

Early Learning Coalition of North Florida, Inc.

ANNUAL BOARD MEETING

The Renaissance World Golf Village and Convention Center

September 11, 2019

10:30 a.m.

ATTENDANCE

Members Present:

Myrna Allen
Mary Garcia
Brian Graham
Marsha Hill
Michelle Jonihakis
Theresa Little, *Treasurer*
Teresa Matheny, *ECS*
Nancy Pearson, *Chair*
Aubrie Simpson-Gotham
Michael Siragusa
Commissioner Jeb Smith
Joy Stanton, *Secretary*
Patricia Tauch
Renee Williams, *Vice Chair*

Members Absent:

Ron Coleman, excused
Brian McElhone, excused
Charles Puckett, excused
Kristi Simpkins, excused

Staff Present:

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

Others Present:

Kyle Gammon, Board Nominee

CALL TO ORDER/ROLL CALL

Nancy Pearson called the meeting to order at 10:38 a.m. Roll was taken; quorum was met, with 14 of the 18 board members in attendance.

PUBLIC COMMENT

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 are made available at each regular board meeting for board review. Delegation items were passed around with no discussion or questions on the items reviewed.

APPROVAL OF JUNE 12, 2019 BOARD MEETING MINUTES*

1. B. Graham motioned to approve the June 12, 2019 Board Meeting Minutes, as presented. M. Allen seconded the motion. No discussion. Motion passed unanimously.

STAFF AND COMMITTEE REPORTS

CEO REPORT- REVIEW OF THE 2019 BOARD SELF EVALUATION RESULTS

D. Bell reviewed the results of the 2019 Board Self Evaluation. This evaluation allows both board and staff members to assess how we are all doing and identifies any gaps that we can provide support through materials or training. Staff really looks for those 1 or 2 ratings to see if there may be a gap, whether it is individually or more globally as a board. Eighteen Board Members participated in the self-evaluation where overall results was rated a 4.4 or "exceeds expectations".

FINANCE MANAGER'S REPORT-VERBAL

S. Pettijohn reported on the following:

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 below)

The Revenue and Expense Report does not include the data filed on the 13th 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 below)

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

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		(8,549)
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		1,011
TOTAL LIABILITIES	\$	1,675,489

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

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

Early Learning Coalition of North Florida

OEL Grants - Targets and Restrictions

As of June 30, 2019

SR Direct Services, 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%

4TH QUARTER PROGRAM UPDATE

T. Dixon reported on the following:

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 1st 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.

4TH QUARTER EARLY LITERACY REPORT

J. Whitson reported on the following:

Highlights:

RSVP Annual Volunteer Appreciation Luncheon: May 8th - 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 2nd - The ELC partnered with the Kiwanis Club of Palatka to put on a large Toddler/Preschool festival at the Palatka library on Saturday, June 2nd. Over 200 people attended. The day was filled with activities, entertainment, popular characters and every child received a FREE book.

Woman Are Fierce: June 6th and 20th - 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 Dunnivant, 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.

EXECUTIVE ADMINISTRATIVE COMMITTEE

Draft minutes of the August 7, 2019 Exec Admin Committee Meeting were provided as an informational item. The following are the items that were up for ratification on the Exec Admin 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*
2. B. Graham motioned for ratification of items 1-7 on the Exec Admin Committee Consent agenda, as presented. J. Stanton seconded the motion. T. Matheny abstained from voting on item #2, memorandum of voting conflict attached to minutes. No Discussion. Motion passed unanimously.

NEW/UNFINISHED BUSINESS

APPROVAL OF REVISIONS TO THE COALITION'S FINANCIAL POLICIES AND PROCEDURES MANUAL*

Revisions:

F102 – Accounting Department

- Accounting Department now consists of two Finance Managers. References throughout the manual have been changed to Finance Managers. (*policies #F107, F202, F205 – have only this change.*)

F109 – Chart of Accounts,

- Description of Chart of Accounts changed to only include the 5 basic account types. *Other Coalition Expense, Pass Thru Payments, and Administrative Allocations* are expense accounts and excluded as a basic GL account type.

F206 – Cash Receipts and Segregation of Duties,

- Bank Deposits are made on a weekly basis (instead of daily) and are made no less than monthly (instead of weekly).
- Reconciliation and deposit responsibilities are split between the two Finance Managers. Removed language indicating that the CEO handles or record deposits.
- Removed section about processing online donations through PayPal. We no longer use PayPal for receiving donations.

F207 – Accounts Receivable Management

- Changed written procedure to align with actual procedures. This coalition’s only receivable account is the account recording expected receipts from OEL.

F304 – Charging of Costs to Federal Awards

- Changed “Allowability of Costs” to “Allowable Costs”

F305 – Accounts Payable Management

- Changed written procedure to describe modified cash basis, which is utilized by the Coalition.
- Changed references to Check Requests and Check Request Log to Purchase Orders and Purchase Request Log.
- 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.

F307 – Cash Disbursements (Check-Writing) Policies

- Changed vendor payments from weekly to bi-weekly.
- Changed that “Stop payments” can be done via phone or written authorization, but does not require both.

F309 – Payroll and Related Policies

- Payroll is processed electronically. All references to distribution of payroll checks or check stubs is deleted.
- Reference to an annual payroll audit is deleted. A description of monthly payroll process is inserted instead of the audit reference.

F401– Cash and Cash Management

- Interest payback to OEL occurs annually. Prior to FY17-18, quarterly payments were required. Procedure changed.
- Bank Reconciliation procedures are now shared by the 2 Finance Managers. The CEO reviews all bank reconciliations.
- Bank reconciliations are completed within 45 days of receipt of statement, rather than 2 weeks.
- 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.

F402 – Capitalized Assets and Inventory Requirements

- Added instruction that proceeds from inventory items sold are program income that originally funded the purchase.

F403 – Prepaid Expenses

- Description of procedure for handling prepaid expenses changed to reflect OEL guidance on the process.

F405 – Leases

- 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.

F501 – Accrued Liabilities

- Changed wording of ‘accounting period’ to ‘a fiscal year’.
- Changed deferred revenue account adjustments will be done annually, instead of monthly.

F502 – Net Assets

- This section deleted as it does not apply to this Coalition.

F601 – Financial Statements

- Clarified basic financial statements that are internal.
- Added a listing of financial statements prepared and audited for board distribution for each grant period.
- Deleted ‘Tracking Payments and Projections of Grant Funds section. *(This was added to policy #F207 – Accounts Receivable Management.)*

F701 – Budgeting

- Changed references from *Monthly* financial statements to *Quarterly* financial statements.

3. B. Graham motioned the approval of the revisions to the Coalition's Financial Policies and Procedures Manual. T. Little seconded the motion. No Discussion. Motion passed unanimously.

APPROVAL OF THE ELC 2019-2020 SECOND PRELIMINARY BUDGET*

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.

If this is not done, the following would occur:

- 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.
- The Coalition would not be in compliance with policy requiring Board approval.

4. B. Graham motioned approval of the ELC 2019-2020 second preliminary budget. T. Little seconded the motion. No Discussion. Motion Passed unanimously.

APPROVAL OF R. WILLIAMS AND T. LITTLE TO ATTEND THE NATIONAL SUMMIT ON EDUCATION REFORM (NOVEMBER 20-21, 2019) HELD IN SAN DIEGO, CALIFORNIA*

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 21st century.

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.

5. J. Stanton motioned the 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. Graham seconded the motion. R. Williams and T. Little recused themselves from voting. Memorandum of Voting Conflict is attached for both board members. No discussion. Motion passed unanimously.

APPROVAL OF PRIVATE SECTOR BOARD MEMBER KYLE GAMMON*

Kyle Gammon is a partner and CPA at the Accounting Firm of Carr, Riggs & 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.

Kyle Gammon's term will be September 2019 to September 2023.

6. A. Simpson-Gotham motioned the approval of Private Sector Board Member Kyle Gammon. B. Graham seconded the motion. No discussion. Motion passed unanimously.

APPROVAL OF DISPOSAL OF INVENTORY*

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:

- Wacom Display SMART, SSID250, ID tag CNBB 39 and ECS 1148, condition poor
- Latitude Dell Laptop E6520, SN JSB5Q1, ID tag 1806 ECS and CNBB 302, condition poor

7. B. Graham motioned to approve the request for disposal of inventory. J. Stanton seconded the motion. No discussion. Motion passed unanimously.

BOARD MEMBERSHIP REVIEW

R. Cody reviewed upcoming board term dates and overall membership statuses. No discussion or further comments.

ELECTION OF OFFICERS*

By unanimous vote via emailed ballots, the following board members were nominated and elected to serve as the Coalition Officers for the 2019-20 fiscal year:

- Chair: Nancy Pearson
- Vice Chair: Joy Stanton
- Treasurer: Myrna Allen
- Secretary: Aubrie Simpson-Gotham

8. T. Little motioned to approve the Election of Officers. B. Graham Seconded the motion. No Discussion. Motion passed unanimously.

STANDING COMMITTEE DISCUSSION AND SIGN-UP.

An email was sent to all board members prior to the meeting asking for volunteers to serve on the Executive Admin Committee. The committee requires the four elected officers along with an additional four Board Members.

Based on the email responses from Board Members, the following is the new Executive Administration Committee: N. Pearson, J. Stanton, R. Williams, T. Little, M. Allen, T. Matheny, Michael Siragusa and A. Simpson-Gotham.

CODE OF ETHICS-HANDOUT

The Coalition policy OP202 Code of Ethics was provided in the Board Packet. Board Members and staff did not have any questions regarding the policy. All board members and staff in attendance signed the acknowledgement of compliance and turned them in. Any board member and/or staff who were not in attendance of today's meeting will have their Code of Ethics policy sent to them for review and signature.

CONFLICT OF INTEREST QUESTIONNAIRE-HANDOUT

The Coalition policy OP203 Conflict of Interest was provided in the Board Packet. Board Members and staff did not have any questions regarding the policy. All board and staff in attendance completed and signed the questionnaire portion of the policy and turned them in. Any board member and/or staff who were not in attendance of today's meeting will have their Conflict of Interest policy sent to them for review and signature.

BOARD ABSENTEEISM LOG- INFORMATIONAL

No Comments.

BOARD COMMENTS

No comments.

NEXT MEETINGS

The next scheduled meetings are as follows:

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

ADJOURNMENT*

2. B. Graham motioned for adjournment at 11:48a.m. M. Allen seconded the motion. No discussion – motion passed unanimously.

Minutes Submitted By: Rhonda Cody, Office Manager