/07

Revision Date: 02/04/09, 09/16/09, 08/03/11, 11/04/15, 12/07/16, 09/20/17, 09/11/19

### Classification of Workers as Independent Contractors or Employees

The Coalition considers all relevant facts and circumstances regarding the relationship between the Coalition and the individual in making determinations about the classification of workers as independent contractors or employees. This determination is based on the degree of control and independence associated with the relationship between Coalition and the individual. Facts that provide evidence of the degree of control and independence fall into three categories:

1. Behavioral control
2. Financial control
3. The type of relationship of the parties

Facts associated with each of these categories that will be considered in making employee/contractor determinations shall include:

1. Behavioral control:
  - a. Instructions given by the Coalition to the worker that indicate control over the worker (suggesting an employee relationship), such as:
    - (1) When and where to work
    - (2) What tools or equipment to use
    - (3) What workers to assist with the work
    - (4) Where to purchase supplies and services
    - (5) What work must be performed
    - (6) What order or sequence to follow
  - b. Training provided by the Coalition to the worker (i.e., employees typically are trained by their employer, whereas contractors typically provide their own training).
2. Financial control:
  - a. The extent to which the worker has unreimbursed business expenses (i.e., employees are more likely to be fully reimbursed for their expenses than is a contractor).
  - b. The extent of the worker's investment in the facilities/assets used in performing services for the Coalition (greater investment associated with contractors).
  - c. The extent to which the worker makes services available to the relevant market.
  - d. How the Coalition pays the worker (i.e., guaranteed regular wage for employees vs. flat fee paid to some contractors).
  - e. The extent to which the worker can realize a profit or loss.
3. Type of Relationship:
  - a. Written contracts describing the relationship that the Coalition and the individual intend to create.

- b. Whether the Coalition provides the worker with employee-type benefits, such as insurance, paid leave, etc.
- c. The permanency of the relationship.
- d. The extent to which services performed by the worker are a key aspect of the regular business of the Coalition.

If an individual qualifies for independent contractor status, the individual will be sent a Form 1099 if total compensation paid to that individual for any calendar year, on the cash basis, is \$600 or more. The amount reported on a Form 1099 is equal to the compensation paid to that person during a calendar year (on the cash basis). Excluded from “compensation” are reimbursements of business expenses that have been accounted for by the contractor by supplying receipts and business explanations.

If an individual qualifies as an employee, a personnel file will be created for that individual and all documentation required by the Coalition personnel policies shall be obtained. The policies described in the remainder of this section shall apply to all workers classified as employees.

### **Wage Comparability Study**

The Coalition will perform wage comparability studies every three years to ensure the salary and wage structure is similar to other the Coalitions of like size and employee base in our area.

### **Payroll Administration**

The Coalition operates on a bi-weekly payroll. A personnel file is established and maintained for all employees with current documentation, as described throughout this section and more fully described in the Coalition's Personnel Manual.

The following forms, documents and information shall be obtained and included in the personnel files of all new employees:

1. Completed Coalition Employment Application (and/or resume, if applicable)
2. Applicant references (work & personal)
3. Interview questions and notes
4. Completed Form W-4 Employee Federal Withholding Certificate
5. Completed Form I-9 Employment Eligibility Verification
6. Copy of driver's license
7. Copy of Social Security card issued by the Social Security Administration
8. Starting date and scheduled hours
9. Job title and starting salary
10. Authorization for direct deposit of paycheck, along with a voided check or deposit slip

For employees without a current, valid driver's license, acceptable alternative documents shall include:

1. U.S. Passport
2. Certificate of U.S. Citizenship (INS Form N-560 or N-561)
3. Voter's registration card
4. U.S. Military card
5. ID card issued by a Federal, state or local government, provided it contains a photo
6. School record or report card (for persons under age 18 only)

For employees without a Social Security card, acceptable alternative documents shall include:

1. U.S. Passport
2. Certificate of U.S. Citizenship (INS Form N-560 or N-561)
3. Original or certified copy of a birth certificate issued by a state, county or municipal authority
4. Certificate of Birth Abroad issued by the Department of State (Form FS-545 or Form DS-1350)
5. U.S. Citizen ID Card (INS Form I-197)
6. Native American tribal document
7. ID Card for use of Resident Citizen in the United States (INS Form I-179)

Each employee personnel file shall also indicate whether the employee is exempt or non-exempt from the provisions of the Fair Labor Standards Act.

If required by specific grants, the employee payroll file must also include a pre-employment background check.

### **Changes in Payroll Data**

All of the following changes in payroll data are to be authorized in writing:

1. New hires
2. Terminations
3. Changes in salaries and pay rates
4. Voluntary payroll deductions
5. Changes in income tax withholding status
6. Court-ordered payroll deductions

New hires, terminations, and changes in salaries or pay rates shall be authorized in writing by the C.E.O.

Voluntary payroll deductions and changes in income tax withholding status shall be authorized in writing by the individual employee.

Documentation of all changes in payroll data shall be maintained in each employee's personnel file.



## **Payroll Taxes**

The Office Manager is responsible for ensuring all required tax forms are properly completed and submitted. The Finance Manager is responsible for ensuring all required taxes are withheld and paid. The Coalition may utilize the services of an outside payroll service center for the processing of payroll, as determined by the Board of Directors. Annually, the Coalition will request a SAS70 Report of the outside payroll service center to review their internal controls.

It is up to each employee to notify the Office Manager if a change needs to be made to their current W-4 on file. If a change is made, a new W-4 will be completed and signed. Withholding of Federal income taxes shall be based on the most current Form W-4 prepared by each employee.

## **Personnel Activity Reports (PAR's)**

The Coalition follows the guidelines in 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as well as requirements in specific grants. Therefore, salaries and wages charged to Federal and state grants will be supported as follows:

1. Charges will be based on documented payrolls approved by C.E.O. of the Coalition.
2. Every Coalition staff, whose compensation is charged, in whole or in part, directly or indirectly to Federal awards, will complete a Personnel Activity Report (PAR) that will account for the staff activity for the pay period. Specifically, all work activity must be coded to the correct OCA (Other Cost Accumulator) and the actual amount of time rounded to the nearest quarter hour. The OCA codes are used to document the different types of work activities completed for either the School Readiness grant or the Voluntary Prekindergarten grant that fund the Coalition. Upon hire or re-assignment, this process will be part of the new employee/position orientation and instruction.
3. The time sheets will reflect an after-the-fact determination of the actual activity of each employee. Budget estimates will not be used as support for charges to awards.
4. The time sheets must be signed by the individual employee and the supervisor/C.E.O. who has first-hand knowledge of the activities performed by the employee.
5. A report will be prepared on the same basis as the pay periods (bi-weekly).
6. Charges for non-exempt employees will also be supported by records required by the Fair Labor Standards Act.
7. Salaries and wages of employees used in meeting cost sharing or matching (in-kind) are supported in the same manner as salaries and wages charged to Federal awards.

### **Preparation of Personnel Activity Reports (PAR's)**

Each Coalition employee must submit to the Office Manager a signed and approved Personnel Activity Report no later than 9:00 am on Wednesday of the pay week. Personnel Activity Reports shall be prepared in accordance with the following guidelines:

1. Each PAR shall reflect all hours worked during the pay period (time actually spent on the job performing assigned duties).
2. PAR's shall be prepared in ink (or electronically).
3. Errors shall be corrected by crossing through the incorrect entry, filling in the correct entry, and placing the employee's initials next to the change (i.e., employees shall not use "white out" or correction tape)
4. Employees shall identify and record hours worked based on the nature of the work performed;
5. Compensated absences (vacation, holiday, sick leave, etc.) should be clearly identified as such;
6. PAR's shall be signed by the employee prior to submission.

A Coalition employee who is on leave, traveling, or is ill on the day that Personnel Activity Reports are due may telephone or email PAR information (actual time worked and the appropriate classifications) to the Office Manager. The employee must initial a timesheet submitted in this manner immediately upon his/her return to the office. Personnel Activity Reports submitted in this manner shall bear the notation, "Time reported by telephone or e-mail by (employee) to Office Manager." The PAR shall be signed by the C.E.O.

### **Review and Approval of PAR's**

After preparation, the C.E.O. shall review and approve timesheets certifying the accuracy of time records and OCA coding/utilization. Corrections identified by a C.E.O. shall be authorized by the employee by initialing next to the change.

### **Leave Audits**

Periodically and prior to fiscal year-end, the Office Manager will send e-mails notices to all staff to verify leave balances and identifying how many annual leave hours the employee may have in jeopardy of losing, if not used by fiscal year-end.

### **Processing of Personnel Activity Reports (PAR's)**

~~From the completed PAR's, the~~ The Office Manager will review all completed PARs each month for mathematical accuracy (not required if PAR's are electronic). Next, the Office Manager prepares the "Payroll Summary Schedule of Hours Worked" for the C.E.O.'s approval. After review and approval, the C.E.O. signs and dates the summary for payroll processing. Then the Office Manager submits the payroll to the payroll service center.

The Office Manager may not change or correct Personnel Activity Reports. When errors are noted, the Office Manager will return the PAR to the employee for corrections and resubmittal.

Tampering with, altering, or falsifying time records, recording time on another employee's time record or willfully violating any other Personnel Activity Report policy or procedure may result in disciplinary action, up to and including discharge.

### **Review of Payroll**

Upon production of payroll reports, and check stubs from the payroll service center, the Office Manager reviews payroll prior to its distribution of check stubs to the employees. The Office Manager shall sign the payroll register, indicating approval of the payroll.

### **Distribution of Payroll**

Payroll check stubs for electronic deposits ~~shall be distributed by the Office Manager who does not approve Personnel Activity Reports and is not responsible for hiring and firing~~ are available electronically from the payroll processing contractor to each employee.

### **Internal Audit of Payroll Data**

~~The Coalition will conduct an annual internal audit of certain payroll data. This internal audit shall be performed by the Coalition's C.E.O. and Finance Manager. The purpose of this internal audit is to determine the integrity of the Coalition's payroll records. The internal audit shall include the following procedures:~~

- ~~1. Tracing a sample of salaries, withholdings, deductions, and direct deposit information to supporting documentation in each selected employee's payroll and/or personnel file.~~
- ~~2. Tracing a sample of new hires and departures to personnel files, including verification of first and last pay dates.~~
- ~~3. Cross checking the payroll master files for employees with identical addresses, social security numbers, or direct deposit bank account information.~~

~~Any unexplained deviations found as a result of these internal audit procedures shall be reported to the chair of the Executive/Administrative Committee.~~

And independent payroll processing services is utilized for processing the Coalition payroll. Payroll data is reviewed monthly by a Finance Manager when recording payroll data received from the payroll processing contractor. Rates of pay are reviewed for changes as well as additions or deletions.



## **F401 CASH AND CASH MANAGEMENT**

**Effective Date: 08/28/07**

**Revision Date: 03/19/08, 08/06/08, 02/04/09, 09/16/09, 04/07/10, 06/06/12, 02/12/13, 12/04/13, 11/04/15, 09/11/19**

### **Cash Accounts**

#### ***General Checking Account (operating account):***

The primary operating account provides for routine business check disbursements. All cash and credit card deposits are made to this account.

Cash transfers are done on an as needed basis to cover disbursements. ~~This is done by two authorized signers.~~ Cash transfers are approved the CEO and a Board Member.

In addition, all advances of Federal funds shall be deposited in an interest-bearing account and interest earned shall be returned to the awarding agency ~~quarterly~~ annually. Interest earned on such funds will be allocated to Federal awards based on the percentage of funds received during the month for each award.

### **Minimization of Time for Cash On Hand**

The Coalition incorporates a minimization of time between the transfer of federal funds and pay out of funds for program purposes by complying with OEL established guideline which states any such transfer of funds must be within 30 days.

### **Authorized Signers**

The following Coalition personnel are authorized to sign checks drawn on the general operating and wire transfer funds: Board of Directors Officers, C.E.O., and the Board Designee.

- Refer to the signature card

The Finance Manager will promptly notify the Coalition's financial institutions of changes in authorized signatures upon the departure of any authorized signer.

### **Bank Reconciliations**

Bank account statements are received by the Office Manager each month. ~~Upon receipt, the Office Manager forwards the un-opened envelope to the C.E.O. for an initial review. The C.E.O. will open the envelope and perform a scan of the documents. The C.E.O. will date and initial each page before returning to the Office Manager for a second review. Upon completion of the second review, the Office Manager~~

~~signs and dates the document.~~ The Office Manager stamps the date of receipt on the bank statement and keeps a scanned copy of the statement in the Coalition documents file.

~~The bank statements are then forwarded to the Finance Manager who reviews its contents for unusual or unexplained items, such as unusual endorsements on checks, indications of alterations to checks, etc. (This review must be performed in a timely manner so that reconciliation of the bank account is not delayed.) Unusual or unexplained items shall be reported immediately to the Executive/Administrative Committee for reconciliation to the online bank account data and to the General Ledger Cash Account.~~

~~The entire bank statement is then reconciled between the bank balance and general ledger balance. The bank reconciliation process will be completed within two weeks of receipt of each bank statement~~ 45 days of the bank statement date.

If the Coalition's financial institution does not return original cancelled checks or paper copies thereof, the Finance Manager preparing the monthly bank reconciliation shall view electronic copies of cancelled checks provided by the financial institution.

Upon completion of the bank reconciliation preparation, the Finance Manager signs and dates the document. It is then forwarded to the C.E.O. ~~for review. The CEO initials and dates the bank reconciliation as approval. All bank reconciliations have a final review by the C.E.O. on a monthly basis. Upon completion of the final review, the C.E.O. signs and dates the document.~~ The bank reconciliation is then returned to the Finance Manager.

Bank reconciliations ~~and paper copies of cancelled checks~~ are filed in the current year's accounting files.

### **Cash Flow Management**

The Finance Manager monitors cash flow needs on a weekly basis to eliminate idle funds and to ensure that payment obligations can be met.

The Coalition adheres to the requirements of its grants ~~which may prohibit loaning funds between programs~~, therefore, cash management and reporting is performed at the program level as well as for the Coalition as a whole.

The Coalition's C.E.O. will meet with the bank representative to get the Coalition established with a line of credit if an operating shortfall ever occurs.

### **Stale Checks**

Once a check for \$50 or more has not cleared the Coalition's bank for ~~6~~ 3 months, contact will be made with the payee to resolve the issue. If the payee has not supplied an alternate manner to receive the funds within ~~30~~ 60 days after contact, the check will be written off and cancelled. The correspondence with the

payee shall be recorded in the Stale Check Form, reporting the nature of the correspondence and how the issue was resolved.

All stale checks that are written off within the same fiscal year as they were written shall be credited to the same expense or asset account that was debited when the check was written, or the expenditure incurred. For stale checks written off in fiscal years subsequent to the year in which the check was written, the funds must be returned to the program funder.

The Coalition will also comply with the Florida laws regarding unclaimed property. Accordingly, the Coalition shall file all appropriate forms and remit the stale check funds as unclaimed property to the Florida Department of Financial Services in accordance with Chapter 727, Florida Statutes.

### **Petty Cash**

The Coalition will provide petty cash funds for valid, minor office expenditures (not for travel for employee advances), and to periodically replenish these funds up to its authorized balance of \$200. The Administrative Office has \$200. The Office Manager and Finance Manager are responsible for ensuring that the petty cash fund is locked in the Administrative Office at all times.

All disbursements from the petty cash fund must be accompanied by a completed and approved petty cash voucher. Receipts are required for all disbursements from petty cash.

The Finance Manager shall prepare a reconciliation of the petty cash account on a periodic basis.

Petty cash reconciliations are subject to review by the Office Manager, who may also perform periodic surprise cash counts and reconciliations.

Personal loans to employees, staff of providers, and material service organizations (through petty cash funds or any other Coalition funds) are prohibited.

### **Wire Transfers**

To create a new electronic funds transfer recipient, dual authorization is required. When establishing a new vendor file, when appropriate, the Finance Manager will approve the vendor to receive electronic funds transfers. The C.E.O. gives the final approval. The Executive/Administrative Committee is subsequently notified of all newly-established electronic funds transfer recipients.

The authorized signers and the C.E.O. shall be the only Coalition employees authorized to transact wire transfers from the Coalition bank account. To prevent anyone other than authorized signers of the board and the C.E.O. from transacting wire transfers, the banking institution will check identifications.

Confirmations of all wire transfers are delivered to the Finance Manager.

### **Interest-Bearing Accounts**

The Coalition complies with OEL Cash management policy requirements to have all Federal and State Award funds held in interest-bearing bank accounts. This interest earned is to be calculated and returned to OEL on ~~a quarterly basis~~ an annual basis – within 45 days of the fiscal year-end.



## **F402 CAPITALIZED ASSETS AND INVENTORY REQUIREMENTS**

**Effective Date: 08/28/07**

**Revision Date: 10/01/08, 09/16/09, 02/12/13, 12/04/13, 04/08/15, 03/16/16, 09/11/19**

### **Policy**

The Coalition staff, and sub-recipient staff, is responsible for the safeguarding of financial and physical assets and being alert to possible exposures, errors, and irregularities. The Coalition, and sub-recipient(s), are required to:

- maintain an accurate inventory control of non-expendable, tangible real property
- record the acquisition of new property
- document the transfer of property from one location to another
- provide documentation when property is being repaired
- complete physical inventories as required by law
- alert management when property is missing or suspected stolen
- obtain approval prior to disposing of property
- ensure that unauthorized use of property is prohibited

### **CAPITALIZED ASSETS**

#### **Capitalization Threshold**

The Coalition's capitalization threshold is any item that was either purchased for \$5,000 or more or was contributed to the Coalition with a fair market value of \$5,000 or more, and has a useful life of at least one (1) year.

#### **Capitalized Assets - Purchased**

Items with unit costs below the Coalition's capitalization threshold shall be expensed in the year purchased. Capitalized assets are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives, as described within these policies.

If an awarding agency requires a lower capitalization threshold, the Coalition will adhere to that dollar amount only for that program or contract.

Capitalized assets will be reported as expensed for grants if they were so budgeted in the grant application. However, for the Coalition's financial statements, these assets will be capitalized and depreciated according to these policies.

### **Capitalized Assets – Contributed**

Assets with fair market values in excess of the Coalition’s capitalization threshold that are contributed to the Coalition, or a sub-recipient for the Coalition, shall be capitalized as fixed assets on the financial statements. Contributed items with market values below the Coalition’s capitalization threshold shall be expensed in the year contributed.

Capitalized contributed assets are accounted for at their market value at the time of donation and all such assets, except land and certain works of art and historical treasures, are subject to depreciation over their estimated useful lives, as described within these policies.

### **Capitalized Assets - Depreciation and Useful Lives**

All capitalized assets are maintained in the special property account group and are not included as an operating expense. Property is depreciated over its estimated useful lives using the straight-line method, half-year convention.

Recovery periods are as follows:

1. 5-year property:
  - Computers and peripheral equipment
  - Office machinery (such as typewriters, calculators, and copiers)
  - Vehicles
2. 7-year property:
  - Office furniture and fixtures (such as desks, files, and safes)
  - Any property that does not have a recovery period as designated by the IRS
3. Any other property will follow the IRS guidelines on length of recovery period
4. Alternatively, at the direction of the Finance Manager capitalized assets may be depreciated over useful lives expressed in terms of units of production or hours of service in place of the preceding useful lives expressed in terms of time.

Residual value of capitalized assets shall be determined by the Accounting Department in conjunction with the department or employee that shall utilize the asset.

For accounting and interim financial reporting purposes, depreciation expense will be recorded on an annual basis.

### **Capitalized Assets - Changes in Estimated Useful Lives**

If it becomes apparent that the useful life of a particular capitalized asset will be less than the life originally established, an adjustment to the estimated useful life shall be made. All such changes in estimated useful lives of capitalized assets must be approved by the Finance Manager.

When a change in estimated useful life is made, the new life is used for purposes of calculating annual depreciation expense. In the year in which the change in estimate is made, the cumulative effect of the change shall be reflected as depreciation expense in the Coalition's statement of activities.

For example, if in the fourth year of an asset's life, it is determined that the asset will last five years instead of the original estimate of seven years, depreciation expense for that year shall be equal to the difference between  $\frac{4}{5}$  of the asset's basis (accumulated depreciation at the end of year four) and  $\frac{3}{7}$  of the asset's basis (accumulated depreciation at the beginning of the year).

### **Capitalized Assets - Repairs**

Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

Expenditures to repair capitalized assets shall be capitalized if the repairs increase the value of property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining estimated useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

### **Capitalized Assets - Establishment and Maintenance of a Fixed Asset Listing**

All capitalized property shall be recorded on the Fixed Asset Listing Report. This report shall include the following information with respect to each asset:

1. Date of acquisition
2. Unit acquisition cost (computed by including freight, insurance, and any other shipping costs divided by number of units)
3. Description (such as color, name, make, model, manufacturer and serial number or other identification number)
4. Depreciation method
5. Estimated useful life
6. Book Value
7. Depreciation amount
8. Residual value of asset

## **INVENTORY REQUIREMENTS**

### **Items to be Inventoried**

All nonexpendable property (as listed below), purchased by the Coalition, or a sub-recipient of the Coalition, are to be maintained, safeguarded, inventoried and accounted for:

- Equipment, fixtures, or other tangible personal property of a non-consumable and nonexpendable nature, with a value or cost of \$1,000.00 or more and a normal life expectancy life of one (1) year or more
- Portable or attractive items such as computers which may contain sensitive or confidential information (However, if they were under the cost threshold at time of acquisition, these items may be inventoried and accounted for by a means other than the official inventory report.)

### **Inventory Procedures**

The Coalition, and sub-recipient(s), are required to adhere to these policies and procedures when establishing and maintaining the Property Inventory Reports, and per the following regulations as appropriate; Chapter 69I-73, FAC, Chapter 274, F.S., and 45 CFR Part 75.

When tangible property is purchased from combined federal and state funding, the more restrictive requirements apply.

### **Inventory Maintenance and Reporting Procedures**

All property that is required to be recorded on the Property Inventory Report shall include the following information with respect to each item:

1. Date of acquisition
2. Unit acquisition cost (computed by including freight, insurance, and any other shipping costs divided by number of units)
3. Method of acquisition (and if purchased; voucher, check, or warrant number)
4. Description (such as color, name, make, year, model name/number, manufacturer, and a serial number or other identification number)
5. Funding source of the property, including the grant award number and other cost accumulator (OCA)
6. A statement that the title vests in the Coalition
7. Information to calculate the Federal share of the cost of the property, if applicable
8. Physical location of property and use
9. Name of custodian
10. Property tag identification number
11. Date that the item was last inventoried and the condition of the item as of that date, using the appropriate condition code as described here:
  - (E) Excellent: The item is in excellent serviceable condition.
  - (G) Good: The item is in reusable and serviceable condition.
  - (F) Fair: The item is worn but is in reusable condition and can be cleaned, polished, and placed back in use with minimum repair or maintenance.
  - (P) Poor: The item is very worn, old, or obsolete and requires major repairs before use. This type of grant-purchased property may have parts, which may be useful.

- (S) Scrap: The item is not usable by the Coalition. The item is obsolete or non-repairable, unserviceable, and may present a health or safety hazard.
12. Ultimate Disposition Data, including date of disposal and sales price (if applicable), **OR** the method used to determine current fair market value *where* a recipient compensates the awarding agency for its share. When determining fair market value, the Coalition will use a comparison of recent purchase prices of similar item(s) and/or the written opinions of applicable professionals.

### **Inventory Maintenance and Reporting Procedures for Sub-recipients**

1. The sub-recipient must be granted Coalition prior approval for all items that are included in the “Contractor Prior Approval Guidance” issued by the Coalition.
2. The sub-recipient must assign a Property Custodian. The Property Custodian will be entrusted with five Coalition tag number decals, at a time, for assignment and placement, and will be responsible for maintaining the Coalition’s Property Inventory Report, as it pertains to the sub-recipient (actual property in sub-recipient’s custody).
3. The Property Custodian will review copies of the vendor invoices to ensure all purchases requiring inventory recording are added to the Coalition Property Inventory Report.
4. All purchases that require inventory recording will then be highlighted (or indicated in another agreed-upon manner) on the vendor invoice and added to the Coalition’s Property Inventory Report.
5. As property is purchased, the Property Custodian will submit to the Coalition an updated Coalition Property Inventory Report, corresponding vendor invoices w/highlights, and references and/or copies of all corresponding Coalition prior approvals.
6. The Property Custodian will request additional tag number decals, from the Coalition, as needed.
7. The Property Custodian is responsible for internal inventory relocation reporting, to ensure the Coalition Property Inventory Report is kept current.
8. The Property Custodian will perform annual physical inventories, of all operating sites, with Coalition staff by **September 1** of each fiscal year, unless the Sub-recipient/Coalition contract is ending in the current fiscal year.
9. **If the contract ends June 30 of the current fiscal year**, the annual physical inventories must be completed with Coalition staff **by May 31** in preparation for transition activities. In addition, **ALL** equipment and furniture purchases for the remainder of the contract would require Coalition Prior Approval.
10. In the case of a unilateral contract termination, no equipment or furniture purchased (from the date of notification) will be reimbursed by the Coalition.
11. If, at any time, property is missing or thought to have been stolen, the Property Custodian must alert the Coalition immediately.
12. Before disposing of any Coalition property, the Property Custodian must contact the Coalition and follow OEL policy. Final disposition will be updated on the Coalition Inventory Report.

## CAPITALIZED ASSETS AND INVENTORY REQUIREMENTS

### Property Purchased With Federal Funds

The Coalition may occasionally purchase property that will be used exclusively on a program funded by a Federal agency. Property charged to Federal awards will be subject to certain additional policies as described in this policy.

All applicable purchases of “property” with Federal funds shall have prior approval, in advance and in writing, by the Federal awarding agency and per Federal awarding agency’s prior approval process. In addition, the following policies shall apply regarding property purchased and charged to Federal awards:

1. Adequate insurance coverage will be maintained with respect to property charged to Federal awards.
2. For property (or residual inventories of supplies) with a remaining per unit fair market value of less than the Coalition’s capitalization threshold at the conclusion of the award, the Coalition shall retain the property without any requirement for notifying the Federal agency.
3. If the remaining per unit fair market value is more than the Coalition’s capitalization threshold, the Coalition shall gain a written understanding with the Federal agency regarding disposition of the property. This understanding may involve returning the property to the Federal agency, keeping the property and compensating the Federal agency, or selling the property and remitting the proceeds, less allowable selling costs, to the Federal agency.
4. The Grants and Operations Manager shall determine whether a specific award with a Federal agency includes additional property requirements or thresholds and requirements that differ from those described above.
5. A physical inventory of all property purchased with Federal funds shall be performed annually. The results of the physical inventory shall be reconciled to the accounting records of and Federal reports filed by the Coalition.

### Physical Inventory

A physical inventory of all capitalized assets and inventoried property will be taken on an annual basis by the Coalition, as well as whenever there is a change of custodian. The Coalition must provide the updated Master Property Inventory List to OEL no later than **October 1** of each year or **within 30 days** of a change in custodian. All serial numbers and Coalition-assigned tag numbers will be double-checked for accuracy. This physical inventory shall be reconciled to the Fixed Asset Listing and the Property Inventory Report and adjustments made as necessary. All adjustments resulting from this reconciliation will be approved by the Finance Manager, and the fixed asset detail will be reconciled to the general ledger.

### **Purchases of Shared Assets/Inventoried Property**

If the Coalition agrees to share its assets or inventoried property with another coalition, through a common contractor/sub-recipient, the coalition with whom the title vests must be established and agreed upon before purchase. In addition, full disclosure of any shared purchase/allocation must be provided with the Coalition's invoice.

### **Receipt of Newly-Purchased Property**

At the time of arrival, all newly-purchased property shall be examined for obvious physical damage. If an item appears damaged or is not in working order, it shall be returned to the vendor immediately.

In addition, descriptions and quantities of items per the packing slip or bill of lading shall be compared to the items delivered. Discrepancies should be resolved with the vendor immediately.

Staff who receives shipments must verify the receipt and inspection of all goods by signing and dating the vendors' packing slips, as well as making any corrective notations on the packing slip when applicable.

### **Use of Equipment**

Disclosures related to the use of equipment are mandated by uniform grant guidance [45 CFR Part 75.320(c), Use of equipment].

- Equipment is used by the funding program/project as long as needed;
- If there's extra capacity available, use the equipment for other partnering programs/projects;
- If used for other programs/projects any related usage fees must equal those charged by other private companies for the same equipment; and
- If new equipment is needed, current equipment may be sold or used for trade-in negotiations to offset newer equipment costs (subject to OEL prior approval).

### **Maintenance Procedures and Safeguards of Equipment**

Federal regulations require that the custodian implement adequate procedures to ensure the equipment is kept in good condition and safeguards to prevent loss, damage, or theft of the property.

The Coalition uses the following three steps as a general guideline to ensure proper maintenance and safeguarding of equipment items have been performed:

- (1) Review all items purchased with federal and state funds to determine whether they are in good condition.
- (2) Provide maintenance services to items identified as not in good condition.
- (3) Initiate a disposition process for those items that are not usable or unable to repair.

In addition, the Coalition ensures preventative measures are taken such as I.T. equipment maintained by the coalition's I.T. vendor on a regular basis, adequately securing equipment to mitigate risk of theft, and instructing staff on proper use of equipment.

**Note:** Leased equipment (such as copiers, printers, etc.) are not listed on inventory reports, but are maintained per the lease agreement.

### **Transfer of Property and Property Records**

The inventory custodian must document the transfer of grant-purchased property from one office to another, or from one location to another within the same Coalition. This is done by updating the new physical location on the Master Property Inventory List and the Property Tag Assignment records.

### **Disposition of Property**

The Coalition Board of Directors approves the disposal of all capitalized fixed assets and inventoried property that may be worn out, obsolete, or no longer needed for the original project or program.

### **Priority for Disposition**

When disposing of property, the custodian must use the equipment in connection with its other federally-sponsored activities, if any, in the following order of priority:

- (1) Programs, projects or activities the Health and Human Services (HHS) awarding agency sponsors.
- (2) Programs, projects or activities other HHS awarding agencies sponsor.
- (3) Programs, projects or activities other federal agencies sponsor.

Effective July 1, 2015, all equipment items in excess of \$5,000 proposed to be disposed must obtain OEL written prior approval [45 CFR Part 75.320(e)(2), Disposition].

### **Recording and Reporting of Disposed Items**

If an item is sold, scrapped, donated or stolen, adjustments need to be made to the Fixed Asset Listing and Property Inventory Report after following prescribed applicable awarding agency instructions. If money is received for the item, then the difference between the money received and the "book value" (purchase price less depreciation) of the item will be recorded as a loss (if the money received is less than the book value) or a gain (if the money received is more than the book value). Proceeds received for inventory items are program income for the program that originally funded the purchase.



**Note:** Per FS 274.07, after each annual physical inventory, all disposition documents must be board approved. After approval (and upon actual disposition of the item), the individual property record for each item lawfully disposed of must be transferred to a disposed property file. The inactive surplus disposed property file must then be maintained for at least five years after the date of disposition.

### **Write-Offs of Property**

Any and all items that are discovered to be missing or stolen must be reported immediately to the Coalition, who will then notify and follow the procedures of the awarding agency. After following all required processes, the Coalition will remove items off the accounting records that are no longer in the Coalition's (or sub-recipient's) custody.

## F403 PREPAID EXPENSES

Effective Date: 08/28/07

Revision Date: 09/11/19

### Accounting Treatment

The Coalition treats payments of expenses that have a time sensitive future benefit as prepaid expenses and will amortize these items over the corresponding time period. For purposes of this policy, payments of less than \$500 shall be expensed as paid and not treated as prepaid expenses, regardless of the existence of a future benefit.

Often payments are required in advance of the receipt of the benefit of the payment. This Coalition operates on a modified cash basis, therefore payments made within the fiscal year of the receipt of the benefit are expensed when paid. If the value of the benefit to be received in a future fiscal year is greater than \$500, the value to be received in the next fiscal year is recorded as a prepaid expense in the current year. The portion of the payment that benefits the current year is expensed in the current fiscal year. The value to be received in the next fiscal year is expensed in the next fiscal year.

Prepaid expenses with future benefits that expire within one year from the date of the financial statements shall be classified as current assets. Prepaid expenses that benefit future periods beyond one year from the financial statement date shall be classified as non-current assets.

### Procedures

As part of the account coding process performed during the processing of accounts payable, all incoming vendor invoices shall be reviewed for the existence of time-sensitive future benefits. If future benefits are identified, the payment shall be coded to a prepaid expense account code.

The Finance Manager shall maintain a schedule of all prepaid expenses. The schedule shall indicate the amount and date paid, the period covered by the prepayment, and the purpose of the prepayment. This schedule shall be reconciled to the general ledger balance as part of the yearly closeout process.

## F405 LEASES

Effective Date: 08/28/07

Revision Date: 08/07/19, 09/11/19

### Classification of Leases

The Coalition classifies all leases in which the Coalition is a lessee as either capital or operating leases. The Coalition shall utilize the criteria described in Statement of Financial Accounting Standards No. 13 in determining whether a lease is capital or operating in nature. Under those criteria, a lease shall be treated as a capital lease if, at the time of entering into the lease, any of the following factors are present:

1. The lease transfers ownership to the Coalition at the end of the lease term;
2. The lease contains a bargain purchase option;
3. The lease term is equal to 75% or more of the estimated economic life of the leased property; or
4. The present value of the minimum lease payments is 90% or more of the fair value of the leased item.

All leases that do not possess any of the four preceding characteristics shall be treated as operating leases. In addition, all leases that are immaterial in nature shall be accounted for as operating leases.

### Reasonableness of Leases

The Coalition assesses the value of leases according to the requirements of A-122-43 2 CFR Part 200 (OMB Uniform Guidance) as follows:

- The rate is reasonable when compared to similar property in the same area,
- The rate of any alternatives, and
- The type, life expectancy, condition and value of the property leased.

Rental arrangements will be reviewed every 3 to 5 years to determine if circumstances have changed and other options are available.

### Accounting for Leases

All leases that are classified as operating leases and immaterial capital leases shall be accounted for as expenses in the period in which the lease payment is due. For leases with firm commitments for lease payments that vary over the term of the lease (i.e., a lease with fixed annual increases that are determinable upon signing the lease), the amount that the Coalition shall recognize as monthly lease expense shall equal

the average monthly lease payment over the entire term of the lease. Differences between the average monthly payment and the actual monthly payment shall be accounted for as an asset or liability.

All leases that are classified as capital leases shall be treated as fixed asset additions. As such, upon the inception of a capital lease, the Coalition shall record a capitalized asset and a liability under the lease, based on the net present value of the minimum lease payments (or the fair value of the leased asset, if it is less than the present value of the lease payments).

### **Scheduled Increases in Rent Payments**

Leases with fixed (determinable amounts stated in the lease) increases in monthly rental payments shall be accounted for in a manner that results in an equal monthly rent expense being reported in each month over the entire initial lease term. Accordingly, monthly rent expense in the first year of such leases shall be greater than the monthly cash payment, with the difference being recorded as a liability. This liability will be reduced in the later years of the lease when the monthly cash rent payment is less than the monthly rent expense. To the extent future rent increases are not determinable at the beginning of the lease (because they are based on inflation or other factors), the preceding policy shall not apply and monthly rent expense shall be equal to the monthly cash payment, except as noted below.

### **Rent Abatements and Other Lease Incentives**

Abatements of monthly rent payments, cash incentives, and other lease incentives shall be accounted for in a manner that results in an equal amount of monthly rent expense over the term of the lease agreement (before considering the effects of inflation based rent increases, which will increase rent expense over the term of a lease). As a result, incentives received up front or over the early months of a lease, shall be established as a liability in the Coalition accounting records (as deferred lease incentives or some similar name). This liability shall be amortized as an offset (credit) to rent expense over the term of the lease agreement.

### **Changes in Lease Terms**

As described in earlier policies, deferred rent incentives are amortized over the initial lease term. If such lease term is changed prior to the expiration of the initial lease term, the Coalition will revise amortization to reflect the remaining lease term as of the effective date of the lease modification.

## F501 ACCRUED LIABILITIES

Effective Date: 08/28/07

Revision Date: 11/04/15, 09/11/19

### Identification of Liabilities

The Accounting Department shall establish a list of commonly incurred expenses that may have to be accrued at the end of ~~an accounting period~~ a fiscal year. Some of the expenses that shall be accrued by the Coalition at the end of ~~an accounting period~~ a fiscal year are:

- Salaries and wages
- Payroll taxes
- Vacation pay (see policy below)
- Rent
- Interest on notes payable

In addition, the Coalition shall record a liability for deferred revenue (revenue received but not yet earned) in accordance with the revenue recognition policies described elsewhere in this manual. Adjustments to deferred revenue accounts shall be made ~~monthly~~ annually.

### Accrued Annual Leave

Personnel policies permit employees to carry forward up to 120 hours of unused annual leave from year to year. Such unused leave is payable to an employee upon termination of employment.

Accordingly, the Coalition records a liability for accrued annual leave to which employees are entitled. The total liability at the end of the fiscal year shall equal the total earned, but unused, hours of leave multiplied by each employee's current hourly pay rate.

Leave that does not "vest" with employees (i.e., leave that is not paid to employees if unused at the time of termination of employment), such as sick leave, shall not be accrued as a liability.

## **F502 NET ASSETS**

**Effective Date: 08/28/07**

**Revision Date: 10/01/08**

### **Classification of Net Assets**

Net assets of the Coalition shall be classified based upon the existence or absence of donor imposed restrictions as follows:

**Unrestricted Net Assets**— Net assets that are not subject to donor imposed stipulations. However, unrestricted fund purchases must be in line with the Coalition's mission, and the expenditures must be made in accordance with the Coalition's purchasing approval thresholds.

**Temporarily Restricted Net Assets**— Net assets subject to donor imposed stipulations that may or will be satisfied through the actions of the Coalition and/or the passage of time.

**Permanently Restricted Net Assets**— Net assets subject to donor imposed stipulations that the Coalition permanently maintain certain contributed assets. Generally, donors of such assets permit the Coalition to use all or part of the income earned from permanently restricted net assets for general operations or for specific purposes. Permanent restrictions do not pass with the expiration of time, nor can they be removed through the Coalition's actions.

Net assets accumulated that are not subject to donor imposed restrictions, but which the Board of Directors of the Coalition has earmarked for specific uses, shall be segregated in the accounting records as "board-designated" funds within the unrestricted category of net assets.

Restrictions may be associated with either a time period (e.g. a particular future time period) or a purpose (e.g. specific programs). A purpose stipulation will be considered a restriction only if it is more specific than the broad limits resulting from the nature of the Coalition, the environment in which it operates, and the purposes specified in the Coalition's Articles of Incorporation and Bylaws.

### **Reclassifications from Restricted to Unrestricted Net Assets**

The Coalition shall report in its statement of activities a reclassification from restricted to unrestricted net assets if any of the following events occur:

1. — Fulfillment of the purpose for which the net assets were restricted (e.g. spending restricted funds for the stipulated purpose)
2. — Expiration of time restrictions imposed by donors
3. — Death of an annuity beneficiary

4. ~~Withdrawal by the donor (or by a court) of a time or purpose restriction~~

~~If a donor stipulates multiple restrictions (such as a purpose and a time restriction), reclassifications from temporarily restricted to unrestricted net assets shall be reported only upon the satisfaction of the final remaining restriction.~~

#### **Reclassifications from Unrestricted to Restricted Net Assets**

~~If the Coalition receives a restricted contribution from a donor who further stipulates that the Coalition set aside a portion of its unrestricted net assets for that same purpose, the Coalition shall report in its statement of activities a reclassification of net assets from unrestricted to temporarily or permanently restricted, based on the specific nature of the restriction.~~

#### **Disclosures**

~~The outside auditors of the Coalition discloses in a footnote to the financial statements the different types of temporary and permanent restrictions associated with the Coalition's net assets as of the end of each fiscal year.~~

# F601 FINANCIAL STATEMENTS

Effective Date: 08/28/07

Revision Date: 03/19/08, 09/16/09, 03/19/14, 09/11/19

## Standard Financial Statements of the Coalition

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the Coalition. Financial statements may reflect year-to-year historical comparisons or current year budget to actual comparisons.

The basic internal financial statements that are maintained on the Coalition-wide basis shall include:

1. Budget vs. Actual Statement
2. Finance Manager Report, which includes:
  - a. School Readiness Budget Statement
  - b. Voluntary Pre-Kindergarten Budget Statement

For each grant period the following Financial Statements are prepared and audited for distribution to the Board.

- A Statement of Financial Position
- A Statement of activities
- A Statement of Cash Flows
- An Analysis of Functional Expenses

## Frequency of Preparation

The objective of the Accounting Department is to prepare accurate financial statements in accordance with generally accepted accounting principles and distribute them in a timely and cost-effective manner. In meeting this responsibility, the following policies shall apply:

A standard set of financial statements described in the preceding section shall be produced to the Executive/Administrative Committee, per the annual schedule.

## Review and Distribution



All financial statements and supporting schedules shall be reviewed and approved by the C.E.O. prior to being issued to the Board of Directors.

After approval by the C.E.O., a complete set of financial statements shall be distributed to the Office Manger for distribution to the Executive/Administrative Committee and/or Board of Directors.

Financial statements may include an additional supplemental schedule prepared or compiled by the Finance Manager. The purpose of this schedule is to provide known explanations for material budget variances in accordance with the Coalition monitoring policies described later in this manual (under the “Financial Management Policies” section).

### **Tracking Payments and Projections of Grant Funds**

Payments received and paid are tracked to ensure accuracy of accounting and to provide for an easily understood, quick reference for the various contracts.

#### **2. The costs are tracked by cost center (OCA)**

- a. Each invoice is entered at the time of submission of the actual invoice to the state.
- b. At any time, a report can be generated for any agency that the Coalition contracts with for services to find out what amounts have been paid in each cost center.

2. On an OEL Microsoft Excel workbook, the spending plan calculates the projected deficit/surplus in each cost center (OCA) by carrying forward the most recent month's expenditures for the remaining months and subtracting the projected total from the budgeted amount.

### **Monthly Closing Procedures**

1. Reconcile all bank statements.
2. Review GL to verify that all transactions are properly classified.
3. Review Grant and Award transactions for proper classification and allowability of expenditures.
4. If discrepancies are found, Finance Manager is to be notified and corrective action taken.

### **Annual Closing Procedures**

1. Follow all monthly closing procedures for final month.
2. Review GL for entire year to verify that all transactions are properly classified.
3. Review Grant and Award transactions for the entire year for proper classification and allowability of expenditures.
4. Accrue appropriate expenditures into correct fiscal year.
5. Create 13th invoice to resolve any final expenditures or year-end discrepancies for the coalition or the contractor.

# F701 BUDGETING

Effective Date: 08/28/07

Revision Date: 03/19/08, 02/12/13, 03/19/14, 11/04/15, 12/07/16, 09/11/19

## Overview

Budgeting is an integral part of managing any organization in that it is concerned with the translation of the organizational goals and objectives into financial and human resource terms. A budget should be designed and prepared to direct the most efficient and prudent use of the Coalition's financial and human resources. A budget is a management commitment of a plan for present and future Coalition activities that will ensure survival. It provides an opportunity to examine the composition and viability of the Coalition's programs and activities simultaneously in light of the available resources.

Budgets are also prepared for funding sources. Awarding agencies may or may not require approval for changes in line items. The Coalition will document and follow all such requirements.

## Preparation and Adoption

The Coalition will prepare an annual budget on the accrual basis of accounting. The Finance Manager gathers budget information from the previous year's expenditures and prepares the first draft of the budget for the C.E.O. to review.

After appropriate revisions by the Finance Manager, a draft of the Coalition-wide budget is presented to the Executive/Administrative Committee for discussion, revision, and initial approval.

The revised draft is then submitted to the entire Board of Directors for adoption.

It is the policy of the Coalition to adopt a final budget ~~at least~~ approximately 30 days before the beginning of the Coalition's fiscal year. The purpose of adopting a final budget at this time is to allow adequate time for the Accounting Department to establish appropriate accounting and reporting procedures (including any necessary modifications to the chart of accounts) to ensure proper classification of activities and comparison of budget versus actual once the year begins.

Budgets for programs that are not on the Coalition's fiscal year will be prepared in accordance with awarding agency requirements.

## Monitoring Performance

The Coalition monitors its financial performance by comparing and analyzing actual results with budgeted results. This function shall be accomplished in conjunction with the ~~monthly~~ quarterly financial reporting process described earlier.

On a ~~monthly~~ quarterly basis, financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts shall be produced by the Finance Manager. All budget variances will be reviewed at the Quarterly Board meetings through the Financial Manager's reports to the board..

### **Budget and Program Revisions**

The Coalition will request prior approval from Federal awarding agencies for any of the following program or budget revisions:

1. Change in the scope or objective of the project or program, even if there is no associated budget revision requiring prior written approval.
2. Change in a key person specified in the application or award document.
3. The absence for more than three months, or a 25 percent reduction in time devoted to the project.
4. The need for additional Federal funding.
5. The transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa, if approval is required by the Federal awarding agency.
6. The inclusion, unless waived by the Federal awarding agency, of costs that require prior approval in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
7. The transfer of funds allotted for training allowances (direct payment to trainees) to other categories of expense.
8. Unless described in the application and funded in the approved awards, the sub award, transfer or contracting out of any work under an award. (However, this provision does not apply to purchases of supplies, materials, equipment or general support services.)

### **Budget Modifications**

After a budget has been approved by the Board of Directors and adopted by the Coalition, reclassifications of budgeted expense amounts of more than \$1,000 may be made by the Finance Manager, with approval from the C.E.O.

Any budget modification resulting in an increase in budgeted expenses or decrease in budgeted revenues shall be made only with approval of the Executive/Administrative Committee.



## **VI. New/Unfinished Business**

### **B. Approval of ELC 2019-2020 Second Preliminary Budget\***

**\*ACTION ITEM**

## ACTION ITEM SUMMARY

<b>DESCRIPTION</b>	Approval of the Second Preliminary Budget for 2019/2020
<b>Reason for Recommended Action</b>	<p>This is the second revised draft of the Preliminary budget following the receipt of the funding totals from OEL by way of Notice of Award in the beginning of the 2019-2020 fiscal year.</p> <p><b><u>If this is not done, the following would occur:</u></b></p> <ul style="list-style-type: none"><li>• If not approved: The Coalition would not be working under a budget for the portion of the year prior to receipt of the Notice of Award funds.</li><li>• The Coalition would not be in compliance with policy requiring Board approval.</li></ul>
<b>How the Action will be accomplished</b>	2019/2020 draft budget to be approved at Board meeting to be held September 11, 2019.

**Early Learning Coalition of North Florida**

**DRAFT**

**Budget 2019-2020**

**As of September 11, 2019**

	<b>2018-2019</b>		<b>2019-2020</b>		<b>2019-2020</b>	
	<b>Projected</b>	<b>Actual</b>	<b>Draft Budget</b>		<b>2nd Draft</b>	
<b>2018-19 Notice of Awards</b>						
School Readiness (SR)	\$ 16,370,582		\$ 17,022,254		\$ 17,926,528	
Program Assessment	221,993		268,000		0	
CCEP	18,158		0		0	
OAMI	18,523		11,720		23,485	
PDG Services	0		0		115,526	
Voluntary PreKindergarten (VPK)	13,975,306		15,344,354		14,878,087	
<b>Total Notice of Award</b>	<b>\$ 30,604,562</b>		<b>\$ 32,646,328</b>		<b>\$ 32,943,626</b>	
<b>Subrecipient Expense</b>						
School Readiness (SR)	\$ 15,531,977		\$ 17,343,750		16,946,880	
Program Assessment	221,993		268,000		0	
CCEP	18,158		0		0	
OAMI	18,523		11,720		23,485	
PDG Services	0		0		115,526	
Voluntary PreKindergarten (VPK)	13,917,704		13,886,000		14,820,864	
<b>Total Subrecipient Expense</b>	<b>\$ 29,708,355</b>		<b>\$ 31,509,470</b>		<b>\$ 31,906,755</b>	
<b>Grant Funds Available to ELC of North Florida</b>	<b>\$ 896,207</b>		<b>\$ 1,136,858</b>		<b>\$ 1,036,871</b>	
<b>Other Donations and Revenue</b>						
Interest Income	\$ 532		\$ -		\$ 530	
Clay Electric Foundation	5,000		0		5,000	
Kiwanis	1,000		1,000		1,000	
Reinhold	750		750		750	
Quality Teacher's Conference	6,549		6,500		6,500	
Miscellaneous Donations	3,492		2,000		2,000	
<b>Total Revenues</b>	<b>\$ 913,530</b>		<b>\$ 1,147,108</b>		<b>\$ 1,052,651</b>	
<b>ELC of North Florida Estimated Expense</b>						
Salaries	\$ 484,485		\$ 600,000		\$ 592,000	
PR Taxes	36,809		48,000		47,576	
Health Insurance & HSA Contributions	97,299		110,000		112,000	
Pension	21,254		27,000		27,000	
Life, Disability, and WC	8,529		9,500		9,500	
Staff Development	4,888		11,600		8,000	
Contract Services	150		3,000		3,000	
Auditing	15,250		15,000		15,000	
Legal	466		500		500	
Printing & Reproduction	1,003		2,500		2,000	
Repairs & Maintenance	1,062		1,000		1,075	
Office Sites - Occupancy	42,233		47,000		47,000	
Postage, Freight & Delivery	1,324		1,795		1,795	
Rentals - Office Equipment	2,140		5,000		5,000	
Office Supplies	8,363		9,800		9,500	
Communications	13,118		14,700		14,700	
D & O Insurance	2,372		2,800		2,800	
General Liability	2,349		3,900		3,900	
Equipment <\$1,000	1,132		2,500		3,500	
Equipment >\$1,000	0		4,000		2,000	
Travel - In State	2,410		3,000		3,000	
Travel - Out of State	5,418		6,000		6,000	
Travel - Local	5,340		6,500		6,500	
Bank Fees	827		500		600	
Software/Licenses/Support	9,312		11,300		11,500	
Web Service	18,039		24,000		24,000	
Other employee expenditures	259		2,000		1,000	
ADP Fees	5,496		6,700		6,700	
Dues & Subscriptions	9,830		12,000		12,000	
Taxes, Licenses and Fees	145		450		450	
Misc. - Other Current Charges	7,390		5,063		3,055	
Quality Program	68,305		150,000		70,000	
<b>Total ELC North Florida Estimated Expense</b>	<b>\$ 876,997</b>		<b>\$ 1,147,108</b>		<b>\$ 1,052,651</b>	
<b>Surplus or Loss</b>	<b>\$ 36,533</b>		<b>\$ -</b>		<b>\$ -</b>	

## Early Learning Coalition of North Florida

### OEL Grants - Targets and Restrictions

As of Apr 30, 2019

SR Direct Service, Min 78%	80.40%
SR Admin, Max 5%	4.40%
SR Admin/NonDirect/Quality Max, 22%	19.60%
SR Quality Min, 4%	10.00%
Infant & Toddler Min \$236,540	\$180,953.56
Working Poor Eligible Match: \$648,776	\$158,761.94
Pay for Performance Max, \$129,447	\$58,769.59
PFP Quality Support & Proj Mgmt, \$29,076	\$9,595.33
Program Assessment \$267,900	\$192,751.34
VPK Admin Max, 4%	3.18%



## **VI. New/Unfinished Business**

**C. Approval of R. Williams and T. Little to Attend the National Summit on Education Reform (November 20-21, 2019) held in San Diego, California \***

**\*ACTION ITEM**

## ACTION ITEM SUMMARY

<b>DESCRIPTION</b>	Approval of R. Williams and T. Little to Attend the National Summit on Education Reform (November 20-21, 2019) held in San Diego, California.
<b>Reason for Recommended Action</b>	<p>Hosted by ExcelinEd, the annual National Summit on Education Reform is the nation's premier gathering of education reformers. It provides state and local policymakers, education leaders and advocates with comprehensive information on evolving laws, new trends, successful policies and the latest innovations that are transforming education for the 21<sup>st</sup> century.</p> <p>By learning what is working and not working in other states and school districts, attendees leave the National Summit armed with the knowledge and networks to advance bold education reform in their states. This uncommon conference annually serves as a catalyst for energizing and accelerating the reform movement across the nation.</p>
<b>How the Action will be accomplished</b>	Once approved, travel arrangements will be made with costs not to exceed \$3500 per traveler.

## **VI. New/Unfinished Business**

### **D. Approval of Private Sector Board Member Kyle Gammon\***

**\*ACTION ITEM**

## ACTION ITEM SUMMARY

<b>DESCRIPTION</b>	Approval of Private Sector Board Member Kyle Gammon
<b>Reason for Recommended Action</b>	<p>Kyle Gammon is a partner and CPA at the Accounting Firm of Carr, Riggs &amp; Ingram, LLC. He is passionate about supporting children, having previously served on the Board for a charter school and currently serves on the Board for INK.</p> <p>Kyle Gammon’s term will be September 2019 to September 2023.</p> <p><b><u>If this is not done, the following would occur:</u></b></p> <ul style="list-style-type: none"> <li>• The Coalition would be close to being out of compliance with our requirement to maintain more than 1/3 of our total board membership as private sector.</li> </ul>
<b>How the Action will be accomplished</b>	Board Approval; then OEL will be notified via Plan Amendment/Board Roster submission.



Early Learning Coalition of North Florida, Inc.
2450 Old Moultrie Road, Ste. 103, St. Augustine, FL 32086
PH: (904) 342-2267
FX: (904) 342-2268
www.elcnorthflorida.org

BOARD MEMBERSHIP APPLICATION

NAME: Kyle Gammon (Please Print)

ADDRESS: [Redacted] Street [Redacted] City [Redacted] State [Redacted] Zip

MAILING ADDRESS: Same as noted above City State Zip

PHONE: [Redacted] FAX: [Redacted]

CELL PHONE: [Redacted]

EMAIL: [Redacted]

\*\*\*\*\*

EMPLOYER: Carr, Riggs & Ingram, LLC

ADDRESS: 1301 Plantation Island Drive Suite 205A St. Augustine FL 32080
Street City State Zip

MAILING ADDRESS: Same as noted above City State Zip

PHONE: 904-461-7104 FAX: 904-461-7154

\*\*\*\*\*

Please indicate where you would prefer Board information to be sent:
Employer Address xOR Personal Address [ ]

COMMENTS:

1. Tell us why you would like to serve on the Coalition.
  - a. I have always been passionate about supporting children having previously served on the board for a charter school, and also currently serving on the board for INK!. I also have young children who are actively participating in early learning and would like to better understand the processes and developments made in preparing children for their future.
  
2. What concerns do you have relating to early care and education?
  - a. Are children being appropriately prepared entering Kindergarten?
  - b. Is support being provided to those with a need?
  
3. What strengths will you bring to the Coalition?
  - a. Accounting and financial reporting expertise in addition to policies and procedures in those areas.
  
4. Do you or anyone in your immediate family derive an income from a childcare or pre-school program?
  - a. No
  
5. Do you serve on any other boards? If so, please list.
  - a. Finance committee for INK!

FOR PROVIDERS ONLY:

1. Name of the Provider you represent: \_\_\_\_\_

2. Position: \_\_\_\_\_

3. Please describe your center and the services provided to Baker, Bradford, Clay, Nassau, Putnam and/or St. Johns Counties.

4. Does your center have a religious affiliation (faith-based provider)?

\_\_\_\_\_ YES

\_\_\_\_\_ NO

5. From what source do the majority of your funds come?

\_\_\_\_\_ Private

\_\_\_\_\_ Subsidies

\_\_\_\_\_ Parent fees

\_\_\_\_\_ Other

## **VI. New/Unfinished Business**

### **E. Approval of Disposal of Inventory\***

**\*ACTION ITEM**



## ACTION ITEM SUMMARY

<b>DESCRIPTION</b>	Approval of Disposal of Inventory
<b>Reason for Recommended Action</b>	<p>Any disposal of property listed on Coalition inventory, must be board approved in order to proceed with the removal of any item on the inventory.</p> <p>Staff is asking permission to dispose of items that are no longer in good working order and are listed in Fair, Poor, Obsolete, Scrap Condition for tag numbers:</p> <ul style="list-style-type: none"> <li>• Wacom Display SMART, SSID250, ID tag CNBB 39 and ECS 1148, condition poor</li> <li>• Latitude Dell Laptop E6520, SN JSB5Q1, ID tag 1806 ECS and CNBB 302, condition poor</li> </ul> <p><b><u>If this is not done, the following would occur:</u></b></p> <ul style="list-style-type: none"> <li>• The Coalition would have to hold on to inventory that is no longer being used.</li> </ul>
<b>How the Action will be accomplished</b>	Board Approval; then work with OEL on permission and approval on how to dispose of property.

Surplus Property Form

To: \_\_\_\_\_ ELC NF \_\_\_\_\_

From: \_\_\_\_\_ ECS \_\_\_\_\_

Page: \_\_\_ 1 out 1 \_\_\_

Date: \_\_\_ 9.6.19 \_\_\_

ID TAG #	Description of Property (with name, make, model # and manufacturer)	Physical Location of property being made surplus	Condition*	Serial Number	Comments
CNBB 39 and ECS 1148	Wacom Display SMART SSID250	8443 Baymeadows Road Ste. 1 Jacksonville (CENTRAL) _____, Training Room	Poor	(SSID250)	The Display is not working appropriately. The
CNBB 302 and ECS 1806	Latitude Dell Laptop E6520	8443 Baymeadows Road, Suite 1 Jacksonville, FL 32256 Server Room	Poor	JS8B5Q1	Working poorly. The laptop has been replaced.

Address: \_\_\_ 8448 Baymeadows Road, Jacksonville, FL 32256

Custodian Delegate: \_\_\_ Anita Miller Sackman \_\_\_\_\_

Telephone Number: \_\_\_ 904-726-1500 ext 207 \_\_\_\_\_ Fax Number: \_\_\_\_\_

\* Condition of Property: E=Excellent; G=Good; F=Fair; P=Poor

I HEREBY CERTIFY THIS PROPERTY AS SURPLUS.SUBMITTING CUSTODIAN

SIGNATURE: \_\_\_\_\_

Master Property Inventory Form																						
EARLY LEARNING COALITION OF NORTH FLORIDA - items below are stored under custody of ECS																						
Custodian: Teresa Matheny Custodian Delegate: Anita Miller Sackman			9/6/2019																			
ELC Tag #	Other Tag#	Property Description Include Make & Model	Serial Number	Condition	Grant	Funding Source & OCA	Check or PO #	Purchase Price	Title vests in recipient or Fed Gov.	Percentage in Federal Participation	Date Acquired	Location Address	Location Site	Use of Equipment	Date Last Inventoried	Initials	Comments	Disposal Information: Data	Fair Market Value and Valuation Method	Disposal Info: (Scrapped, Cannibalize, Destroy, Surplus, Donated, Sold)	Disposal Info: Sales Price	If Media Device, item was cleaned by (initials) and date cleansed
CNBB 39	ECS 1148	Wacom Display SMART SSID250	(SSID250)	Poor	SR005	97BBD	34571; CCS Presentation Systems	2,130.85	Recipient	100.00%	5/20/2005	8443 Baymeadows Rd, Suite 1, Jacksonville, FL 32256	West Training Room - Podium	OP	9.6.19	AMS	Item is no longer working appropriately as it is extremely dated. Note: Email sent to the ELC on 9.6.19 to start the disposal process.	n/a	n/a	n/a	n/a	
CNBB 302	ECS 1806	Latitude E6520	JS8B5Q1	Poor	SR011	97QOO	54060; Dell	1,098	Recipient	100.00%	6/7/2011	8443 Baymeadows Rd, Suite 1, Jacksonville, FL 32256	In Server Room (formerly with Kristina R)	OP	9.6.19	AMS	Item is extremely dated and working poorly. It was recently replaced as ECS has implemented a 5 year rotation plan for computers.	n/a	n/a	n/a	n/a	
CNBB 83 numbers not affixed to units	ECS 1280	Work Station Furniture (10 cubicles)	N/A	Good	SR099	No OCA	Payee: Purdue Office Interiors	6,600	Recipient	100.00%	9/22/2009	8443 Baymeadows Rd, Suite 1, Jacksonville, FL 32256	downstairs	OP	6.24.19	AMS/RC	Note that some cubicles are counted as two cubicles due to size. Also end areas are considered to be separate cubicles	n/a	n/a	n/a	n/a	
CNBB 79 numbers not affixed to units	ECS 1279	Work Station Furniture (14 cubicles)	N/A	Good	SR099	No OCA	Payee: Purdue Office Interiors	9,240	Recipient	100.00%	9/22/2009	8443 Baymeadows Rd, Suite 1, Jacksonville, FL 32256	downstairs	OP	6.24.19	AMS/RC	Note that some cubicles are counted as two cubicles due to size. Also end areas are considered to be separate cubicles	n/a	n/a	n/a	n/a	
ELC NF 0001 numbers affixed to the reception phone	ECS 2129	Mitel 5000 HX Controller LSM-4and IP 5340 Phones	N/A	Excellent	SR370	97Q14	PO #15AP78004J James Sommer	5,378	Recipient	100.00%	4/27/2015	5 Clark Street, St. Augustine, FL 32084	All Offices Downstairs/1 Phone with IT (9.6.19)	OP	9.6.19	AMS/RC	properly maintained - no maintenance needed	n/a	n/a	n/a	n/a	
ELCNF 0002	ECS 2153	Work Station Furniture (7 Cubicles-Putnam)	N/A	Excellent	SR370	97Q14 97BDE 97QOO	Payee: Purdue Office Interiors PO#79047	\$4,525.56	Recipient	100.00%	10/31/2015	821 State Rd. 19 South Palatka, FL 32177	Main Floor	OP	6.24.19	AMS/RC	properly maintained - no maintenance needed	n/a	n/a	n/a	n/a	
ELCNF 0003	ECS 2155	GBC Ultima-65 27 inch Roll Laminator	BF 00216 G	Good	SR370	97QOO	PO#18959	\$1,872.52	Recipient	100.00%	10/28/2015	8443 Baymeadows Rd, Suite 1, Jacksonville, FL 32256	Upstairs (near Education Manager, Ashley Rich	OP	6.24.19	AMS/RC	properly maintained - no maintenance needed	n/a	n/a	n/a	n/a	
ELCNF 0004	ECS 2154	Avaya 1400 Series Digital Phones	N/A	Excellent	SR370	97BDE	PO#79031	\$3,303.74	Recipient	100.00%	9/22/2015	821 State Rd. 19 South Palatka, FL 32177	Label Affixed to 1st phone in building.	OP	6.24.19	AMS/RC	properly maintained - no maintenance needed	n/a	n/a	n/a	n/a	
ELCNF 0006	ECS2173	Putnam one stop building sign	N/A	Excellent	SR370	97Q14/97BDE	PO#79620	\$2,852	Recipient	100%	6/29/2016	821 State Rd. 19 South Palatka, FL 32177	Front of office building. Label affixed to photo of sign in inventory binder.	OP	6.24.19	AMS/RC	properly maintained - no maintenance needed	n/a	n/a	n/a	n/a	

## **VI. New/Unfinished Business**

### **F. Review of Board Membership- INFORMATIONAL**

**BOARD MEMBERSHIP SUMMARY**  
As of September 11, 2019

Position	Name	Term Start Date	Term End Date
<b>BAKER</b>			
<b>Total Private Sector</b>	<b>0</b>		
<b>BRADFORD</b>			
<b>Total Private Sector</b>	<b>0</b>		
<b>CLAY</b>			
Governor Appointee <b>Private Sector</b>	Ron Coleman	November 22, 2013	April 30, 2016
Governor Appointee <b>Private Sector</b>	*Brian H. Graham	May 14, 2015	April 30, 2019
<b>Private Sector</b>			
<b>Total Private Sector</b>	<b>2</b>		
<b>NASSAU</b>			
District Superintendent of Schools or Designee	*Kristi Simpkins	December 2013	December 2021
<b>Total Private Sector</b>	<b>0</b>		
<b>PUTNAM</b>			
Representative of Programs for Children with Disabilities under the Federal Individuals with Disabilities Education Act	Marsha Hill	March 2018	March 2022
County Health Department Director or Designee	Mary Garcia	December 2017	December 2021
<b>ST. JOHNS</b>			
Member Appointed by Bd. of County Commissioners or the Governing Board of a Municipality	Jeb Smith	June 2017	June 2021
Head Start Director	Brian McElhone	July 2017	July 2021
Governor Appointee <b>Private Sector CHAIR</b>	Nancy Pearson, <i>Chair</i>	November 22, 2013	April 30, 2021
<b>Private Sector</b>	Mike Siragusa	September 2018	September 2022
<b>Private Sector</b>	Michelle Jonihakis	December 2018	December 2022
<b>Total Private Sector</b>	<b>3</b>		
<b>MULTI COUNTIES</b>			
DCF Regional Administrator or Designee	Charles Puckett	December 2018	December 2022
Regional Workforce Board Executive Director or Designee	*Renee Williams, <i>Vice Chair</i> (Baker, Clay, Nassau, Putnam, St. Johns)	September 2014	September 2022
President of a Florida College System or Designee	* Dr. Myrna Allen (Clay, Putnam, St. Johns)	September 2014	September 2022

Representative of Private For-Profit Child Care Providers	Patricia Tauch (Clay County)	January 2019	January 2023
Representative of Faith Based Child Care Providers	Theresa Little, <i>Treasurer</i> (Putnam, St. Johns)	December 7, 2016	December 7, 2020
Central Agency Administrator	Teresa Matheny (All Counties)	September 21, 2016	NA
<b>Private Sector</b>	Aubrie Simpson Gotham (St. Johns)	December 2018	December 2022
<b>Private Sector</b>	Joy Stanton, <i>Secretary</i> (St. Johns)	March 16, 2016	March 16, 2020
<b>Total Private Sector</b>	<b>2</b>		
<b>Combined Total Private Sector</b> ( <i>Must comprise MORE THAN 1/3 of total Board Membership</i> ):	<b>7</b>		
<b>TOTAL MEMBERSHIP</b>	<b>18</b>		

*Second 4 year term*

- **Ron Coleman-** Governor appointee for the private sector has filed paperwork with the Governor's office for approval of a second term. I received word that Ron is approved, just waiting on documentation.
- **Nancy Pearson-** Governor appointee for the private sector has filed her paperwork with the Governor's office for approval of a second term and has been approved. Nancy's new term is from August 30, 2018 to April 30, 2021.
- **Mary Garcia-** Voted in December 2017 to December 2021 as County Health Department Director or Designee.
- **Dr. Myrna Allen-** Term date is September 2018; she has served one term and has been reappointed as the Designee by President Joe Pickens of St. Johns River State College to serve a second term. The Board approved Dr. Allen's second term on the September 19, 2018 meeting. Dr. Allen's second term expires September 2022. (President of a Florida College system designee)
- **Renee Williams-** Term date is September 2018; she has served one term and has been reappointed for a second term as the Designee by President Bruce Ferguson of the Regional Workforce Board. The Board approved R. Williams second term on the September 19, 2018 meeting. R. Williams second term expires September 2022. (Regional Workforce Board Executive Director or Designee)
- **Mandatory Seats:** All mandatory seats have been filled.
- **Combined Total Private Sector** (*Must be comprised of MORE THAN 1/3 of total Board Membership*):  $1/3$  of 18 = 39%. We currently have 7 private sector members.
- **Total Membership:** 15 to 30 members. We currently have 19 board members.

## **VI. New/Unfinished Business**

### **G. Election of Officers\*-HANDOUT**

**\*ACTION ITEM**

# BYLAWS

**Adopted:** 03/20/2013

**Effective:** 07/01/2013

**Revised:** 09/16/2015

## ARTICLE V OFFICERS

### Section 5.1. ELECTION OF OFFICERS:

The officers of the Coalition shall consist of the Chair, Vice Chair, Treasurer, and the Secretary. The Governor of Florida will appoint the Chair of the Coalition, who is a private sector member, as well as two additional private sector board members. A member in good standing shall be eligible for nomination and election to any office of this Coalition, other than the Chair. The following applies to all offices, except for Chair.

**5.1.1.** The Board shall convene in the first quarter of the fiscal year for their annual meeting at which time they will determine eligible candidates for office and to prepare an official slate of nominees. Any person so nominated shall give their consent to nomination and election as an officer.

**5.1.2.** Elected officers shall be voted on at the annual meeting, and installed at the next regularly scheduled meeting and shall serve for a term of one year or until a successor is duly qualified and elected. Officers may serve in the same position for a maximum of two consecutive years.

**5.1.3.** If an office is vacated prior to the completion of a one year term, a member in good standing may be appointed by the Chair and approved by the members to fill the vacancy until the term ends.

### Section 5.2. OFFICERS OF THE COALITION:

**5.2.1.** **The Chair** shall preside at all meetings of the Coalition and perform the duties which are the will of the full Board. The Chair shall appoint Chairs of all Committees, except for the Executive/ Administrative Committee Chair in which the Board Chair serves as Chair.

**5.2.2.** **The Vice Chair** shall perform the duties of the Chair when the Chair is absent and have such other responsibilities as may be designated by the chair.

**5.2.3.** **The Treasurer**, in cooperation with the relevant Coalition staff, ensures accurate accounting of monies received and expended for the use of the Coalition and will make a monthly report at the Coalition Board Meetings.

**5.2.4.** **The Secretary** shall with administrative staff to ensure that notice required by these bylaws is given, keep records of all proceedings of the Coalition in cooperation with the staff, keep record of attendance, and report correspondence to the Coalition at each meeting. Correspondence shall be conducted relative to the nomination of required membership and any other business as called upon by the Chair. The Secretary shall perform the duties of the Chair when the Chair and Vice Chair are absent and have such other responsibilities as may be designated by the Chair.



## OFFICER LOG

### FY 2018-2019

Position	2016-17Name	Term	Reappointed To	Term
Vice-Chair	Renee Williams	October 2018-September 2019		
Secretary	Joy Stanton	October 2018– September 2019		
Treasurer	Theresa Little	October 2018 – September 2019		

### FY 2017-2018

Position	2016-17Name	Term	Reappointed To	Term
Vice-Chair	Renee Williams	October 2017-September 2018		
Secretary	Joy Stanton	October 2017– September 2018		
Treasurer	Theresa Little	October 2017 – September 2018		

### FY 2016-17

Position	2016-17Name	Term	Reappointed To	Term
Vice-Chair	Brian Graham	October 2016-September 2017		
Secretary	Mark Miner	October 2016 – September 2017	Joy Stanton	
Treasurer	Renee Williams	October 2016 – September 2017		

### FY 2015-16

Position	Name	Term	Reappointed To	Term
Vice-Chair	Brian Graham	October 2015-September 2016		
Secretary	Mark Miner	October 2015 – September 2016		
Treasurer	Renee Williams	October 2015 – September 2016		

### FY 2014-15

Position	Name	Term	Reappointed To	Term
Vice-Chair	Ron Coleman	October 2014 – September 2015		
Secretary	Brian Graham	October 2014 – September 2015		
Treasurer	Cyndi Stevenson	October 2014 – September 2015		

**FY 2013-14**

<b>Position</b>	<b>Name</b>	<b>Term</b>	<b>Reappointed To</b>	<b>Term</b>
Vice-Chair	Ron Coleman	October 2013 – September 2014		
Secretary	Jared Dollar	October 2013 – September 2014		
Treasurer	Sam Garrison	October 2013 – September 2014		

**FY 2012-13**

<b>Position</b>	<b>Name</b>	<b>Term</b>	<b>Reappointed To</b>	<b>Term</b>
Vice-Chair	Sherry Russell	November 2012 – October 2013		
Secretary	Jared Dollar	November 2012 – October 2013		
Treasurer	Patricia Hubbard	November 2012 – October 2013		

**FY 2011-12**

<b>Position</b>	<b>Name</b>	<b>Term</b>	<b>Reappointed To</b>	<b>Term</b>
Vice-Chair	Jared Dollar	November 2011 – October 2012		
Secretary	Patricia Hubbard	November 2011 – October 2012		
Treasurer	Sherry Russell	November 2011 – October 2012		

**FY 2010-11**

<b>Position</b>	<b>Name</b>	<b>Term</b>	<b>Reappointed To</b>	<b>Term</b>
Vice-Chair	Jared Dollar	November 2010 – October 2011		
Secretary	Patricia Hubbard	November 2010 – October 2011		
Treasurer	Sherry Russell	November 2010 – October 2011		

**FY 2009-10**

<b>Position</b>	<b>Name</b>	<b>Term</b>	<b>Reappointed To</b>	<b>Term</b>
Vice-Chair	John Birney	November 2009 – October 2010		
Secretary	Melanie Brown	November 2009 – October 2010		
Treasurer	Ken Forrester	November 2009 – October 2010		

**FY 2008-09**

<b>Position</b>	<b>Name</b>	<b>Term</b>	<b>Reappointed To</b>	<b>Term</b>
Vice-Chair	John Birney	November 2008 – October 2009		
Secretary	Cyndi Stevenson	November 2008 – October 2009	Melanie Brown	12/03/08 – October 2009
Treasurer	Betsy Lewis	November 2008 – October 2009	Ken Forrester	02/04/09 – October 2009

**FY 2007-08**

<b>Position</b>	<b>Name</b>	<b>Term</b>	<b>Reappointed To</b>	<b>Term</b>
Vice-Chair	Vickie Cofield	November 2007 – October 2009		
Secretary	John Birney	November 2007 – October 2009		
Treasurer	Betsy Lewis	November 2007 – October 2009		

**Slate of Officers  
2019-20**

Board Member Name: \_\_\_\_\_

**Vice-Chair:**

**Secretary:**

Write In Candidate: \_\_\_\_\_

Write In Candidate: \_\_\_\_\_

**Treasurer:**

Write In Candidate: \_\_\_\_\_

Write In Candidate: \_\_\_\_\_

## **VI. New/Unfinished Business**

### **H. Standing Committee Discussion and Sign-Up**

#### **HANDOUT**

## **ARTICLE VI COMMITTEES**

### **Section 6.1. COMMITTEES AND COMMITTEE MEMBERSHIP:**

Ad hoc committees may be established by the Coalition Chair as deemed necessary for a specific purpose or task.

**Standing Committees of the Coalition shall include: An Executive/Administrative Committee.** The Chair of this standing committee may designate ad-hoc committees to perform a specific task or function. Committee Chair's shall be appointed by the Chair of the Coalition, except for the Chair of the Executive/Administrative Committee, who will be the Chair of the Board.

**6.1.1. Executive/Administrative Committee:** The Coalition will establish a standing committee, the Executive/Administrative Committee. This committee shall have and exercise the authority of the Coalition between scheduled meetings of the Board and when a decision must be made before the next scheduled Board meeting. This committee has the full empowerment of the Coalition to make decisions on behalf of the Board as long as quorum is present. Actions of the Executive/Administrative Committee shall be ratified by the Board at the first meeting following the action. The committee will be comprised of the chair of the board, who shall be the committee chair, the Vice-Chair, the treasurer, the secretary, and at least four additional members. The chair of this committee or by the majority of the committee, may convene Ad hoc committees for a specific purpose or task.

The Committee is charged with the oversight of budget development, accurate tracking of expenditures, monitoring and accountability of the funds, and will ensure adequate financial controls in coordination with appropriate staff. This committee will also lead the board in regularly reviewing and updating the board committee structure, the board committee statement of its roles and areas of responsibility, what is expected of individual board members as well as recruitment and retention of board members and other activities outlined in the board governance policy. The committee will also regularly review the board's practices regarding member participation, conflict of interest, confidentiality, and suggest improvement where needed.

### **Section 6.2. COMMITTEE MEMBERSHIP**

**6.2.1.** The Chair of each committee shall be appointed by the Chair of the Coalition, except for the Chair of the Executive/Administrative Committee.

**6.2.2.** Each Coalition committee shall consist of the committee Chair and other Coalition members. Each committee shall consist of the committee chair and at least four additional members of the Coalition.

**6.2.3.** Meeting minutes shall be provided to members at least five (5) days prior to the next regularly scheduled meeting.

**6.2.4.** Notice of all committee meetings will be made pursuant to Florida Statute 286.011.



## COMMITTEE SIGN-UP

### EXECUTIVE-ADMINISTRATIVE COMMITTEE

The Exec Admin Committee will meet via **Conference Call** on the 1<sup>st</sup> Wednesday of the months of August, November, February, and May at 10:30 a.m.

SIGN - UP			
1	Chair: <b>NANCY PEARSON</b>	7	
2	Vice-Chair:	8	
3	Treasurer:	9	
4	Secretary:	10	
5		11	
6		12	



## **VI. New/Unfinished Business**

### **I. Code of Ethics and Conflict of Interest Questionnaire- HANDOUT**

# OP202 Code of Ethics

**Effective Date:** 08/05/09

**Revision Date:** 02/03/10, 04/07/10, 02/02/11, 02/12/13, 12/04/13, 06/17/15

The Coalition's Code of Ethics (also known as a Code of Conduct) is a compilation of what business conduct is expected from all of its employees and board members as it pertains to (but not limited to) each of four aspects of the Coalition's business processes: Personnel, Accounting and Financial, Procurement of Goods or Services, and Contract Management and Monitoring. Upon hire, acceptance, or assignment, each individual is required to read the Coalition's Code of Ethics and sign the Coalition's Code of Ethics Acknowledgment of Compliance form, and then annually for each subsequent year of employment or affiliation.

The following are a few generalized examples of infractions of rules of conduct that may result in disciplinary action, up to and including termination of employment or board assignment:

- Theft or inappropriate removal or possession of property
- Contributing to the misrepresentation or falsification of documents
- Altering, covering up, falsifying, or destroying any document that may be relevant to an official investigation
- Insubordination or other disrespectful conduct
- Unauthorized disclosure of confidential information
- Unsatisfactory performance or conduct

More specific examples of misconduct and/or unethical behavior are discussed in the following four areas of key operations.

## **Personnel**

The successful business operation and reputation of the Coalition is built upon the principles of fair dealing and ethical conduct of our employees. Our reputation for integrity and excellence requires careful observance of the spirit and letter of all applicable laws and regulations, as well as a scrupulous regard for the highest standards of conduct and personal integrity.

The continued success of the Coalition is dependent upon our clients' trust and we are dedicated to preserving that trust. Employees owe a duty to the Coalition, its clients, and Board representatives to act in a way that will merit the continued trust and confidence of the public.

The Coalition will comply with all applicable laws and regulations and expects its Board of Directors, C.E.O., managers, supervisors, and employees to conduct business in accordance with the letter, spirit, and intent of all relevant laws and to refrain from any illegal, dishonest, or unethical conduct.

In general, the use of good judgment, based on high ethical principles, will guide you with respect to lines of acceptable conduct. If a situation arises where it is difficult to determine the proper course of action, the matter should be discussed openly with your immediate supervisor.

Compliance with this policy of business ethics and code of conduct is the responsibility of every Coalition employee. Disregarding or failing to comply with this standard of business ethics and code of conduct could lead to disciplinary action, up to and including possible termination of employment.

## **Accounting and Financial**

## **Practice of Ethical Behavior**

Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The policies and reputation of Coalition depend to a very large extent on the following considerations.

Each employee must apply her/his own sense of personal ethics, which should extend beyond compliance with applicable laws and regulations in business situations, to govern behavior where no existing regulation provides a guideline. Each employee is responsible for applying common sense in business decisions where specific rules do not provide all the answers.

In determining compliance with this standard in specific situations, employees should ask themselves the following questions:

1. Is my action legal?
2. Is my action ethical?
3. Does my action comply with Coalition policy?
4. Am I sure my action does not appear inappropriate?
5. Am I sure that I would not be embarrassed or compromised if my action became known within the Coalition or publicly?
6. Am I sure that my action meets my personal code of ethics and behavior?
7. Would I feel comfortable defending my actions on the 6 o'clock news?

Each employee should be able to answer "yes" to all of these questions before taking action.

Each board member and C.E.O. is responsible for the ethical business behavior of her/his subordinates; and must carefully weigh all courses of action suggested in ethical, as well as economic, terms and base their final decisions on the guidelines provided by this policy, as well as their personal sense of right and wrong.

To the extent that the C.E.O. authorizes other managers to perform certain activities, those managers become responsible for those portions of the organization's system of internal control, and at no time is Coalition management allowed to override an Internal Control process.

## **Compliance with Laws, Regulations, and the Coalition Policies**

The Coalition does not tolerate:

- The willful violation or circumvention of any federal, state, local, or foreign law by an employee during the course of that person's employment;
- The disregard or circumvention of the Coalition policy or engagement in unscrupulous dealings.
- Any attempt of management to override a financial internal control process.

Employees should not attempt to accomplish by indirect means, through agents or intermediaries, that which is directly forbidden.

The performance of all levels of employees will be measured against implementation of the provisions of these standards.

## **Legal Action**

In the event that legal services are required for active or pending litigation, the Board of Directors must be notified in advance and approval for such action granted. This notification should include, at a minimum, a description of the services to be rendered, anticipated fees, and allowability of the expense in regards to the use of grant award funds.

## **Procurement of Goods or Services**

## **Code of Conduct**

Employees and board members should strive at all times to make decisions and take actions that make concrete contributions to the professional, financial and organizational welfare of the Early Learning Coalition and its counties and communities.

### **Receiving Business Gifts**

Employees and board members are expected to be professional about receiving gifts from clients, providers, vendors, suppliers, and other organizations the Coalition directly or indirectly conducts business with. This includes the purchase of business related meals and after work refreshments.

## **Contract Management and Monitoring**

### **Coalition Ethics**

1. Staff members are prohibited by Chapter 112, Part III, F.S., from soliciting or accepting anything of value that would cause them to be influenced in the discharge of their responsibilities.

2. Examples of ethics violations include, but are not limited to the following:

- (a) Deliberately failing to disclose a conflict of interest in the course of one's duties.
- (b) Engaging in or carrying on a business enterprise with a client or person doing business with the Coalition.
- (c) Accepting or requesting gifts or gratuities from contractors, providers, or clients in violation of the Coalition's Code of Ethics.

3. Staff members are prohibited from revealing client names or other confidential information from the Coalition or contractors records to unauthorized persons. Examples include releasing HIV/AIDS client names or reporter information from the Florida Protective Services System.

4. Staff members are expected to conduct themselves in a manner that favorably reflects upon the Coalition, and themselves.

Early Learning Coalition of North Florida, Inc.

**CODE OF ETHICS  
ACKNOWLEDGEMENT OF COMPLIANCE FORM**

This form must be completed, signed, and submitted for each Coalition board member, and employee upon hire, acceptance, or assignment, and then annually for each subsequent year of employment or affiliation.

This acknowledgement form is submitted by \_\_\_\_\_, a Coalition board member or employee of the Early Learning Coalition of North Florida, Inc.

By signing below, I certify that I have read, understood, and agree to be (and remain) in compliance with all of the provisions of the **Coalition's Operational Code of Ethics Policy #OP202**.

\_\_\_\_\_  
Name (printed)

\_\_\_\_\_  
Position with the Coalition (board member or employee)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## OP203 Conflict of Interest

**Effective Date:** 08/05/09

**Revision Date:** 02/03/10, 04/07/10, 12/28/10, 02/02/11, 02/12/13, 06/17/15, 03/16/16, 12/07/16

The Coalition's Conflict of Interest Policy is a compilation of policies as it pertains to (but not limited to) each of three aspects of the Coalition's business processes: Personnel, Accounting and Financial, and Procurement of Goods or Services. Annually, Coalition board members and employees are required to review, complete, and sign the Coalition's Conflict of Interest Questionnaire.

### **Personnel**

Employees and board representatives have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which the Coalition wishes the business to operate. The purpose of these guidelines is to provide general direction so that employees can seek further clarification on issues related to the subject of acceptable standards of operation.

The Coalition adheres to the highest legal and ethical standards applicable in our business. The Coalition business is conducted in strict observance of both the letter and the spirit of all applicable laws and the integrity of each employee are of the utmost importance.

Employees of the Coalition shall conduct their personal affairs in such a fashion that their duties and responsibilities to the Coalition are not jeopardized and/or legal questions do not arise with the respect to their association or work with the organization.

An actual or potential conflict of interest occurs when an employee or board representative is in a position to influence a decision that may result in a personal gain for that employee or for a relative as a result of the Coalition's business dealings. For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

No "presumption of guilt" is created by the mere existence of a relationship with outside firms. Personal gain may result not only in cases where an employee or relative has a significant ownership in a firm with which the Coalition does business, but also when an employee or relative receives bribes, substantial gifts, or special consideration, as a result of any transaction or business dealings involving the Coalition.

### **Outside Employment/Conflict of Interest Questionnaire**

Employees may hold outside jobs as long as they meet the performance standards of their job with the Coalition. All employees will be judged by the same performance standards and will be subject to the Coalition's scheduling demands, regardless of any existing outside work requirements.

If the Coalition determines that an employee's outside work interferes with performance or the ability to meet the requirements of the Coalition as they are modified from time to time, the employee may be asked to terminate the outside employment if he or she wishes to remain with the Coalition.

Outside employment that constitutes a conflict of interest is prohibited. Employees may not receive any income or material gain from individuals outside the Coalition for materials produced or services rendered while performing their jobs with the Coalition.

Employees who have their own businesses must disclose such interest to the company in accordance with its conflicts of interest policy. Generally, the Coalition will not purchase from a business owned by one of its employees.

Each year, employees and board members must complete a conflict of interest questionnaire.

## **Accounting and Financial**

### **Introduction**

In the course of business, situations may arise in which the Coalition decision-maker has a conflict of interest, or in which the process of making a decision may create an appearance of a conflict of interest.

All board members, the C.E.O., and employees have an obligation to:

1. Avoid conflicts of interest, or the appearance of conflicts, between their personal interests and those of the Coalition in dealing with outside entities or individuals,
2. Disclose real and apparent conflicts of interest to the Board of Directors, and
3. Refrain from participation in any decisions on matters that involve a real conflict of interest or the appearance of a conflict.

### **What Constitutes a Conflict of Interest?**

A potential conflict of interest arises when a board member, C.E.O. or employee involved in making a decision:

- Is, or has an immediate family member, or owns a business entity in a position to benefit (directly or indirectly) from his/her dealings with the Coalition or person conducting business with the Coalition.
- Has direct or indirect ownership of more than five (5) percent of the **total assets or capital stock**, cumulatively, of one or more of the proscribed sources of income. “Proscribed sources of income” are derived from interests in the design or delivery of the VPK or SR program.
- During the prior two (2) years, more than five (5) percent of the **gross income** of the coalition member, relative, or owned business entity was derived, cumulatively, from one or more proscribed sources of income.

*(For more information please refer to paragraphs (1)(d) 1. and 2. and (e) of Florida Administrative Code 6M-9.110 “Requirements and Criteria for Early Learning Coalition Composition” dated 03/29/15).*

**The Coalition defines an “Immediate Family Member” the same as Florida Statute defines “relative” in the next section.**

**Voting Conflicts Florida Statute s. 112.3143(1)(c) defines “Relative” as:**

Any father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, or daughter-in-law.

Examples of conflicts of interest include, but are not limited to, situations in which a board member, the C.E.O., or an employee:

1. Negotiates or approves a contract, purchase/sale, or lease on behalf of the Coalition and has a direct or indirect interest in, or receives personal benefit from, the entity or individual providing the goods or services;

2. Employs or approves the employment of, or supervises a person who is an immediate family member of a board member, C.E.O., or employee;
3. Sells products or services in competition with the Coalition;
4. Uses the Coalition's facilities, other assets, employees, or other resources for personal gain;
5. Receives a substantial gift from a vendor, if the board of Directors, C.E.O., or employee is responsible for initiating or approving purchases from that vendor.

## **Procurement of Goods or Services**

### **Conflict of Interest**

Conflict of interest refers to actions or decisions that are not in the best interests of the Coalition. These may include, but are not limited to:

1. Performing non-company work during regular work hours.
2. Use of company techniques, materials, equipment, supplies and/or employees for personal or non-company reasons or projects.
3. Involvement in agreements or contracts with suppliers, vendors, job applicants, etc., which result in personal financial gain, reward, special status or personal favors.
4. Using the employee's, board member, or Coalition agent's position with the Coalition to enhance your own position, status or financial gain at the expense of, or to the detriment of the Coalition.
5. Officers, employees, and agents soliciting or accepting gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, acceptable situations are those in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. *Reference 2 CFR Part 200.318 (c)(1).*
6. Organizational conflicts of interest that occur because of relationships with a parent, affiliate or subsidiary organization. Due to interconnected nature of program operations, processes, and benchmarks, a non-Federal entity like OEL is unable (or may appear to be unable) to operate on an independent or impartial basis in conducting a procurement action involving a related organization, such as an ELC or other OEL sub-recipient. *Reference 2 CFR Part 200.318(c)(2).*

If the employee, board member, or Coalition agent is not sure about a situation, it is their responsibility to talk with the C.E.O. to clarify their role and the Coalition's position regarding their situation. Where conflict of interest is clearly present, it is the employee's, board member's, or Coalition agent's responsibility to act in the best interests of the Coalition in handling the situation and to report the resolution of the problem to management.

For more details on requirements for Related Party activities and Voting Conflicts, please see Coalition policy #PR401.

### **Disclosure Requirements**

The board member, C.E.O. or employee who believes that he/she may be perceived as having a conflict of interest in a discussion or decision must disclose that conflict to the group making the decision. Most concerns about conflicts of interest may be resolved and appropriately addressed through prompt and complete disclosure [2 CFR Part 200.112].

Therefore, the Coalition requires the following:

1. On an annual basis, all members of the Board of Directors, the C.E.O., and employees with purchasing and/or hiring responsibilities or authority shall inform, in writing, the C.E.O. and the chair of the Board of Directors, of all reportable conflicts.



2. Prior to the preparation of the disclosure statements, the accounting department shall distribute a list of all vendors with whom the Coalition has transacted business at any time during the preceding year, along with a copy of the disclosure statement, to be completed by the first Board meeting of each fiscal year. In addition, each person completing the disclosure statement will be asked to list the names of all businesses that he/she (or any member of her/his immediate family) are affiliated with, that it is possible the Coalition may consider for future business dealings.
3. The C.E.O. shall review all forms completed by employees, and the Executive/Administrative Committee shall review all forms completed by Board of Directors and the C.E.O., and determine appropriate resolution in accordance with the next section of this policy, if applicable.
4. If a conflict arises during the year, the employee or board member will immediately notify the C.E.O. who will determine appropriate resolution.

### **Resolution of Conflicts of Interest**

All real or apparent conflicts of interest shall be disclosed to the Executive/Administrative Committee and the C.E.O. of the Coalition. Conflicts shall be resolved as follows:

- The C.E.O. shall be responsible for making all decisions concerning resolutions of conflicts involving employees, subject to the approval of the Executive/Administrative Committee.
- The Executive/Administrative Committee shall be responsible for making all decisions concerning resolutions of conflicts involving the C.E.O. and other members of the board.
- The chair of the committee shall be responsible for making all decisions concerning resolutions of conflicts involving the Executive/Administrative Committee members.
- The full board shall be responsible for making all decisions concerning resolutions of the conflict involving the chair of the Executive/Administrative Committee.

The Board of Directors, C.E.O., or Coalition employees may appeal the decision that a conflict (or appearance of conflict) exists as follows:

- An appeal must be directed to the chair of the board
- Appeals must be made within 30 calendar days of the initial determination
- Resolution of the appeal shall be made by vote of the full Board of Directors
- Board members who are the subject of the appeal, or who have a conflict of interest with respect to the subject of the appeal, shall abstain from participating in, discussing, or voting on the resolution, unless their discussion is requested by the remaining members of the board

### **Disciplinary Action for Violations of this Policy**

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to the Coalition or to the government, for any loss or damage resulting from the violation. As with all matters involving disciplinary action, principles of fairness will apply. Any employee charged with a violation of this policy will be afforded an opportunity to explain her/his actions before disciplinary action is taken.

Disciplinary action will be taken:

1. Against any employee who authorizes or participates directly in actions that are a violation of this policy.
2. Against any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy.

3. Against any board member or C.E.O. who attempts to retaliate, directly or indirectly, or encourages others to do so against any employee who reports a violation of this policy.

A board member who violates this policy will be removed from the board.

For more details on state statutory instructions, please refer to OEL's Program Guidance, *Related Party Disclosures*.

For more information on conflicts of interest:

- See the Florida Commission on Ethics *Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees*.
- See the Florida Commission on Ethics *Overview of Laws relating to Gifts*.
- See the Florida Commission on Ethics *Overview of Laws relating to Honoraria*.
- See OEL's Uniform Guidance 2 CFR Part 200, Policy updates for Conflicts of Interest

**Early Learning Coalition of North Florida, Inc.**

Employee and Board Member

**Conflict of Interest Questionnaire**

Each year, employees and board members must complete a conflict of interest questionnaire. At the Early Learning Coalition, our reputation for integrity is one of our most valuable assets and is directly affected by the conduct of our employees. For this reason, employees and Board members must not use their position for private gain, to advance their personal interests, or to obtain favors or benefits for themselves, members of their immediate families\*, or any other individuals or business entities. This includes Board members abstaining from voting on a matter when an item is presented for a vote that will directly affect that Board member, his/her employees, or another organization the Board member is involved with. The following **questions** are designed to protect you as an employee or a Board member of the Early Learning Coalition, and to comply with the federal and state mandates under which we operate. We appreciate your cooperation in completing this form.

Employees Only:

**Are you** currently employed with another employer other than the Early Learning Coalition? (yes or no?) \_\_\_\_\_

**If yes, please list** each employer, as well as the days and the hours that you are scheduled to work: \_\_\_\_\_

Employees and Board Members:

1. **Are you** related to any of the current employees of the Early Learning Coalition? If yes, list each relative’s name and his/her relationship to you. \_\_\_\_\_
2. **Are you** related to any of our providers who utilize any of our services? If yes, please list the provider’s business name(s) here: \_\_\_\_\_
3. **Are you**, or any member of your immediate family, related to any of the vendors listed on the attached vendor list? If so, please list the name(s) of the vendor(s) here: \_\_\_\_\_
4. **Please list** the names of all businesses that you, or any member of your immediate family, are affiliated with, that it is possible the Coalition may consider for future business dealings: \_\_\_\_\_
5. **Do you** own your own business? If yes, please provide the name, address, and nature of your business. \_\_\_\_\_

**I understand that by signing this form:**

- I will abide by these guidelines and all aspects of the **Coalition’s Conflict of Interest Policy, #OP203.**
- I have reviewed the annual list of current Coalition vendors for any potential conflict of interest, and have no potential conflict of interest to report.
- I have listed all business organizations that I, or any member of my immediate family, am affiliated with that would cause a conflict of interest when participating in future Coalition business decisions.

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Name and Title (please print)	Signature	Date
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\* see definition of “Immediate Family” in Policy #OP203

Main - ELC of NFL  
Vendor Information List - Active Vendor List - SP

Vendor ID	Vendor Name	Status	City	State/Province
1stCoastPrinting	1st Coast Printing	Active	Ponte Vedra Beach	FL
3RingCircuscom	3-RingCircus.com	Active	St. Augustine	FL
Abila	Abila	Active	Dallas	TX
AcademyofRisingSt	Academy of Rising Stars Inc.	Active	Palatka	FL
ACCO	ACCO	Active	Dallas	TX
AChildsCastleChr	A Child's Castle Christian Learning Ctr	Active	Palatka	FL
ADPLLC	ADP, LLC	Active	Boston	MA
AdrianCampbell	Adrian Campbell	Active	Orange Park	FL
AELC	AELC	Active	Ft. Pierce	FL
Aflac	Aflac	Active		
AIFBYChamberofC...	AIFBY Chamber of Commerce	Active	Fernandina Beach	FL
AlisaSGhazvini	Alisa S. Ghazvini	Active	Tallahassee	FL
AlternativeComm...	Alternative Communications of North Florida, Inc.	Active	Jacksonville	FL
AmazonCapitalSer...	Amazon Capital Serives	Active	Seattle	WA
AmericanExpress...	American Express-Dawn	Active	Dallas	TX
AmericanExpress...	American Express Rhonda	Active	Dallas	TX
AmericanHeritageLi	American Heritage Life Ins. Co.	Active	Dallas	TX
AmerisBank	Ameris Bank	Active	Palatka	FL
Amsterdam	Amsterdam	Active	Amsterdam	NT
AmyLynDAlesio	Amy Lyn D'Alesio	Active	Jacksonville	FL
AnnaMooGoodMo...	Anna Moo/Good Moos Production	Active	Newberry	FL
AsburyLearningCent	Asbury Learning Center	Active	Green Cove Spring	FL
AssociatedCreditSe	Associated Credit Services Inc.	Active	Westborough	MA
AssocofEarlyLear	Assoc. of Early Learning Coalitions, Inc.	Active	Tallahassee	FL
ATT	AT&T	Active	St. Louis	MO
BakerCountyCham...	Baker County Chamber of Commerce	Active	Macclenny	FL
BillJonesJr	Bill Jones Jr.	Active	St. Augustine	FL
BlueCrossBlueSh	Blue Cross & Blue Shield of FL	Active	Atlanta	GA
BoomScience	Boom Science	Active	St. Augustine	FL
BradfordCountyScho	Bradford County School District	Active	Starke	FL
BrianGraham	Brian Graham	Active	Middleburg	FL
BrightandShinyCle	Bright and Shiny Cleans	Active	Green Cove Springs	FL
BrightonDayAcade...	Brighton Day Academy, Inc.	Active	St. Augustine	FL
CalvaryBaptistChur	Calvary Baptist Church Preschool	Active	St. Augustine	FL
CapitalOfficeProdu	Capital Office Products	Active	Daytona Beach	FL
CarmilliaWoodard	Carmillia Woodard	Active	Middleburg	FL
CarynRegister	Caryn Register	Active	St. Augustine	FL
CastawayPublishing	Castaway Publishing	Active	St. Augustine	FL
CastleBrookAcade...	Castle Brook Academy	Active	St. Augustine	FL
CatherineGMancino	Catherine G. Mancino	Active	St. Augustine	FL
CenterStateBank	Center State Bank	Active	St. Augustine	FL
ChallengeEnterprise	Challenge Enterprises of North Florida	Active	Green Cove Springs	FL
ChildLikeConsultin	Child Like Consulting Ltd, Inc.	Active	Wellington	FL
ChildrensWorldInc	Children's World Inc.	Active	Palatka	FL
ChrisMoore	Chris Moore	Active	Orange Park	FL
ChristieAColeman	Christie A. Coleman P/R	Active	Palatka	FL
ChristieColeman	Christie Coleman	Active	Fort Madison	IA
CityofPalatka	City of Palatka	Active	Palatka	FL
ClarasTidbitsRest	Clara's Tidbits Restaurant	Active	Jacksonville	FL
ClayCountyChamber	Clay County Chamber of Commerce	Active	Fleming Island	FL
ClayCountySheriff	Clay County Sheriff's Office	Active	Green Cove Springs	FL
ClayToday	Clay Today	Active	Fleming Island	FL
Comcast	Comcast	Active	Atlanta	GA
CompassMSP	Compass MSP	Active	Jacksonville	FL
ConfirmChoice	Confirm Choice, LLC	Active	Nashville	TN
ContemporaryStaf...	Contemporary Staffing Solutions	Active	Mt. Laurel	NJ

Main - ELC of NFL  
Vendor Information List - Active Vendor List - SP

Postal Code

32082  
32084  
75312-3303  
32177  
75320-5614  
32177  
02284-2875  
32073  
34950  
  
32034  
32303  
32222  
  
98124-5184  
75265-0448  
75265-0448  
75265-0514  
32177  
12010  
32225  
32669  
32043  
01581-5171  
32301  
63179-0047  
32063  
32080  
30348-5358  
32095  
32092  
32068  
32043  
32085  
32092  
32114  
32068  
32084  
32085  
32086  
32086  
32084  
32043  
33414  
32177  
32073  
32177  
52627  
32177  
32207  
32003  
32043  
32003  
30353-0098  
32202  
37215  
08054

Main - ELC of NFL  
Vendor Information List - Active Vendor List - SP

Vendor ID	Vendor Name	Status	City	State/Province
CraftsTrophiesand	Craft's Trophies and Awards, Inc.	Active	Saint Augustine	FL
CrestlineSpecialist	Crestline Specialists, Inc.	Active	Cincinnati	OH
DarylEverett	Daryl Everett	Active	Jacksonville	FL
DawnBell	Dawn Bell	Active	St. Augustine	FL
DawnBellPR	Dawn Bell P/R	Active	St. Augustine	FL
DayTimersInc	Day-Timers, Inc.	Active	Lehigh Valley	PA
DGChildcareand	D & G Childcare and Learning Ctr, Inc.	Active	Palatka	FL
DiscountGlass	Discount Glass	Active	Jacksonville	FL
DouglasandHedstr...	Douglas and Hedstrom PA	Active	Palatka	FL
ElktonAcademy	Elkton Academy	Active	Elkton	FL
EpiscopalChildrens	Episcopal Children's Services	Active	Jacksonville	FL
EventbriteInc	Eventbrite, Inc.	Active	Dallas	TX
EWLI	EWLI	Active	St. Augustine	FL
EWLIInc	EWLI, Inc.	Active	St. Augustine	FL
FederalExpress	Federal Express	Active	Palatine	IL
FerstFoundationfor	Ferst Foundation for Childhood Literacy,	Active	Madison	GA
FirstAssemblyofGo	First Assembly of God, Inc. of Palatka-1	Active	Palatka	FL
FirstBaptistChurch	First Baptist Church of Palatka, Inc.	Active	Palatka	FL
FirstBookNational	First Book National Office	Active	Washington	DC
FirstCoastBusiness	First Coast Business Solutions, Inc.	Active	Green Cove Springs	FL
FirstCoastChemDry	First Coast Chem Dry	Active	Jacksonville	FL
FirstCoastWorkforc	First Coast Workforce Development, Inc.	Active	Fleming Island	FL
FirstNationalBank	First National Bank Omaha	Active	Omaha	NE
FLDeptofAgricultu	FL Dept of Agriculture & Consumer Service	Active	Tallahassee	FL
FLDeptofStateD	FL Dept of State - Div of Admin Svcs	Active	Tallahassee	FL
FleetEquipmentLeas	Fleet Equipment Leasing	Active		
FloridaChamberFo...	Florida Chamber Foundation	Active	Tallahassee	FL
FloridaDepartmento	Florida Department of State	Active	Tallahassee	FL
FloridaDeptofAgr	Florida Dept. of Agriculture	Active	Tallahassee	FL
FloridaFirstCoast	Florida First Coast Chapter of AFP	Active		
FloridasOfficeof	Florida's Office of Early Learning	Active	Tallahassee	FL
FosterConstance1	Foster, Constance-1	Active	Interlachen	FL
FPL	FPL	Active	Miami	FL
FredPryorSeminarC	Fred Pryor Seminar/Career Track	Active	Kansas City	MO
GFWCWomansClu...	GFWC Woman's Club of Palatka	Active	Palatka	FL
GrandRoyalEscape	Grand Royal Escape	Active	St. Augustine	FL
GrantWritingUSA	Grant Writing USA	Active	Henderson	NV
GraphicsII	Graphics II	Active	Palatka	FL
GuardianInsurance	Guardian Insurance	Active	Lehigh Valley	PA
HarwilFixturesInc	Harwil Fixtures Inc.	Active	Hastings	FL
HeavensHiddenTrea	Heaven's Hidden Treasures	Active	St. Johns	FL
HiddenWolfBooks	Hidden Wolf Books	Active	St. Augustine	FL
HolyCrossLittleBl	Holy Cross/Little Blessings - US 1	Active	St. Augustine	FL
HomeAgainStJohns	Home Again St. Johns	Active	St. Augustine	FL
ImprintsLabelDec	Imprints Label & Decal	Active	Oro Valley	AZ
INKInvestinginKid	INK Investing in Kids	Active	St. Augustine	FL
InLovingHandsScho	In Loving Hands School Kids Hangout	Active	Keystone Heights	FL
InsuranceSolutions	Insurance Solutions of America, Inc.	Active	Winter Springs	FL
Intuit	Intuit	Active	Milton	WA
JackieMorrison	Jackie Morrison	Active	Jacksonville	FL
JaneJordanAssoci	Jane Jordan & Associates, Inc.	Active	Jacksonville	FL
JenniferDaniels	Jennifer Daniels	Active	Lookout Mountain	GA
JoanWhitson	Joan Whitson	Active	St. Augustine	FL
JoanWhitsonPR	Joan Whitson P/R	Active	St. Augustine	FL
JohnsonEvangelina	Johnson, Evangelina	Active	Palatka	FL
Joy Stanton	Joy Stanton	Active	Ponte Vedra	FL

Main - ELC of NFL  
Vendor Information List - Active Vendor List - SP

Postal Code

32086  
45271-2144  
32220  
32086  
32086  
18002-7013  
32177  
32216  
32177  
32033  
32256  
75320-4845  
32080  
32082  
60055-0306  
30650  
32177  
32177  
20004  
32043  
32257  
32003  
68103-2818  
32314-6700  
  
32399-0250  
  
32302-3309  
32339-0250  
32314-6700  
  
32301  
32148  
33188-0001  
64121-9468  
32178  
32084  
89016  
32177  
18002-6090  
32145  
32259  
32086  
32084  
32086  
85737  
32084  
32656  
32708  
98354-1659  
32205  
32226  
30750  
32080  
32080  
32177  
32081

Main - ELC of NFL  
Vendor Information List - Active Vendor List - SP

Vendor ID	Vendor Name	Status	City	State/Province
JumpstartforYoung	Jumpstart for Young Children, Inc.	Active	Boston	MA
KaplanEarlyLearnin	Kaplan Early Learning Company	Active	Charlotte	NC
KarenSeligMALMF	Karen Selig, MA, LMFT	Active	St. Augustine	FL
KarenTidball	Karen Tidball	Active	Orange Park	FL
KearseMartha	Kearse, Martha	Active	Palatka	FL
KesslerCreativeLL	Kessler Creative, LLC	Active	Jacksonville	FL
KidsDayCareNewLi	Kids Day Care New Life	Active	East Palatka	FL
KidsWorldChildCen	Kids World Child Center Inc	Active	Middleburg	FL
KimberlyBrumfield	Kimberly Brumfield	Active	Saint Augustine	FL
KimberlyBrumfieldP	Kimberly Brumfield P/R	Active		
KinderCareLearning	KinderCare Learning Center #1553	Active	St. Johns	FL
KiwanisClubofPala	Kiwanis Club of Palatka	Active	Palatka	FL
KiwanisClubofSt	Kiwanis Club of St. Augustine	Active	St. Augustine	FL
KonicaMinoltaBusin	Konica Minolta Business Solutions USA Inc	Active	Atlanta	GA
LakeshoreLearnin...	Lakeshore Learning Materials	Active	Carson	CA
LaPetiteAcademy	La Petite Academy	Active	St. Augustine	FL
LaurenSwanCarpe...	Lauren Swan Carpenter P/R	Active	St. Augustine	FL
LighthouseMarketi...	Lighthouse Marketing, Inc.	Active	St. Augustine	FL
LittleFreeLibrary	Little Free Library Ltd	Active	Hudson	WI
Logate LLC	Logate LLC	Active	Orange Park	FL
Logigator	Logigator	Active	St. Augustine	FL
LoveCareDayCare	Love Care Day Care	Active	Palatka	FL
LovenandLearningI	Loven and Learning Inc.	Active	Brooker	FL
LynnMaynard	Lynn Maynard	Active	Green Cove Springs	FL
MargieTedder	Margie Tedder	Active	St. Augustine	FL
MarieKlinger	Marie Klinger	Active	St. Augustine	FL
MariesTableTent	Marie's Table & Tents	Active	Palatka	FL
MarywoodRetreat...	Marywood Retreat Center	Active	St. Johns	FL
Midway	Midway	Active	Melrose	FL
MJHayes	MJ Hayes	Active	St. Augustine	FL
MollyMaidFirstCoa	Molly Maid First Coast	Active	St. Augustine	FL
MorrisCommunica...	Morris Communications	Active	Augusta	GA
MossKrusickAsso	Moss, Krusick & Associates, LLC	Active	Winter Park	FL
MrGsMagic	Mr. G's Magic	Active	Orange Park	FL
MyronCorp	Myron Corp.	Active	Dallas	TX
MyTimeDesignAss	My Time Design & Associates, LLC	Active	St. Augustine	FL
NamastePlayground	Namaste Playground	Active	Jacksonville	FL
NancyRPearson	Nancy R. Pearson	Active	Ponte Vedra Beach	FL
NationalAlarmServ...	National Alarm Service	Active	St. Johns	FL
NEFEC	NEFEC	Active	Palatka	FL
NeighbortoNeighbor	Neighbor to Neighbor Newspaper	Active	Middleburg	FL
NewHorizonsCLCJac	New Horizons CLC Jacksonville, FL	Active	Jacksonville	FL
NonprofitCenterof	Nonprofit Center of Northeast Florida	Active	Jacksonville	FL
NonProfitTechnologi	NonProfit Technologies Inc.	Active	North Palm Beach	FL
NoodleSoup	Noodle Soup	Active	Cleveland	OH
NorthFLRegionalCh	North FL Regional Chamber of Commerce	Active	Starke	FL
NotaryPublicUnde...	Notary Public Underwriters, Inc.	Active	Tallahassee	FL
Nourishing	Nourishing Soul Sisters	Active	St. Augustine	FL
OEL	Office of Early Learning	Active	Tallahassee	FL
OfficeDepot	Office Depot	Active	Charlotte	NC
OfficeDepot-1			Cincinnati	OH
OoeyGooleyInc	Ooey Gooley, Inc.	Active	Rochester	NY
OPCNewsLLC	OPC News LLC	Active	Sumter	SC
OptumHealthFina...	OptumHealth Financial Services, Inc.	Active	Cincinnati	OH
OrientalTradingCom	Oriental Trading Company, Inc.	Active	Des Moines	IA



Main - ELC of NFL  
Vendor Information List - Active Vendor List - SP

Postal Code

02210-1027  
28289-0575  
32080  
32073  
32177  
32223  
32131  
32068  
32092  
  
32259  
32178  
32085-0637  
31192-2823  
  
90884  
32084  
32084  
32080  
54016  
32065  
32086  
32177  
32622  
32043  
32086  
32086  
32177  
32259  
32666  
32092  
32095  
30903-1486  
32789  
32065-7738  
75266-0888  
32084  
32205  
32082  
32259  
32177  
32050-1988  
32256  
32207  
33408  
44103-4314  
32091  
  
32314-5378  
32080  
32399  
28201-1413  
45263-3301  
14609  
29151  
45271-2796  
50306

Main - ELC of NFL  
Vendor Information List - Active Vendor List - SP

Vendor ID	Vendor Name	Status	City	State/Province
PadmaRajan	Padma Rajan	Active	Jacksonville	FL
PalatkaDailyNews	Palatka Daily News	Active	Palatka	FL
PassmoreMaryEvelyn	Passmore, Mary Evelyn	Active	Palatka	FL
PatriciaKLarkin	Patricia K. Larkin	Active	Bunnell	FL
PatriciaKLarkinP	Patricia K. Larkin P/R	Active	Bunnell	FL
PerfectPrintingSol	Perfect Printing Solutions	Active	St. Johns	FL
PhiladelphiaIndemni	Philadelphia Indemnity Insurance Company	Active	Philadelphia	PA
PieintheSky	Pie in the Sky	Active	Hastings	FL
PIP	PIP	Active	St. Augustine	FL
PolkaDotKidsLearn	Polka Dot Kids Learning Center	Active	Palatka	FL
PremiumAssignme...	Premium Assignment Corporation	Active	Tallahassee	FL
ProShowDJService	ProShow DJ Service	Active	St. Augustine	FL
PutnamCountyCh...	Putnam County Chamber of Commerce	Active	Palatka	FL
QJBPropertiesLLC	QJB Properties, LLC	Active	Palatka	FL
QuickbooksPro	Quickbooks Pro	Active		
RalstonCompanyP	Ralston & Company, PA, CPA	Active	Jacksonville	FL
RavineGardensState	Ravine Gardens State Park	Active	Palatka	FL
RebeccaIsbell	Rebeca Isbell	Active	Jonesborough	TN
RenatusLLC	Renatus, LLC	Active	Jacksonville	FL
ReneeWilliams	Renee Williams	Active	Palatka	FL
RhondaAMaynard	Rhonda A. Maynard	Active	St. Augustine	FL
RhondaAMaynardP	Rhonda A. Maynard P/R	Active	St. Augustine	FL
RhondaCody	Rhonda Cody	Active	St. Augustine	FL
RichardCohen	Richard Cohen	Active	Montpelier	VT
RobertKHund	Robert K. Hund	Active	East Palatka	FL
RobinByrd	Robin Byrd	Active	Gainesville	FL
RoleModelProduct...	RoleModel Productions, Inc.	Active	John's Creek	GA
RSVP	RSVP	Active	St. Augustine	FL
SacredHeartCatholi	Sacred Heart Catholic Church	Active	Fleming Island	FL
SafeKidsNortheast	Safe Kids Northeast Florida	Active	Jacksonville	FL
SandraDunnavant	Sandra Dunnavant	Active	Orange Park	FL
SandraDunnavant...	Sandra Dunnavant PR	Active	Fleming Island	FL
SaveOnConferenc...	SaveOnConferences.Com	Active	Atlanta	GA
ScholasticInc	Scholastic Inc.	Active	Jefferson City	MO
ScholasticLiteracy	Scholastic Literacy Partnerships	Active	St. Charles	IL
SebastianMiddleSch	Sebastian Middle School	Active	St. Augustine	FL
SharonBrown	Sharon Brown	Active	Jacksonville	FL
SheisFierce	She is Fierce	Active	St. Augustine	FL
SignsbyDarrelGall	Signs by Darrel Galles, Inc.	Active	St. Augustine	FL
SmithAnnette	Smith, Annette	Active	East Palatka	FL
SouthwoodsElemE...	Southwoods Elem Extended Day	Active	Elkton	FL
StaffingofStAugu	Staffing of St. Augustine	Active	St. Augustine	FL
StaplesAdvantage	Staples Advantage	Active	Atlanta	GA
StAugustineRecord	St. Augustine Record	Active	St. Augustine	FL
StAugustineSunris	St. Augustine Sunrise Rotary	Active	St. Augustine	FL
StaynPlayDayCare	Stay-n-Play Day Care Center Inc.	Active	San Mateo	FL
StepbyStep1	Step by Step 1	Active	Fernandina Beach	FL
StepbyStepII	Step by Step II	Active	Fernandina Beach	FL
StephanieLaRoche	Stephanie LaRoche	Active	Jacksonville	FL
StillSurviving	Still Surviving and Walking with Purpose	Active	Jacksonville	FL
StJohnsChamberDi	St. Johns Chamber Directory	Active	Flourtown	PA
StJohnsCountryDa	St. Johns Country Day School	Active	Orange Park	FL
StJohnsCounty	St. Johns County	Active	St. Augustinwe	FL
StJohnsCountyCha	St. Johns County Chamber of Commerce	Active	St. Augustine	FL
StJohnsCountyCOA	St. Johns County COA	Active	St. Augustine	FL
StJohnsCountyEdu	St. Johns County Education Foundation	Active	St. Augustine	FL

Main - ELC of NFL  
Vendor Information List - Active Vendor List - SP

Postal Code

32244  
32178-0777  
32177  
32110  
32110  
32259  
19176-0251

32145  
32086  
32177  
32314-8000  
32080  
32177  
32177

32217-4213  
32177  
37659  
32277  
32177  
32092  
32092  
32092  
05602  
32131  
32653  
30022  
32094  
32003  
32207  
32003  
32043

30384-4351  
65102-3720  
60175  
32086  
32218  
32080  
32084  
32131  
32033  
32086  
30384-5386  
32086  
32085  
32187  
32034  
32034  
32216  
32210  
19031  
32073  
32080  
32086  
32084  
32084

Main - ELC of NFL  
Vendor Information List - Active Vendor List - SP

Vendor ID	Vendor Name	Status	City	State/Province
StJohnsRiverStat	St. Johns River State College	Active	Orange Park	FL
StorybookCottageI	Storybook Cottage, Inc.	Active	Palatka	FL
SubscriptionService	Subscription Services	Active	Charlotte	NC
SunTrust	Sun Trust	Active	Baltimore	MD
SusanPettijohn	Susan Pettijohn	Active	St. Augustine	FL
SylviaStorman	Sylvia Storman	Active	Groveland	FL
TajaroDixon	Tajaro Dixon	Active	Palatka	FL
TajaroDixonPR	Tajaro Dixon P/R	Active	Palatka	FL
TargetCorporation	Target Corporation	Active	Palaka	FL
TechTots	Tech Tots	Active	St. Augustine	FL
TheBulkBookstore	The Bulk Bookstore	Active	Delray Beach	FL
TheChildrensAcade	The Children's Academy of Interlachen	Active	Interlachen	FL
TheChildrensForum	The Children's Forum Inc.	Active	Tallahassee	FL
TheEarlyLearningC	The Early Learning Coalition of Duval	Active	Jacksonville Beach	FL
TheFutureLittleLe	The Future Little Learners Center Inc.	Active	Crescent City	FL
TheOunceofPrevent	The Ounce of Prevention Fund of Florida	Active	Tallahassee	FL
TheresaLittle	Theresa Little	Active	St. Johns	FL
TheresaLittle2			Jacksonville	FL
TheStampProfessor	The Stamp Professor	Active	St. Augustine	FL
TheVillageAcademy	The Village Academy North	Active	St. Augustine	FL
TheWillowWacks	The Willow Wacks	Active	St. Augustine	FL
TMobile	T-Mobile	Active	St. Louis	MO
TonyMonopoli	Tony Monopoli	Active	Palm Coast	FL
TransamericaLifeIn	Transamerica Life Ins. Co.	Active	Cincinnati	OH
TreasureHarbor	Treasure Harbor	Active	St. Augustine	FL
TurnerInsuranceAdv	Turner Insurance Advisor Group, Inc.	Active	Clearwater	FL
TurtleTots	Turtle Tots	Active	St. Augustine	FL
UnitedWayofNorthe	United Way of Northeast Florida	Active	Orlando	FL
UnitedWayofPutnam	United Way of Putnam County	Active	St. Augustine	FL
UnitedWayofSJC	United Way of SJC	Active	St. Augustine	FL
VOID	VOID Check	Active		
WipfliLLP	Wipfli LLP	Active	Madison	WI
WorldWideComm...	World Wide Communications USA	Active	Jacksonville	FL
WWGayMechanical	W W. Gay Mechanical Contractor	Active	St. Augustine	FL
YuleeChamberofC...	Yulee Chamber of Commerce	Active	Amelia Island	FL

Main - ELC of NFL  
Vendor Information List - Active Vendor List - SP

Postal Code

32065  
32177  
28236-9904  
21279-1250  
32084  
34736  
32177  
32177  
32177  
32084  
33482  
32148  
32308  
32256  
32112  
32301-1507  
32259  
32217  
32080  
32095  
32080  
63179-0047  
32164  
45274-2504  
32086  
33765  
32084  
32886-4228  
32085  
32085  
  
53708-8700  
32210  
32084  
32034

## **VII. Board Absenteeism Log**

### **INFORMATIONAL**

BOARD

MEMBER ABSENTEEISM LOG

**By-Laws**

3.2.7. Unexcused absences from two (2) consecutive meetings within a twelve month period by a representative or appointed

3.2.8. Mandated members with three (3) consecutive unexcused absences from

meetings or six (6) unexcused absences from meetings within a twelve month period

**X = Attended**

	MEMBER NAME	6/20/2018	No Meeting Jul-18	No Meeting Aug-18	9/19/2018	No Meeting Oct-18	No Meeting Nov-18	12/5/2018	No Meeting Jan-19	No Meeting Feb-19	3/13/2019	No Meeting Apr-19	No Meeting May-19	6/12/2019
1	Allen, M.	X			X			X			X			X
2	Coleman, R.	EXCUSED			EXCUSED			EXCUSED			X			X
3	Delcomyn, V.	X			X			X			X			X
4	Deputy, A.	X			X			X			No longer a member			No longer a member
5	Graham, B.	X			EXCUSED			EXCUSED			X			X
6	Hough, A.	EXCUSED			EXCUSED			RESIGNED			No longer a member			No longer a member
10	Pearson, N.	EXCUSED			X			EXCUSED			X			EXCUSED
11	Ramoutar, M.	EXCUSED			X			No longer a member			No longer a member			No longer a member
12	Simpkins, K.	EXCUSED			X			EXCUSED			X			EXCUSED
13	Sirgusa, M.	No longer a member			New Member			EXCUSED			X			X
14	Matheny, T	X			X			X			X			X
15	Williams, R.	X			X			X			X			EXCUSED
17	Stanton, J.	X			X			X			X			X
18	Little, T.	X			X			X			X			X
19	Smith, J.	X			EXCUSED			EXCUSED			X			X
20	McElhone, B.	X			X			EXCUSED			X			EXCUSED
21	Hill, M.	X			X			X			X			X
22	Garcia, M.	X			X			X			X			X
23	Tauch, P.	Not a member			Not a member			Not a member			New Member			X
24	Jonihakis, M.	Not a member			Not a member			New Member			X			X
25	Puckett, C.	Not a member			Not a member			New Member			X			X
26	Simpson-Gotham, A.	Not a member			Not a member			New Member			X			X

## **VIII. Board Comment**

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## **IX. Next Meetings**

- Wednesday, November 6, 2019, 10:30 a.m. –  
Exec/Admin Committee Conference Call  
Meeting
  - Wednesday, December 4, 2019, 2:00 p.m.-  
Board Meeting at  
**World Golf Village Caddyshack Restaurant**
- 

## **X. Adjournment\***

**\*ACTION ITEM**