



BOARD MEETING

December 1, 2021; 2:00 p.m.
Renaissance World Golf Village and Convention Center
Caddy Shack Restaurant

TENTATIVE AGENDA

**Action Item*

- I. **Call to Order/Roll Call**
- II. **Public Comment**
- III. **Review of Delegation of Authority Items**
- IV. **Approval of September 8, 2021 Annual Board Meeting Minutes***
- V. **Staff and Committee Reports**
 - A. CEO Report-Verbal
 - B. Finance Manager's Report
 - C. 1st Quarter Program Update
 - D. 1st Quarter Early Literacy Report
 - E. Executive Administrative Committee, November 3, 2021, **Cancelled**
- VI. **New/Unfinished Business**
 - A. Summary of D. Bell Annual Evaluation- **HANDOUT**
 - B. Approval of Episcopal Children's Services 2021/2022 Contract Amendment #0003-21*
 - C. Approval of 2019-21 School Readiness Plan Amendment #31*
 - D. Approval of the RFP Committee Recommendation for the Coalition's RFP (Request for Proposals) #RFP-22/23-001 Contract AWARD*
 - E. Review of RFP and RFQ Timelines for Recruiting Evaluators- **INFORMATIONAL**
 - F. Review of Post RFP Memo-**INFORMATIONAL**
 - G. Approval of Accounting and Financial Policies and Procedures Revisions*
 - H. Approval of Revisions to the Coalition's Contract Management and Monitoring Policies and Procedures*
 - I. Approval of Revisions to the Coalition's Personnel Policies and Procedures Manual*
 - J. Approval of Disposal of Inventory*
 - K. Approval of DCF Designee Andrew Warnock*
 - L. Approval of the Management Decision Recommendation for ECS Audit June 30, 2021*
 - M. Approval of Revisions to the 2021-2022 Budget for Early Learning Coalition of North Florida*
 - N. Approval of the Northeast Florida Educational Consortium Lease Renewal Effective January 31, 2022*



- O. Approval of the ELCNF Insurance Coverages with Florida Insurance Trust to include our General Liability, Directors & Officers, Workers Compensation, Cyber, Crime and Property Coverage*
- P. Review of Board Membership- **INFORMATIONAL**

VII. Board Absenteeism Log – INFORMATIONAL

VIII. Board Comment

IX. Next Meetings

- Wednesday, February 2, 2022 10:30 a.m. – Exec/Admin Committee Conference Call Meeting
- Wednesday, March 9, 2022, 10:30 a.m. – Board Meeting

X. Adjournment*

I. Call to Order/Roll Call

II. Public Comment

III. Review of Delegation of Authority Items

**IV. Approval of September 8, 2021 Board
Meeting Minutes***

***ACTION ITEM**

ANNUAL BOARD MEETING

The Renaissance World Golf Village and Convention Center

September 8, 2021

10:30 a.m.

ATTENDANCE

Members Present:

Myrna Allen, *Treasurer*
Jessica Bishop
Ronald Coleman
Vina Delcomyn
Kyle Gammon
Michelle Jonihakis
Theresa Little
Teresa Matheny, *ECS*
Bianca Montoro
Aubrie Simpson-Gotham, *Secretary*
Michael Siragusa
Joy Stanton, *Vice Chair*
Patricia Tauch
Christian Whitehurst
Renee Williams

Members Absent:

Brian Graham
Whitney Kersey Graves
Mary Ann Holanchock
Brian McElhone
Charles Puckett

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:

Marsha Peacock, Board Member
Nominee

CALL TO ORDER/ROLL CALL

Joy Stanton called the meeting to order at 10:31 a.m. Roll was taken; quorum was met, with 15 of the 20 board members in attendance.

PUBLIC COMMENT-All Kids Learning Center-HANDOUT

No comments, The Director of All Kids Learning Center never attended the meeting nor did any members of her staff.

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 30, 2021 BOARD MEETING MINUTES*

1. A. Simpson-Gotham motioned to approve the June 30, 2021 Board Meeting Minutes, as presented. R. Williams seconded the motion. No discussion. Motion passed unanimously.

STAFF AND COMMITTEE REPORTS

CEO REPORT- REVIEW OF THE 2020-21 BOARD SELF EVALUATION RESULTS

D. Bell reviewed the results of the 2020-21 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. Thirteen Board Members participated in the self-evaluation where overall results was rated a 4.21 or “exceeds expectations”.

FINANCE MANAGER’S REPORT-VERBAL

S. Pettijohn reported on the following:

Desk Reviews and Audits

We are waiting on the final report from DEL for the November 2020 monitoring. Our external audit will begin in Oct 2021 for the fiscal year end Jun 30, 2021.

Q4 Financial Statements (see attachment)

Attached are the Q4 financial statements for FY 2020-21. The Coalition’s year to date surplus is slightly greater than was budgeted. Grant expenses are less than anticipated at this time and in direct proportion to the reduction in grant revenue. These statements do not include the “13th” invoice which will be completed this week.

Targets and Restrictions

All targets and restrictions are in alignment with our Grant requirements.

Budget (see attachment)

We have received a Notice of Award (NOA) for FY 2021-22, but it is very incomplete. The current NOA does not include 1) provider rate increases for SR and VPK, 2) CARES/ARP Grant, 3) PDG Grant, or 4) OAMI Grant. Therefore we have not made any changes to the proposed budget from the last Board meeting. We will update and send a new budget as soon as a more complete NOA is received.

Early Learning Coalition of North Florida
FY 2020-2021
As of June 30, 2021

Notice of Awards	2020-2021 Annual Budget	Q4 2020-21 YTD Actual	Favorable (Unfavorable)
School Readiness (SR)	\$ 21,408,789	\$ 18,510,616	(2,898,173)

OAMI	16,618	16,618	0
PDG Services	201,655	201,655	0
CARES	8,845,159	8,288,680	(556,479)
Voluntary PreKindergarten (VPK)	14,924,803	12,495,703	(2,429,100)
Total Notice of Award	\$ 45,397,024	\$ 39,513,272	\$ (5,883,752)
Subrecipient Expense			
School Readiness (SR)	\$ 20,399,141	\$ 17,620,150	\$ 2,778,991
OAMI	16,618	16,618	0
PDG Services	201,655	201,655	0
CARES	8,845,159	8,288,680	556,479
Voluntary PreKindergarten (VPK)	14,867,400	12,483,329	2,384,071
Total Subrecipient Expense	\$ 44,329,973	\$ 38,610,432	\$ 5,719,541
Grant Funds Available to ELC of North FL	\$ 1,067,051	\$ 902,840	\$ (164,211)
Other Donations and Revenue			
Interest Income	\$ 530	\$ 537	\$ 7
Clay Electric Foundation	15,000	15,000	0
Kiwanis	750	0	(750)
Reinhold	750	1,000	250
Quality Teacher's Conference	6,500	2,785	(3,715)
Miscellaneous Donations	2,000	6,313	4,313
Total Revenues	\$ 1,092,581	\$ 928,475	\$ (164,106)
ELC of North Florida Estimated Expense			
Salaries	\$ 579,868	\$ 492,956	\$ 86,912
PR Taxes	47,363	37,180	10,183
Health Insurance & HSA Contributions	121,000	122,963	(1,963)
Pension	27,000	18,633	8,367
Life, Disability, and WC	15,000	8,728	6,272
Staff Development	8,500	5,500	3,000
Contract Services	3,000	0	3,000
Auditing	15,000	15,250	(250)
Legal	500	0	500
Printing & Reproduction	2,000	0	2,000
Repairs & Maintenance	1,000	0	1,000
Office Sites - Occupancy	50,000	43,929	6,071
Postage, Freight & Delivery	2,000	3,567	(1,567)
Rentals - Office Equipment	5,000	3,852	1,148
Office Supplies	10,000	7,121	2,879
Communications	15,000	16,425	(1,425)
D & O Insurance	2,800	2,277	523
General Liability	4,500	4,569	(69)
Equipment <\$1,000	3,500	1,464	2,036
Equipment >\$1,000	2,000	5,111	(3,111)
Travel - In State	3,500	0	3,500
Travel - Out of State	6,500	0	6,500
Travel - Local	7,000	1,915	5,085
Bank Fees	600	139	461
Software/Licenses/Support	14,000	7,992	6,008
Web Service	26,000	32,210	(6,210)
Other employee expenditures	2,000	98	1,902
ADP Fees	7,500	6,088	1,412
Dues & Subscriptions	14,000	10,879	3,121
Taxes, Licenses and Fees	450	117	333
Misc. - Other Current Charges	4,250	6,811	(2,561)
QualityProgram	91,750	68,975	22,775
Total ELC North Florida Estimated Expense	1,092,581	924,749	167,832
Surplus or (Loss)	\$ -	\$ 3,726	\$ 3,726

4TH QUARTER PROGRAM UPDATE

T. Dixon reported on the following:

Coalition Activities:

- The Coalition and the Division of Early Learning (DEL) agreed on a Preventative Corrective Action Plan (PCAP) July 28, 2021 for the annual OEL Fiscal Monitoring that occurred early December 2020. The final report only had two minor compliance issues. As all items in the PCAP have been completed, the Coalition is currently awaiting the official close-out letter for this review.
- The 2021/2022 Coalition's Anti-Fraud Plan was submitted to OEL's Office of Inspector General May 5, 2021.
- OEL Grant Agreements were completed and approved in time for July 1st funding.
- In April, Coalition staff attended OEL-sponsored WipFli courses, "In depth OMB (*Federal Office of Management and Budget*) Trainings".
- The Coalition began planning for the 21/22 processing of the Request for Proposals (RFP) for Primary Service Provider and the Request for Qualifications (RFQ) for External Auditing Services. Actual work on the RFP began in May 2021. The RFP committee was created and had its first meeting July 21, 2021. The RFP documents were approved during the August 4, 2021 Executive/Administrative committee meeting, and are part of today's board packet for ratification.
- June 19, 2021 the Kiwanis Club of Palatka (my club) held a "Kid Fest" event in partnership with Staples Office Supply (in Palatka) which was estimated to be attended by 150 children that day.

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

The 2020/2021 Third Quarter Monitoring was performed (remotely) May 17-28, 2021. This monitoring included all OEL required "eligibility" criteria for School Readiness and VPK. Additional areas of review were Data and Data Security Systems Updates, and School Readiness Plan Compliance for section II. C. Inclusion. From this review, there were only two eligibility compliance issues. Corrections and staff refresher training was given as corrective action immediately.

The 2020/2021 Fourth Quarter Monitoring is scheduled for August 16-27, 2021. This monitoring will include Data and Data Security Systems Updates, and School Readiness Plan Compliance for section II. G. Program Assessment, Fiscal Non-direct Costs review for 3rd and 4th quarters, and the Fiscal Year-end Overview.

4TH QUARTER EARLY LITERACY REPORT

J. Whitson reported on the following:

Highlights:

Reinhold Grant: We received a \$1,000 grant from the Reinhold Foundation of Clay County in April to use for our Literacy programs. We were honored at their annual awards breakfast.

Kiwanis Club of Palatka Staples Event: The ELC partnered with the Kiwanis club of Palatka to host a children’s event at Staples in Palatka on June 19th. The ELC provided costumes for the event as well as books and activities. The Kiwanis club distributed a large bag of school supplies and books to over 150 kids who attended the event.

Early Literacy Themed Programs:

The fourth quarter was filled with putting on our themed literacy programs. Schools finally started welcoming us back after COVID. We put on three Mother Goose, 4 Space, 1 Dinosaur, 2 Music/Dance, 2 Ocean and 6 Pete the Cat programs visiting 18 different preschools. Each program consists of a very interactive story time followed by activities. Each child receives a FREE book relating to the theme and each teacher receives a large resource bag of teaching materials for their class to further teach that theme.

Bubbles Program: In May a new science themed program called “The Science of Bubbles” was created by the outreach team to put on in centers during the summer. Children learned about the science behind what makes a bubble. The team wore lab coats and science goggles and put on a program centered around the book “Pop” by James Allan. The children then got to go outside and make their own bubble prints, bubble painted murals and had fun creating bubbles with all sorts of different items like strainers, slotted spoons, hula hoops, ropes and many more items. Six Bubbles programs were done over the summer. Each classroom received an activity bag filled with bubbles and activities to do with them.

Ocean Program: Our Ocean themed program received a science update over the summer. Kids got to make their own ocean slime, ocean in a bottle and their own classroom jars showing the different levels of the ocean and the creatures that live in them. The outreach team is putting a stronger emphasis on STEAM learning. (Science, Technology, Engineering, Arts and Math) 7 Ocean programs were done over the summer.

Book Picks and Videos: The outreach team continues to put out a monthly Book Picks newsletter which goes out to ELC volunteers and now to providers through ECS in the Know. Books are highlighted each month along with activities to go with them. Outreach assistant Susan Murphy does a Susan’s Highlights video which is included in newsletter. The outreach team continues to create monthly videos which are shared on the ELC You-tube page then onto social media through the ECS and ELCNF Facebook page.

EXECUTIVE ADMINISTRATIVE COMMITTEE

Draft minutes of the August 4, 2021 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 May 5, 2021 Exec/Admin Committee Meeting Minutes*
 2. Ratify Approval of Request for Proposal (RFP) #ELCNF 22/23-001 for the Delivery of School Readiness and Voluntary Prekindergarten Services **(including all appendices)***
 3. Ratify Approval by the Executive/Administrative Committee to allow Dawn E. Bell, C.E.O. of the ELC of North Florida-OR-the Standing Board Chair, Joy Stanton to sign the Moss, Krusick and Associates Engagement Letter for External Auditing Services*
 4. Ratify Approval of FirstDay Learning Services Agreement to provide coaching for All Kids Childcare*-**HANDOUT**
- 2.** R. Coleman motioned the approval of the August 4, 2021 Executive Administration Committee Meeting Consent Agenda. C. Whitehurst

seconded the motion. T. Matheny recused herself from voting on Item# 2, Memorandum of Voting Conflict on file. No further discussion. Motion passed unanimously.

NEW/UNFINISHED BUSINESS

APPROVAL OF EPISCOPAL CHILDREN'S SERVICES 2021/2022 CONTRACT AMENDMENT #0001-21*

Revisions:

- A. Items #2, 5 and 15 were to update the School Readiness budgeted amounts, as well as the Additional School Readiness-Related Programs budgeted amounts per the July 1, 2021 and August 3, 2021 Notices of Award.
- B. Item #5, under Additional School Readiness-Related Programs and Funding was to add the Coronavirus Response and Relief Supplemental Act (C.R.R.S.A.) program and financial information as well as update the Preschool Development Grant (P.D.G.) information.
- C. Items #7, 8, 9 and 16 were to update the Voluntary Pre-Kindergarten budgeted amounts per the July 1, 2021 Notice of Award.
- D. Items #7, 8, 9, and 16 were to remove language regarding the VPK Outreach, Awareness, and Monitoring Initiative (OAMI) Grant, as it is not being awarded this year (2021/2022).
- E. Items #1, 3 (1), and 4 (4, 5, 7, 16) were programmatic updates researched during the Request for Proposals (RFP) process.
- F. Items #3 (3, 4, 6), 4 (18), 6, 10, 11, 12, 14, and 19 were updates from the Division of Early Learning (DEL) 2021/2022 Grant Agreement.
- G. Item #13 was to replace the (parent) sliding fee schedule with a corrected version (2 small errors were discovered and corrected).
- H. Items #17 and 18 were to update/replace the Prior Approval Attachments with newly released Division of Early Learning (DEL) guidance.

3. T. Little motioned the approval of Episcopal Children's Services 2021/2022 Contract Amendment #0001-21. V. Delcomyn seconded the motion. T. Matheny recused herself from voting, Memorandum of Voting Conflict on file. No further discussion. Motion passed unanimously.

APPROVAL OF EPISCOPAL CHILDREN'S SERVICES 2021/2022 CONTRACT AMENDMENT #0002-21*

- A. Items #1 and 2 were to update the Additional School Readiness-Related Programs for the Early Learning Florida contract section. A new contract was issued for this year in the amount of \$12,000.

4. A. Simpson-Gotham motioned approval of Episcopal Children’s Services 2021/2022 Contract Amendment #0002-21. R. Williams seconded the motion. T. Matheny recused herself from voting, Memorandum of Voting Conflict on file. No further discussion. Motion Passed unanimously.

RETRO-ACTIVE APPROVAL (EFFECTIVE 09/01/21) OF ELC OF NORTH FLORIDA AND THE UNIVERSITY OF FLORIDA LASTINGER CENTER EARLY LEARNING FLORIDA CONTRACT EFFECTIVE 09/01/21 TO 08/31/22*

This Contract for Services is made and entered into by and between The University of Florida Board of Trustees (a public body corporate of the State of Florida for the benefit of its Lastinger Center for Learning) and the ELC of North Florida.

THIS CONTRACT is to support the implementation of Early Learning Florida courses (e.g., online only, online with Community of Practice (CoP) Facilitation, and online with Technical Assistance (TA) Coaching) that aligns with quality improvement goals/initiatives, for the Coalition’s Child Care Providers.

The total contract is **not to exceed \$12,000.**

5. V. Delcomyn motioned the retro approval of the ELC of North Florida and the University of Florida Lastinger Center Early Learning Florida Contract effective 09/01/21 to 08/31/22. R. Williams seconded the motion. No further discussion. Motion passed unanimously.

RETRO-ACTIVE APPROVAL (EFFECTIVE 09/01/21) OF ELC OF NORTH FLORIDA-UNIVERSITY OF FLORIDA/LASTINGER CENTER AND EPISCOPAL CHILDREN’S SERVICES EARLY LEARNING FLORIDA CONTRACT EFFECTIVE 09/01/21 TO 08/31/22*

(This Contract and dollar amount will also be added to ECS's 2021/2022 primary contract with amendment #2.)

THIS CONTRACT is to support the implementation of Early Learning Florida courses (e.g., online only, online with Community of Practice (CoP) Facilitation, and online with Technical Assistance (TA) Coaching) that aligns with quality improvement goals/initiatives, for the Coalition's Child Care Providers.

The total contract is **not to exceed \$12,000.**

6. R. Williams motioned the retro-active approval of the ELC of North Florida-University of Florida/Lastinger Center and Episcopal Children’s Services Early Learning Florida Contract effective 09/01/21 to 08/31/22. V. Delcomyn seconded the motion. T. Matheny recused herself from voting and signed the Memorandum of Voting Conflict that is on file. No further discussion. Motion passed unanimously.

APPROVAL OF THE MEMBER APPOINTED BY THE EXECUTIVE DIRECTOR OF NEFEC FOR THE MANDATED POSITION OF PROGRAMS FOR CHILDREN WITH DISABILITIES UNDER THE FEDERAL INDIVIDUALS WITH DISABILITIES ACT: MARSHA PEACOCK*

Marsha Peacock is a child find specialist with FDLRS and primarily serves St. Johns County but has familiarity with Putnam, Bradford, Union, and Bradford Counties. Before becoming a child find specialist, Marsha was a staffing specialist in Putnam County. She brings a wealth of knowledge in early childhood and students with disabilities. In addition, she has 20 years of experience in working with school districts in northeast Florida to implement programs for all students.

Marsha’s ELCNF term would extend from September 2021– September 2025.

7. A. Simpson-Gotham motioned the approval of mandated Board Member Marsha Peacock to the Board of Directors. C. Whitehurst seconded the motion. No further discussion. Motion passed unanimously.

APPROVAL OF ELCNF 2020-2021 ANNUAL REPORT*- HANDOUT

The Board was provided a copy of the ELCNF 2020-21 Annual Report that is a handout and on our official website.

8. V. Delcomyn motioned to approve the ELCNF 2020-21 Annual Report. M. Allen seconded the motion. No further 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 2021-22 fiscal year:

- Interim Chair: Joy Stanton
- Vice Chair: Aubrie Simpson-Gotham
- Treasurer: Vina Delcomyn
- Secretary: Renee Williams

9. C. Whitehurst motioned to approve the Election of Officers. P. Tauch 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: J. Stanton, A. Simpson-Gotham, V. Delcomyn, R. Williams, J. Bishop, T. Little, T. Matheny and Michael Siragusa.

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:

- Wednesday, November 3, 2021 , 10:30 a.m. – Exec/Admin Committee Conference Call Meeting
- Wednesday, December 1, 2021, 2:00 p.m. –Board Meeting World Golf Village Caddy Shack Restaurant.

ADJOURNMENT*

10. R. Williams motioned for adjournment at 11:55a.m. T. Little seconded the motion. No discussion. Motion passed unanimously.

Minutes Submitted By: Rhonda Cody, Office Manager

DRAFT

V. Staff and Committee Reports

A. CEO Report-VERBAL

V. Staff and Committee Reports

B. Finance Manager's Report

Early Learning Coalition of North Florida

Finance Manager's Report

Board Meeting

December 1, 2021

Desk Reviews and Audits

We have completed all Desk Reviews and Audits at this time. Responses were provided to OEL on a timely basis. No further changes to our policies and procedures were required.

Q1 Financial Statements (see attachment)

Attached are the Q1 financial statements for FY 2021-22. The Coalition's year to date surplus is slightly greater than was budgeted. Grant expenses are less than anticipated at this time and in direct proportion to the reduction in grant revenue.

Targets and Restrictions

VPK Admin percentage was 5.1% at end of September which is greater than our target of 4%. This is due to timing of revenue awarded for VPK. The expectation is for the percentage of VPK administration will be in line with the restriction at end of Q2, since revenue will increase for Q2. All other targets and restrictions remain in alignment with Grant requirements.

Susan Pettijohn and Chris Spell

Early Learning Coalition of North Florida

FY 2021-2022

As of September 30, 2021

	2021-2022	Jul-Sep 2021	Q1 2021-22	Over
	Annual Budget	Estimated Budget	YTD Actual	(Under)
Notice of Awards				
School Readiness (SR)	\$ 21,913,132	\$ 5,478,283.00	4,650,906	\$ (827,377)
PDG Services	179,161	89,581	0	(89,581)
CRRSA	10,805,567	2,701,392	0	(2,701,392)
Voluntary PreKindergarten (VPK)	14,695,013	3,673,753	3,526,392	(147,361)
Total Notice of Award	\$ 47,592,873	\$ 11,943,009	\$ 8,177,298	\$ (3,765,711)
Subrecipient Expense				
School Readiness (SR)	\$ 20,803,379	\$ 5,200,844.75	4,401,215	\$ (799,629.75)
PDG Services	179,161	89,581	0	(89,581)
CRRSA	10,805,567	2,701,392	0	(2,701,392)
Voluntary PreKindergarten (VPK)	14,638,494	3,659,624	3,522,226	(137,398)
Total Subrecipient Expense	\$ 46,426,601	\$ 11,651,441	\$ 7,923,441	\$ (3,728,000)
Grant Funds Available to ELC of North FL	\$ 1,166,272	\$ 291,568	\$ 253,857	\$ (37,711)
Other Donations and Revenue				
Interest Income	\$ 530	\$ 133	155	\$ 22
Clay Electric Foundation	15,000	0	0	0
Kiwanis	750	0	0	0
Reinhold	1,000	0	0	0
Quality Teacher's Conference	5,000	0	0	0
Miscellaneous Donations	2,000	500	3,766	3,266
Total Revenues	\$ 1,190,552	\$ 292,201	\$ 257,778	\$ (34,423)
ELC of North Florida Estimated Expense				
Salaries	\$ 595,000	\$ 148,750	\$ 125,426	\$ 23,324
PR Taxes	63,000	15,750	9,401	6,349
Health Insurance & HSA Contributions	129,000	32,250	37,281	(5,031)
Pension	30,000	7,500	4,632	2,868
Life, Disability, and WC	15,000	3,750	2,138	1,612
Staff Development	9,500	2,375	6,171	(3,796)
Contract Services	14,260	3,565	11,260	(7,695)
Auditing	15,000	0	0	0
Legal	500	125	0	125
Printing & Reproduction	3,000	750	0	750
Repairs & Maintenance	1,000	250	0	250
Office Sites - Occupancy	60,000	15,000	11,170	3,830
Postage, Freight & Delivery	3,750	938	490	448
Rentals - Office Equipment	5,200	1,300	812	488
Office Supplies	10,000	2,500	1,869	631
Communications	18,000	4,500	4,840	(340)
D & O Insurance	2,900	0	0	0
General Liability	4,800	0	0	0
Equipment <\$1,000	4,500	1,125	0	1,125
Equipment >\$1,000	3,500	875	0	875
Travel - In State	6,000	1,500	1,183	317
Travel - Out of State	7,500	1,875	0	1,875
Travel - Local	7,500	1,875	245	1,630
Bank Fees	600	150	0	150
Software/Licenses/Support	17,000	4,250	2,534	1,716
Web Service	32,000	8,000	5,853	2,147
Other employee expenditures	3,000	750	50	700
ADP Fees	8,000	2,000	1,605	395
Dues & Subscriptions	14,000	3,500	9,070	(5,570)
Taxes, Licenses and Fees	500	125	0	125
Misc. - Other Current Charges	6,800	1,700	691	1,009
Quality Program	98,000	24,500	19,211	5,289
Total ELC North Florida Estimated Expense	1,188,810	291,528	255,932	35,596
Surplus or (Loss)	\$ 1,742	\$ 674	\$ 1,846	\$ 1,173

Early Learning Coalition of North Florida

DRAFT

Balance Sheet

As of Sep 30, 2021

ASSETS

Cash, Operating	\$	2,617,648
Cash, Money Market		31,737
Petty Cash		200
OEL Receivable		3,813,619
Deposits		850
Prepaid Expense		2,909
Equipment		6,498
Less: Accumulated Depreciation		<u>(6,498)</u>

TOTAL ASSETS \$ 6,466,963

LIABILITIES

Episcopal Children's Services Payable	\$	3,127,086
OEL Advance		3,494,640
Interest due to OEL		95
Accrued Vacation		25,502
Accrued Employee Benefits		<u>758</u>

TOTAL LIABILITIES \$ 6,648,081

Net Assets at 6/30/2021 (182,964)

Net change at 09/30/2021 1,846

Total Liabilities and Net Assets \$ 6,466,963

V. Staff and Committee Reports

C. 1st Quarter Program Update



2450 Old Moultrie Road, Suite 103
St. Augustine, FL 32086
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MEMORANDUM

To: All Board Members
From: Tajaro Dixon, Grants and Operations Manager
Date: October 5, 2021
Subject: 2021/2022 First Quarter Program Update and Quality Assurance Activities

Coalition Activities:

- The Coalition and the Division of Early Learning (DEL) agreed on a Preventative Corrective Action Plan (PCAP) July 28, 2021 for the annual OEL Fiscal Monitoring that occurred early December 2020. The final report only had two minor compliance issues. As all items in the PCAP have been completed, the Coalition received the official close-out letter October 14, 2021.
- The Coalition began the 21/22 processing of the Request for Proposals (RFP) for Primary Service Provider. The RFP committee had its Initial meeting (which included public opening of the bids September 21, 2021. And the Final RFP meeting is scheduled for November 2, 2021 (which includes the tallying of scores). Today's packet includes a memo of recommendation from the RFP Committee.
- The Coalition received additional notices of awards and the Episcopal Children's Services (ECS) Contract Amendment #3 is in today's packet.
- The Coalition staff completed the 2021/2022 Internal Controls Questionnaire (ICQ). In addition, ECS completes this same ICQ each year and their responses are reviewed by Coalition staff for any needed follow-up and/or approval.
- The Coalition staff met the October 1 Division of Early Learning (DEL) deadline for all the annual items such as the annual report, inventory, Sub-recipient monitoring plan, Fiscal prior year Revenue and Expense report and current year Budget.
- In July, all Coalition staff completed their annual review of Anti-Fraud plan, policies and practices.
- Annual archiving processes have begun.
- Annual policies review and revisions have begun.

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

The 2020/2021 Fourth Quarter Monitoring was performed (remotely) August 16-27, 2021. This monitoring included Data and Data Security Systems Updates, and School Readiness Plan Compliance for section II. G. Program Assessment, Fiscal Non-direct Costs review for 3rd and 4th quarters, and the Fiscal Year-end Overview. From this review, there were no compliance issues. A great review for ECS!

The 2021/2022 First Quarter Monitoring is scheduled for November 5 - 19, 2021. This monitoring will include all DEL required "eligibility" criteria for School Readiness and VPK. One additional area of review will be the Annual Data and Data Security Systems Review.

ALL full reports are available upon request.



A United Way Agency Funded by the State of Florida



V. Staff and Committee Reports

D. 1st Quarter Early Literacy Report

Early Literacy Outreach Report First Quarter 2021-2022

Presented by Joan Whitson

Highlights:

Kiwanis Kids Fest- June 19th at Staples in Palatka. The ELC provided character costumes, activities and free books as a partnership with the Kiwanis club of Palatka who hosted a community kids festival.

Civic Club Partnerships: During July and August I was the guest speaker for both the Palatka Pilot Club and Woman's club. Both clubs partner with the ELC by adopting a child care center that their members read at each week throughout the year. They also provide regular volunteers who help with our themed literacy programs and these clubs help spread the work we do in the community.

Literacy Programs:

Ocean Program: Our Ocean themed program received a science update over the summer. Kids got to make their own ocean slime, ocean in a bottle and their own classroom jars showing the different levels of the ocean and the creatures that live in them. The outreach team is putting a stronger emphasis on STEAM learning. (Science, Technology, Engineering, Arts and Math) 7 Ocean programs were done over the summer.

Volunteer Programs: During August and September a lot of time was focused on recruiting and training new reading volunteers. Due to COVID we lost quite a few volunteers so we needed to replenish our forces. We updated our training manuals to give everything a fresh look. Four training sessions were held in Clay and St. Johns County and 10 new volunteers joined the team. These volunteers have been assigned a weekly reading assignment in a local preschool. Many of these volunteers will also help put on our themed literacy programs as well. We started back with in person quarterly volunteer meetings. The energy was very high as everyone is excited to be back in the schools again doing what they love...working with kids.

Science Programs: Two new science themed programs have been created and launched this quarter. One teaches kids about the concepts of air and wind and the other focuses on the five senses. Both programs have a strong emphasis on STEAM learning as mentioned above. Kids will learn how to do their own wind experiments and learn scientific processes like making predictions and conclusions, They will make their own tornado in a bottle while wearing lab coats and safety goggles. They will have fun discovering so many amazing facts about their five senses and even amazing facts about animals with super senses. Twenty of these programs have already been scheduled for this coming year. Each child will receive a free book relating to the theme to take home and as with all of our programs the classroom receives a very nice resource bag of teaching materials related to the theme presented.

V. Staff and Committee Reports

E. Executive Administrative Committee,
November 3, 2021-**Cancelled**

VI. New/Unfinished Business

A. Summary of D. Bell Annual Evaluation- HANDOUT

DAWN'S 2020 ANNUAL EVALUATION SUMMARY

- The evaluation was conducted on September 8, 2021 with Joy Stanton, Vina Delcomyn, Aubrie Simpson-Gotham, Renee Williams, and Theresa Little serving as evaluators.
- Of the total 19 evaluations mailed/handed to the board members, 14 members completed the evaluation and five board members did not return the evaluation.
- Out of a 1 to 5 rating scale, 1 = Unsatisfactory and 5 = Outstanding; Dawn's Overall Rating Score was 4.475 which earned a final rating of "Outstanding".
- Dawn's next evaluation period ends September 1, 2022.
- If any Board Member would like to see a copy of the final compiled evaluation results, please contact Marie Hanson.

VI. New/Unfinished Business

B. Approval of Episcopal Children's Services 2021/2022 Contract Amendment #0003-21*

***ACTION ITEM**

ACTION ITEM SUMMARY

DESCRIPTION	Episcopal Children’s Services 2021/2022 Contract Amendment #0003-21:
Reason for Recommended Action	<p><u>Revisions:</u></p> <p>A. Item #2 was to update changes made in the “Service Provider Snapshot Report” for contract year 2021/2022.</p> <p>B. Items #1, 3, and 4 were to update contract narratives and Attachment 9 for the <u>School Readiness Budget and Additional School Readiness-Related Programs</u> due to four new Notices of Awards that were issued:</p> <ul style="list-style-type: none"> • September 17, 2021 - Preschool Development Grant (PDG) • September 30, 2021 - School Readiness Wait List • October 22, 2021 - School Readiness Provider rate increases • October 29, 2021 - Coronavirus Response and Relief Supplemental Act (CRRSA) grant award <p><u>If this is not done, the following would occur:</u></p> <p>A. ECS’s contract would not be up-to-date for the “Service Provider Snapshot Report” criteria for this contract year.</p> <p>B. ECS’s contract narratives and Attachment 9 would not have the correct budgeted amounts for the School Readiness programs.</p>
How the Action will be accomplished	Approval of ECS 2021/2022 amendment #0003-21, and party signatures.

**Amendment 0003-21 Primary Services Contract
Episcopal Children’s Services**

THIS AMENDMENT, entered into between the Early Learning Coalition of North Florida, Inc. hereinafter referred to as the Coalition, and Episcopal Children’s Services, hereinafter referred to as the Contractor, amends the **2021-22** primary services contract as follows:

Item #	Page #	Headings and Text
1	8-9	C. RESOURCE MANAGEMENT (SR)
		<p>Pursuant to the Request for Proposal and the Contractor’s signed response, and the fact that this contract is upon a cost-reimbursement method of payment, the CONTRACTOR shall be fiscally responsible pursuant to the following:</p> <p>1. BUDGET SURPLUS/DEFICIT: The Contractor shall serve children with the slot dollars provided under this contract, unless the available School Readiness grant funding would not financially provide for all slots. Regardless of the total amount of funding for slots, the Contractor will ensure no less than 78% of School Readiness grant funds will be used for slot funding. The 78% calculation includes direct services, applicable Gold Seal OCA expenditures, and performance-based payment differentials to providers up to the provider’s private pay rate, as defined in the most recent version of the OEL Standard Codes document, and local match. The slot funding should not be expended over the contracted budget amount. The Contractor further agrees reimbursements under this contract shall be up to, and are capped at the total budgeted amount of funding for direct child care slot funding which is \$14,716,096 \$17,311,375, unless written arrangements are made with the Coalition to move additional funds into the slot budget. This funding is inclusive of the annual OEL School Readiness Grant Award including local match funds (when applicable), and is based on availability of funds. If county allocations are reduced at the state level, contracts will be amended accordingly. Gold Seal payments are subject to adjustments due to budget constraints. Additionally, the Contractor shall be responsible for actively soliciting and obtaining local match funds for children in School Readiness Programs to be used only for slots.</p>
2	11	E. REPORTS (SR)
		<p>4. A monthly primary School Readiness services contractor management report, currently titled “Service Provider Snapshot Report”, to be delivered by the 21st of the month following services, in a format as directed by the Coalition. This report shall include the following details. For School Readiness:</p> <ul style="list-style-type: none"> • Children on wait list by age group for current month, previous month and year-to-date average

		<ul style="list-style-type: none"> • SR Provider Trainings held (including CDA Competencies/ Standards) • SR Provider Trainings offered • SR Technical Assistance Visits • CCR&R consumer complaints (# and details of each of complaints) • Children screened (Enrollment, Birthday Redetermination/ Annual, Social/Emotional, and Referrals for Intervention) - percentages for monthly and year-to-date, total number screened • For each both types of screenings: number recommended for further referrals, actual children referred with parental consent for current month and year-to-date • Child Assessment Data • SR Provider CLASS Assessments for All Classrooms (Prekindergarten, Toddler, and Infant) • SR Provider Monitoring Tier 1 and Tier 2
3	20-21	VII. Method of Payment (SR)
		<p>This is a cost-reimbursement contract. The Coalition shall pay the contractor for the delivery of service provided in accordance with the terms of this contract for a total dollar amount up to and not to exceed \$17,545,014 \$20,766,639. This funding is inclusive of the annual OEL School Readiness Grant Award which does not include local match funds, and is based on availability of funds. If county allocations are reduced at the state level, contracts will be amended accordingly. Up to and no more than \$381,977 \$420,000 may be allocated to administrative expenditures. Local match will be reimbursed based on funding from match raised from local grants up to the amount earned or the amount of the local grants, whichever is less.</p> <p>Additional School Readiness-Related Programs and Funding:</p> <p>The following programs' funding is exclusive of the annual OEL School Readiness Grant Award funding. Contractor reimbursements will be based on all provisions as set forth in the individual contracts and/or OEL Grant Agreements.</p> <p>A. C.A.R.E.S. Funding</p> <p>The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law March 27th, 2020. For Florida's Early Learning Coalitions, this funding is for enrollments of children of first responders and health care workers, including provider bonuses (OEL Memorandum 2020-012), and the "Rising Kindergarten Summer Program". Per Notice of Award no more than 5% of total CARES expenditures shall be expended for administrative activities, for a total dollar amount to be determined once grant award received for 2021/2022.</p>

		<p>B. Preschool Development Grant Services (P.D.G.) This is a federal grant designed to fund states to conduct a comprehensive statewide birth through five needs assessment followed by in-depth strategic planning to include mental health supports, while enhancing parent choice and expanding the current mixed delivery system consisting of a wide range of provider types and settings.</p> <p>To the extent possible, Contractor will complete all targets and goals of the plan. Contractor may not exceed the following total dollar amount to be determined once grant award received for 2021/2022 of \$179,161 (including up to 5% for General Administration).</p> <p>C. (C.R.R.S.A.) The Coronavirus Response and Relief Supplemental Act (CRRSA) is additional funding to support private early learning/child care providers and contracted school district providers that were classified as operational/open on April 1, 2021 and are providing on-site early learning/child care services on the date of application, to assist them in remaining open during the COVID-19 crisis. Per Notice of Award no more than 5% of total expenditures shall be expended for administrative activities, for a total dollar amount to be determined once grant award received for 2021/2022 of \$10,805,567.</p> <p>D. Early Learning Florida The Coalition shall pay the contractor for the delivery of service provided in accordance with the terms and conditions of OEL's "Early Learning Florida Contracts" [in cooperation with The University of Florida Board of Trustees, a public body corporate of the State of Florida for the benefit of its Lastinger Center for Learning ("University")] with the Coalition:</p> <p>To support the implementation of Early Learning Florida professional development courses for the Coalition's Child Care Providers (that support local quality improvement goals) (Effective dates 09/01/21 – 08/31/22) for a total dollar amount up to and not to exceed \$12,000.</p>
4	75-76	Attachment 9 School Readiness Budget
		(Attached, pages 4-7. Pages 6-7 replace the original contract attachment and is incorporated as part of this amendment.)
		END OF AMENDMENTS

**ATTACHMENT 9
SCHOOL READINESS BUDGET (deletions)**

State of Florida Notice of Award No. EL432	
DUNS # 130220796	
CFDA# / Name	Federal Award #
93.558 / TANF and MOE	2101FLTANF (26.54%)
93.575 / CCDF Discretionary	G2101FLCCDD (47.10%)
93.596 / CCDF Mandatory	G2101FLCCDF (6.02%)
93.596 / CCDF Matching and MOE	G2101FLCCDM (20.26%)
93.667 / SSBG	G2101FLS0SR (0.07%)
	Grand Total 100%

Description	OCA	ECS Dollar Amounts	Coalition Dollar Amounts	Total ECS and ELC
General Administration	97BBA, 97FIR, 97LCA	\$381,977	\$500,000	\$881,977
Non-direct Services	97BBD	\$305,682		\$305,682
Systems	97SYS			
Eligibility Determination	97BDE	\$675,488		\$675,488
Quality	97QOO, 97QHS, 97QCS, 97QST, 97QCR, 97QAS, 97QTA, 97QPD, 97QPT	\$543,760	\$511,090	\$1,054,850
Infant & Toddler Services	97INT, 97ICR, 97IAS, 97ICS	\$455,873	\$25,000	\$480,873
Inclusion	97QIN	\$103,289		\$103,289
Resource & Referral	97Q14	\$362,849		\$362,849
Total Non-Slots (Non-Direct)		\$2,828,918	\$1,036,090	\$3,865,008
Gold Seal Payments	97GSD	\$600,000		\$600,000
Performance Funding	QPIIPD, QPICA, QPIPQ, QPICQ	\$629,279		\$629,279
SR Matching Funding		176,305		176,305
Slots		\$13,310,512		\$13,310,512
Total Slots (Direct Services)		\$14,716,096		\$14,716,096
Grand Totals		\$17,545,014	\$1,036,090	\$18,581,104

NOA Total

Additional School Readiness-Related Programs and Funding

(Exclusive of OEL School Readiness Grant Award Funding)

<p>A. C.A.R.E.S. (Coronavirus Aid, Relief, and Economic Security Act) Funding (Grant No.) CFDA# 93.575/Child Care Development Fund (CCDF)</p>	<p align="center">Amount to be determined once grant award received for 2021/2022</p>
<p>B. Preschool Development Grant (PDG) (Grant No.) CFDA# 93.434/ESSA Florida Preschool Development Grants Birth Through Five, Federal Award Nos.</p>	<p align="center">Amount to be determined once grant award received for 2021/2022</p>
<p>C. C.R.R.S.A. (Coronavirus Response and Relief Supplemental Act) Funding (EL431) CFDA# 93.575/Child Care Development Fund (CCDF) Federal Award No. 2101FLCCC5 – 100% funding Phase V Provider Grants (including up to 5% for General Administration)</p>	<p align="center">Amount to be determined once grant award received for 2021/2022</p>
<p>D. Early Learning Florida (through the University of Florida Lastinger Center) Effective dates 09/01/21 – 08/31/22 Total (total dollar amount up to and not to exceed)</p>	<p align="center">\$12,000</p>

**ATTACHMENT 9
SCHOOL READINESS BUDGET (additions)**

State of Florida Notice of Award No. EL432	
DUNS # 130220796	
CFDA# / Name	Federal Award #
93.558 / TANF and MOE	2101FLTANF (22.30%)
93.575 / CCDF Discretionary	G2101FLCCDD (55.56%)
93.596 / CCDF Mandatory	G2101FLCCDF (5.06%)
93.596 / CCDF Matching and MOE	G2101FLCCDM (17.01%)
93.667 / SSBG	G2101FLS0SR (0.06%)
	Grand Total 100%

Description	OCA	ECS Dollar Amounts	Coalition Dollar Amounts	Total ECS and ELC
General Administration	97BBA, 97FIR, 97LCA	\$420,000	\$560,403	\$980,403
Non-direct Services	97BBD	\$318,093		\$318,093
Systems	97SYS			
Eligibility Determination	97BDE	\$703,518		\$703,518
Quality	97QOO, 97QHS, 97QCS, 97QST, 97QCR, 97QAS, 97QTA, 97QPD, 97QPT	\$1,091,642	\$561,090	\$1,652,732
Infant & Toddler Services	97INT, 97ICR, 97IAS, 97ICS	\$455,873	\$25,000	\$480,873
Inclusion	97QIN	\$103,289		\$103,289
Resource & Referral	97Q14	\$362,849		\$362,849
Total Non-Slots (Non-Direct)		\$3,455,264	\$1,146,493	\$4,601,757
Gold Seal Payments	97GSD	\$600,000		\$600,000
Performance Funding	QPIIPD, QPICA, QPIPQ, QPICQ	\$629,279		\$629,279
SR Matching Funding		176,305		176,305
Slots		\$15,905,791		\$15,905,791
Total Slots (Direct Services)		\$17,311,375		\$17,311,375
Grand Totals		\$20,766,639	\$1,146,493	\$21,913,132

NOA Total

Additional School Readiness-Related Programs and Funding

(Exclusive of OEL School Readiness Grant Award Funding)

<p>A. C.A.R.E.S. (Coronavirus Aid, Relief, and Economic Security Act) Funding (Grant No.) CFDA# 93.575/Child Care Development Fund (CCDF)</p>	<p align="center">Amount to be determined once grant award received for 2021/2022</p>
<p>B. Preschool Development Grant (PDG) (EL432) CFDA# 93.434/ESSA Florida Preschool Development Grants Birth Through Five, Federal Award Nos. <u>Federal Award No. 90TP0068-02-01 – 100% funding</u> <u>[amount includes up to 5% (\$8,958) for General Administration]</u></p> <p>Total</p>	<p align="right">\$179,161</p>
<p>C. C.R.R.S.A. (Coronavirus Response and Relief Supplemental Act) Funding (EL432) CFDA# 93.575/Child Care Development Fund (CCDF) Federal Award No. 2101FLCCC5 – 100% funding <u>[amounts include up to 5% (\$540,278) for General Administration]</u></p> <p><u>Phase VI Provider Grants</u></p> <p><u>CRRSA VPK Closure Days</u></p> <p><u>CRRSA ELC Program Outreach</u></p> <p><u>CRRSA ELC Workforce Incentives</u></p> <p>Total</p>	<p align="right">\$ 9,442,660</p> <p align="right">58,853</p> <p align="right">160,965</p> <p align="right">1,143,089</p> <p align="right">\$ 10,805,567</p>
<p>D. Early Learning Florida (through the University of Florida Lastinger Center) Effective dates 09/01/21 – 08/31/22 Total (total dollar amount up to and not to exceed)</p>	<p align="right">\$12,000</p>

THIS AMENDMENT shall begin on December 1, 2021, or the date, on which the amendment has been signed by both parties, whichever is later.

All provisions in the contract and any attachments thereto in conflict with this amendment shall be and are hereby changed to conform to this amendment.

All provisions not in conflict with this amendment are still in effect and are to be performed at the level specified in the contract.

This amendment is hereby made a part of the contract.

IN WITNESS WHEREOF, the parties hereto have caused this 8 page amendment to be executed by their officials thereunto duly authorized.

**EARLY LEARNING COALITION OF
NORTH FLORIDA**

**EPISCOPAL CHILDREN'S SERVICES,
INC.**

NAME _____

NAME _____

TITLE _____

TITLE _____

SIGNED _____

SIGNED _____

DATE _____

DATE _____

VI. New/Unfinished Business

C. Approval of School Readiness Plan 2019/2021

#31*

***ACTION ITEM**

ACTION ITEM SUMMARY

DESCRIPTION	Approval of 2019-21 School Readiness Plan Amendment #31
Reason for Recommended Action	<p>The following School Readiness Plan Attachments were revised:</p> <p><u>Revisions/Updates Required:</u></p> <ul style="list-style-type: none"> • Attach I G ECS SRAD18 Tangible Personal Property 071721 • Attach I G ELC F402 Tangible Personal Property 120121 <ul style="list-style-type: none"> All revisions made per OEL Fiscal Guidance 240.02 “Tangible Personal Property”, revised 07/01/21: <ul style="list-style-type: none"> • revised inventory threshold from \$1,000 to \$5,000 • added requirements for inventorying ‘attractive items’ • other various requirements added from FG 240.02 • Attach I D Bylaws ELCNF BA 120121 <ul style="list-style-type: none"> • corrections needed upon review • Attach II I ELC Provider Payment Rates Schedule Form eff 010122 <ul style="list-style-type: none"> • provider rate increases per notice of award 10/29/21 (financial workbooks with fiscal impact summaries, public input, and executive summary included) <p><u>If this is not done, the following would occur:</u></p> <ul style="list-style-type: none"> • The Coalition’s School Readiness Plan attachments/policies regarding inventory would not be properly updated/in compliance with DEL. • The Coalition’s Bylaws would not have needed corrections. • Child Care Providers would not have payment rate increases effective January 1, 2022.
How the Action will be accomplished	Board Approval, then DEL Approval.

Episcopal Children's Services

Attachment I.G. Tangible Personal Property – State Funded Contracts

This policy applies to all tangible personal property purchased for its contracts as a subrecipient of an Early Learning Coalition. Federal and State laws, regulations, and rules require that Early Learning Coalitions (ELCs) and other direct subrecipients (i.e., other contracted entities) of DEL institute proper controls relative to the management and disposition of equipment purchased with federal and state funds. Specific requirements and procedures for acquiring, safeguarding, capitalizing, tagging, transferring, disposing and inventory of equipment are governed by the following authoritative bodies and documents. ~~There are four major documents which specify the requirements for property management. These are:~~

- ~~45 CFR Part 75 – Code of Federal Regulations –~~
- ~~Section 1002.84(11), Florida Statutes – Complying with Tangible Personal Property Requirements –~~
- ~~Chapter 274, Florida Statutes – Tangible Personal Property Owned by Local Governments –~~
- ~~Rule 69I-73, Florida Administrative Code – Tangible Personal Property Owned by Local Governments –~~

- [2 CFR § 200](#), Office of Management and Budget (OMB) – Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards
- [45 CFR § 75](#) – Uniform Administrative Requirements, Cost Principles and Audit Requirements for Health and Human Services (HHS) Awards
- [45 CFR 98 Subpart F](#) – Use of Child Care and Development Funds
- [Section 1002.84\(11\), Florida Statutes \(F.S.\)](#) – Complying with Tangible Personal Property Requirements
- [Chapter 273, F.S.](#) – Tangible Personal Property Owned by Local Governments
- [Rule 69I-72, Florida Administrative Code \(F.A.C.\)](#) – State-owned Tangible Property
- Florida Department of Education (FDOE), [Green Book, 2015](#)

~~This revised fiscal guidance provides up to date information and specific requirements consistent with applicable federal regulations, Florida Statutes (F.S.), and state rules relative to the management, disposition, and utilization of tangible personal property purchased with state and federal funds. Tangible personal properties purchased solely with state funds (e.g., VPK funds) must apply all applicable requirements described under Chapter 274, F.S., and Rule 69I-73, F.A.C. Tangible personal properties purchased solely with federal funds (e.g., SR funds) must apply all applicable requirements provided under 45 CFR part 75, Chapter 274, F.S., and Rule 69I-73, F.A.C. When entities combine funding for the purchase of tangible property, then the more restrictive requirements apply.~~

Reference to any laws, rules and regulations in this guidance document includes revisions to those laws and regulations made after the effective date of this guidance document.

If there is any conflict between the provisions set forth in these documents, resolution will occur in the following order or priority. If a lower priority law contains a stricter requirement, the stricter requirement prevails unless other written instructions are provided by DEL.

1. Federal law
2. State law
3. Applicable grant agreement or contract

OPERATIONAL DEFINITIONS

Acquisition Cost - The net unit price of a property item, including the cost of modifications, attachments, accessories or auxiliary apparatus necessary to make the item usable for the purpose for which it was acquired. [For more details see 2 CFR § 200.2, Acquisition cost]

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Capital Assets - Tangible or intangible assets used in operations having a useful life of more than one year which are capitalized for financial reporting purposes in accordance with generally accepted accounting principles (GAAP). Capital assets include:

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- a. Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
- b. Additions, improvements, modifications, replacement, rearrangements, reinstallations, renovations or alterations to capital assets which materially increase their value or useful life (not ordinary repairs and maintenance). [2 CFR § 200.12, Capital assets]

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Attractive Items - These items are considered assets of low unit cost. ECS are required to maintain adequate property records for property items as prescribed under Chapter 274, F.S., and Rule 69I 73, F.A.C. ECS also elects to account for "attractive" items (those not meeting the statutory criteria) as well, such as iPads, digital cameras, and so forth with a purchase price of over \$400 and less than \$5,000. These items are accounted for within our MIP accounting package. The item and its location are listed and these items will be inventoried every 2 years. It should be noted that this practice began after DEL's Program Guidance 240.02 Tangible Personal Property was issued so older items will not be listed in this system.

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Conditional Title - The concept of "conditional title" simply means equipment ownership vests in the non-federal entity at the time of acquisition and is contingent on meeting the requirements for use, management, and disposition of the equipment as required in 2 CFR § 200.313.

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Controls and Safeguards - A control system to ensure adequate safeguards to prevent loss, damage, or theft of the equipment

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Custodian - The person or agency entitled to lawful custody of tangible personal property.

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Custodian Delegate - The person acting under the supervision of the custodian to whom the custodian has delegated the custody of property, and from whom the custodian receives custody receipts.

Disposition - The final status of tangible personal property (e.g., sale, scrap, donation, transfer, etc.) when the coalition or other contracted entity from ECS removes it from the inventory.

~~Early Learning Coalition (ELC): Created under Section 1002.83, F.S., Early Learning Coalitions are not for profit organizations tasked with implementing early learning programs at the local level including, but not limited to: the School Readiness Program, Child Care Resources and Referral Program (CCR&R), Child Care Executive Partnership (CCEP) Program, and the Voluntary Prekindergarten Education Program.~~

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Equipment: For record keeping and accountability purposes, equipment is tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000.00 or more per unit, although a lower dollar amount can be established by the coalition/other contracted entity. ECS has established a threshold of \$5,000.

The ~~Office~~ **Division of Early Learning (DEL)**: ~~The entity~~ A department within the Department of Education that is responsible for federal and/or state grant program funds received from the U.S. Department of Health and Human Services and appropriated by the State Legislature for the administration of the state's early childhood development **and education** programs (i.e., School Readiness Program and the Voluntary Prekindergarten Education Program).

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General Purpose Equipment - Equipment which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment and motor vehicles. [2 CFR § 200.48, General purpose equipment]

Grant Purchased Property - An item defined as "equipment" stipulated in 45 C.F.R. part 75.32, defined as "property" in Chapter 274, F.S., and Rule 69I-73, F.A.C., which ECS purchased using state or federal funds provided by the ~~Office of Early Learning~~ **Division of Early Learning**.

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Identification Number - A unique number assigned and affixed to each item of property to identify it as property held by the custodian and for the purpose of differentiating one item of property from another (Chapter 69I-72.001, F.A.C.).

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Intangible Property - Property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes, and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible). [2 CFR § 200.59, Intangible property]

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Inventory Management - Includes all functions related to the recording, tracking, and safeguarding of equipment. This would include the monitoring of equipment moved to and from various locations.

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Material Service Organizations - Subrecipients or other entities contracted to administer or manage the grant program(s). ELCs may contract with other entities to perform and/or manage portions of the services for the SR and/or the VPK programs (i.e., as a primary service provider or a central agency). This type of organization may have a subrecipient contract relationship with the ELC and is often called a "material service organization."

Pass-through Entity - A pass-through entity is a non-federal entity that provides a federal award to other entities to carry out a federal program. Pass-through entities are also known as recipients/subrecipients. The ~~Office of Early Learning~~ **Division of Early Learning** is a subrecipient, and receives grant program funds from the federal awarding agencies. The ELCs are subrecipients of the ~~Office of Early Learning~~ **Division of Early Learning** since they receive grant program funds from the ~~Office of Early Learning~~ **Division of Early Learning** to perform/manage operations material to the School Readiness and VPK programs. When the ELCs award federal funds for program purposes to other contracted entities to carry out program activities, they will become ELC subrecipients or vendors.

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Recipient - A non-federal entity that expends federal awards received directly from a federal awarding agency to carry out a federal program.

~~**School Readiness Program (SR)**: The School Readiness Program, administered by the Office of Early Learning~~ **Division of Early Learning**, is part of the state's early childhood education and development programs. Each ELC's or other contracted entity's School Readiness program should provide the elements necessary to prepare at risk children for school, including health referrals and an appropriate educational program. ECS provide SR services on a full day, full year, and full choice basis to the extent possible in order to enable parents to work and become financially self sufficient. The delivery of SR programs is comprised of private child care providers and school based sites that public and nonpublic schools operate.

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Personal Property - Property other than real property. It may be tangible, having physical existence, or intangible. [2 CFR § 200.78, Personal property]

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Property - Real property or personal property. [2 CFR § 200.81, Property]

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Real Property - Land, land improvements, buildings and other permanent structures, but no moveable machinery or equipment. [2 CFR § 200.85, Real property]

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Subrecipient ~~Recipient~~ - A non-federal entity that expends federal awards provided by a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency. ~~Received directly from a federal awarding agency to carry out a federal program.~~

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Threshold for Recording Property - A coalition or other contracted entity must record in its financial system as property for inventory purposes all property with a value or cost of \$5,000 or more with a projected useful life of one year or more. A coalition or other contracted entity must also record in its financial system as property for inventory purposes attractive items with a value or cost of less than \$5,000 per 69I-72.002, F.A.C. Where a ECS has a more restrictive threshold, ECS will follow that threshold level. ~~ECS must record in its financial system as property for inventory purposes all property with a value or cost of \$5,000.00 or more with a projected useful life of one year or more. Where ECS has a more restrictive threshold, the coalition or other contracted entity will follow that threshold level.~~

Title to Equipment - According to federal regulations, title to equipment a subrecipient acquires with HHS funds must vest in the subrecipient.

Vendor: A dealer, distributor, merchant, or other seller providing goods or services that are required to conduct a federal program. These goods or services may be for an organization's own use or for the use of beneficiaries of the federal program.

Voluntary Prekindergarten Education Program (VPK): The Voluntary Prekindergarten Education program is part of the state's early childhood development and education services delivery model. It provides that every 4-year-old child in Florida is eligible for a free, high-quality prekindergarten learning opportunity that shall be voluntary and delivered according to professionally accepted standards. The state designed this program to enhance each child's ability to make age-appropriate progress in the development of language and cognitive capabilities through education in basic skills. Private Prekindergarten providers and school-based sites operated by public and nonpublic schools comprise the delivery system for the VPK program. General Revenue (GR) fully funds the VPK program.

Policy

This policy provides information and specific requirements consistent with applicable Uniform Grant Guidance, Federal Regulations, Florida Statutes, State Rules, and Florida Department of Education policies relative to the management, disposition and utilization of tangible personal property purchased with state and federal funds.

Tangible personal properties purchased solely with state funds (e.g., Voluntary Prekindergarten (VPK) funds) must follow all applicable requirements described under Chapter 273, F.S., FDOE Green Book, 2015 and Rule 69I-72, F.A.C. Tangible personal properties purchased solely with federal funds (e.g., federal School Readiness (SR) funds) must follow all applicable requirements provided under 2 CFR § 200, 45 CFR § 75, 45 CFR § 98 Subpart F, Chapter 273, F.S., Rule 69I-72, F.A.C., and FDOE Green Book, 2015. When entities combine funding (e.g., SR and VPK funds) for the purchase of tangible property, the more restrictive requirements apply.

ECS is required to inventory all tangible personal property with value or cost of \$5,000.00 or more and the normal expected life of one year or more. ECS is also required to conduct this inventory of its property annually or whenever there is a change in custodian or custodian delegate.

Small attractive items with a purchase value less than \$5,000, whether classified as equipment, technological item or supplies must be safeguarded. ECS considers any such item with a purchase value of \$400 but less than \$5,000 as an attractive item that falls within these policy guidelines (Source for small attractive items is Rule 69I-72.002, F.A.C.). These items will be inventoried at least every 2 years or whenever there is a change in custodian or custodian delegate.

PROHIBITED PURCHASES

Unless superseded by program-specific regulations, DEL's federally-funded award programs may not be used for construction or the purchase of land. [USDHHS, ACF General terms and conditions for CCDF grant program, May 2019]. Funds appropriated through the state General Appropriation Act (GAA) for the SR program also not be expended for the purchase or improvement of land; for the purchase, construction or permanent improvement of any building or facility; or for the purchase of buses. [s. 1002.89 (7), F.S.]. In addition, it is unlawful for any state officer or employee to authorize the purchase or continuous lease of any motor vehicle to be paid for from state funds or any department thereof unless funds have been specifically appropriated for such purpose by the Legislature. This subsection does not apply to motor vehicles needed to meet unforeseen or emergency situations, if approved by the Executive Office of the Governor after consultation with the legislative appropriations committees. [s. 287.14(3) F.S.]

STATE GUIDANCE

~~Chapter 274, F.S. and Rule 69I-73, F.A.C.~~ Chapter 273, F.S. and Rule 69I-72, F.A.C. provide the minimum standards necessary to adequately control, safeguard, and account for tangible personal property. To reasonably assure compliance with Chapter 273, F.S. and rules of the Chief Financial Officer, ~~the coalition or other contracted entity's~~ ECS's internal controls ~~should~~ include appropriate measures to ensure that all tangible personal property acquisitions are identified, appropriately marked, and accurately recorded in the appropriate records and that annual physical inventories are conducted and reconciled to related property records by persons who do not have asset custody responsibilities.

MANAGEMENT OF EQUIPMENT PROPERTY

Recording of Property

Federal regulations, State statutes, and State rules require each coalition or other contracted entity to maintain adequate records of property in its custody. Each property record entered at the time of the purchase transaction must include the following information –

- a) Identification number
- b) Description of item or items
- c) Physical location (the city, county, address or building name, and room number therein)
- d) Use and condition of the property
- e) Name of custodian with assigned responsibility for the item(s)
- f) In the case of a property group, the number and description of the component items comprising the group
- g) Name, make, or manufacturer, if applicable
- h) Year and/or model(s), if applicable
- i) Manufacturer's serial number(s), if any, and if an automobile, vehicle identification number (VIN) and title certificate number, if applicable
- j) Date acquired

- k) Cost or value at the date of acquisition for the item (ECS must indicate whether ancillary charges, such as taxes, duty, property in transit insurance, freight, and installation, are included or excluded from the acquisition cost. The total acquisition costs for the item must be reflected in the master inventory listing.) 45 CFR 75.2
- l) Method of acquisition and, for purchased items, the voucher and check or warrant number
- m) Date the item was last physically inventoried and the condition of the item at that date
- n) Information prescribed in Rule 691-72.005, F.A.C. as applicable to disposition.
- o) ~~If disposed of, use or refer to the information prescribed in Rule 691-73.005, F.A.C. The source of funding for the property (including the Federal award identification number (FAIN))~~
- ~~p) The coalition or contractor may include any other information on the individual property record that it may care to include~~
- p) Percentage of federal participation (e.g., Identify the portion of each items costs funded by federal grant or project for any item for which the federal grant program(s) paid)
- q) Other information on the individual property record, as needed.

Identification/Marking of Property

Within thirty (30) days of receipt, ECS must place a decal or tag on an item of grant-purchased property to identify the property. The decal or tag should contain at least a unique identification number and the name of the ELC of North Florida or its predecessor(s). We must record the property tag identification number on the ECS Inventory Form (Attachment 1). ECS must record the property tag identification number (which may include an electronic scanning code (“barcode”) to facilitate electronic inventory procedures) on the ELC Inventory List on SharePoint in the Coalition Zone. Alternatively, if the ELC prefers, ECS can give them the information and the ELC may post the list on the Coalition Zone.

Marking of Property

~~ECS must permanently mark each property item with the identification number assigned to that item to establish its identity and that the entity that purchased it. The marking must visually display the property identification number of the item.~~

Location of Marking

ECS must mark items of a similar nature in a similar manner to facilitate identification. In determining a marking location, ~~the coalition/other contracted entity~~ ECS must give careful consideration to the intended use of the items; the probability that wear, vandalism, or routine maintenance functions could obliterate the marking; and the appropriateness of the marking method chosen. Additionally, the location of the marking and the marking method chosen must not mar the appearance of the item.

Inventory of Grant-Purchased Property

In accordance with Rule 69I-73, F.A.C., ECS is required to conduct a physical inventory of equipment at least once per year as well as whenever there is a change of custodian or change of custodian’s delegate. ECS must provide its updated ECS Inventory the Early Learning Coalition of North Florida **no later than October 1 of each year or within 30 days of a change in custodian or custodian’s delegate.** See Attachment 1. ~~The Office of Early Learning~~ **Division of Early Learning** /ELC/ECS inventory list is found in the Coalition Zone under the ELC of North Florida site.

During a required inventory, ECS should take the following steps –

- (a) *For the inventory of an item physically present and properly described on the ECS Inventory List:*

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1. Physically inspect the item;
2. Match the property tag identification number and description of the item against the ECS Inventory List;
3. Verify the current condition of the item against the condition described on the ECS Inventory List; and
4. Record the initials of the person taking the inventory next to the item on the ECS Inventory Form, indicating that the person inventoried the item, and the date performed.

(b) For the inventory of an item physically present with incorrect or missing information:

1. If an item's property tag identification number matches the ECS Inventory List but the description of the item does not match, the custodian must investigate and correct the description as appropriate. The custodian should draw a line through the incorrect description, record the correct description immediately above or after the incorrect entry, and follow the steps described in subparagraph (a) above.
2. If an item's property tag identification number does not appear on the ECS Inventory List, the custodian must investigate and correct the inventory as appropriate. The custodian should add the item to the ECS Inventory List and follow the steps described in subparagraph (a) above.
3. If an item does not have a decal or tag with a property tag identification number, the custodian must investigate and correct the inventory as appropriate. The custodian should determine whether the item appears on the ECS Inventory List.
4. If the item appears on the ECS Inventory List, determine the identification number of the original property tag, place a replacement tag with the original property tag identification number on the item, and follow the steps described in subparagraph above.
5. If the item does not appear on the ECS Inventory List, place a new property tag on the item, add the item to the ECS Inventory List, and follow the steps described in subparagraph (a) above.
6. If the manufacturer's serial number on the item does not match the serial number on the ECS Inventory List, ~~draw a line through~~ replace the incorrect serial number, ~~record with the correct serial number immediately above or after the incorrect entry,~~ and follow the steps described in subparagraph (a) above.

(c) For the inventory of an item on the ECS Inventory List but no longer physically present, draw a line through the entry and make the appropriate notation as follows:

1. "Transferred": ECS transferred the item to another location or entity (i.e., another contracted entity, same coalition area). Note the change of location on the ECS Inventory List. ~~and Property Tag Assignment Form (Attachment 4 and Attachment 5).~~
2. "Stolen": Someone stole or may have stolen the item. Note on the ECS Inventory List the date the item was reported stolen. Attach a copy of a police offense report.
3. "Lost": The item is missing and determined lost. Note on the ECS Inventory List the date the custodian determined the item to be lost.
4. "Surplus": The item is surplus and reported on the Surplus Property Form (Attachment 2A) along with a signed Surplus Property Affidavit (Attachment 2B).

~~(c) Enter the date, required certification signatures, and other requested information on the last page of the ECS Inventory List.~~

~~(d) ECS annually submits a copy of the ECS Inventory List to the ELC no later than October 1 of each year and keeps the original form in the coalition's or other contracted entity's files.~~

(d) Submit a certification of completion email to the ELC's assigned DEL grant manager containing the date, required certification signatures (sent by custodian or delegate), and any other requested information. This email will be included in

the file with a PDF copy of the submitted ELC Inventory List from SharePoint.

(e) Additional Considerations:

1. Electronic scanning format used for the identification number is acceptable only if the recorded data is downloadable to a computer ECS can then use to generate reports which will include all information required on the hard copy of the inventory form.
2. Equipment must be tracked until it is properly disposed and removed from ~~the coalition or other contracted entity's~~ ECS's inventory. In addition to tangible personal property valued at \$5,000 or more, small attractive items with a purchase value less than \$5,000, whether classified as equipment, technological item or supplies must be safeguarded and tracked. A coalition or other contracted entity must also record in its financial system as property for inventory purposes attractive items with a value or cost of less than \$5,000 per 69I-7 2.002, F.A.C.
3. If the custodian discovers during an inventory any property item ~~the coalition or other contracted entity~~ ECS has not included on the ~~ELC-ECS~~ Inventory List, but meets the requirements for accounting and control, the custodian must create an inventory form for the item at that time. After appropriate investigation to establish the ownership of the item, the custodian must add it to the property records or, if the custodian cannot reasonably establish ownership, the coalition or contractor may dispose of the item consistent with Rule 69I-72.005, F.A.C and in the manner provided by law applicable to surplus property, pursuant to sections 273.05 and 273.055, F.S.
4. The custodian delegate must not personally inventory items for which the custodian delegate is responsible.

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Additional Considerations—

~~In addition to tangible personal property valued at \$5,000.00 or more, ECS maintains a listing of attractive or sensitive items (e.g., laptop computers, tablet computers, iPads, digital cameras) costing more than \$400 but less than \$5,000.00 . Although state rules do not require ECS to record such items on the ECS Inventory List, the portability and desirability of such items necessitate additional safeguards related to their control, assignment, and use. The failure to maintain a listing of attractive or sensitive items increases the risk of loss or theft of such items without timely detection by management.~~

~~If the custodian discovers property during an inventory that the coalition or other contracted entity has not included on the inventory forms but that meets the requirements for accounting and control, the custodian must create an inventory form for the item upon location. After appropriate investigation to establish the ownership of the item, the custodian must add it to the property records or, if the custodian cannot reasonably establish ownership, ECS may dispose of the item consistent with Rule 69I-73.005, F.A.C and in the manner provided by law applicable to surplus property, pursuant to Sections 274.05 and 274.06, F.S. The custodian delegate must not personally inventory items for which the custodian delegate is responsible.~~

Upon request, ECS must make the ~~master~~ inventory list available for inspection by the ~~Office~~ Division of Early Learning and the Early Learning Coalition of North Florida to assure compliance with applicable federal and state requirements. It will be available to both on the ELC of North Florida Coalition Zone page.

Maintenance Procedures and Adequate Safeguards of Equipment

Federal regulations require that the custodian implement adequate maintenance procedures to ensure the equipment is kept in good condition and safeguards to prevent loss, damage, or theft of the property. The ~~Office~~ Division of Early Learning staff, the ELC or independent contracted auditors/monitors may review support documentation to ensure compliance with this requirement.

Insurance Coverage

As required by HHS regulations, a coalition must, at a minimum, provide the equivalent insurance coverage for real

property and equipment acquired or improved with Federal funds as provided to other property owned by the coalition [45 CFR § 75.317].

Replacement of Equipment

When acquiring replacement equipment, a coalition may use the equipment to be replaced as a trade-in or sell the property and use those proceeds to offset the cost of the replacement property subject to DEL's prior approval [45 CFR § 75.320(c)(4)].

Use of Equipment

Equipment must be used by the program for which it was acquired as long as needed whether or not the program continues to be supported by the federal award.

When original or replacement tangible personal property acquired under a grant or sub-grant is no longer needed for the original project or program, ECS shall use the equipment in other activities in the following priority:

- (a) Programs, projects, or activities the HHS awarding agency sponsors;
- (b) Programs, projects, or activities other HHS awarding agencies sponsor;
- (c) Programs, projects, or activities other federal agencies sponsor;
- (d) Programs supported by DEL.

During the time equipment is used on the project or program for which it was acquired, ECS may also make the equipment available for use on other projects or programs currently or previously supported by the federal government according to the above described priorities, provided such use does not interfere with the work on the projects or program for which it was originally acquired. If a user's fee is used, ECS must not use equipment acquired with the federal award to provide services for a fee which is less than private companies charge for equivalent services.

Transferring Property Within the Coalition

ECS must document the transfer of grant-purchased property from one office to another, or from one location to another within the coalition, by updating the new physical location on the ECS Inventory List. ~~(Attachment 1) and the North Florida Internal Transfer Form (Attachment 3).~~

Lost or Stolen Grant-Purchased Property

Upon completion of a physical inventory or other discovery, the custodian must reconcile inventory records as appropriate. This includes comparing the data listed on the inventory forms with the individual property records. The custodian must investigate noted differences such as location, condition, and custodian and correct as appropriate.

Alternatively, the custodian must relocate the item to its assigned location and custodian in the individual property record. Further, the custodian must promptly report to management items not located during the inventory process for thorough investigation. If the investigation determines that someone stole or may have stolen the item, the custodian must update the individual property record at the time of determination and ~~complete the Missing Property Form (Attachment 4), and file a report filed with the appropriate law enforcement agency describing the missing item and circumstances surrounding its disappearance. [Chapter 691-72.006(6)(b), FAC]~~

Disposition of Equipment

Based on section 273.055, F.S. and Rule 691-72.005, F.A.C., when original or replacement equipment acquired under a grant, sub-grant or contract is no longer needed for the original purpose or program or for other activities currently supported by DEL, disposition of the equipment will be made as follows.

Plan I G Tangible Personal Property
ECS Administration
Created on: 022916
Updated July 17, 2021

If the custodian has no need for the equipment, the custodian must perform the following tasks—

- ECS has a disposition guidance in place may follow its guidelines consistent with Sections 274.05, 274.06, and 274.07, F.S. and Rule 69I-73.005, F.A.C.—
- When ECS legally disposes of equipment in accordance policy or state statutes, ECS must record the following information on the individual property record for each item: (a) date of disposition; (b) authority for disposition (resolution of the governing body properly recorded in the minutes as Section 274.07, F.S., requires); (c) manner of disposition (sold, donated, transferred, cannibalized, scrapped, destroyed, traded); (d) identity of the employee(s) witnessing the disposition, if cannibalized (e.g., the process of dismantling portions or components of a property item to repair, replace, upgrade, or extend the useful life of other property items), scrapped, or destroyed; (e) for items disposed of, a notation identifying any related transactions (e.g., receipt for sale of the item, insurance recovery, trade in); and (f) for property certified as surplus, reference to documentation evidencing that the coalition or contractor disposed of such property in the manner Section 274.05 or 274.06, F.S., requires.
- *Disposition.* When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a HHS awarding agency, except as otherwise provided in Federal statutes, regulations, or HHS awarding agency disposition instructions, the non-Federal entity must request disposition instructions from the HHS awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows, in accordance with HHS awarding agency disposition instructions:
 - (1) Items of equipment with a current per unit fair market value of \$1,000 or less may be retained, sold or otherwise disposed of with no further obligation to the HHS awarding agency.
 - (2) Except as provided in §75.319(b), or if the HHS awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per unit fair market value in excess of \$1,000 may be retained by the non-Federal entity or sold. The HHS awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the HHS awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the HHS awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
 - (3) The non-Federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.
 - (4) In cases where a non-Federal entity fails to take appropriate disposition actions, the HHS awarding agency may direct the non-Federal entity to take disposition actions.
- Effective July 1, 2015 all equipment in excess of \$1000 proposed to be disposed must obtain DEL written prior approval 45 CFR Part 75.320(e)(2), Disposition

- a) Items of equipment with an acquisition cost of less than \$5,000 may be retained, sold or otherwise disposed of with no further prior approval requests or reporting requirement obligations to DEL¹
- b) Items of equipment with an acquisition cost of \$5,000 or more and a useful life of one year or more may be retained or sold and DEL shall has a right to an amount calculated by multiplying the current market value or proceeds from the sale by DEL's share of the equipment's original costs. (i.e., if 100% of the equipment cost was charged to DEL-funded program, 100% of the disposal proceeds are subject to DEL instructions).¹
- c) If the ECS custodian has no need for equipment items with a current market value less than \$5,000, the custodian must perform the following tasks:
1. ECS which does have a disposition policy in place may follow its policy consistent with sections 273.05 and 273.055, F.S., and Rule 69I-72.005, F.A.C.
 2. Without such a policy in place at the time of disposition, ECS would need to submit a request to DEL for approval prior to disposition.
 3. ECS legally disposes of equipment in accordance with it's policy. ECS must record the following information on the individual property record for each item.
 - Date of disposition.
 - Manner of disposition (sold, donated, transferred, cannibalized, scrapped, destroyed, traded).
 - For cannibalized, (e.g., the process of dismantling portions or components of a property item to repair, replace, upgrade, or extend the useful life of other property items) scrapped, or destroyed property, the identity of the employee(s) witnessing the disposition.
 - For items disposed of, a notation identifying any related transactions (e.g., receipt for sale of the item, insurance recovery, trade-in).
 - For property certified as surplus, reference to documentation evidencing the coalition or contractor disposed of such property in the manner Section 273.05 or 273.055, F.S., requires.
- d) If the custodian identifies equipment items with a current market value of more than \$5,000 for disposal, such equipment items must be processed in accordance with 2 CFR § 200.313(e)(2). Equipment, with the assistance of and prior written approval from DEL, 11Funds from such equipment sales/disposals are not considered SR/VPK program income; however, these funds will be treated as collections directly attributed to SR and/or VPK program operations. Such monies can be retained at the local entity level and used for allowable SR/VPK program activities. See DEL Program Guidance 240.01, Cash Management Procedures, for more details.

Use of Equipment – Priority of Disposition

~~When original or replacement tangible personal property acquired under a grant or sub grant is no longer needed for the original project or program, the custodian must use the tangible personal property in connection with its other federally~~

¹Funds from such equipment sales/disposals are not considered SR/VPK program income; however, these funds will be treated as collections directly attributed to SR and/or VPK program operations. Such monies can be retained at the local entity level and used for allowable SR/VPK program activities. See ~~DEL DEL~~ Program Guidance 240.01, Cash Management Procedures, for more details.

sponsored activities, if any, in the following order of priority:

- ~~(1) Programs, projects, or activities the HHS awarding agency sponsors;~~
- ~~(2) Programs, projects, or activities other HHS awarding agencies sponsor; then~~
- ~~(3) Programs, projects, or activities other federal agencies sponsor.~~

Surplus Computer Hard Drive Disposal (aka cleansing or data wiping) Processes

ECS has established security controls to protect the confidentiality, integrity, and availability of data and IT resources relative to equipment items to be disposed by the coalition. These controls related to the surplus computer hard drive are intended to minimize the risk the coalition information may be compromised. All surplus computer hard drives have the date wiped prior to disposal.

Transfer of Property Records

ECS must transfer to a disposed property file, upon disposition of the item, the individual property record for each item of which ~~the coalition or other contracted entity~~ ECS lawfully disposes.

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Retention of Records

~~Documents All records and other supporting documentation relating to the acquisition and disposal of tangible personal property must be retained throughout the life of the property and for a minimum of five (5) years following final disposition disposal or until the resolution of any investigation, litigation, audit or claim whichever occurs last. If any litigation, audit or claim remains unresolved at the expiration of the aforementioned periods, then such records must be retained until all outstanding issues have been resolved.~~

Responsibilities

It is the responsibility of ECS to establish and implement policies and procedures for ensuring that all these laws, regulations, and rules are appropriately adhered to. It is the responsibility of ECS staff to be knowledgeable about the federal and state requirements, as well as local policies and procedures, and to ensure that all applicable laws, regulations, rules, policies, and procedures are appropriately implemented. Failure to abide by these federal and state requirements can result in auditing or monitoring exceptions, and it may negatively impact the ability ECS to meet its program goals and objectives.

History

~~Original. DEL PI 0039-06 (June 23, 2006). Revised. DEL FG 0049-08 (September 24, 2008). Revised. FG 12.04 Tracking Disaster Costs, (August 2012). Revised. DEL FG 0004-12 (December 11, 2012). Revised May 15, 2014. Reissued November 26, 2014. Original – OEL-PI-0039-06 (June 23, 2006). Revised – OEL-FG-0049-08 (September 24, 2008). Revised – FG 12.04 Tracking Disaster Costs, (August 2012). Revised – OEL-FG-0004-12 (December 11, 2012). Revised OEL 240.02 Tangible Personal Property (May 15, 2014). Reissued November 26, 2014. Revised July 1, 2015. Revised and reissued June 1, 2016. Revised and reissued July 1, 2017. Revised and reissued July 1, 2018. Revised and reissued July 1, 2019. Revised and reissued July 1, 2021.~~

Attachments

- ~~Attachment 1 – ECS Inventory Form~~
- ~~Attachment 2 – Surplus Property Form and Surplus Property Affidavit~~
- ~~Attachment 3 – North Florida Internal Transfer Form~~
- ~~Attachment 4 – Missing Property Form~~
- ~~Attachment 5 – Property Tag Assignment Form~~
- ~~Attachment A – Surplus Property Form~~

[Attachment B – Surplus Property Affidavit](#)
[Attachment C ECS Master Inventory Form](#)
[Attachment D Missing Property Form](#)

SRAD02-ECS Inventory Guidelines for ELC of North Florida Grant

Inventoried items are all listed on the Master Inventory Coalition Form. An “inventoried item” meets the following guidelines and requires a Coalition property tag number:

- everything over \$5,000 (per item)

The Custodian is the person or agency entitled to lawful custody of tangible personal property. This custodian is responsible to ensure all applicable federal and state requirements related to the management of tangible personal property are met. The [Chief of Programs and Administration](#) is the designated custodian for ECS.

The Custodian Delegate is the person acting under the custodian’s supervision to whom the custodian has delegated property custody, and from whom the custodian receives custody receipts. The custodian delegate shall not personally inventory items for which they are responsible. The [Training Manager, Director](#) is the designated Custodian Delegate for ECS.

All Staff

Prior to purchasing any inventoried item, staff must do the following:

1. Discuss and gain approval from supervisor.

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2. Follow all purchasing procedures, including prior approval policies.
3. When completing the purchase order, please also complete the Fixed Asset Form. It is imperative that all sections are thoroughly completed.

Prior to moving any inventoried item, **Senior IT Manager Director** and / or the **Training Director** must do the following:

1. If you are unsure if an item is "inventoried", please check the master list for North Florida ~~H:\CCRR\Inventory\current inventory~~ **SR-Admin-Inventory** (Attachment 4C). **Select current year.** All applicable information should be completed:

- ELC Tag #
- Other Tag#
- Property Description (make, model & year)
- Serial number
- Condition
- Grant
- Title vests in recipient or federal government
- Percentage of federal participation
- Funding Source
- Check or PO (payment)
- Acquisition date & cost
- Location address and location site
- Date last inventoried
- Initials of person completing the inventory
- Any applicable comments & information about disposal.

2. ~~IT Department Staff will complete the Internal Transfer Form for North Florida H:\CCRR\Inventory\INTERNAL-TRANSFERS (Attachment 3) IT Department will ensure that all sections are completed.~~

3. The IT Department staff will inform the Training **Manager Director** (Custodian Delegate) of the transfer of property giving her the inventory tag number, serial number, condition, new location etc so that she can update the inventory list.

4. ~~The Training Manager Director will update the master inventory list with item condition and location.~~

Staff should not dispose of property. If an item is no longer required or does not function and repairs are not being ordered, please inform IT department staff and the Training **Manager Director**. Note: The Training **Manager Director** will not be placing work orders and is not responsible for the actual transfer of items.

Equipment is used by ECS for the ELC of North Florida grant for as long as it is needed. Should ECS find that it is no longer needed or is not being fully utilized then the following processes will be followed:

1. ~~If there's extra capacity available, use the equipment for other partnering programs/projects.~~
2. ~~If used for other programs/projects any related usage fees must equal those charged by the other private companies for the same equipment; and~~

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3. ~~If new equipment is needed, current equipment may be sold or used for trade in negotiations to offset newer equipment costs (subject to ELC prior approval.)~~

If the condition of an item has changed, please notify the Training ~~Manager~~ **Director** ~~via email~~ and IT Supervisor ~~using the ECS Help Desk~~ ~~if it is computer equipment immediately via Help Desk Ticket.~~

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All electronic property not in use must be stored at ECS ~~Central~~ Office in IT Storage and considered for surplus status, unless an exception has been granted by the supervisor.

If any property becomes "missing", the Department Supervisor must inform the Training ~~Manager~~ **Director** immediately & DEL policy must be followed. The form can be found at ~~H:\CCRR\Inventory\MISSING PROPERTY FORM~~ Inventory Current Attachments (Attachment **4D**)

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Supervisors

Please ensure that all employees have a complete understanding of the purchasing procedures, including Attachments 1-5 included at the end of this document.

When signing a purchase order for everything over \$~~4~~5,000 (per item) ensure that the Fixed Asset Form is thoroughly completed.

IT Department

IT Department staff will follow the same guidelines as staff in regards to property transfers and condition changes.

Prior to new or reconditioned Coalition equipment being installed or delivered, the IT Staff will contact the Training ~~Manager~~ **Director** to obtain a Coalition tag.

IT Staff will cleanse all items for surplus and prepare it for either pick-up or disposal and document actions on ~~H:\CCRR\Inventory\SURPLUS ITEMS~~ Inventory Current Attachments form (ATTACHMENT **2B**)

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The IT Supervisor will determine the condition of equipment on a yearly basis and notify the Training ~~Director~~ **Manager** of all changes to the FAS Inventory List and the Master Inventory List.

Coalition-owned equipment may only be used by staff funded at least in part by the Coalition.

Fiscal Department

Once the purchase order and fixed asset form are completed and forwarded to the fiscal department, a copy of the fixed asset form will be forwarded to the Training ~~Director~~ **Manager**.

Once the item arrives and all paperwork is processed through the fiscal office, upon request, the fiscal office will provide copies of the purchase order, invoice, bids/quotes, and payment information to the Training ~~Director~~ **Manager**.

Staff Accountant

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Once paperwork on new items is processed, the ~~fiscal department staff~~ ~~Staff Accountant~~ will enter the information from the Fixed Asset Form into FAS.

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On a quarterly basis, the Staff Accountant will forward to the Training ~~Director~~ ~~Manager~~ the general ledger detail so it can be cross-referenced with the Master Inventory List.

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The ~~Staff Accountant~~ ~~fiscal department staff~~ and the Training ~~Director~~ ~~Manager~~ will meet as needed to review the FAS Inventory List for correctness.

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Training ~~Manager~~

Director

The Training ~~Manager~~ ~~Director~~ will check the Internal Form regularly and update the Master Inventory List and the FAS Inventory List.

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The Training ~~Manager~~ ~~Director~~ assigns property tags. North Florida property tags are housed with the Contract Manager. If there are five or fewer NORTH FLORIDA property tags, the Contract Manager notifies the ELC of NORTH FLORIDA's Inventory Manager to order additional tags.

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As changes in the Master Inventory ~~Coalition~~ Form occur, the Training ~~Manager~~ will update the inventory spreadsheet, highlight new items, and forward to each Coalition's Inventory Manager.

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After a new item is purchased, delivered, assigned a property tag, and the Master Inventory Coalition Form is changed, the Training ~~Manager~~ ~~Director~~ will request the purchase order, invoice, bids/quotes, and payment information from the fiscal department. Once copies of this information are made – one will be placed in the inventory notebook housed with the Training ~~Manager~~ ~~Director~~ and one will be sent to the Coalition.

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Attachment Descriptions (Attachments ~~4-5A-D~~ bottom of this document)

~~Attachment 1 ECS Inventory Form: Includes description of property, serial number, source of funding, cost of the property, location of property, percentage of federal participation, and disposition data. 45 CFR Part 75.320(d), Management requirements~~

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~~Attachment 2 A Surplus Property Form and Affidavit: Includes disposal request information~~

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~~Attachment B Surplus Affidavit-disposal request information~~

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~~**Attachment 1**~~ C ECS Inventory Form: Includes description of property, serial number, source of funding, cost of the property, location of property, percentage of federal participation, and disposition data. 45 CFR Part 75.320(d). Management requirements

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~~**Attachment 3**~~ North Florida Internal Transfer Form: Includes office equipment location transfer information

~~**Attachment 4**~~ D Missing Property Form: (Report for missing or stolen property)

~~**Attachment 5**~~ Property Tag Assignment Form: Includes statement that property tags were affixed to the property listed under property description.

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Changes/Revisions:

Date of Change/Revision	Person making change/revision	Change/Revision
8/15/08	LYS	<ul style="list-style-type: none">• Revised Name of Procedure to include all staff under AVP of Family & Provider Services• Added fax machines to list of items needing email approval confirmation• Updated procedures based on new reporting requirements effective 08.18.08.• Added requirement that all electronic items not in use must be housed at ECS Central Office IT Storage.
10/15/09	SA	<ul style="list-style-type: none">• Complete revision, including new AWI policy standards and ELC of PSJ requirements

3/17/10	SA	<ul style="list-style-type: none"> • Fixed minor grammatical errors
8.14.12	LYS	<ul style="list-style-type: none"> • Updated frequency of meetings between Staff Acct. & Contract Manager from Quarterly to as needed. • Updated frequency of checking the Internal Form from Weekly to Regularly
12.22.2014	AMS	<ul style="list-style-type: none"> • Changed PSJ and CNBB to North Florida • Changed word EMAIL (IT) to Help Desk Ticket • Changed wording Contract Manager to Training Manager • Added the definition and assignment of custodian and custodian delegate for ECS • Added a bulleted list of inventory details.
4.7.2015	AMS	<ul style="list-style-type: none"> • Added reference to inventory form attachments • Removed any reference to hardback-covered books •
2/29/16	AMS	<ul style="list-style-type: none"> • Added information regarding the transfer of inventoried items and clarified staff responsibilities IT Department and Training Manager specifying that IT staff will complete the transfer form and Training Manager will update the Master Inventory List with item location and condition • Removed language stating that staff must fill out transfer form.
7/20/2021	TJM	<ul style="list-style-type: none"> • Complete revision of policy based on OEL guidance

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, 12/01/21

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 4/5 of the asset's basis (accumulated depreciation at the end of year four) and 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~~ \$5,000 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 or small attractive items with a purchase value less than \$5,000, whether classified as equipment, technological item or supplies (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.

- OEL's Fiscal Guidance 240.02 (most current version)
- 2 CFR § 200, Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards
- 45 CFR § 75 - Uniform Administrative Requirements, Cost Principles and Audit Requirements for Health and Human Services (HHS) Awards
- 45 CFR § 98 Subpart F – Use of Child Care and Development Funds
- Section 1002.84(11), Florida Statutes (F.S.) – Complying with Tangible Personal Property Requirements
- Chapter 273, F.S. – Tangible Personal Property Owned by Local Governments
- Rule 69I-72, Florida Administrative Code (F.A.C.) – State-owned Tangible Property
- Florida Department of Education (FDOE), Green Book, 2015

Tangible personal properties purchased solely with **state funds** (e.g., Voluntary Prekindergarten (VPK) funds) must follow all applicable requirements described under Chapter 273, F.S., FDOE Green Book, 2015 and Rule 69I-72, F.A.C. Tangible personal properties purchased solely with **federal funds** (e.g., federal School Readiness (SR) funds) must follow all applicable requirements provided under 2 CFR § 200, 45 CFR § 75, 45 CFR § 98 Subpart F, Chapter 273, F.S., Rule 69I-72, F.A.C., and FDOE Green Book, 2015. When entities combine funding (e.g., SR and VPK funds) for the purchase of tangible property, the more restrictive requirements apply.

If there is any conflict between the provisions set forth in these documents, resolution will occur in the following order or priority. If a lower priority law contains a stricter requirement, the stricter requirement prevails unless other written instructions are provided by OEL.

- (1) Federal law
- (2) State law
- (3) Applicable grant agreement or contract

Prohibited Purchases

Unless superseded by program-specific regulations, OEL's federally-funded award programs may not be used for construction or the purchase of land. [[USDHHS, ACF General terms and conditions for CCDF grant program, May 2019](#)]. Funds appropriated through the state General Appropriation Act (GAA) for the SR program also not be expended for the purchase or improvement of land; for the purchase, construction or permanent improvement of any building or facility; or for the purchase of buses. [s. [1002.89 \(7\), F.S.](#)]. In addition, it is unlawful for any state officer or employee to authorize the purchase or continuous lease of any motor vehicle to be paid for from state funds or any department thereof unless funds have been specifically appropriated for such purpose by the Legislature. This subsection does not apply to motor vehicles needed to meet unforeseen or emergency situations, if approved by the Executive Office of the Governor after consultation with the legislative appropriations committees. [s. [287.14\(3\) F.S.](#)]

Inventory Maintenance and Reporting/Recording 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. Identification number
2. Date of acquisition
3. Unit acquisition cost (computed by including freight, insurance, and any other shipping costs divided by number of units) Cost or value at the date of acquisition for the item (the coalition or other contracted entity must indicate whether ancillary charges, such as taxes, duty, property in transit insurance, freight, and installation, are included or excluded from the acquisition cost. The total acquisition costs for the item must be reflected in the master inventory listing.) [45 CFR § 75.2](#)
4. Method of acquisition (and if purchased; voucher, check, or warrant number)
5. Description (such as color, name, make, year, model name/number, manufacturer, and a serial number or other identification number, and if an automobile, vehicle identification number (VIN) and title certificate number, as applicable)
6. Funding source of the property, including the grant award number Federal Award Identification Number (FAIN) and other cost accumulator (OCA)
7. A statement that the title vests in the Coalition
8. Information to calculate the Federal share of the cost of the property, if applicable
9. Physical location of property and use
10. Name of custodian
11. In the case of a property group, the number and description of the component items comprising the group
12. Property tag identification number
13. Use and 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.
14. 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.
 15. Other information on the individual property record, as needed.

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 (or Custodian Delegate). 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.

Annual Required Inventory

During the annual required inventory, a coalition or other contracted entity should take the following steps:

- (a) For the inventory of an item physically present and properly described on the ELC Inventory List:
 1. Physically inspect the item.
 2. Match the property tag identification number and description of the item against the ELC Inventory List.
 3. Verify the current condition of the item against the condition described on the ELC Inventory List.
 4. Record the initials of the person taking the inventory next to the item on the ELC Inventory List, indicating the person who inventoried the item, and the date the inventory was performed.
- (b) For the inventory of an item physically present with incorrect or missing information:
 1. If an item's property tag identification number matches the ELC Inventory List but the description of the item does not match, the custodian must investigate and correct the description as appropriate. The custodian should replace the incorrect description with the correct description, and follow the remaining steps described in paragraph 1. above.
 2. If an item's property tag identification number does not appear on the ELC Inventory List, the custodian must investigate and correct the inventory as appropriate. The custodian should add the item to the Master Property Inventory List and follow the remaining steps described in paragraph 1. above.
 3. If an item does not have a decal or tag with a property tag identification number, the custodian must investigate and correct the inventory as appropriate. The custodian should determine whether the item appears on the ELC Inventory List.
 4. If the item appears on the ELC Inventory List, determine the identification number of the original property tag, place a replacement tag with the original property tag identification number on the item, and follow the steps described in paragraph 1. above.
 5. If the item does not appear on the ELC Inventory List, place a new property tag on the item, add the item to the ELC Inventory List, and follow the steps described in paragraph 1. above.
 6. If the manufacturer's serial number on the item does not match the serial number on the ELC Inventory List, replace the incorrect serial number with the correct serial number, and follow the steps described in paragraph 1. above.
- (c) For the inventory of an item on the ELC Inventory List but no longer physically present, make the appropriate status notation as follows:
 1. Transferred: The coalition or other contracted entity transferred the item to another location or entity (i.e., another contracted entity, same coalition area). Note the change of location on the ELC Inventory List.
 2. Stolen: Someone stole or may have stolen the item. Note on the ELC Inventory List the date the item was reported stolen. Attach a copy of a police offense report.

3. Lost: The item is missing and determined lost. Note on the ELC Inventory List the date the custodian determined the item to be lost.
 4. Surplus: The item is surplus and reported on the Surplus Property Form (Attachment A) along with a signed Surplus Property Affidavit (Attachment B). [See OEL Fiscal Guidance 240.02 (most current version) for these attachments/forms.]
- (d) Submit a certification of completion email to the ELC's assigned OEL grant manager containing the date, required certification signatures (sent by custodian or delegate), and any other requested information. This email will be included in the file with a PDF copy of the submitted ELC Inventory List from SharePoint.
- (e) Additional Considerations:
1. Electronic scanning format used for the identification number is acceptable only if the recorded data is downloadable to a computer the coalition or other contracted entity can then use to generate reports which will include all information required on the hard copy of the inventory form.
 2. Equipment must be tracked until it is properly disposed and removed from the coalition or other contracted entity's inventory. In addition to tangible personal property valued at \$5,000 or more, **small attractive items with a purchase value less than \$5,000, whether classified as equipment, technological item or supplies** must be safeguarded and tracked. A coalition or other contracted entity must also record in its financial system as property for inventory purposes attractive items with a value or cost of less than \$5,000 per 69I-72.002, F.A.C.
 3. If the custodian discovers during an inventory any property item the coalition or other contracted entity has not included on the ELC Inventory List, but meets the requirements for accounting and control, the custodian must create an inventory form for the item at that time. After appropriate investigation to establish the ownership of the item, the custodian must add it to the property records or, if the custodian cannot reasonably establish ownership, the coalition or contractor may dispose of the item consistent with Rule [69I-72.005, F.A.C](#) and in the manner provided by law applicable to surplus property, pursuant to [sections 273.05](#) and [273.055, F.S.](#)
 4. The custodian delegate must not personally inventory items for which the custodian delegate is responsible.

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.

Identification/Marking of Property

Within thirty (30) days of receipt, a coalition or other contracted entity must place a decal or tag on an item of grant-purchased property to identify the property. The decal or tag should contain at least a unique identification number and the name of the coalition or other contracted entity. The coalition or other contracted entity must record the property tag identification number (which may include an electronic scanning code ["barcode"]) to facilitate electronic inventory procedures) on the ELC Inventory List on SharePoint in the Coalition Zone.

Location of Marking

The coalition or other contracted entity must mark items of a similar nature in a similar manner to facilitate identification. In determining a marking location, the coalition/other contracted entity must give careful consideration to the intended use of the items; the probability wear, vandalism, or routine maintenance functions could obliterate the marking; and the appropriateness of the marking method chosen. Additionally, the location of the marking and the marking method chosen must not mar the appearance of the item.

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.

Lost or Stolen Grant-Purchased Property

Upon completion of a physical inventory or other discovery, the custodian must reconcile inventory records as appropriate. This includes comparing the data listed on the ELC Inventory List with the individual property records. The custodian must investigate noted differences such as location, condition, and custodian and correct as appropriate.

Alternatively, the custodian must relocate the item to its assigned location and custodian in the individual property record. Further, the custodian must promptly report to management items not located during the inventory process for thorough investigation. If the investigation determines someone stole or may have stolen the item, the custodian must update the ELC Inventory List at the time of determination, and file a report with the appropriate law enforcement agency describing the missing item and circumstances surrounding its disappearance [Chapter 69I-72.006(6)(b), FAC].

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].

Based on section [273.055, F.S.](#) and Rule [69I-72.005, F.A.C.](#), when original or replacement equipment acquired under a grant, sub-grant or contract is no longer needed for the original purpose or program or for other activities currently supported by OEL, disposition of the equipment will be made as follows.

(a) Items of equipment with an acquisition cost of less than \$5,000 may be retained, sold or otherwise disposed of with no further prior approval requests or reporting requirement obligations to OEL.¹

(b) Items of equipment with an acquisition cost of \$5,000 or more and a useful life of one year or more may be retained or sold and OEL shall have a right to an amount calculated by multiplying the current market value or proceeds from the sale by OEL's share of the equipment's original costs. (i.e., if 100% of the equipment cost was charged to OEL-funded program, 100% of the disposal proceeds are subject to OEL instructions).¹

(c) If the custodian has no need for equipment items with a current market value less than \$5,000, the custodian must perform the following tasks:

1. A coalition or other contracted entity which has a disposition policy in place may follow its policy consistent with sections [273.05](#) and [273.055, F.S.](#), and Rule [69I-72.005, F.A.C.](#)
2. A coalition or other contracted entity which has no such policy in place must submit a request to OEL for approval prior to disposition.
3. When a coalition or other contracted entity legally disposes of equipment in accordance with the coalition's or other contracted entity's policy, the coalition or other contracted entity must record the following information on the individual property record for each item.
 - Date of disposition.
 - Manner of disposition (sold, donated, transferred, cannibalized, scrapped, destroyed, traded).
 - For cannibalized, (e.g., the process of dismantling portions or components of a property item to repair, replace, upgrade, or extend the useful life of other property items) scrapped, or destroyed property, the identity of the employee(s) witnessing the disposition.
 - For items disposed of, a notation identifying any related transactions (e.g., receipt for sale of the item, insurance recovery, trade-in).
 - For property certified as surplus, reference to documentation evidencing the coalition or contractor disposed of such property in the manner Section [273.05](#) or [273.055, F.S.](#)

requires.

(d) If the custodian identifies equipment items with a current market value of more than \$5,000 for disposal, such equipment items must be processed in accordance with 2 CFR § 200.313(e)(2), Equipment, with the assistance of and prior written approval from OEL.¹

¹Funds from such equipment sales/disposals are not considered SR/VPK program income; however, these funds will be treated as collections directly attributed to SR and/or VPK program operations. Such monies can be retained at the local entity level and used for allowable SR/VPK program activities. See OEL Program Guidance 240.01, Cash Management Procedures, for more details.

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.

Surplus Computer Hard Drive Disposal (aka cleansing or data wiping) Processes

The coalition or other contracted entity shall establish security controls to protect the confidentiality, integrity, and availability of data and IT resources relative to equipment items to be disposed by the coalition. These controls related to the surplus computer hard drive are intended to minimize the risk the coalition information may be compromised.

Transfer of Property Records

The coalition or other contracted entity must transfer to a disposed property file, upon disposition of the item, the individual property record for each item of which the coalition or other contracted entity lawfully disposes.

Retention of Records

The coalition or other contracted entity shall maintain all accounts, records and other supporting documentation related to the acquisition and disposal of each tangible personal property item throughout the life of the property item and for a minimum of five (5) years following the property item's disposal or until the resolution of any investigation, litigation, audit or claim, whichever occurs last.

Responsibilities

It is the responsibility of the coalition or other contracted entity to: (1) establish and implement policies and procedures for ensuring adherence to all these laws, regulations, and rules, and (2) be knowledgeable about federal and state requirements, as well as local policies and procedures, and to ensure all applicable laws, regulations, rules, policies, and procedures are appropriately implemented. Failure to abide by these federal and state requirements can result in auditing or monitoring exceptions, and may negatively impact the ability of the coalition or other contracted entity to meet program goals and objectives.

BYLAWS

Adopted: 03/20/2013
Effective: 07/01/2013
Revised: 09/16/2015, 03/11/2020, 03/10/2021, 12/01/21
~~Revised: 03/10/2021~~

Commented [TD1]: I would move the last date up and keep them on one line.

ARTICLE I NAME, AUTHORITY AND LOCATION

Section 1.1. NAME

The name of the organization shall be the Early Learning Coalition of North Florida Inc., comprised of Baker, Bradford, Clay, Nassau, Putnam and St. Johns Counties, hereinafter referred to as the Coalition.

Section 1.2. AUTHORITY

The Coalition is authorized by the School Readiness Program and the Voluntary Prekindergarten Education Program of the Florida Statutes or any applicable state law revising these chapters.

Section 1.3. LOCATION

The main administrative office shall be located at 2450 Old Moultrie Rd., Ste. 103, St. Augustine, FL, 32086, in St. Johns County. The Coalition may have other offices as the members may determine or as the affairs of the organization may require.

ARTICLE II PURPOSE AND RESPONSIBILITIES

Section 2.1. PURPOSE

The purpose of the Coalition shall be to carry out the duties and responsibilities invested and entrusted to the Coalition pursuant to the provisions of School Readiness Program and Voluntary Prekindergarten Education Program and subsequent amendments. The Coalition recognizes the primacy of parents as their children's first teachers and the importance of children entering the education system ready to learn and seeks to assist parents by providing opportunities for the at-risk birth-to-kindergarten population to enhance their chances for education success by participating in quality school readiness programs that can better prepare them for school.

Section 2.2. RESPONSIBILITIES

In carrying out the intent of the School Readiness Program and Voluntary Prekindergarten Education Programs, the Coalition shall develop a plan for implementing Early Learning Programs to meet legislative requirements and

Commented [TD2]: I would just add the 's'.

performance standards and outcome measures established by the agency(ies) under relevant statutes.

- 2.2.1. The Coalition’s service delivery plan may have county specific objectives, priorities, rates and fees based on the specific needs of each population. The Board will approve any and all plan recommendations through the plan development and amendment process and included in primary services contracts. Coalition or contracted staff may submit recommendations for plan revisions as needed to the Board of Directors.
- 2.2.2. The plan shall be reviewed and revised as necessary but at least biennially.
- 2.2.3. Prohibited activities: Notwithstanding any other provision of these Bylaws or the Articles of Incorporation, this corporation and its members shall not conduct or carry on any activities not permitted to be conducted or carried on by any organization that shall be exempt under Section 501(c)(3) of the Internal Revenue Code and its Regulations, now existing or hereafter amended or as referenced in Florida Statute.
- 2.2.4. These bylaws and the Coalition’s Articles of Incorporation are part of the Coalition Plan and any amendments to them are an amendment to the Plan.

Section 2.3. BOARD MEMBERS

Role: Board members acting as a group, set policies and goals for the Chief Executive Officer to implement and achieve. Board members do not take actions as individuals, they must act as a team; members who take actions without approval of the full board seriously damage the organization.

Commented [TD3]: Needs a period.

Function: All corporate powers shall be exercised by or under the authority of, and the business and affairs for the Corporation and shall be managed under the direction of the Board of Directors who may also be referred to as the “Coalition”, “Coalition Board” or “Board Members”.

- 2.3.1. Board Members must ensure their organization has adequate finances and that the funds are responsibly spent. Board Members are “trustees” of the organization’s funding. This may be accomplished by ensuring the money was spent effectively to deliver the school readiness and voluntary prekindergarten programs and services that have been authorized through routine financial and performance audits.
- 2.3.2. Board Members must participate actively in making decisions and supporting the Coalition and its Chief Executive Officer. A Board’s role is to provide the direction to the Chief Executive Officer in which they want the Chief Executive Officer to take the organization. Board Members make decisions that affect the organization as a whole.
- 2.3.3. Management of individual employees is delegated to the Chief Executive Officer.
- 2.3.4. Board Members, acting as a full board, select and evaluate the Chief Executive Officer.

ARTICLE III

Early Learning Coalition of North Florida, Inc.

MEMBERSHIP

Section 3.1. BOARD MEMBERSHIP

The Coalition will follow the requirements of the current version of Florida Statute regarding Early Learning Coalition Membership.

Section 3.2. MEMBERSHIP TERMS:

The Executive/Administrative Committee will oversee membership to assure that the membership is geographically representative of each county served by the Coalition.

- 3.2.1. The Chair, who is appointed by the Governor of Florida, may serve two (2) four-year terms.
- 3.2.2. Provider Representatives: Private For-Profit Child Care Provider Representatives which include Child Care Center and Family Child Care Home providers may serve one (1) four-year term. The provider representative seat will be nominated for the full service area of Baker, Bradford, Clay, Nassau, Putnam and St. Johns Counties. The Coalition will rotate each term from private for-profit child care provider to private for-profit family child care home provider. When the seat becomes vacant, it will be advertised to either the private-for-profit or child care home provider audience depending on the rotation. The faith based child care provider representative may serve two (2) four-year terms.
- 3.2.3. Private Sector and mandated members may serve two (2) terms; terms will be staggered and must be a uniform length not to exceed four (4) years. These mandated representatives will be rotated to allow representation from each county when all counties are not represented by virtue of the area served by the mandated member. A mandated member from an entity that serves all counties is the only person who can fill that board seat and would not be subject to “the one-year break in service” requirement.
- 3.2.4. Ex officio members will be nominated for membership and elected in the same manner as other required members. Length of terms for ex officio members will be the same as other required members and can serve a maximum of two (2) four-year terms.
- 3.2.5. Private sector and mandated members may be nominated to serve additional terms after a one-year break in service.
- 3.2.6. Any representative member may be removed by two-thirds (2/3) vote of a quorum of the members whenever, in their judgment, the best interests of the organization would be served. Notice of removal shall be given in writing to the member by the Chair prior to the next Coalition meeting.
- 3.2.7. Unexcused absences from two (2) consecutive meetings within a twelve-month period by a representative or appointed member is equivalent to resignation from the Coalition.
- 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 without due cause may be notified by the Chair that their membership is not in good standing.

Commented [TD4]: Are their terms shorter? This wording is tricky. I would just double check on the wording.

This is fine. Spoke with Dawn.

Commented [TD5]: We had a finding on this some time ago. I would just recheck to make sure if there were any revisions to this section.

This is fine. Spoke with Dawn.

3.2.9. Any member may resign by giving notice to the Chair. Acceptance of such resignation shall not be necessary to become effective.

3.1.10. Members will not receive any compensation for their services.

Section 3.3. MEMBERSHIP DUTIES

Serving on the Coalition requires a commitment of time including attending regular Coalition meetings, committee involvement, and reading and becoming educated about many aspects of early childhood development, school readiness and voluntary prekindergarten.

3.3.1. All Board Members are subject to the ethics provisions outlined in Part III of Chapter 12 of the Florida Statutes, General Provisions: Code of Ethics for Public Officers and Employees. Specifically, s. 112.313, s. 112.3135, and s. 112.3143, as well as additional directives established by Statute or Rule and are required to sign a statement agreeing to comply.

**ARTICLE IV
MANAGEMENT**

Section 4.1. POWER AND DUTIES

Powers, management, and control of the Coalition, and all of its affairs, shall be vested in members as outlined in the “Early Learning Act” or its legislative successor. The Board Members, upon appropriate resolution, may delegate certain responsibilities to its Chief Executive Officer.

Section 4.2. VOTING

Fifty-one (51) percent of the Board Members serving at the time of a meeting shall constitute a quorum for the transaction of business. The act of a majority of the members present at a meeting at which a quorum is present shall be the act of the board members.

4.2.1. At any duly noticed meeting of the Coalition, fifty-one (51) percent of the members present shall constitute a quorum for the purpose of conducting business. If less than a majority of the members are present at said meeting, a majority of the members present may adjourn the meeting without further notice.

4.2.2. No member of the Coalition may appoint a designee to act in his or her place. A member may send a representative to Coalition meetings, but that representative will have no voting privileges.

4.2.3. Conflict of interest may occur when an item is presented for a vote that will directly affect the member, their employer, another organization they are involved with, a member of their family, or in which they have a direct financial interest. Members shall disclose the conflict, abstain from discussion or voting on the matter, and fill out required Memorandum of Voting Conflict for Board Members form to be filed with meetings minutes. Additionally, Board Members are required to sign and comply with a Conflict of Interest and Ethics Compliance Statement.

Early Learning Coalition of North Florida, Inc.

Section 4.3. MEETINGS

Regular meetings shall be held at a time and place to be decided by the members. Regular meeting of the board shall be held with appropriate public notice. Written notice of the time and place of all meetings of the board or committees shall be given either by personal delivery, regular mail, e-mail, or facsimile transmission at least five (5) days before the meeting. Notice of all meetings shall be made public and all meetings are open to the public.

- 4.3.1. The annual meeting of the Coalition will be held each year on the first quarter after the end of the fiscal year.
- 4.3.2. Special meetings of the Coalition members may be called by or at the request of the Chair or by quorum of members. The administration for the Coalition will locate a place within the counties or in a central location.
- 4.3.3. The agenda and order of business at all Coalition meetings shall be developed by the Chief Executive Officer in conjunction with the Chair of the Board or Committee Chair.
- 4.3.4. Minutes of all Coalition meetings shall be kept pursuant to Florida Statute 286.011, Government in the Sunshine Act. These minutes shall be provided to members at least five (5) days prior to the next scheduled meeting. These minutes shall be a summarization of the meeting containing documentation of all formal motions made by the Coalition or Committee.
- 4.3.5. Notice of all Coalition meetings will be made pursuant to Florida Statute 286.001. Notice of all Coalition meetings shall be provided in a manner, including electronically, designed to provide reasonable and actual notice to members or other interested parties or as otherwise required by law.
- 4.3.6. Members serve on the board as outlined in Florida Statute 286.011. Members may participate in formal board and committee discussions and may make motions and cast votes on action items.
- 4.3.7. Members shall notify the Chief Executive Officer or designee in advance of meetings, if possible, when they cannot attend.
- 4.3.8. Members shall read the rules for Meeting in the Sunshine and abide by their mandates and attend a formal new member orientation.
- 4.3.9. Members of the Coalition or a committee of the Coalition may participate in a meeting of such board or such committee by means of a conference telephone or similar telecommunications technology allowing for public access by means of which persons participating in the meeting may communicate and may hear each other at the same time. Participation by such means shall constitute presence in person at a meeting.

Section 4.4. PARLIAMENTARY AUTHORITY:

Robert's Rules of Order, Newly Revised, may govern the Coalition in all cases to which they are applicable and in which they are not inconsistent with these bylaws and any special rules of order the Coalition may adopt. However, the failure to strictly comply with the provisions of Robert's Rules of Order shall not affect the validity of any action taken by the Coalition provided said action is

Early Learning Coalition of North Florida, Inc.

taken by the Coalition in conformity with these bylaws unless it can be affirmatively demonstrated that the failure to follow Robert's Rules of Order directly resulted in a lack of understanding of the action being proposed or other injustice has occurred.

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 (2) 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 (1) year or until a successor is duly qualified and elected. Officers may serve in the same position for a maximum of two (2) 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.

Commented [TD6]: I think this may should say 2 consecutive terms (instead of years). The next section mentions terms also.

This is fine. Spoke with Dawn.

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, 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.

Commented [TD7]: I would check on Dawn with this. This wording may need to be changed. The Treasurer doesn't 'make a monthly report'. Could be a future finding if not fixed.

We need to delete this last part of this sentence. That means this will have to go to the board for approval. Rhonda, Would you get this ready for the December board meeting?

Early Learning Coalition of North Florida, Inc.

**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 Chairs 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 a 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 commune 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.

**ARTICLE VII
BOOKS AND RECORDS**

Section 7.1. RECORDKEEPING:

Correct and complete books and records of the proceedings of the Coalition, its committees, and its financial accounts will be kept and maintained at the principal office of the Coalition. All records and information shall be considered public record for purposes of Chapter 119, F.S. and shall be subject to inspection by any member of the Coalition, the public, or any agency(ies) under relevant statutes at any reasonable time.

Section 7.2. MEMBERSHIP LIST:

The organization shall keep an accurate record of the names and addresses of the members.

**ARTICLE VIII
FINANCIAL MANAGEMENT**

Section 8.1. FISCAL YEAR:

The fiscal year of the organization shall begin on July 1st and end on June 30th.

- 8.1.1. An audit of the books and records of the organization shall be conducted annually.
- 8.1.2. The audit report shall be presented to the members within thirty (30) days of its completion.

Section 8.2. MAINTENANCE OF BUDGETS

An overall budget will be prepared and maintained. Expenses will be charged proportionately to each county. All match- and county-specific fundraising generated will remain with the county from which it comes.

Section 8.3. ADMINISTRATIVE STAFF

The Chief Executive Officer reports to the Coalition's Board of Directors. All other staff report to the Chief Executive Officer or the Office Manager in the absence of the Chief Executive Officer.

BYLAWS IX

Section 9.1. IMPLEMENTATION AND INTERPRETATION:

Commented [TD8]: This conflicts with our Succession Plan, which names Fiscal and Operations Managers to be interim CEOs in Dawn's absence. We may need to change the Succession Plan to Office Manager. We need to check with Dawn on this.

With the annual updates (that will go to the March meeting), the CEO Succession Plan will be updated for Dawn's interim to be the Office Manager.

These Bylaws shall become effective immediately upon adoption. The Coalition's interpretation of the Bylaws shall be considered the correct interpretation when reached by majority vote.

Section 9.2. AMENDMENTS:

These Bylaws may be altered, amended or repealed and new Bylaws may be adopted by a two-thirds (2/3) majority of the members at any regular meeting or at any called meeting of the members, if at least five (5) days written notice is given of an intention to alter, amend, or repeal these Bylaws at such meeting.

Signature of Authorized Representative

Date

Print Name of Authorized Representative

Title of Authorized Representative



Executive Summary – Provider Rate Increase

Overview

Provider rates paid by the ELC are below the market rate (75th percentile of all rates in a county by age group and care type) in most categories except infant care where they are currently set at the 75th percentile. Low rates leave large gaps in what we pay versus what providers charge causing hardships for both providers and parents. According to federal and state regulations, the ELC should to the extent possible pay providers at the 75th percentile. While the ELC does not have the funding to raise all rates to the 75th percentile, we do have funding to set rates for all care levels except school age for all care types to the median rate or higher.

Both last year and this year, the ELC has received an increase in School Readiness funding and has eliminated our waiting list. Additionally, for the past 2 years, despite multiple outreach strategies, the overall enrollment has dropped.

Report Findings

The ELC has received \$3,212,211 in additional School Readiness Funding which was meant to clear the wait list and to fund a provider rate increase that DEL implemented last year. DEL's provider rate increase was effective as of January 1, 2021, The ELC has been clearing the waitlist on a weekly basis and actively recruiting School Readiness families. However, this still leaves the ELC projecting a surplus of \$3million this year before this additional rate increase due in part to DEL's increase in funding to the ELC was more than needed to end the wait list and increase rates. However, the larger reason for the surplus is a lack of demand for subsidized care. This is likely due y to the pandemic, either directly or indirectly but even as conditions have improved, our enrollment numbers have stayed relatively flat. This is true despite multiple outreach efforts. At least 78% of our budget must be spent on direct services (child care) so very little of the surplus could be diverted to other program areas.

Furthermore, it has been noted that there are 3 part-time rates in Nassau County that we are proposing lowering because an anomaly in the DEL data last year caused the part-time rates to be higher than the full-time rates for the same care-levels. The full-time rates could not be raised higher without setting them above the maximum allowable so the part-time rates must be adjusted downward.

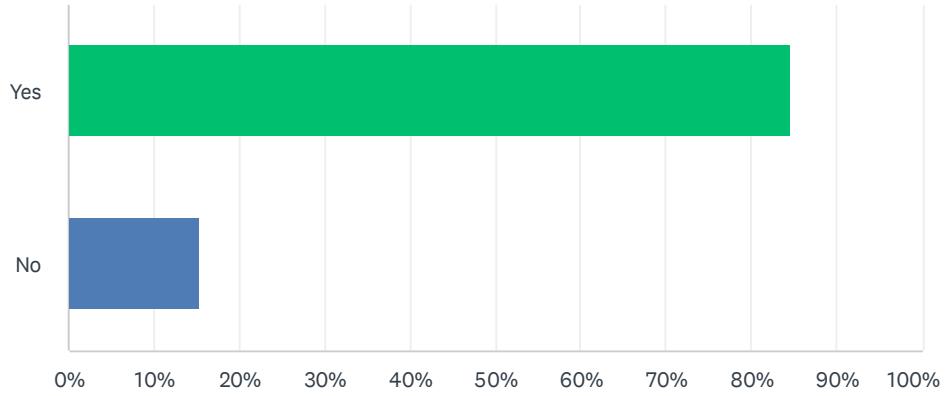
The proposed rate increases effective on January 1, 2022, will cost approximately \$918,500 this year. Next year, the costs will double to approximately \$1,837,000 since it is for the full year. Even with the increase we are projecting a surplus without further enrollment and so we will continue our outreach efforts even if the increase is approved. We will continue enrolling and clearing our waiting list but if demand does not improve, we would have the option to de-obligate the funds if needed so that other ELC's could benefit. Some of the surplus can be used in other areas if at least 78% of the total spent is used for direct services. Should we find that enrollment catches up with our funding at some future point, we can stop enrollments or even allow families attrition out of the program over time.

Conclusion

We are proposing a targeted rate increase across the board rate for all providers in all counties for ages birth to 5 so that rates are at least equal to the median market rate. Infant rates are already set at the maximum and so will not receive an increase. Three part-time rates in one county will be decreased so that they are not higher than the full-time rate. This will be a help to both providers and parents and is supported by both groups as borne out by our survey results which are attached.

Q1 Do you support a School Readiness provider rate increase that would bring most care levels to the median cost of care in your county?

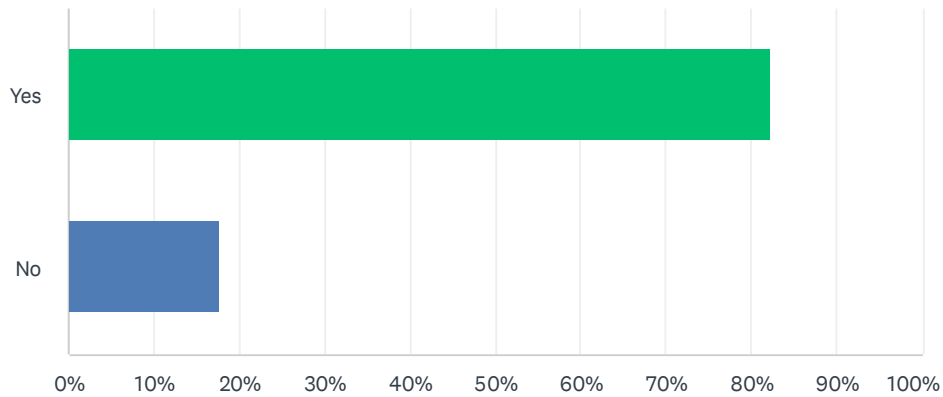
Answered: 435 Skipped: 4



ANSWER CHOICES	RESPONSES	
Yes	84.60%	368
No	15.40%	67
TOTAL		435

Q2 For the past year or more, the ELC of North Florida has not had waiting list for School Readiness services but also serves less children that it has historically. Even with this increase, the ELC anticipates continued enrollment in the program in the foreseeable future. Do you support a rate increase in this circumstance?

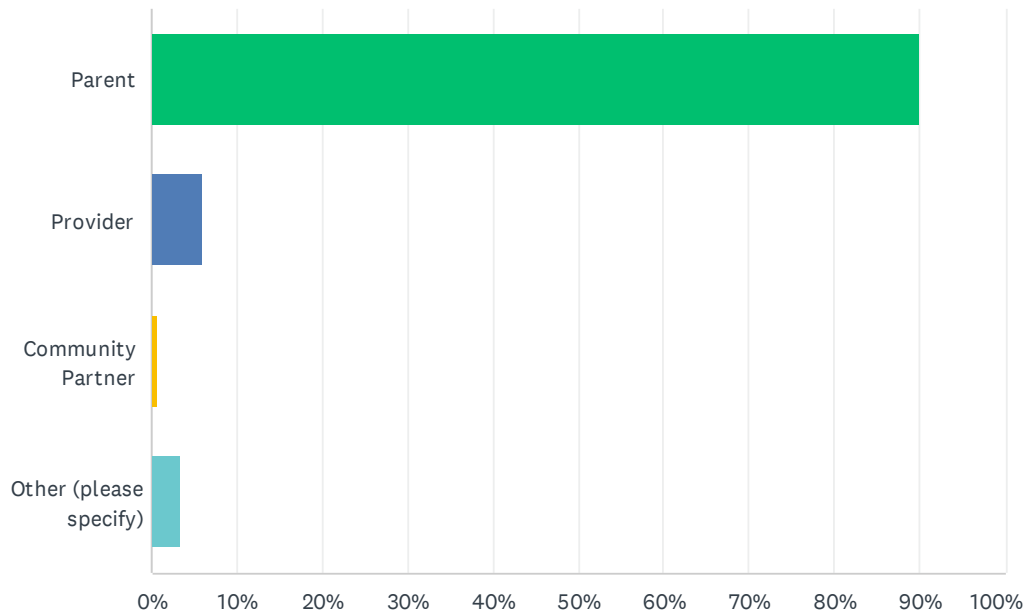
Answered: 437 Skipped: 2



ANSWER CHOICES	RESPONSES	
Yes	82.38%	360
No	17.62%	77
TOTAL		437

Q3 Are you a parent, provider or community partner

Answered: 438 Skipped: 1



ANSWER CHOICES	RESPONSES	
Parent	89.95%	394
Provider	5.94%	26
Community Partner	0.68%	3
Other (please specify)	3.42%	15
TOTAL		438

Q4 Do you have any other thoughts you would like to share?

Answered: 227 Skipped: 212

Step 3: Complete the payment rate template using the proposed provider payment rates.

EARLY LEARNING COALITION OF North Florida (Baker)
DAILY PAYMENT-RATE SCHEDULE (Effective 1/1/2022)

Full-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	27.02	5.40	36.00	7.20	35.00	7.00	-
(TOD)	12<24 MTH	25.00	5.00	27.20	5.44	27.20	5.44	-
(2YR)	24 <36 MTH	23.02	4.60	26.35	5.27	25.50	5.10	-
(PR3)	36 <48 MTH	21.00	4.20	22.50	4.50	22.50	4.50	-
(PR4)	48 <60 MTH	21.00	4.20	22.50	4.50	21.00	4.20	-
(PR5)	60 <72 MTH	21.00	4.20	21.00	4.20	20.78	4.16	-
(SCH)	In School	13.48	2.70	12.84	2.57	12.84	2.57	-
(SPCR)	Special Needs	27.02	5.40	36.00	7.20	35.00	7.00	-

Part-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	27.00	5.40	29.00	5.80	27.00	5.40	-
(TOD)	12<24 MTH	24.00	4.80	21.25	4.25	21.25	4.25	-
(2YR)	24 <36 MTH	20.40	4.08	21.25	4.25	21.25	4.25	-
(PR3)	36 <48 MTH	17.00	3.40	18.00	3.60	17.25	3.45	-
(PR4)	48 <60 MTH	17.00	3.40	17.25	3.45	16.50	3.30	-
(PR5)	60 <72 MTH	17.00	3.40	16.50	3.30	16.50	3.30	-
(SCH)	In School	8.56	1.71	8.56	1.71	8.56	1.71	-
(SPCR)	Special Needs	27.00	5.40	29.00	5.80	27.00	5.40	-

Step 3: Complete the payment rate template using the proposed provider payment rates.

EARLY LEARNING COALITION OF N. Florida (Bradford)
DAILY PAYMENT-RATE SCHEDULE (Effective 1/1/2022)

Full-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	40.00	8.00	36.00	7.20	35.00	7.00	
(TOD)	12<24 MTH	22.00	4.40	27.20	5.44	27.20	5.44	
(2YR)	24 <36 MTH	22.00	4.40	26.35	5.27	25.50	5.10	
(PR3)	36 <48 MTH	22.00	4.40	22.50	4.50	22.50	4.50	
(PR4)	48 <60 MTH	22.00	4.40	22.50	4.50	21.00	4.20	
(PR5)	60 <72 MTH	22.00	4.40	21.00	4.20	20.78	4.16	
(SCH)	In School	12.84	2.57	12.84	2.57	12.84	2.57	
(SPCR)	Special Needs	40.00	8.00	36.00	7.20	35.00	7.00	

Part-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	35.00	7.00	29.00	5.80	27.00	5.40	
(TOD)	12<24 MTH	15.00	3.00	21.25	4.25	21.25	4.25	
(2YR)	24 <36 MTH	15.00	3.00	21.25	4.25	21.25	4.25	
(PR3)	36 <48 MTH	15.00	3.00	18.00	3.60	17.25	3.45	
(PR4)	48 <60 MTH	15.00	3.00	17.25	3.45	16.50	3.30	
(PR5)	60 <72 MTH	15.00	3.00	16.50	3.30	16.50	3.30	
(SCH)	In School	9.63	1.93	8.56	1.71	8.56	1.71	
(SPCR)	Special Needs	35.00	7.00	29.00	5.80	27.00	5.40	

Step 3: Complete the payment rate template using the proposed provider payment rates. CLAY

EARLY LEARNING COALITION OF _North Florida_
DAILY PAYMENT-RATE SCHEDULE (Effective 1/01/2022)

Full-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	40.00	8.00	36.00	7.20	32.33	6.47	
(TOD)	12<24 MTH	36.00	7.20	32.00	6.40	27.20	5.44	
(2YR)	24 <36 MTH	31.00	6.20	27.20	5.44	27.20	5.44	
(PR3)	36 <48 MTH	28.00	5.60	25.00	5.00	22.50	4.50	
(PR4)	48 <60 MTH	27.00	5.40	25.00	5.00	20.78	4.16	
(PR5)	60 <72 MTH	27.00	5.40	25.00	5.00	20.78	4.16	
(SCH)	In School	16.05	3.21	12.84	2.57	12.84	2.57	
(SPCR)	Special Needs	40.00	8.00	36.00	7.20	32.33	6.47	

Part-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	32.00	6.40	32.00	6.40	32.00	6.40	
(TOD)	12<24 MTH	28.00	5.60	26.00	5.20	22.10	4.42	
(2YR)	24 <36 MTH	27.00	5.40	24.00	4.80	20.40	4.08	
(PR3)	36 <48 MTH	25.00	5.00	24.00	4.80	18.00	3.60	
(PR4)	48 <60 MTH	25.00	5.00	24.00	4.80	18.00	3.60	
(PR5)	60 <72 MTH	20.00	4.00	24.00	4.80	18.00	3.60	
(SCH)	In School	10.79	2.16	10.91	2.18	10.91	2.18	
(SPCR)	Special Needs	32.00	6.40	32.00	6.40	32.00	6.40	

Step 3: Complete the payment rate template using the proposed provider payment rates.

EARLY LEARNING COALITION OF North Florida - Nassau
DAILY PAYMENT-RATE SCHEDULE (Effective 01/01/2022)

Full-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	34.00	6.80	36.00	7.20	35.00	7.00	
(TOD)	12<24 MTH	32.00	6.40	27.20	5.44	27.20	5.44	
(2YR)	24 <36 MTH	32.00	6.40	26.35	5.27	25.50	5.10	
(PR3)	36 <48 MTH	25.00	5.00	22.50	4.50	22.50	4.50	
(PR4)	48 <60 MTH	25.00	5.00	22.50	4.50	21.00	4.20	
(PR5)	60 <72 MTH	27.00	5.40	21.00	4.20	20.78	4.16	
(SCH)	In School	14.12	2.82	12.84	2.57	12.84	2.57	
(SPCR)	Special Needs	34.00	6.80	36.00	7.20	35.00	7.00	

Part-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	29.00	5.80	29.00	5.80	27.00	5.40	
(TOD)	12<24 MTH	26.00	5.20	21.25	4.25	21.25	4.25	
(2YR)	24 <36 MTH	24.60	4.92	21.25	4.25	21.25	4.25	
(PR3)	36 <48 MTH	23.60	4.72	18.00	3.60	17.25	3.45	
(PR4)	48 <60 MTH	23.60	4.72	17.25	3.45	16.50	3.30	
(PR5)	60 <72 MTH	23.60	4.72	16.50	3.30	16.50	3.30	
(SCH)	In School	8.56	1.71	8.56	1.71	8.56	1.71	
(SPCR)	Special Needs	29.00	5.80	29.00	5.80	27.00	5.40	

Step 3: Complete the payment rate template using the proposed provider payment rates.

EARLY LEARNING COALITION OF _North Florida - Putnam
DAILY PAYMENT-RATE SCHEDULE (Effective 1/01/2022)

Full-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	31.41	6.28	36.00	7.20	23.43	4.69	
(TOD)	12<24 MTH	28.02	5.60	27.20	5.44	19.90	3.98	
(2YR)	24 <36 MTH	22.00	4.40	26.35	5.27	17.12	3.42	
(PR3)	36 <48 MTH	20.00	4.00	22.50	4.50	16.05	3.21	
(PR4)	48 <60 MTH	20.00	4.00	22.50	4.50	16.05	3.21	
(PR5)	60 <72 MTH	20.00	4.00	21.00	4.20	16.05	3.21	
(SCH)	In School	13.91	2.78	13.91	2.78	13.91	2.78	
(SPCR)	Special Needs	31.41	6.28	36.00	7.20	23.43	4.69	

Part-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	25.00	5.00	29.00	5.80	17.56	3.51	
(TOD)	12<24 MTH	22.00	4.40	21.25	4.25	13.60	2.72	
(2YR)	24 <36 MTH	20.00	4.00	21.25	4.25	13.60	2.72	
(PR3)	36 <48 MTH	19.00	3.80	18.00	3.60	12.04	2.41	
(PR4)	48 <60 MTH	19.00	3.80	17.25	3.45	12.04	2.41	
(PR5)	60 <72 MTH	19.00	3.80	16.50	3.30	12.04	2.41	
(SCH)	In School	10.43	2.09	10.43	2.09	10.43	2.09	
(SPCR)	Special Needs	25.00	5.00	29.00	5.80	17.56	3.51	

Step 3: Complete the payment rate template using the proposed provider payment rates.

St. Johns

EARLY LEARNING COALITION OF North Florida
 DAILY PAYMENT-RATE SCHEDULE (Effective 1/01/2022)

Full-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	53.00	10.60	36.00	7.20	30.00	6.00	
(TOD)	12<24 MTH	43.00	8.60	27.20	5.44	22.95	4.59	
(2YR)	24 <36 MTH	40.80	8.16	26.35	5.27	22.95	4.59	
(PR3)	36 <48 MTH	38.00	7.60	22.50	4.50	20.54	4.11	
(PR4)	48 <60 MTH	35.10	7.02	22.50	4.50	18.83	3.77	
(PR5)	60 <72 MTH	35.10	7.02	21.00	4.20	18.83	3.77	
(SCH)	In School	20.38	4.08	15.41	3.08	15.41	3.08	
(SPCR)	Special Needs	53.00	10.60	36.00	7.20	30.00	6.00	

Part-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	43.20	8.64	29.00	5.80	27.00	5.40	
(TOD)	12<24 MTH	41.00	8.20	21.25	4.25	21.25	4.25	
(2YR)	24 <36 MTH	38.00	7.60	21.25	4.25	21.25	4.25	
(PR3)	36 <48 MTH	34.00	6.80	18.00	3.60	17.25	3.45	
(PR4)	48 <60 MTH	33.00	6.60	17.25	3.45	16.50	3.30	
(PR5)	60 <72 MTH	33.00	6.60	16.50	3.30	16.50	3.30	
(SCH)	In School	12.41	2.48	11.56	2.31	11.56	2.31	
(SPCR)	Special Needs	43.20	8.64	29.00	5.80	27.00	5.40	

VI. New/Unfinished Business

D. Approval of RFP Committee Recommendation for the Coalition's RFP (Requests for Proposals) #RFP-22/23-001 Contract AWARD*

***ACTION ITEM**

ACTION ITEM SUMMARY

DESCRIPTION	Approval of the RFP Committee Recommendation for the Coalition’s RFP (Request for Proposals) #RFP-22/23-001 Contract AWARD
Reason for Recommended Action	<p>Episcopal Children’s Services (ECS) responded with a proposal for the above referenced RFP. The proposal was evaluated by the four RFP Committee members. Scores were then compiled at the November 2, 2021 Final RFP Committee meeting. From this, the committee is presenting their (attached) recommendation for Board approval.</p> <p>If this is not done, the following would occur:</p> <ul style="list-style-type: none"> • The Coalition would not have a board-approved Primary Service Provider to contract with for 2022/2023, resulting from the above referenced RFP.
How the Action will be accomplished	Board approval of Contract AWARD to Episcopal Children’s Services.



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

MEMORANDUM

TO: All Board Members
FROM: Whitney Kersey Graves
DATE: November 2, 2021
SUBJECT: RFP Committee Recommendation

The purpose of this memorandum is to advise the Board of the RFP Committee's findings and recommendation for Primary Service Provider Contractor for fiscal/contract year 2022/2023, with the option to renew for up to three additional one-year terms.

Background:

The RFP Committee met September 21, 2021 and November 2, 2021 to consider proposals for Primary Service Provider, in response to Coalition Request for Proposals #ELCNF-22/23-001. An RFP criteria checklist/evaluation tool was utilized to assign numerical scoring for nine criteria necessary for these services. These criteria are weighted and are included in the table below.

Committee Findings:

As noted, one organization submitted a proposal. And with the scoring of that proposal the committee is satisfied with the selection of Episcopal Children's Services as the awardee.

In addition, the committee discussed the methods that were used to advertise this RFP and feels it is in the Coalitions best interest to accept this proposal without resoliciting the RFP.

Committee Recommendation:

As the proposal submitted by Episcopal Children's Services (ECS) attained a total averaged score of **531**, it is the RFP Committee's recommendation to award Episcopal Children's Services (ECS) the Coalition's contract for Primary Service Provider for the 2022/2023 fiscal year. It is the committee's standing that this award choice is the most advantageous for the Coalition.



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Evaluation and Selection Tool – Score Tabulations

Criteria	Possible Maximum Score	Episcopal Children’s Services (E.C.S.)	
		Total (weighted) score	Average Score (total divided by 2 evaluators per section)
Section B – Knowledge of and Commitment to School Readiness and Voluntary Prekindergarten Services	45	85	42.5
Section C – Relationships with Key Community Players	18	36	18
Section D – Processes to Ensure Quality Services and Achieve Performance Specifications	48	92	46
Section E – Capacity to Manage and Coordinate Management Information Systems	36	60	30
Section F-1 – Ability to Provide Appropriate and Effective Child Care Resource & Referral, Inclusion, Quality Support Services, and Eligibility and Enrollment Services	75	150	75
Section F-2 – Ability to Provide Child Care Services and Contracting	45	80	40
Section G – Ability to Provide Early Care and Education Services pertaining to Fiscal Administration	60	115	57.5
Section H – History, Experience, Organizational Capacity, Staffing and Transition	60	120	60
Section I – Budget Proposal and Financial Capability	162	324	162
TOTALS	549	1062	531

VI. New/Unfinished Business

E. Review of RFP and RFQ Timelines for Recruiting Evaluators-~~INFORMATIONAL~~

Early Learning Coalition of North Florida

Timelines for 2021/2022– Meeting Dates ONLY

(revised 06/02/21)

RFP (Request for Proposals) for Primary Service Provider 2022/2023

Activities/Events	Date	Time	Address
Distribute RFP <u>Timeline</u> and recruit RFP Procurement Committee members (2 Fiscal and 2 Program)	06/09/21	10:30 am	Coalition Board of Directors Meeting World Golf Village
RFP Committee Meeting to: (1) approve the Final RFP to be forwarded to Exec/Admin committee, and (2) assign a chairperson who will prepare the recommendation for the Board (after the scoring of the proposals).	07/21/21	11:00 am	RFP Committee Conference Call
Exec/Admin Committee Meeting to approve Final RFP	08/04/21	10:30 am	Exec/Admin Committee Conference Call
Initial RFP Procurement Committee Meeting to include Public Opening of Proposals	09/21/21	11:00 am	Caddy Shack Restaurant meeting room at World Golf Village
Final RFP Procurement Committee meeting , scores tabulated, proposers ranked, and Prepare Recommendation for Board	11/02/21	11:00 am	Caddy Shack Restaurant meeting room at World Golf Village
Board Meeting: Review and approve RFP Committee recommendation	12/01/21	2:00 pm	Coalition Board of Directors Meeting World Golf Village
Board Meeting: Approve Contract (<i>ONLY if it is a NEW contractor, to allow for transition activities</i>)	03/09/22	10:30 am	Coalition Board of Directors Meeting World Golf Village
Board Meeting: Approve Contract	06/08/22	10:30 am	Coalition Board of Directors Meeting World Golf Village

RFQ (Request For Qualifications) for External Auditing Services 2022/2023

Activities/Events	Date	Time	Address
Distribute RFP <u>Timeline</u> (to recruit evaluators)	06/09/21	10:30 am	Coalition Board of Directors Meeting World Golf Village
RFQ document to be approved	03/09/22	10:30 am	Coalition Board of Directors Meeting World Golf Village
E-mail proposals to review team for scoring.	04/25/22		ELC will e-mail proposals and scoring tools/instructions
RFQ Proposals External Reviewers' Evaluation Meeting	05/11/22	11:00 am	Caddy Shack Restaurant meeting room at World Golf Village
Board Meeting: Approve RFQ Committee recommendation and contract	06/08/22	10:30 am	Coalition Board of Directors Meeting World Golf Village

Orange indicates an additional meeting date.

Dates/times may be subject to change

VI. New/Unfinished Business

F. Review of Post RFP Memo- INFORMATIONAL



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

MEMORANDUM

TO: Board Members

FROM: Tajaro Dixon

DATE: July 22, 2021 (for Board meeting 12/01/21)

SUBJECT: 2022/2023 Primary Services Contract Negotiations from Award of RFP

If anyone would like to participate in the "Post-RFP" contract negotiations, please notify Dawn Bell before February 1, 2022.

Please keep in mind that the meetings have not yet been scheduled. However, if requested by the Awardee there may be two meetings with staff between the dates of **March 16, 2022 and March 30, 2022.**



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VI. New/Unfinished Business

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

***ACTION ITEM**

ACTION ITEM SUMMARY

DESCRIPTION	Accounting and Financial Policies and Procedures Revisions
Reason for Recommended Action	<p><u>Revisions from annual review of policies:</u></p> <p>F103 – <u>Internal Controls</u>, corrected ‘morale’ to ‘morals’ (discovered while searching for the word “morale”).</p> <p>F106 – <u>Policy on Suspected Misconduct</u>, changed the phrase employee ‘morale’ to employee ‘health and welfare’ per the WipFli Consultants Grants Webinar recommendations.</p> <p>F305 – <u>Accounts Payable Management</u>, deleted “DFS State Travel Manual” as it is no longer applicable.</p> <p>F306 – <u>Travel and Business Expenses</u>, deleted “DFS State Travel Manual” as it is no longer applicable. Added section regarding higher allowable hotel rate of \$175 per night ONLY IF the lodging was associated with a meeting, conference, or convention organized or sponsored by the Coalition (sponsored meaning contributed money toward the event.)</p> <p><u>If this is not done, the following would occur:</u></p> <ul style="list-style-type: none"> • The Coalition’s Accounting and Financial Policies and Procedures would not be up-to-date nor compliant.
How the Action will be accomplished	Approval of Accounting and Financial Policies and Procedures revisions

F103 INTERNAL CONTROLS

Effective Date: 03/19/08

Revision Date: 04/07/10, 12/07/11, 12/04/13, 12/07/16, 12/01/21

Policy

Purpose

Through its planning process, the Board of Directors of the Early Learning Coalition of North Florida (the "Coalition") identifies the principal programs and activities to fulfill the Coalition's statutory mission. The efficient and effective operation of the Coalition is promoted by an integrated internal control framework that includes not only financial and accounting controls but also administrative controls for its program activities to ensure compliance will all applicable state and federal policies, rules, regulations, statutes as well as prudent business practices.

The Coalition should be able not only to account for funds spent on a program, but also to demonstrate the value of the program and its accomplishments. An effective system of internal control can give the Coalition the means to provide accountability for its programs, as well as the means to obtain reasonable assurance that the programs it directs meet established goals and objectives. While managers have a significant impact on an organization's system of internal control, every employee of the organization has a responsibility and a role in ensuring that the system is effective in achieving the organization's mission.

Scope

Each Board member as well as all Coalition staff has a role in the system of internal control. Individual roles in the system of internal control vary greatly throughout the Coalition. Very often, an individual's position in the organization will determine the extent of that person's involvement in internal control.

The strength of the system of internal control is dependent on people's attitude toward internal control and their attention to it. Executive management needs to set the organization's "tone at the top" regarding internal control. If executive management does not establish strong, clearly stated support for internal control, the organization as a whole will most likely not practice good internal control. Similarly, if individuals responsible for control activities are not attentive to their duties, the system of internal control will not be effective.

While everyone in an organization has responsibility for ensuring the system of internal control is effective, the greatest amount of responsibility rests with the managers of the Coalition. Management has a role in making sure that the individuals performing the work have the skills and capacity to do so, and, to provide employees with appropriate supervision, monitoring, and training to reasonably assure that the organization has the capability to carry out its work. The organization's top executive, as the lead manager, has the ultimate responsibility for the establishment of the control environment.

Policy Statement

Coalition management shall establish and maintain a cost effective system of accounting and administrative internal controls to provide the following reasonable assurances that:

1. All obligations and costs are in compliance with terms contained in grant agreements and applicable law;
2. All funds, property, and other assets are safeguarded against waste, loss or unauthorized use;
3. All revenues and expenditures applicable to Coalition operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the

assets; and

4. All programs and administrative activities are managed efficiently to fulfill the mission of the Coalition.

The establishment and maintenance of the Coalition's internal control system shall be executed in accordance with the Board's direction, the requirements of the Office of Early Learning (OEL), and guidelines set forth in applicable state and federal regulations.

Definitions

Control environment: the attitude toward internal control and control consciousness established and maintained by the management and employees of an organization. It is a product of management's governance, that is, its philosophy, style and supportive attitude, as well as the competence, ethical values, integrity and ~~morale~~ morals of the people of the organization.

Internal control: the integration of the activities, plans, attitudes, policies, and efforts of the people of an organization working together to provide reasonable assurance that the organization will achieve its objectives and mission.

Roles and Responsibilities

The C.E.O. is responsible for establishing the Coalition's system of internal control, and is also responsible for (1) establishing a system of internal control review, (2) making management policies and guidelines available to all employees, and (3) implementing education and training about internal control and internal control evaluations. 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.

Procedure

Purpose

This procedure has been developed to ensure the Coalition's compliance with the internal control reporting requirements established by the Office of Early Learning.

Scope

This procedure applies to staff involved in the assessment of internal control established by the Office of Early Learning to assure achievement of primary internal control objectives as defined by 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. These objectives pertain to compliance requirement for Federal Programs as described in 2 CFR Part 215 section .21(3) and 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and include the following:

1. Transactions are properly recorded and accounted for;
2. Transaction are executed in compliance with laws, regulation, and contract provisions; and,
3. Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

Risk Management Approach to Internal Controls

Risk identification is incorporated into the Coalition’s forecasting and strategic planning, through ensuring key compliance objectives are communicated to appropriate program managers and staff. The Coalition’s overall risk management approach, to ensure that all known and applicable Internal Control mechanisms are intact, includes following the prescribed actions.

A. Annual Internal Controls Self-Assessment

The Finance Manager shall ensure that the annual self-assessment of internal controls developed by the Office of Early Learning (OEL) is completed pursuant to OEL guidelines.

1. The Finance Manager will review the self-assessment once it is transmitted to the Coalition by the Office of Early Learning each year.
2. The self-assessment will be completed pursuant to guidelines established by the Office of Early Learning.
3. The Finance Manager will ensure that the “Annual Internal Control Certification Form” (to be distributed by OEL each year) is completed and submitted to Office of Early Learning by their established deadline each year.

B. Internal Controls Policies and Procedures Review and Updates

1. The Finance Manager shall ensure that all Internal Control-related policies and procedures are reviewed annually and necessary revisions are processed. In addition, the revisions will be communicated to appropriate Coalition staff.
2. Upon notification of new or revised regulations, the Finance Manager shall ensure that applicable policies and procedures are updated and communicated to the appropriate Coalition staff.

C. Annual Internal Controls Questionnaire

1. Upon distribution of the annual OEL Internal Controls Survey, the Finance Manager will work with other Coalition staff, as needed, to accurately respond to the questionnaire.
2. While completing the survey, the Finance Manager will make note of any internal control mechanisms that the Coalition does not have in place, to later complete a cost/benefit analysis. From the analysis, the C.E.O. will decide whether or not to add or revise an existing policy and/or procedure.
3. If the C.E.O. decides to incorporate a new or revised Internal Control policy and procedures, the new/revised policy and procedure will be presented to the Board of Directors for approval. Upon approval, the Coalition will begin to practice the new/revised policy and procedure immediately.

F106 POLICY ON SUSPECTED MISCONDUCT

Effective Date: 08/28/07

Revision Date: 03/19/08, 08/05/09, 03/16/16, 12/07/16, 12/01/21

Introduction

This policy communicates the actions to be taken for suspected misconduct committed, encountered, or observed by employees and volunteers.

Like all organizations, the Coalition faces many risks associated with fraud, abuse, and other forms of misconduct. The impact of these acts collectively referred to as misconduct throughout this policy, may include, but not be limited to:

- Financial losses and liabilities
- Loss of current and future revenue and customers
- Negative publicity and damage to the Coalition's good public image
- Loss of employees and difficulty in attracting new personnel
- Deterioration of employee ~~morale~~ health and welfare
- Harm to relationships with clients, vendors, bankers, and subcontractors
- Litigation and related costs of investigations, etc.

Our Coalition is committed to establishing and maintaining a work environment of the highest ethical standards. Achievement of this goal requires the cooperation and assistance of every employee and volunteer at all levels of the Coalition.

Definitions

For purposes of this policy, misconduct includes, but is not limited to:

1. Actions that violate the Coalition's Code of Conduct (and any underlying policies) or any of the accounting and financial policies included in this manual
2. Fraud (see below)
3. Forgery or alteration of checks, bank drafts, documents or other records (including electronic records)
4. Destruction, alteration, mutilation, or concealment of any document or record with the intent to obstruct or influence an investigation, or potential investigation, carried out by a department or agency of the Federal government or by the Coalition in connection with this policy
5. Disclosure to any external party of proprietary information or confidential personal information obtained in connection with employment with or service to the Coalition
6. Unauthorized personal or other inappropriate (non-business) use of equipment, assets, services, personnel or other resources

7. Acts that violate Federal, state, or local laws or regulations
8. Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to the Coalition.
9. Impropriety of the handling or reporting of money in financial transactions.
10. Failure to report known instances of misconduct in accordance with the reporting responsibilities described herein (including tolerance by supervisory employees of misconduct of subordinates).

Fraud is further defined to include, but not be limited to:

- Theft, embezzlement, or other misappropriation of assets (including assets of or intended for the Coalition, as well as those of our clients, subcontractors, vendors, contractors, suppliers, and others with whom the Coalition has a business relationship)
- Intentional misstatements in the Coalition's records, including intentional misstatements of accounting records or financial statements
- Authorizing or receiving payment for goods not received or services not performed
- Authorizing or receiving payments for hours not worked
- Forgery or alteration of documents, including but not limited to checks, timesheets, contracts, receiving reports

The Coalition has this zero tolerance policy regarding fraud and prohibits each of the preceding acts of misconduct on the part of employees, officers, executives, volunteers and others responsible for carrying out the Coalition's activities. (Also see the Coalition's most current Anti-Fraud Plan.)

Reporting Responsibilities

Every employee, officer, and volunteer is responsible for immediately reporting suspected misconduct or fraud to the C.E.O., or the Chair of the Board of Directors. When the C.E.O. has received a report of suspected misconduct, they must immediately report such acts to the Board Chair.

Mandatory Reporting of Fraud and Criminal Activity

All Coalition and sub-recipient/subcontractor staff is responsible for identifying violations that may potentially affect a federal award. As stated above (Reporting Responsibilities), all staff are ALSO responsible for immediately notifying the C.E.O. or the Chair of the Board of Directors of the identified violation(s).

In accordance with 2 CFR §200.113, *Mandatory disclosures*, the Coalition and its approved subcontractors must disclose in a timely manner* to the Office of Early Learning all violations involving fraud, bribery or gratuity violations potentially affecting the OEL Grant Agreement and/or the related federal/grant program(s). (*A "timely manner" is defined by the nature of the violation. See "Reporting to Outside Parties" below.)

Under 2 CFR 200.113, the Coalition must notify a Federal awarding agency of pass-through entity of a "violation" of Federal criminal law, and not just when an arrest, indictment, or conviction has occurred.

Per 52.203-13 FAR (Federal Acquisition Regulation) it is mandatory that the Coalition disclose (in writing) to

the Office(s) of Inspector General (OIG) whenever there is “credible evidence” of; (a) A violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code; or (b) Civil False Claims Act violations. Credible evidence indicates a “higher standard” than a “reasonable grounds to believe” standard. Failure to disclose these violations, as well as failure to disclose “significant overpayments” by the Government, will constitute grounds for suspension and/or debarment. The Coalition will timely disclose, in writing, to the agencies (OIG), with a copy to the Contracting Officer, whenever, in connection with the award, performance, or closeout of this contract or any subcontract thereunder.

Non-Federal entities that have received a Federal award are required to report certain civil, criminal, or administrative proceedings to SAM (System for Award Management). Failure to make required disclosures can result in any of the remedies described in 2 CFR §200.338 Remedies for noncompliance, including suspension or debarment. (See also 2 CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.) *Also see Coalition Conflict of Interest Policy #OP203.*

These disclosure requirements apply to contracts and subcontracts valued at more than \$5 Million and with a performance period of at least 120 days (*Reference FAR 3.1004*). As each of the Coalition’s School Readiness and Voluntary Prekindergarten programs qualify under this definition, identified violation(s) related to these two programs MUST be reported. In addition, these reporting requirements apply throughout the five (5) year records retention period after program award closeout/final payment(s).

The C.E.O. or the Board Chair is then responsible for notifying the USDHHS OIG and/or OEL’s OIG of the violation(s). This notification will be in writing using the prescribed method of each entity. OEL instructions for submitting required “report” information can be found online on OEL’s OIG page at http://www.floridaearlylearning.com/about_us/office_of_inspector_general.aspx and/or the Grant award reference materials posted to the SharePoint Coalition Zone.

These requirements could potentially present legal consequences for the Coalition, therefore it advisable that legal counsel is involved.

Whistleblower Protection

The Coalition will consider any reprisal against a reporting individual an act of misconduct subject to disciplinary procedures. A “reporting individual” is one who, in good faith, reported a suspected act of misconduct in accordance with this policy, or provided to a law enforcement officer any truthful information relating to the commission or possible commission of a Federal offense.

Criteria for complying with the Sarbanes-Oxley Act include but are not limited to the following:

- It is illegal for any corporate entity to punish whistleblowers or retaliate against any employee who reports suspected cases of fraud or abuse (SOX, Section 1107, Section 1513 of Title 18, USC); and
- It is a crime to alter, cover up, falsify, or destroy any documents that may be relevant to an official investigation (SOX Section 1102, section 1512 of Title 18, USC)

Investigative Responsibilities

Due to the sensitive nature of suspected misconduct, Coalition employees should not, under any circumstances, perform any investigative procedures.

The Executive/Administrative Committee has the primary responsibility for investigating suspected misconduct involving employees below the C.E.O. The Executive/Administrative Committee shall provide a summary of all investigative work to the Board of Directors.

The Executive/Administrative Committee has the primary responsibility for investigating suspected misconduct involving the C.E.O., as well as board members and officers. However, the Executive/Administrative Committee may request the assistance of the Finance Manager in any such investigation.

Investigation into suspected misconduct will be performed without regard to the suspected individual's position, length of service, or relationship with the Coalition.

In fulfilling its investigative responsibilities, the Executive/Administrative Committee shall have the authority to seek the advice and/or contract for the services of outside firms, including but not limited to law firms, CPA firms, forensic accountants and investigators, etc.

Members of the Executive/Administrative Committee shall have free and unrestricted access to all the Coalition records and premises, whether owned or rented, at all times. They shall also have the authority to examine, copy and remove all or any portion of the contents (in paper or electronic form) of filing cabinets, storage facilities, desks, credenzas and computers without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of an investigation into suspected misconduct or related follow-up procedures.

The existence, the status or results of investigations into suspected misconduct shall not be disclosed or discussed with any individual other than those with a legitimate need to know in order to perform their duties and fulfill their responsibilities effectively.

Protection of Records – Federal Matters

The Coalition prohibits the knowing destruction, alteration, mutilation, or concealment of any record, document, or tangible object with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States government, or in relation to or contemplation of any such matter or case.

Violations of this policy will be considered a violation of the Coalition's Code of Ethics and subject to the investigative, reporting, and disclosure procedures described earlier in this policy on Suspected Misconduct.

Disciplinary Action

Based on the results of investigations into allegations of misconduct, disciplinary action may be taken against violators. Disciplinary action shall be coordinated with appropriate representatives from the Board of Directors, and C.E.O. The seriousness of misconduct will be considered in determining appropriate disciplinary action, which may include:

- Reprimand
- Probation
- Suspension
- Demotion
- Termination
- Reimbursement of losses or damages
- Referral for criminal prosecution or civil action

This listing of possible disciplinary actions is for information purposes only and does not bind the Coalition to follow any particular action.

Confidentiality

The Executive/Administrative Committee and the C.E.O. treats all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the C.E.O. or the Executive/Administrative Committee Chair immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see Reporting Procedures section above).

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Coalition from potential civil liability.

An employee who discovers or suspects fraudulent activity may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Executive/Administrative Committee or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is “I am not at liberty to discuss this matter.” Under no circumstances should any reference be made to “the allegation,” “the crime,” “the fraud,” “the forgery,” “the misappropriation,” or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the Coalition’s legal counsel or the Executive/Administrative Committee.

Disclosure to Outside Parties

Allegations of and information related to allegations of suspected misconduct shall not be disclosed to third parties except under the provisions described in this policy (such as disclosure to outside investigators hired by the Coalition to aid in an investigation).

However, all known frauds involving the C.E.O., or members of the Board of Directors, as well as all material frauds involving employees below the C.E.O., shall be disclosed by the Executive/Administrative Committee

to the Coalition’s external auditors, as well as all other mandatory reporting as described below, “Reporting to Outside Parties”.

Reporting to Outside Parties

Once the Coalition has received information that would lead to suspicion or confirmation of any violation(s) of this policy, it is the Coalition’s duty to report to outside parties as follows:

1. Any activity or incident that poses a danger to the health, safety, or welfare of any individual should be reported immediately to local law enforcement and/or emergency response personnel.
2. Any allegations, those judged to be of an emergency nature, those receiving public exposure, and those related to suspicions should be reported immediately to the USDHHS OIG and/or OEL’s OIG.
3. When the nature of the violation is related to parents or legal guardians of children enrolled in the School Readiness or VPK programs, in the provision of and payment for those services, the fraud referral must be processed following instructions and time frames of the Coalition’s Fraud Prevention Plan and by submitting fraud referrals through the online OEL Fraud Referral System (FRS).

The Inspector General of the Office of Early Learning is the designated coordinator of all suspected fraud referrals to the Florida Department of Law Enforcement, Public Assistance Fraud Unit. Coalitions are responsible for immediately reporting to OEL Office of Inspector General and the Florida Department of Law Enforcement Public Assistance Fraud Unit all such actual or suspected violations uncovered by, or reported to the Coalition.

F305 ACCOUNTS PAYABLE MANAGEMENT

Effective Date: 08/28/07

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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 – 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

If a vendor statement is allowed by the Coalition to serve as an invoice, then that statement must include the following required content in order to be processed (*“Reference Guide for State Expenditures” updated February 2011*).

Invoice Requirements

The following requirements apply to all invoices submitted for payment.

1. An invoice submitted for payment must be a legible copy. The original invoice is maintained by the agency. If an agency is filing a copy of the invoice as its original, it must contain the statement “original invoice not available, agency records show that this obligation has not been previously paid” with the signature of the person certifying the statement. Thermo fax copies, because of their temporary nature, shall not be filed as the original at the agency. It should be copied on a standard photocopy machine.
2. Invoices for commodities must clearly reflect a description of the item or items, number of units and cost per unit. Numerical code descriptions alone will not be accepted.
3. Invoices for services must also clearly reflect the specific deliverables that must be provided and accepted prior to payment.
 - i. Invoices for fixed unit rate agreements must show the number of units and cost per unit.
 - ii. Invoices for agreements paid out on a reimbursement basis or a fixed rate for a specific time period, e.g. quarterly, monthly, etc., must identify the deliverables provided or be supported by documentation (such as a progress report) that clearly reflects the deliverables provided during the invoice period. Documentation must evidence that the minimum performance standards were met.
4. No balances for prior purchases will be paid unless supported by an invoice.
5. A statement will not be paid unless it can be clearly shown that the vendor intended it to be used as an invoice that meets all invoice requirements.
6. All invoices shall be processed in accordance with s. 215.422, F.S., and the rules set forth in Rule 69I-24, F.A.C.
7. Invoices that are split payments require information showing the distribution of charges between funds for such invoice and a cross-reference of the statewide document numbers for all related vouchers.
8. Invoices and other supporting documentation included in a voucher must be grouped by vendor and arranged in the same order as the vendors are listed on the voucher schedule. If the voucher includes multiple invoices from the same vendor, the voucher must include a calculator tape or other evidence showing that the total of the invoices is equal to the amount shown on the voucher schedule.
9. Acronyms and non-standard abbreviations for programs or organizational units within an agency should not be used in the supporting documentation unless an explanation is also included.

Accounts Payable Cut-Off

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 Purchase Request Log. Once any and all required backup has been attached to the invoice(s), the Office Manager completes a Purchase Request, obtains required approvals and submits to the Finance department for processing.

The 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.

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 (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 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 an electronic file 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

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.

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 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.

F306 TRAVEL AND BUSINESS EXPENSES

Effective Date: 08/28/07

Revision Date: 08/05/09, 08/03/11, 06/06/12, 12/07/16, 09/20/17, 08/07/19, 12/01/21

Travel Regulations and Guidance

[2 CFR Part 200.302, Financial management systems; 200.303, Internal controls; DFS Reference Guide, ~~DFS State Travel Manual~~; s. 112.061, F.S. Per diem and travel expenses of public officers, employees, and authorized persons; CFO Memo No. 06 (2016-17), chapter 69I-42 Florida Administrative Code (FAC); and FDOE Travel Policy DOE-IOP-500, effective 12/01/16.]

1. Policy disclosures
 - a. Travel expenses will be documented and reimbursed based on applicable state travel rules (includes DFS Reference Guide, State Travel Manual CFO Memos and OEL guidance).
 - b. Management has process in place to ensure proper authorization, review, approval, and guidelines to submit adequate supporting records. Includes blanket travel authorizations (if used), requirement to use state-issued travel authorization, travel advances and travel reimbursement forms that include all required signatures/statements from the traveler, requirement to use most economical and efficient method for each travel event.
 - c. Management has a process to ensure reimbursements do not exceed allowable amounts. Includes detail for allowable mileage reimbursement amounts, meal rates from statutes, travel per diem calculations, and recent travel restrictions to limit allowable daily room rates to \$150 per day per traveler for \$175 per night ONLY IF the lodging was associated with a meeting, conference, or convention organized or sponsored by the Coalition. ("Sponsored" meaning contributed money toward the event). Also includes processes to ensure only reasonable and necessary business-related costs are incurred.
 - d. An independent review and approval process is in place for costs incurred by members of the management team.
 - e. Management has a process to document instances misuse by staff and issue notice of personnel actions taken/required (if applicable).

Travel Approval

In State:

All travel expenses (local and overnight), must be pre-approved by the C.E.O. (for Coalition employees), and by another Board Member or the Coalition Board of Directors (for the C.E.O. and/or Board members) prior to travel taking place.

The pre-approval can be processed using a 'blanket' approval for the entire fiscal year (to include an estimated dollar amount) or on an individual basis.

Out of State:

All out of state travel (for ALL Coalition employees and ALL board members) must be pre-approved by another Board Member or the Board of Directors prior to travel taking place.

Travel Advances

Funds will be advanced for upcoming travel only upon receipt of a completed and properly approved request for travel advance. Travel advances are generally limited to \$200 unless there is an extraordinary need for additional funds. Travel advances are to be used only for the purpose intended. Travel expenses are to be made in accordance with the Coalition's travel policies as explained later in this section.

Employees receiving travel advances are required to sign for the advance signifying their acknowledgement of, and agreement to, these policies. Employees receiving travel advances must submit an expense report within five (5) business days of returning from travel. Any outstanding advances more than 2 weeks old will be deducted from an employee's next paycheck.

Employee and Director Business Travel

All out-of-state Coalition related business travel must be pre-approved by the employee's immediate supervisor or the Board of Directors.

At the conclusion of the Coalition business trip, an employee or member of the Board of Directors that has incurred business-related expenses should complete an expense report in accordance with the following policies:

1. Identify each separately incurred business expense (i.e., do not group all expenses associated with one trip together).
2. With the exception of parking, tolls, reimbursed mileage, and per diems, all business expenses must be supported with invoices/receipts.
3. Vendor receipts/invoices must be submitted for all lodging and any expenditure other than meals. Credit card charge slips do not represent adequate supporting documentation – a hotel receipt must be obtained to substantiate all lodging expenditures.
4. For airfare, airline-issued receipts should be obtained. If a traveler fails to obtain a receipt, other evidence must be submitted indicating that a trip was taken and the amount paid (for example, a combination of an itinerary, a credit card receipt, and boarding passes).
5. Mileage will be reimbursed at the standard rates currently in effect with OEL.
6. The business purpose of each trip must be adequately explained on each report.
7. General ledger account coding must be identified for all expenditures.
8. For all meals and other business expenditures, the following must be clearly identified:
 - a. Names, titles, the Coalitions, and business relationships of all persons involved
 - b. The business purpose of the meal or other business event (topics discussed, etc.)
9. All expense reports must be signed and dated by the employee or board member.
10. All expense reports must be approved by the C.E.O.
11. Only one expense report form should be prepared for each substantial trip.
12. The Office Manager maintains a current "Frequent Trips" travel mileage log, for employee use. It is available on the Coalition share drive, and is updated at least annually.

An employee will not be reimbursed for expense reports not meeting the preceding criteria. If the expense report results in a balance due to the Coalition (as a result of receiving a travel advance greater than actual business expenditures), the employee must return the cash to the Office Manager to deposit back into the Coalition checking account against the original check.

No further travel advances will be issued to any employee who has an outstanding balance due to the Coalition from previous business trips.

Reasonableness of Travel Costs

The Coalition shall reimburse travelers only for those business-related costs that are reasonably incurred. Accordingly, the following guidelines shall apply:

1. Suites and other upgraded rooms at hotels shall not be allowed. Travelers should stay in standard rooms.
2. Ask hotels for any available discounts – nonprofit, government or corporate rates.
3. When utilizing rental cars, travelers must rent compact size cars. When the number of passengers is more than two (2) or the volume of materials to be transported makes use of a compact vehicle impractical, travelers can rent a larger size relative to the needs. Share rental cars whenever possible.
4. Business-related long-distance telephone calls while away on business travel are permitted, but should be kept to a minimum. Expense reports should explain long-distance charges.
5. Personal long-distance calls while away on business are reimbursable if kept to a minimum, such as one nightly call home to family. Personal calls in excess of this shall not be reimbursed.
6. Whenever possible, travelers should utilize long-distance calling cards when placing calls while away on travel. Avoid using the hotel's long-distance service if possible.
7. Foreign travel charged to Federal grants must be approved in writing by the funding source prior to travel.

Special Rules Pertaining to Air Travel

The following additional rules apply to air travel:

1. Air travel should be at coach class or the lowest commercial discount fare at the time the ticket is purchased except when this fare would:
 - a. Require circuitous routing
 - b. Require travel during unreasonable hours
 - c. Excessively prolong travel
 - d. Result in additional costs that would offset the transportation savings, or
 - e. Offer accommodations not reasonably adequate for the traveler's medical needs.
2. First class air travel shall not be reimbursed unless there is a documented medical reason, and such use must be documented.
3. Memberships in airline flight clubs are not reimbursable.

4. Cost of flight insurance is not reimbursable.
5. When airfare is \$500 or more, two quotes from a travel agency and/or an airline should be obtained and attached to the expense report.
6. When returning on a Sunday or departing on a Saturday in order to obtain a cost savings in airfare due to the Saturday-night stay-over, travelers should provide a total cost comparison (showing that the lower airfare plus an extra night lodging, meals & incidentals is less costly than airfare without the Saturday night stay-over).
7. Cost of upgrade certificates is not reimbursable.
8. Cost of canceling and rebooking flights is not reimbursable, unless it can be shown that it was necessary or required for legitimate business reasons (such as changed meeting dates, etc.).
9. Travelers must identify and pay for all personal flights, even if such flights are incorporated into a flight schedule that serves business purposes (i.e., the Coalition will not reimburse for the personal legs of a trip).

Spouse/Partner Travel

The Coalition does not reimburse any employee or board member for separate travel costs (air fare, etc.) associated with his/her spouse or partner. The cost of a shared hotel room need not be allocated between employee/director and spouse/partner for purposes of this policy.

VI. New/Unfinished Business

H. Approval of Revisions to the Coalition's Contract Management and Monitoring Policies and Procedures*

***ACTION ITEM**

ACTION ITEM SUMMARY

DESCRIPTION	Revisions to the Coalition’s Contract Management and Monitoring Policies and Procedures
Reason for Recommended Action	<p><u>Revisions from annual review of policies:</u></p> <p>CM302 – <u>Contract Requirements</u>, Added the most current grant agreement assurances and certifications for sub-recipient contracts. Added additional sections to ‘audit requirements’, not previously in policy. The additional sections also had new requirements in this year’s grant agreement for related party transactions and special audit testing requirements.</p> <p><u>If this is not done, the following would occur:</u></p> <ul style="list-style-type: none"> • The Coalition would not have the most accurate and updated Policies and Procedures.
How the Action will be accomplished	Approval of the revisions listed above.

CM302 Contract Requirements

Effective Date: 04/08/15

Revision Date: 03/16/16, 12/07/16, 02/07/18, 06/12/19, 03/10/21, 12/01/21

Contract Overview

A clear and complete contract is a critical component of this process. The quality of the contract can determine whether the contract will be successful. Additionally, issuing a comprehensive contract is necessary because the quality of the contract will have a direct effect on the payment process, the monitoring process, and the overall success of the project.

Contracts should CONTAIN:

- A specific and clearly defined scope of work
- Specific deliverables (quantifiable, measurable and directly related to the scope of work)
- Sub-contracting/sub-granting terms, if applicable
 - The contractor should be required to use a competitive procurement method or provide a detailed cost analysis for services obtained from subcontractors.
 - If the contract is a cost reimbursement contract, any subcontractor should also be a cost reimbursement contract.
- All terms and conditions necessary to govern the relationship between the contractor and the subcontractor.
- Payment terms (e.g., frequency of payments, method of payment and required documentation)
- Specific steps for pro-rating invoice amounts if minimum performance standards are not met. Remember, cost reimbursement and fixed price agreements should include minimum performance standards that ensure an adequate level of services are provided.
- Contracts with subcontractors must contain standard audit language regarding federal and state financial assistance.
- The timing, nature and substance of all reports the contractor/subcontractor is required to prepare
- A provision for the disposition of property purchased with coalition funds. If the contractor is for contractual services and the property is defined as “property” in Coalition policy #F402, it should be returned to the coalition upon contract termination. Disposition of non-expendable property acquired with state or federal financial assistance must be disposed of in accordance with applicable rules and regulations.
- Specific sanctions for noncompliance/nonperformance of required services
- All required/applicable contract provisions/disclosures in writing. [2 CFR Part 200.326]

Contracts should REQUIRE:

- The contractor and subcontractors maintain both cost and programmatic records for five years and allow the coalition access to the records.
- The contractor/subcontractor to have an adequate cost accounting system or require the contractor/subcontractor to maintain a separate bank account.
- A financial status report (summary of activity and costs) submitted prior to the final payment.
- Return of all unused funds
- All costs to be reasonable, allowable, allocable and documented, and require repayment for all disallowed costs
- Bonding for construction-related contracts. (if allowable). [2 CFR Part 200.325]
- Cleared Background Screenings and Credentials of Contractor employees assigned to work on the contract (if applicable). See Coalition Personnel Policy #**HR204** for more information.

Price Cost Analysis

Depending on the procurement method and type of contract to be entered into, a price and/or cost analysis should be completed. The price and/or cost analysis must be completed before receiving bids or responses to proposals. Section 216.3475 Florida Statutes requires that a person or entity that is awarded funding on a non-competitive basis may not be paid more than the competitive market rate.

	Definition	Objective	Actions
Price Analysis	The process of examining and evaluating proposed price without evaluating its separate cost elements.	Verify that overall price is fair and reasonable.	*Compare current proposed prices *Compare current price to previous price
Cost Analysis	The process of reviewing and evaluating separate cost elements.	Determine the allowability and reasonableness of proposed cost elements.	*Determine that proposed costs are allowable per federal and state laws, rules and regulations. *Evaluate necessity for and reasonableness of proposed costs. Give particular attention to fringe benefits, overhead and indirect cost rates, profit margin. *Compare to actual costs previously incurred for same services.

NOTE:

- Competition (2 or more responses) usually establishes price reasonableness.
- Fixed price/fixed rate agreements with vendors, which have been competitively

Contract Renewals and Extensions

Renewals

Pursuant to Section 287.057(13), F.S., coalitions may renew contracts for commodities or contractual services for the original term of the contract or for a period that may not exceed three (3) years, whichever period is longer. The coalition must provide documentation justifying that the renewal is in the best interest of the State and keep such justification in the contract file. Renewals are contingent upon satisfactory performance evaluations by the coalition, are subject to availability of funds, and must be authorized by mutual agreement in writing. Contractors shall include the cost of any contemplated renewals in their responses, and the renewal, if any, is subject to the same terms and conditions set forth in the initial contract. Exceptional purchase contracts pursuant to Section 287.057, paragraphs (3)(a) (emergency procurements) and (c) (single source procurements) may not be renewed.

Extensions

Pursuant to Section 287.057(12), F.S., coalitions may extend contracts for services for a period not to exceed 6 months. The extension is subject to the same terms and conditions set forth in the initial contract. A coalition may only extend a services contract once, unless events beyond the control of the contractor cause the contractor's failure to meet the criteria for contract completion.

Contract Provisions

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

Federal Considerations [2 CFR Part 200.326; 2 CFR Part 200 Appendix II]

For transactions funded by federal programs, additional disclosures are **required regardless of scoped/services.**

- a. Debarment and suspension provision(s).
- b. Equal Employment Opportunity provision.
- c. Other/additional terms may also apply based on scoped goods/services.

Audit Requirements

A. Accounting and auditing requirements

1. During the course of any state fiscal year, the Office, the Florida DFS, the Florida Auditor General, HHS, Inspector Generals of federal and state agencies, the Comptroller General of the United States or any of their duly authorized representatives may review operations of and records from the Contractor.
2. Any of the above-listed reviews may identify questioned costs. The Contractor shall have an opportunity to substantiate or appeal the finding or questioned cost(s). Any unresolved questioned costs may become disallowed federal and state program costs. Section 17.04, F.S., and 2 CFR §200, require Contractors to repay disallowed federal and state program costs. Contractors/grantees may not pay disallowed costs with federal grant, state grant or matching funds.
3. The Contractor agrees that legal expenses and related costs in the defense or prosecution of any claim or appeal against the state government or any of its agencies are not reimbursable costs. However, 2 CFR §200 Subpart E allows reasonable legal expenses and related costs required in administering early learning programs within administrative expenditure limitations for SR and VPK Programs.

B. Monitoring

1. **Monitoring activities.** The Office is responsible for monitoring grant, subrecipient and contract supported activities to assure compliance with Federal requirements and that performance goals are being achieved. In accordance with 45 CFR §75.342 (also 2 CFR §200.328), *Monitoring and reporting program performance*, subrecipient monitoring must cover each program, function and activity. Such monitoring activities may include, but are not limited to, onsite visits by OEL/ELC staff or contracted consultants, limited scope audits as defined by 2 CFR §200, and/or other procedures. By entering into the agreement, the Contractor agrees to comply and cooperate with any monitoring procedures/processes OEL/ELC deems appropriate. The Contractor further agrees to comply and cooperate with any inspections, reviews, investigations or audits deemed necessary by the HHS, the Florida DFS or the Florida Auditor General.
2. **Related party disclosures.** The Contractor shall ensure that all related party transactions are included in the financial statement footnote disclosures in accordance with requirements defined in Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 850, Related Party Disclosures*. In addition, the grantee shall comply with all applicable provisions of Chapter 112, F.S., Public Officers and Employees, as required by s. 1002.83(8), F.S. and s. 1002.84(20), F.S. for related party transactions.
 - 2.1. Documentation of related party activity to support proper written notification to the entity's governing board is required and must be submitted to OEL for review/acceptance. Such supporting documentation includes the following items.
 - 2.1.1. The impacted individual must complete the necessary conflict of interest disclosure forms.
 - 2.1.2. Any governing board member(s) benefitting from the activity must disclose in advance in writing the conflict of interest and must abstain from the vote process.
 - 2.1.3. Meeting minutes that reflect a valid vote of approval by two-thirds vote of the entire membership of the governing board.
 - 2.1.4. A copy of the agreement or written summary of the transaction including the start date, purpose, amount/cost incurred and funding/OCA code(s) charged.
 - 2.1.5. Related documentation to verify compliance with state purchasing rules.
 - 2.2. No related party activities may be executed without approval from the Office.
 - 2.2.1. Transactions under \$25,000 must be submitted to OEL for processing within 30 days after receipt of governing board approval.
 - 2.2.2. Transactions of \$25,000 or more must be submitted to OEL for prior written approval before the contract/agreement/activity can be executed.

- 2.3. Related party activities and/or conflicts of interest occur when for any transaction the benefits of an interested party may be seen as competing with those of the State of Florida. Such conflicts of interest:
 - 2.3.1. May be financial or non-financial.
 - 2.3.2. May include actual, potential and perceived conflicts of interest.
 - 2.3.3. Include organizational conflicts of interest that occur because of a relationship with an affiliate or subsidiary organization.
 - 2.3.4. May occur due to governing board members and/or active entity employees.
- 2.4. Each ELC shall submit one electronic copy of the support files described above in Section 2.1 and any other supporting files considered necessary electronically to the report recipient indicated in Exhibit VI – List of Reports. If the ELC does not have access to the OEL SharePoint site, OEL will provide alternative written instructions.
3. **Internal controls** – auditor documentation. The Contractor shall obtain the internal control work papers from the auditor(s) performing the annual independent financial statement audit. The Contractor shall keep these work papers onsite as part of its financial records and shall provide a copy to OEL/ELC as part of the financial reporting package as instructed in section C.3. Report Submission, below.
4. **Internal controls – annual self-assessment.** The Contractor must perform an internal controls self-assessment using OEL’s annual Internal Control Questionnaire (ICQ) Survey Form. The Contractor shall provide a copy of the completed annual ICQ to ELC, as instructed below, by **August 31** of each grant award period unless ELC provides other written instructions.
 - 4.1. The annual ICQ will help the Contractor document that the primary objectives for internal controls pertaining to compliance requirements for federal programs, including the following, are met in accordance with 2 CFR §200.303:
 - 4.1.1. The Contractor properly records and accounts for transactions.
 - 4.1.2. The Contractor executes transactions in compliance with laws, regulations and contract provisions.
 - 4.1.3. The Contractor safeguards funds, property and other assets against loss due to unauthorized use or disposition.
 - 4.1.4. Reasonable measures are taken to safeguard protected personally identifiable information (PPII) and other information the Federal awarding agency or the Office consider sensitive consistent with applicable Federal, state and local laws regarding privacy and obligations of confidentiality.
 - 4.2. OEL/ELC will provide the annual ICQ form in electronic format to the Contractor by **July 1** of each award period, unless OEL/ELC makes other arrangements.

C. Audits

1. Federally-funded

This section is applicable if the ELC is a state or local government or a non-profit organization as defined in 2 CFR §200. A web site that provides links to several Federal Single Audit Act resources can be found at: [Federal Single Audit Act Resources](#).

- 1.1. According to the Subpart F-Audits 45 CFR §75.501(a), non-federal entities that expend \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part and other applicable federal regulations. Guidance on determining Federal awards expended is provided in 45 CFR Part 75.502 (2 CFR §200.502).

- 1.2. The Office's Notice of Award indicates Federal resources awarded through the Office by this agreement. In determining the Federal awards expended in its fiscal year, the ELC shall consider all sources of Federal awards, including Federal resources received from the Office. In connection with the audit requirements, the recipient shall also fulfill the following instructions related to auditee responsibilities as provided in 45 CFR §§75.508 through 75.512 (also 2 CFR §§200.508 through 200.512), as well as the following additional state-level requirements. The financial statements shall disclose whether the grantee met the matching requirement for each applicable contract/grant in accordance with OEL Program Guidance 440.10 – Match Reporting.
 - 1.2.1. The ELC shall fully disclose in the audit report all questioned costs and liabilities due to OEL with reference to the OEL grant award(s), agreement(s) or contract(s) involved.
 - 1.2.2. The audit procedures and Single Audit reports must include OEL's annual financial and programmatic monitoring report results, as applicable.
- 1.3. The ELC is responsible for submitting the Single Audit Reports and the required federal Data Collection Forms (SF-FAC) electronically to the Federal Audit Clearinghouse within the earlier of thirty (30) days after receipt or nine months after the fiscal year's end of the audit period.
- 1.4. If the ELC expends less than \$750,000 in federal awards in its fiscal year, a federal Single Audit is not required. If the ELC still elects to have an audit conducted in accordance with the provisions of 2 CFR §200, then the cost of the audit must be paid from non-federal resources (i.e., the ELC must pay the audit costs from resources obtained from non-federal and non-state entities).

2. State-funded

This part is applicable if the ELC is a non-state entity as defined by s. 215.97(2), F.S. – The Florida Single Audit Act. Additional information regarding the Florida Single Audit Act can be found at: [Florida Single Audit Act](#).

- 2.1. The Office's Notice of Award indicates State resources awarded through the Office by this agreement. In determining the State awards expended in its fiscal year, the ELC shall consider all sources of State awards, including State resources received from the Office.
- 2.2. In the event the ELC expends \$750,000 or more of state financial assistance in any fiscal year, the ELC must have a state single or project-specific audit conducted in accordance with the Florida Single Audit Act; Chapter 69I-5, F.A.C.; Rule 61H1-20.0093, F.A.C., Chapter 10.550 – Local Government Entity Audits or Chapter 10.650 – Florida Single Audit Act Audits Non-profit and For-profit Organizations.
- 2.3. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Office, other state agencies and other non-state entities. State financial assistance does not include federal direct or pass-through awards and resources received by a non-state entity for federal program matching requirements.
- 2.4. If the ELC expends less than \$750,000 in state financial assistance in its fiscal year, a Florida Single Audit is not required. If the ELC still elects to have an audit conducted in accordance with the provisions of s. 215.97, F.S., the cost of the audit must be paid from non-state resources (i.e., the ELC must pay the audit costs from resources obtained from non-federal and non-state entities).
- 2.5. Pursuant to s. 215.97(8), F.S., state agencies may conduct or arrange for audits of state financial assistance that are in addition to audits conducted in accordance with s. 215.97, F.S. In such an event, the state awarding agency must arrange for funding the full cost of such additional audits.
- 2.6. Find additional information regarding the Florida Single Audit Act at the Florida DFS website State Single Audit resources.

3. Special Audit Testing Requirements

- 3.1. It is essential that the audit firm test the Contractor's monthly reconciliation of its financial records to the Single Statewide Information System (SSIS). ~~The auditor must include a statement in the Schedule of Findings and Questioned Costs confirming the following: (a) that the Contractor staff performs this reconciliation monthly; (b) that the Contractor has processes in place to identify and correct errors noted during the monthly reconciliation process; and (c) the Contractor's financial records and the SSIS records were reconciled and in agreement as of the annual program year end (June 30th).~~ To report on the audit tests performed, the auditor must include a statement in the Schedule of Findings and Questioned Costs confirming the following: (a) the Contractor staff performs this reconciliation monthly; (b) the Contractor has processes in place to identify and correct errors noted during the monthly reconciliation process; and (c) the Contractor's financial records and the SSIS records (or acceptable equivalent documentation files tested/audited) were reconciled and in agreement as of the annual program year end (June 30th). Finally, a statement must be included to indicate the auditor's work papers include documentation to verify tests of these tasks were performed and such work papers are available for review by OEL/ELC staff upon request.
- 3.2. If such testing was not completed, or if these statements are missing from the annual audit report, the auditor's annual procedures will be considered incomplete/deficient and the Coalition will receive notice of such in the OIG's annual Management Decision.
- 3.3. All funds administered by the Coalitions must be included in the audit coverage. This includes funds that are provided to any auxiliary entity over which the Coalition exercises controlling influence, such as a foundation. For purposes of this Agreement, all foundations or other similar entities are considered to be affiliated organizations and, in some instances, may need to be classified as a component unit.
- 3.4. For any affiliated organization, at a minimum the audit report should disclose the entity's mission/purpose and summarized financial data including total assets, liabilities, net assets, revenues, expenditures, and the entity's relationship to the Coalition's activities. The auditor may need to provide other disclosures and presentations (such as consolidated financial statements) as appropriate after giving proper consideration of applicable accounting standards pronouncements regarding reporting of related entities such as FASB Statement of Position (SOP) 94-3.

4. Report submission

- 4.1. Copies of reporting packages (including any management letter issued by the auditor and the ELC's written corrective action plan response(s)) for federal Single Audits required by Sections C.1. and C.2. above shall be submitted as required by 2 CFR §200.512, by or on behalf of the ELC directly to each of the addresses indicated.
- 4.2. Submit one electronic copy of the financial reporting package and files described above in Section B.3. to the **Coalition's Finance Manager** and the Office at the following address:
Office of Early Learning
Financial Management Systems Assurance Section (FMSAS)
Email – *OEL.Questions@oel.myflorida.com*
Website – OEL Share Point site:
OEL Portal/Partners/Contractor site/FMSAS Document Exchange – Restricted/20XX-XX FMSAS/Annual Audit Report Files
- 4.3. Submit the Single Audit Reports and the required federal Data Collection Forms (SF-FAC) electronically to the Federal Audit Clearinghouse within the earlier of 30 days after receipt or nine months after the fiscal year's end of the audit period.
- 4.4. Submit one paper copy by mail and one electronic copy of the financial reporting package to the **Coalition's Finance Manager** and the Auditor General's Office at the following address:
Auditor General
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street

Tallahassee, FL 32399-1450
Email: flaudgen_localgovt@aud.state.fl.us
Website: <https://flauditor.gov/>

The ELC shall indicate in correspondence accompanying the reporting packages the date of delivery from the auditors to the ELC for the reporting package.

- 4.5. All items Auditor General Rule 10.656(3) requires, as described on the [Auditor General's Financial Reporting Package Submittal Checklist](#) and the related [checklist instructions](#) must be included for a reporting package to be considered complete.

Certifications and Assurances

The Coalition will not award a contract where the Contractor has failed to accept the certifications this section contains. In performing its responsibilities under the agreement, the Contractor will certify and assure that it will fully comply with all applicable following requirements.

I. Federal certifications – applicable to ALL ENTITIES as noted

- A. Cost allocation plan or indirect cost rate proposal.
- B. Proper expenditure reporting.
- C. Smoking Prohibitions (Pro-Children Act of 2001).*
- D. Status as a non-major corporation.
- E. Debarment, suspension and other responsibility matters.*
- F. Drug-Free Workplace. * - *applies to purchases of services of \$100,000 or more*
- G. Environmental Tobacco Smoke Certification
- H. Filing and payment of taxes.*
- I. Lobbying.* - *certification applies to purchases of \$100,000 or more*

**applies to all vendor/contractor and subrecipient agreements, contracts and awards*

II. Federal or state-required assurances – applicable to OEL SUBRECIPIENTS as noted

- A. Clean Air Act (42 U.S.C. 7401, et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251, et seq.).* - *applies to purchases of \$150,000 or more*
- B. Conflicts of Interest. *
- C. Contract Work Hours and Safety Standards Act.*
- D. Copeland “Anti-Kickback” Act (18 U.S.C. 874 and 40 U.S.C. 276c).*
- E. Davis Bacon Act, as amended (40 U.S.C. 276a, et seq.).*
- F. Equal Employment Opportunity (EEO).*
- G. Procurement of recovered materials.*
- H. Purchase of American-Made Equipment and Products.*

**applies to all vendor/contractor and subrecipient agreements, contracts and awards as noted*

Descriptions of the following requirements are provided in OEL’s most recent annual grant agreement:

- A. Assurances – Non-Construction Programs
- B. Certification Regarding Convicted and Discriminatory Vendor List, Section 287.133 Florida Statutes
- C. Unauthorized Aliens; Employment Prohibited, Section 448.09, Florida Statutes
- D. Facility Accessibility Statement

- E. Separation of VPK and SR Program Funds, Section 1002.71(1) and (7) F.S., and 45 CFR Part 98.54
- F. Audit Requirements
- G. Certification Regarding Immigration Status
- H. Certification Regarding Standards of Conduct
- I. Certification Regarding Prohibition for Distribution of Funds to the Association of Community Organizations for Reform Now (ACORN)
- J. The Transparency Act
- K. Scrutinized Companies Lists Provisions and Certification (s. 287.135, F.S.)
- L. Certification Regarding Subrecipient Monitoring
- M. Assurance for Proper Expenditure Reporting
- N. CCDF Salary Cap Annual Testing Requirements
- O. Certification Regarding Non-profit Organization Status as a Non-major Corporation
- P. Certification of Cost Allocation Plan or Indirect Cost Rate Proposal
- Q. Procurement of Recovered Materials
- R. Assurances - Construction Programs, if applicable
- S. Other Miscellaneous/General Disclosures
- T. Conflicts of Interest
- U. Procurements and other Purchases
- V. Property
- W. Purchase of American-Made Equipment and Products
- X. Reporting of Matters Related to Recipient Integrity and Performance
- Y. Compensation Report Requirements

III. Any other applicable Certification and/or Assurance not listed above (as listed and/or updated in the most current OEL Grant Agreement - which is incorporated into each subrecipient contract).

Other Required Clauses

Remedies:

All contracts with an amount expected to exceed \$35,000 (per Florida Statute 287.058 (1)(h)) shall contain contractual provisions or conditions that allow for administrative, contractual, or legal remedies in instances in which a contractor violates or breaches the contract terms.

Termination:

All contracts with an amount expected to exceed \$10,000 [per 45 CFR Part 92.36(i)(2) and 2 CFR Chapter II, Part 200.B effective December 2014] shall contain suitable provisions for termination for cause and for convenience by the recipient and subrecipient, including the manner by which termination shall be effected and the basis for settlement. In addition, such contracts shall describe the conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated due to circumstances beyond the control of the contractor.

Right to Audit:

The Coalition requires a “Right to Audit” clause in all contracts between the Coalitions and vendors that either; (1) take any form of temporary possession of assets directed for the Coalition, or (2) process data that will be used in any financial function of the Coalition.

This Right to Audit clause shall permit access to and review of all documentation and processes relating to the vendor’s operations that apply to the Coalition, as well as all documents maintained or processed on

behalf of the Coalition, for a period of three years. The clause shall state that such audit procedures may be performed by the Coalition employees or an outside auditor or contractor designated by the Coalition.

VI. New/Unfinished Business

I. Approval of Revisions to the Coalition's Personnel Policies and Procedures Manual*

***ACTION ITEM**

ACTION ITEM SUMMARY

DESCRIPTION	Revisions to the Coalition’s Personnel Policies and Procedures Manual
Reason for Recommended Action	<p><u>Revisions:</u></p> <p>HR108 – <u>Immigration Law Compliance</u>, added language to follow the instructions of the most current grant agreement when using the E-verify system.</p> <p>HR303 – <u>Holidays</u>, revised the list of holidays to match DEL’s requirements for allowable holidays, starting fiscal year 2021-2022.</p> <p>HR605 – <u>Personal Appearance and Casual Days</u>, changed the phrase employee ‘morale’ to employee ‘health and welfare’ per WipFli Consultants Grants Webinar recommendations.</p> <p><u>If this is not done, the following would occur:</u></p> <ul style="list-style-type: none"> • The Coalition’s Personnel Policies would not be updated to be more in line with governmental regulations nor actual practices.
How the Action will be accomplished	Approval of the Personnel Policies and Procedures Manual revisions listed above.

HR108 Immigration Law Compliance

Effective Date: 02/19/08

Revision Date: 08/24/12, 04/08/15, 12/01/21

The Coalition is committed to employing only United States citizens and aliens who are authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin.

In compliance with the Immigration Reform and Control Act of 1986, each new employee, as a condition of employment, must complete section one the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility on the day of initial employment. The Coalition will then review the documentation and fully complete section two of the Form I-9 within three business days of hire. Former employees who are rehired must also complete the form if they have not completed an I-9 with the Coalition within the past three years, or if their previous I-9 is no longer retained or valid. In addition, for any new employees hired after July 1, 2012, the Coalition will utilize the U.S. Department of Homeland Security's E-Verify system to verify employment eligibility, using processes that meet the most current DEL (Division of Early Learning) grant agreement requirements.

Employees with questions or seeking more information on immigration law issues are encouraged to contact their supervisor. Employees may raise questions or complaints about immigration law compliance without fear of reprisal.

HR303 Holidays

Effective Date: 02/19/08

Revision Date: 06/21/17, 12/01/21

To provide employees the opportunity to participate in traditional or personal holiday observances without loss of pay, the Coalition will grant holiday time off with pay to all regular full-time, regular part-time, and introductory period employees on the holidays (or alternate 'observance' dates) listed below:

- * New Year's Day (January 1)
- * Martin Luther King, Jr. Day (third Monday in January)
- ~~* President's Day (third Monday in February)~~
- ~~* Good Friday (the Friday preceding Easter Sunday March/April)~~
- * Memorial Day (last Monday in May)
- * Independence Day (July 4)
- * Labor Day (first Monday in September)
- * Veterans' Day (November 11)
- * Thanksgiving (fourth Thursday in November)
- * Day after Thanksgiving
- * Christmas Eve (December 24)
- * Christmas Day (December 25)
- ~~* New Year's Eve (December 31)~~

The Coalition reserves the option to have reduced office hours during the Christmas to New Year's Day holidays, to be determined by the C.E.O.

The Early Learning Coalition will grant paid holiday time off to all eligible employees in an eligible employment classification. Holiday pay will be calculated based on the employee's straight-time pay rate (as of the date of the holiday) times the number of hours the employee would otherwise have worked on that day.

If a holiday falls on a Saturday or Sunday and a weekday is officially designated for its celebration, that weekday will be recognized as a holiday under this policy.

1. Holidays in conjunction with other periods of time off:
 - a. Holidays are not counted as annual leave days. If a holiday occurs during an annual leave period, the employee is not charged for that day as annual leave.
 - b. Holidays, which occur during an employee's sick leave period, are not counted as a sick leave day.
 - c. Holidays which occur during an authorized, unpaid leave of absence will be paid only if the absence is two weeks or less.

HR605 Personal Appearance and Casual Days

Effective Date: 02/19/08

Revision Date: 04/08/15, 12/01/21

Personal Appearance

Dress, grooming, and personal cleanliness standards contribute to the morale health and welfare of all employees and affect the business image the Coalition presents to clients and visitors.

During business hours or when representing the Coalition, you are expected to present a clean, neat, and tasteful appearance. You should dress and groom yourself according to the requirements of your position and accepted social standards. This is particularly true if your job involves dealing with clients or visitors in person.

Except for Casual Fridays (see Casual Day Policy), employees should wear appropriate business attire. If your supervisor feels your personal appearance is inappropriate, you may be asked to leave the workplace until you are properly dressed or groomed. Under such circumstance, you will not be compensated for the time away from work. Consult your supervisor if you have questions as to what constitutes appropriate appearance. Where necessary, reasonable accommodation may be made to a person with a disability.

Without unduly restricting individual tastes, the following personal appearance guidelines should be followed:

- *Footwear must be worn at all times. Shoes must provide safe, secure footing, and offer protection against hazards.
- *Shoes traditionally worn around the home (slippers or house shoes) are not permitted.
- * Shoes with stiletto heels (over four inches – 4”) are not permitted.

Casual Day Policy

The following information is intended to serve as a guide to help define appropriate casual business wear for all employees during designated casual days at the Coalition. Fridays or other days, such as certain holidays or days preceding holidays, may be designated as casual days with prior notification from your immediate supervisor.

Our primary objective is to have employees project a professional image while taking advantage of more casual and relaxed fashions. Casual dress offers a welcome alternative to the formality of typical business attire.

However, not all casual clothing is appropriate for the office. Casual business wear means clean, neat, professional clothing. It is never appropriate to wear stained, wrinkled, frayed, or revealing clothing to the workplace. If you are considering wearing something and you are not sure if it is acceptable, choose something else or inquire first.

Listed below is a general overview of acceptable casual business wear as well as a listing of some of the more common items that are not appropriate for the office. Obviously, neither group is intended to be all inclusive. Rather, these items should help set the general parameters for proper casual business wear and allow you to make intelligent judgments about items that are not specifically addressed.

Examples of acceptable casual business wear include:

- * slacks
- * jeans
- * casual dresses and skirts
- * casual shirts and blouses
- * golf shirts (polo shirts)
- * turtlenecks
- * athletic shoes

Examples of inappropriate clothing items that should not be worn on casual days include:

- * jeans that are excessively worn or faded
- * shorts
- * bib overalls
- * spandex or other form fitting pants
- * miniskirts
- * T-shirts or sweatshirts with inappropriate or offensive messages or images
- * tank tops (with less than a one inch – 1” shoulder strap)
- * halter tops
- * tops with bare shoulders unless worn under a blouse or jacket
- * visible undergarments
- * slippers

On occasion, we may announce dress-down days where looser, even more informal clothing can be worn in order to allow you to enjoy a special occasion, better tolerate excessive heat conditions, or more comfortably organize your work area.

For some, traditional business attire may simply remain a more favored option on casual days. The choice will be yours. We hope and fully expect that casual days will help make our workplace more enjoyable and productive.

VI. New/Unfinished Business

J. Approval of Disposal of Inventory*

***ACTION ITEM**

ACTION ITEM SUMMARY

DESCRIPTION	Approval of Disposal of Inventory
Reason for Recommended Action	<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"> • Work Station Furniture, 10 Cubicles, condition poor • Work Station Furniture, 14 Cubicles, condition poor <p><u>If this is not done, the following would occur:</u></p> <ul style="list-style-type: none"> • The Coalition would have to hold on to inventory that is no longer being used.
How the Action will be accomplished	Board Approval; then work with OEL on permission and approval on how to dispose of property.

Surplus Property Form

TO: _____

From: _____

PAGE: _____

DATE: _____

ID Tag #	Description of Property (w/name, make, model # and manufacturer)	Physical Location of Property Being Made Surplus	Condition*	Serial Number	Comments	ADDRESS: CUSTODIAN DELEGATE: <i>Cynthia Matheny</i> TELEPHONE NUMBER: FAX NUMBER:

*CONDITION OF PROPERTY: E = EXCELLENT; G = GOOD; F = FAIR; P = POOR;

I HEREBY CERTIFY THIS PROPERTY AS SURPLUS.

SUBMITTING CUSTODIAN SIGNATURE: *Teresa Matheny*

VI. New/Unfinished Business

K. Approval of DCF Designee Andrew Warnock*

***ACTION ITEM**

ACTION ITEM SUMMARY

DESCRIPTION	Approval of DCF Regional Administrator or Designee: Andrew Warnock
Reason for Recommended Action	<p>Andrew Warnock currently serves as a Child Care Regulation Supervisor supporting the Counties of Clay, Duval and Nassau. He has been designated to serve on the board on behalf of Mala Ramatour, Program Manager for the Department of Children and Families.</p> <p>Andrew's term would extend from December 2021 – December 2025.</p> <p><u>If this is not done, the following would occur:</u></p> <ul style="list-style-type: none">• The Coalition would continue to be out of compliance by not having a mandated seat filled.
How the Action will be accomplished	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.clcnorthflorida.org

BOARD MEMBERSHIP APPLICATION

NAME: Andrew Warnock

(Please Print)

ADDRESS:

Street

State

Zip

MAILING ADDRESS:

City

State

Zip

PHONE:

FAX: 904-723-5315

CELL PHONE:

EMAIL: andrew.warnock@myflfamilies.com

EMPLOYER: Department of Children and Families, Office of Child Care Regulation

ADDRESS: 5920 Arlington Expressway
Street

Jacksonville
City

FL
State

32211
Zip

MAILING ADDRESS: 5920 Arlington Expressway

Jacksonville
City

FL
State

32211
Zip

PHONE: 904-485-9564

FAX: 904-723-5315

Please indicate whether you would prefer Board information to be sent:
Employer Address or Personal Address

COMMENTS:

1. Tell us why you would like to serve on the Coalition.

As a child care regulation supervisor for the Northeast Region, I would like to see all our providers succeed. I believe that cooperation and understanding between our Early Learning Coalitions and the licensing authority is vital in the pursuit of consistent quality care being provided across the region.

2. What concerns do you have relating to early care and education?

I am currently a supervisor for DCF childcare regulation in the Northeast Region, specifically covering providers in Clay, Duval, and Nassau counties. My concerns are regarding consistency of quality care and how best to serve the providers of our region. Early education is imperative in development and all children deserve the same level of care, education, and opportunities.

3. What strengths will you bring to the Coalition?

I will provide an extensive working knowledge of state child care regulation and licensing requirements and a working relationship with the providers located in the Northeast Florida region.

4. Do you or anyone in your immediate family derive an income from a childcare or pre-school program?

No.

5. Do you serve on any other boards? If so, please list.

No.

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

L. Approval of the Management Decision Recommendation for ECS Audit June 30, 2021*

***ACTION ITEM**

ELC OF North Florida, Inc.

Management Decision Recommendation

ECS Audit Report
For FYE June 30, 2021

Dixon, Hughes, Goodman, LLP performed the June 30, 2021 audit of Episcopal Children's Services, Inc. The report was issued on October 27, 2021 and subsequent events were evaluated through the date of issuance. This report was reviewed by ELC management and staff. The report and audited financial statements are on file and available to the Board for review at anytime.

A summary of the audit results is as follows:

1. The Independent Auditor's Report
 - a. Expressed an unqualified opinion on the consolidated financial statements of ECS.
 - b. Stated no instances of noncompliance material to the financial statements of Episcopal Children's Services, Inc. were disclosed during the audit.
 - c. Stated no material weaknesses were identified during the audit of the financial statements.
 - d. Expressed an unqualified opinion on the major award programs.
 - e. Stated no material weaknesses were identified during the audit of major federal programs.

2. The Independent Auditor's Report on Internal Controls
 - a. Expressed no opinion on ECS internal controls.
 - b. Reported no material weaknesses to internal controls.
 - c. Expressed no opinion on ECS compliance and other such matters.
 - d. The results of the internal control testing disclosed no issues of noncompliance or other matters that would be required to be reported under *Government Auditing Standards*.

3. Supplemental Information
 - a. There were no findings in relation to prior audits.
 - b. There were no current audit findings on the ECS Financial Statements.
 - c. There were no current audit findings or questioned costs on the ECS Major Federal Awards Program Audit.
 - d. ECS qualifies as a low risk auditee.

With no audit findings, material weaknesses, or issues of noncompliance, this audit is considered complete.

VI. New/Unfinished Business

M. Approval of Revisions to the 2021-2022 Budget for Early Learning Coalition of North Florida*

***ACTION ITEM**

ACTION ITEM SUMMARY

DESCRIPTION	Approval of revisions to the 2021-2022 budget for Early Learning Coalition of North Florida.
Reason for Recommended Action	<p>On Oct 29, 2021 The Division of Early Learning sent a revision to the Notice of Award for the 2021-2022 Grant Year. Compared to our previously approved budget this revision 1) added \$624,343 to our award for the School Readiness Program, 2) reduced our PDG Services award by \$22,494, 3) reduced our expected award for Voluntary PreKindergarten by \$229,790, 4) eliminated a separate grant for OAMI, 5) ended the CARES grant, and 6) awarded \$10,805,567 for CRRSA.</p> <p>Most of these revisions are direct flow through to ECS, though the ELCNF portion of administration budget for SR and VPK did change proportionately to the grant changes.</p> <p>If not approved, we will not have a budget that reconciles to the Notice of Award.</p>
How the Action will be accomplished	Board Approval and submission to DEL.

Early Learning Coalition of North Florida

Preliminary Budget

FY 2021-2022

As of Nov 1, 2021

	6.30.2021 2020-2021 Actual	6.08.2021 2021-2022 Annual Budget	11.01.2021 2021-2022 Annual Budget
Notice of Awards			
School Readiness (SR)	\$ 18,538,150	\$ 21,288,789	\$ 21,913,132
OAMI	16,618	16,618	0
PDG Services	201,655	201,655	179,161
CARES	8,137,524	4,779,311	0
CRRSA	0	0	10,805,567
Voluntary PreKindergarten (VPK)	12,557,117	14,924,803	14,695,013
Total Notice of Award	\$ 39,451,064	\$ 41,211,176	\$ 47,592,873
Subrecipient Expense			
School Readiness (SR)	17,647,495	20,279,141	20,814,639
OAMI	16,618	16,618	0
PDG Services	201,655	201,655	179,161
CARES	8,137,524	4,779,311	0
CRRSA	0	0	10,805,567
Voluntary PreKindergarten (VPK)	12,544,740	14,867,400	14,638,494
Total Subrecipient Expense	\$ 38,548,032	\$ 40,144,125	\$ 46,437,861
Grant Funds Available to ELC of North FL	\$ 903,032	\$ 1,067,051	\$ 1,155,012
Other Donations and Revenue			
Interest Income	\$ 537	\$ 530	\$ 530
Clay Electric Foundation	15,000	15,000	15,000
Kiwanis	0	750	750
Reinhold	1,000	1,000	1,000
Quality Teacher's Conference	2,785	5,000	5,000
Miscellaneous Donations	6,313	2,000	2,000
Total Revenues	\$ 928,667	\$ 1,091,331	\$ 1,179,292
ELC of North Florida Estimated Expense			
Salaries	\$ 492,956	\$ 580,000	\$ 595,000
PR Taxes	37,180	52,000	63,000
Health Insurance & HSA Contributions	122,963	127,000	129,000
Pension	18,633	30,000	30,000
Life, Disability, and WC	8,728	15,000	15,000
Staff Development	5,500	8,500	9,500
Contract Services	0	3,000	3,000
Auditing	15,250	13,750	15,000
Legal	0	500	500
Printing & Reproduction	0	1,000	3,000
Repairs & Maintenance	0	1,000	1,000
Office Sites - Occupancy	43,929	50,000	60,000
Postage, Freight & Delivery	3,567	3,000	3,750
Rentals - Office Equipment	3,852	5,000	5,200
Office Supplies	7,121	8,500	10,000
Communications	16,425	17,500	18,000
D & O Insurance	2,277	2,800	2,900
General Liability	4,569	4,600	4,800
Equipment <\$1,000	1,464	3,500	4,500
Equipment >\$1,000	5,111	2,500	3,500
Travel - In State	0	3,500	6,000
Travel - Out of State	0	6,500	7,500
Travel - Local	1,915	5,000	7,500
Bank Fees	139	600	600
Software/Licenses/Support	7,992	14,000	17,000
Web Service	32,210	28,500	32,000
Other employee expenditures	98	2,000	3,000
ADP Fees	6,213	7,000	8,000
Dues & Subscriptions	10,879	13,000	14,000
Taxes, Licenses and Fees	117	450	500
Misc. - Other Current Charges	6,812	5,500	6,800
Quality Program	68,975	75,000	98,000
Total ELC North Florida Estimated Expense	924,875	1,090,200	1,177,550
Surplus or (Loss)	3,792	1,131	1,742

VI. New/Unfinished Business

N. Approval of Northeast Florida Educational Consortium Lease Renewal Effective January 31, 2022*

***ACTION ITEM**

ACTION ITEM SUMMARY

DESCRIPTION	Approval of The Northeast Florida Educational Consortium Lease Renewal Effective January 31,2022
Reason for Recommended Action	<p>Staff requests board approval to continue the NEFEC lease agreement of rental of office space in Palatka, FL. The current lease ends January 31, 2022, and the new lease will start Feb. 1, 2022 and conclude January 31, 2023, with the option of automatic renewal for 12 months, starting Feb. 1 2023 and concluding on Jan. 31, 2024 at the monthly rental rate of \$450.</p> <p>The space currently houses our Grants and Operations Manager, Tajaro Dixon, our Putnam County Reading Pals resource room, and one office is used for Coalition storage. The total for all three rooms is \$450.00 per month and includes electric. This is a \$50 increase from the previous lease and is still considered an excellent monthly rent.</p> <p><u>If this is not done, the following would occur:</u></p> <ul style="list-style-type: none">• The Coalition would need to find comparable office space for Putnam County staff, the Putnam County Reading Pals resources room, and storage.
How the Action will be accomplished	Approval of lease agreement listed above.



NEFEC

nefec.org

• • •

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Baker

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Bradford

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Dr. Patrick J. Wnek
Executive Director

NORTH EAST FLORIDA EDUCATIONAL CONSORTIUM

3841 Reid Street • Palatka, Florida 32177 • Phone: (386) 329-3800 • Fax: (386) 329-2547

LEASE AGREEMENT

THIS LEASE made the 1st day of February, 2022, by and between the **North East Florida Educational Consortium (NEFEC)** by **The District School Board of Putnam County, Florida**, having its principal office at 200 Reid Street, City of Palatka, County of Putnam and State of Florida, hereinafter referred to as "Lessor" and **Early Learning Coalition of North Florida, Inc.**, of 3841 Reid Street, Building 005, City of Palatka, County of Putnam and State of Florida, hereinafter referred to as "Lessee", states as follows, to-wit:

RECITALS:

1. Lessor is the sole owner of the premises described below and desires to lease business offices to a suitable lessee for business purposes, to-wit: 3841 Reid Street, Building 005, Palatka, Putnam County, Florida.
2. Lessee desires to lease three (3) offices in Building 005 for use as a satellite office.
3. The parties desire to enter a lease agreement defining their rights, duties and liabilities relating to the premises.

In consideration of the mutual covenants contained herein, the parties agree as follows, to-wit:

SECTION ONE: TERM AND RENT

Lessor demises the above premises for a term of twelve (12) months, commencing on the 1st day of February, 2022, and concluding on the 31st day of January, 2023, at the monthly rental amount of four hundred fifty dollars (\$450.00). All rental payments shall be made to Lessor at the address specified above. The lessee has the option to automatically renew for an additional term of twelve (12) months, commencing on the 1st day of February, 2023, and concluding on the 31st day of January, 2024, at the monthly rental amount of four hundred fifty dollars (\$450.00).

SECTION TWO: ALTERATIONS, ADDITIONS AND IMPROVEMENTS

Lessee shall make no changes, alterations, additions or improvements to the demised premises without obtaining the prior written consent of Lessor. In the event such alterations or additions are authorized, said improvements shall become part of the demised premises and the sole property of Lessor, except that all moveable trade fixtures installed by Lessee shall be and remain the property of Lessee.

SERVICE • VISION • DEDICATION • EXCELLENCE • PROFESSIONALISM

An Equal Opportunity Employer

SECTION THREE: INSURANCE

During the term of the lease and for any further time that Lessee shall hold the demised premises, Lessee shall obtain and maintain at its expense the following types and amounts of insurance, to-wit:

1. **Personal Injury and Property Damage Insurance.** Insurance against liability for bodily injury and property damage in an amount not less than two hundred fifty thousand and no/100's dollars (\$250,000.00) per person and five hundred thousand and no/100's dollars (\$500,000.00) per occurrence, shall be provided by Lessee.
2. All insurance provided by Lessee as required by this section shall be carried in favor of Lessor and Lessee as their respective interests may appear, and in the case of insurance against damage to the demised premises by fire or other casualty, shall provide that loss, if any, shall be adjusted with and be payable to Lessor. If requested by Lessor, any insurance against fire or other casualty shall provide that loss shall be payable to the holder under a standard mortgage clause. All insurance shall be written with responsible companies, and the policies shall be held by Lessor or, when appropriate, by the holder of any mortgage, in which case copies of the policies or certificates of insurance shall be delivered by Lessee to Lessor. All policies shall require thirty (30) days notice by registered mail to Lessor of any cancellation or change affecting any interest of Lessor.
3. Lessor shall provide hazard insurance with respect to the building/structure; it being the intention of the parties that Lessee shall insure the interior of the premises and all contents, and Lessor shall insure the exterior and structure of said building. Lessor's policy shall list Lessee as an additional named insured, however, all proceeds of any such insurance shall be payable solely to Lessor.

SECTION FOUR: UNLAWFUL OR DANGEROUS ACTIVITY

Lessee shall neither use nor occupy the demised premises or any part thereof for any unlawful, disreputable or ultrahazardous business purpose nor operate or conduct his business in a manner constituting a nuisance of any kind. Lessee shall immediately, on discovery of any unlawful, disreputable or ultrahazardous use, take action to halt such activity. Lessee hereby acknowledges that the demised premises have not previously been utilized by Lessor. Lessee further acknowledges that the subject property does not currently contain any hazardous waste or material.

SECTION FIVE: INDEMNITY

Lessee shall indemnify Lessor against all expenses, liabilities and claims of every kind, including reasonable counsel fees, by or on behalf of any person or entity arising out of either (1) a failure by Lessee to perform any of the terms or conditions of this lease, (2) any injury or damage happening on or about the demised premises, (3) failure to comply with any law of any governmental authority, or (4) any mechanic's lien or security interest filed against the demised premises or equipment, materials or alterations of buildings or improvements thereon resulting from the acts or omissions of Lessee or his agents.

SECTION SIX: DEFAULT OR BREACH

Each of the following events shall constitute a default or breach of this lease by Lessee, to-wit:

1. If Lessee shall fail to pay Lessor any rent or additional rent when same shall become due within fifteen (15) days from when said rent or payment becomes due. There shall be a late penalty of five percent (5%) of the rental sum in the event rent is not paid within five (5) days from the date said payment becomes due.
2. If Lessee shall fail to perform or comply with any of the conditions of this lease and if the nonperformance shall continue for a period of ten (10) days after notice thereof by Lessor to Lessee or, if (a) the performance cannot be reasonably had within the ten (10) day period, (b) Lessee shall not in good faith have commenced performance within the ten (10) day period, or (c) Lessee shall not diligently proceed to completion of performance.
3. If Lessee shall vacate or abandon the demised premises.

SECTION SEVEN: EFFECT OF DEFAULT

In the event of any default thereunder, as set forth above, the rights of Lessor shall be as follows, to-wit:

1. Lessor shall have the right to cancel and terminate this lease, as well as all of the right, title and interest of Lessee hereunder, by giving to Lessee not less than fifteen (15) days notice of the cancellation and termination. On expiration of the time fixed in the notice, this lease and the right, title and interest of Lessee hereunder, shall terminate in the same manner and with the same force and effect, except as to Lessee's liability, as if the date fixed in the notice of cancellation and termination were the end of the term herein originally determined.
2. Lessor may elect, but shall not be obligated, to make any payment required of Lessee herein or comply with any agreement, term or condition required hereby to be performed by Lessee, and Lessor shall have the right to enter the demised premises for the purpose of correcting or remedying any such default and to remain until the default has been corrected or remedied, but any expenditure for the correction by Lessor shall not be deemed to waive or release the default of Lessee or the right of Lessor to take any action as may be otherwise permissible hereunder in the case of any default.
3. Lessor may re-enter the premises immediately and remove the property and personnel of Lessee, and store the property in a public warehouse or at a place selected by Lessor, at the expense of Lessee. After re-entry Lessor may terminate the lease on giving ten (10) days' written notice of termination to Lessee. Without the notice, re-entry will not terminate the lease. On termination, Lessor may recover from Lessee all damages proximately resulting from the breach, including the cost of recovering the premises, and the worth of the balance of this lease.

4. After re-entry, Lessor may relet the premises or any part thereof for any term without terminating this lease, at the rent and on the terms as Lessor may choose. Lessor may make alterations and repairs to the premises. The duties and liabilities of the parties if the premises are relet as provided herein shall be as follows, to-wit:
 - a. In addition to Lessee's liability to Lessor for breach of the lease, Lessee shall be liable for all expenses of the reletting, for the alterations and repairs made, and for the difference between the rent received by Lessor under the new lease agreement and the rental installments that are due for the same period under this lease.
 - b. Lessor shall have the right, but shall not be required, to apply the rent received from reletting the premises (1) to reduce the indebtedness of Lessee to Lessor under the lease, not including indebtedness for rent, (2) to expenses of the reletting and alterations and repairs made, (3) to rent due under this lease, or (4) to payment of future rent under this lease as it becomes due.

SECTION EIGHT: DESTRUCTION OF PREMISES

In the event of a partial destruction of the premises during the term from any cause, Lessor shall forthwith repair the same, provided the repairs can be made within one hundred twenty (120) days under the laws and regulations of applicable governmental authorities. Any partial destruction shall neither annul nor void this lease, except that Lessee shall be entitled to a proportionate reduction of rent while the repairs are being made, any proportionate reduction being based on the extent to which the making of repairs shall interfere with the business carried on by Lessee in the premises. If the repairs cannot be made in the specified time, Lessor may, at Lessor's option, make repairs within a reasonable time, this lease continuing in full force and effect and the rent to be proportionately rebated as previously set forth in this section. In the event that Lessor does not elect to make repairs that cannot be made in the specified time, or those repairs cannot be made under the laws and regulations of the applicable governmental authorities, this lease may be terminated at the option of either party. Should the building in which the demised premises are situated be destroyed to the extent of not less than fifty percent (50%) of the replacement cost thereof, this lease shall be terminated.

SECTION NINE: SUBORDINATION

This lease and all rights of Lessee hereunder shall be subject and subordinate to the lien of any and all mortgages that may now or hereafter affect the demised premises, or any part thereof, and to any and all renewals, modifications or extensions of any such mortgages. Lessee shall on demand execute, acknowledge and deliver to Lessor, any and all instruments that may be necessary or proper to subordinate this lease and all rights therein to the lien of any such mortgage or mortgages and each renewal, modification or extension, and if Lessee shall fail at any time to execute, acknowledge and deliver any such subordination instrument, Lessor in addition to any other remedies available in consequence thereof, may execute, acknowledge and deliver the same as Lessee's attorney in fact and in Lessee's name. Lessee hereby irrevocably makes, constitutes and appoints Lessor, its successor and assigns, his attorney in fact for this purpose.

SECTION TEN: ACCESS TO PREMISES; SIGNS POSTED BY LESSOR

Lessee shall permit Lessor or its agents to enter the demised premises during normal business hours, or at other times by providing three (3) days written notice, to inspect the premises or make repairs that Lessee may neglect or refuse to make in accordance with the provisions of this lease. At any time within sixty (60) days prior to expiration of the term, Lessor may show the premises to persons wishing to rent the premises.

Lessee shall be entitled to place a sign on the leased premises in accordance with the design scheme of the entire complex with the consent of Lessor, which said consent shall not be unreasonably withheld.

SECTION ELEVEN: EASEMENTS, AGREEMENTS OR ENCUMBRANCES

The parties shall be bound by all existing easements, agreements and encumbrances of record relating to the demised premises, and Lessor shall not be liable to Lessee for any damages resulting from any action taken by a holder of an interest pursuant to the rights of that holder thereunder.

SECTION TWELVE: QUIET ENJOYMENT

Lessor warrants that Lessee shall be granted peaceable and quiet enjoyment of the demised premises free from any eviction or interference by Lessor if Lessee pays the rent and other charges provided herein, and otherwise fully and punctually performs the terms and conditions imposed on Lessee. Notwithstanding same, Lessee agrees to conduct himself and operate his business in such a manner as to not interfere with the business operations of Lessor, the North East Florida Educational Consortium and any other tenant or occupant of the demised premises. Lessee acknowledges that this covenant is of the utmost importance and that adherence thereto shall be strictly required by Lessor.

SECTION THIRTEEN: LIABILITY OF LESSOR

Lessee shall be in exclusive control and possession of the demised premises, and Lessor shall not be liable for any injury or damages to any property or to any person on or about the demised premises nor for any injury or damage to any property of Lessee. The provisions herein permitting Lessor to enter and inspect the demised premises are made to insure that Lessee is in compliance with the terms and conditions hereof and makes repairs that Lessee has failed to make. Lessor shall not be liable to Lessee for any entry on the premises for inspection purposes.

SECTION FOURTEEN: RENT ABATEMENT

No abatement, diminution or reduction of rent shall be claimed or allowed to Lessee or any person claiming under him under any circumstances, whether for inconvenience, discomfort, interruption of business or otherwise, arising from the making of alterations, improvements or repairs to the premises, because of any governmental laws or arising from and during the restoration of the demised premises after the destruction or damage thereof by fire or other cause.

SECTION FIFTEEN: WAIVERS

The failure of Lessor to insist on a strict performance of any of the terms and conditions hereof shall be deemed a waiver of the rights or remedies that Lessor may have regarding that specific instance only, and shall not be deemed a waiver of any subsequent breach or default in any terms and conditions.

SECTION SIXTEEN: NOTICE

All notices to be given with respect to this lease shall be in writing. Each notice shall be sent by registered or certified mail, postage prepaid and return receipt requested, to the party to be notified at the address set forth herein or at such other address as either party may from time to time designate in writing.

Every notice shall be deemed to have been given at the time it shall be deposited in the United States mails in the manner prescribed herein. Nothing contained herein shall be construed to preclude personal service of any notice in the manner prescribed for personal service of a summons or other legal process.

SECTION SEVENTEEN: ASSIGNMENT, MORTGAGE OR SUBLEASE

Neither Lessee nor his successors or assigns shall assign, mortgage, pledge or encumber this lease or sublet the demised premises in whole or in part, or permit the premises to be used or occupied by others, nor shall this lease be assigned or transferred by operation of law, without the prior consent in writing of Lessor in each instance. If this lease is assigned or transferred, or if all or any part of the demised premises is sublet or occupied by anybody other than Lessee, Lessor may, after default by Lessee, collect rent from the assignee, transferee, subtenant, or occupant, and apply the net amount collected to the rent reserved herein, but no such assignment, subletting, occupancy or collection shall be deemed a waiver of any agreement or condition hereof, or the acceptance of the assignee, transferee, subtenant or occupant as Lessee. Lessee shall continue to be liable hereunder in accordance with the terms and conditions of this lease and shall not be released from the performance of the terms and conditions hereof. The consent by Lessor to an assignment, mortgage, pledge or transfer shall not be construed to relieve Lessee from obtaining the express written consent of Lessor to any future transfer of interest.

SECTION EIGHTEEN: SURRENDER OF POSSESSION

Lessee shall, on the last day of the term, or on earlier termination and forfeiture of the lease, peaceably and quietly surrender and deliver the demised premises to Lessor free of subtenancies, including all buildings, additions and improvements constructed or placed thereon by Lessee, except moveable trade fixtures, all in good condition and repair. Any trade fixtures or personal property not used in connection with the operation of the demised premises and belonging to Lessee, if not removed at the termination or default, and if Lessor shall so elect, shall be deemed abandoned and become the property of Lessor without any payment or offset therefore. Lessor may remove such fixtures or property from the demised premises and store them at the risk and expense

of Lessee if Lessor shall not so elect. Lessee shall repair and restore all damage to the demised premises caused by the removal of equipment, trade fixtures and personal property.

SECTION NINETEEN: REMEDIES OF LESSOR

- a. In the event of a breach or a threatened breach by Lessee of any of the terms or conditions hereof, Lessor shall have the right of injunction to restrain Lessee and the right to invoke any remedy allowed by law or in equity, as if the specific remedies of indemnity or reimbursement were not provided herein.
- b. No receipt of money by Lessor from Lessee, after default or cancellation of this lease in any lawful manner shall (1) reinstate, continue or extend the term or affect any notice given to Lessee, (2) operate as a waiver of the right of Lessor to enforce the payment of rent and additional rent then due or falling due, or (3) operate as a waiver of the right of Lessor to recover possession of the demised premises by proper suit, action, proceeding or other remedy, unless so stated by Lessor in writing. After (1) service of notice of termination and forfeiture as herein provided and the expiration of the time specified therein, (2) the commencement of any suit, action, proceeding, or other remedy, or (3) final order or judgment for possession of the demised premises, Lessor may demand, receive and collect any monies due, without in any manner affecting such notice, order or judgment. Any and all such monies so collected shall be deemed to be payment on account of the use and occupation of the demised premises or at the election of Lessor, on account of the liability of Lessee hereunder.

SECTION TWENTY: UNILATERAL TERMINATION

By Lessee:

Due to Lack of Funds: Any obligation to pay under this contract is contingent upon an annual appropriation by the Legislature. In the event funds to finance this contract become unavailable, the Coalition (Lessee) may terminate this contract upon no less than one hundred and twenty (120) calendar day notice in writing to the Lessor (NEFEC). Said notice shall be delivered by certified mail, return receipt requested or in person with proof of delivery.

By Lessor:

Due to Lack of Availability:

In the event the Lessor (NEFEC) should require said office space back for NEFEC operations, the Lessor (NEFEC) will terminate this contract upon no less than one hundred and twenty (120) calendar day notice in writing to the Coalition (Lessee). Said notice shall be delivered by certified mail, return receipt requested or in person with proof of delivery.

SECTION TWENTY-ONE: TOTAL AGREEMENT; APPLICABLE TO SUCCESSORS

This lease contains the entire agreement between the parties and cannot be changed or terminated except by a written instrument subsequently executed by the parties hereto. This lease and the terms and conditions hereof apply to and are binding on the heirs, legal representatives, successors and assigns of both parties.

SECTION TWENTY-TWO: APPLICABLE LAW

This agreement shall be governed by and construed in accordance with the laws of the State of Florida.

SECTION TWENTY-THREE: ASSURANCES AND CERTIFICATIONS

NEFEC/Lessor agrees to comply with all applicable assurances and certifications as listed on Attachment I – Assurances and Certifications.

SECTION TWENTY-FOUR: TIME OF THE ESSENCE

Time is of the essence in all provisions of this lease.

IN WITNESS WHEREOF, the parties have executed this lease at Palatka, Putnam County, Florida.

Lessor:

Early Learning Coalition of North Florida,
Inc.

Date: _____

by _____
Richard M. Surrency Sr., Ed.D., Superintendent
Putnam County District Schools
Date: _____

by _____
Holly Pickens, Chairperson
District School Board of Putnam County
Date: _____

by _____
Dr. Patrick J. Wnek, Executive Director
North East Florida Educational Consortium
Date: _____

Lessee:

by _____
Dawn Bell, Chief Executive Officer

EARLY LEARNING COALITION OF NORTH FLORIDA, INC.
and
Northeast Florida Educational Consortium

ATTACHMENT I – ASSURANCES AND CERTIFICATIONS

ASSURANCES AND CERTIFICATIONS

- A. Assurances – Non-construction Programs (OMB Standard Form SF 424B)**
- B. Certification Regarding Debarment and Suspension (29 CFR Part 98 and 45 CFR Part 74)**
- C. Certification Regarding Lobbying (29 CFR Part 93 and 45 CFR Part 93)**
- D. Drug-Free Workplace Certification (29 CFR Part 98 and 45 CFR Part 82)**
- E. Certification Regarding Convicted Vendor List and Discriminatory Vendor List**
- F. United States Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act of 1995 (s. 507, P.L. 103-333)**
- G. Trafficking Victims Protection Act of 2000**
- H. Certification Regarding Environmental Tobacco Smoke – The Pro Children Act of 2001**
- I. Certification Regarding Immigration Status**
- J. Certification Regarding Standards of Conduct**
- K. Certification Regarding Prohibition for Distribution of Funds to the Association of Community Organization for Reform Now (ACORN)**
- L. The Transparency Act, as 2 CFR Part 170, defines**
- M. Equal Employment Opportunity (E.E.O.) Assurance**
- N. Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.)**
- O. Energy Efficiency**
- P. Scrutinized Companies Lists**
- Q. Davis-Bacon Act, as amended (40 USC 276a, et seq.)**
- R. Copeland “Anti-Kickback” Act (18 U.S.C. 874 and 40 U.S.C. 276c)**
- S. Contract Work Hours and Safety Standards Act**
- T. Access To Records**
- U. Reporting of Matters Related to Recipient Integrity and Performance**
- V. Procurement of Recovered Materials**

A. ASSURANCES – NON-CONSTRUCTION PROGRAMS.

As the duly authorized representative of the CONTRACTOR, I certify that the CONTRACTOR:

1. Has the legal authority to apply for federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay for the non-federal share of project costs, as applicable) to ensure proper planning, management and completion of described services.
2. Will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal and state funds paid to that agency under each program. Access to such records shall be made available to authorized representatives of U.S. governmental agencies, the Florida Department of Education (DOE), the Florida Department of Financial Services (DFS) and the Auditor General of the state of Florida for the purpose of program and fiscal auditing and monitoring.
3. Will establish safeguards to prohibit employees and board members from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receiving the awarding agency's approval.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. 4728 – 4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 CFR 900, Subpart F).
6. Will comply with all federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color, or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. 6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972, as amended, (P.L. 92-255) relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970, as amended (P.L. 91-616), relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) sections 523 and 527 of the Public Health Service Act of 1912, as amended (42 U.S.C. 290 dd-3 and 290 ee-3), relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968, as amended, (42 U.S.C. 3601 et seq.) relating to nondiscrimination in the sale, rental, or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for federal assistance is being made; and (j) any other non-discrimination statute(s) requirements that may apply to the application.
7. Will comply with, or has already complied with, the Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646), requirements, which provide for treating fairly and equitably persons displaced or whose property is acquired as a result of federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of federal participation in purchases.

8. Will comply, as applicable, with the provisions of the Hatch Act (5 U.S.C. 1501-1508 and 7324-7328), which limit the political activities of employees for whom federal funds, in whole or in part, pay for their principal employment activities.
9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. 276a to 276a7), the Copeland Act (40 U.S.C. 276c and 18 U.S.C. 874), and the Contract Work Hours and Safety Standards Act (40.327-333) regarding labor standards for federally assisted construction sub-agreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in flood plains in accordance with EO 11988; (e) assurance of project consistency with the approved state management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. 1451 et. seq.); (f) conformity of federal actions to state (Clear Air) Implementation Plans under section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. 7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended, (P.L. 93-523); and (h) protection of endangered species under the Endangered Species Act of 1973, as amended, (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. 1271 et seq.) related to protecting the national wild and scenic rivers system's components or potential components.
13. Will assist the awarding agency in assuring compliance with section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. 470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. 469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human services involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. 2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will Comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. 4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB CFR § 200 Uniform Audit Requirements and/or Section 215.97, Florida Statutes, Florida Single Audit Act, as applicable.
18. Will comply with all applicable requirements of all other federal and state laws, executive orders, regulations and policies governing each funded program.

19. Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.

B. CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS – PRIMARY COVERED TRANSACTION.

As required by E.O.(s) 12549 and 12689, Debarment and Suspension, and implemented at 45 CFR Part 85, Government wide Debarment and Suspension (Nonprocurement) for prospective participants in primary covered transactions, no contract shall be made to parties the General Services Administration's List of Parties Excluded in the System for Award Management (SAM) identifies as excluded from Federal Procurement or Nonprocurement Programs. This list contains the names of parties debarred, suspended or otherwise excluded by agencies, and contractors declared ineligible under statutory or regulatory authority other than E.O. 12549. Contracts with awards that exceed the small purchase threshold shall provide the required certification regarding their exclusion status and that of their principal employees.

The federal government imposes this requirement in order to protect the public interest, and to ensure that only responsible organizations and individuals do business with the government and receive and spend government grant funds. Failure to adhere to those requirements may have serious consequences (e.g., disallowance of cost, termination of project or debarment). To assure that this requirement is met, there are four options for obtaining satisfaction that CONTRACTORS are not suspended, debarred or disqualified. The CONTRACTOR through the duly appointed undersigned representative, certifies, to the best of its knowledge and belief, that it, its principals or its officers-

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded by any federal department or agency. The Federal Excluded Parties list is currently located at <https://www.sam.gov/> (Systems for Award Management) and also available passing through the Florida Department of Management Services website. The United States Department of Agriculture Food Program's National Disqualification List is available through the Florida Department of Health.
2. Have not, within a three-year period preceding the CONTRACT, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or CONTRACT under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.
3. Are not presently indicted or otherwise criminally or civilly charged by a government entity (federal, state or local) with commission of any of the offenses enumerated in this certification's paragraph B.2.
4. Have not, within a three-year period preceding the CONTRACT, had one or more public transactions (federal, state, or local) terminated for cause or default.

Where the prospective CONTRACTOR is unable to certify to any of the statements in this certification, such prospective CONTRACTOR shall attach an explanation to the CONTRACT.

C. CERTIFICATION REGARDING LOBBYING – 45 CFR Part 93 Appendix A - Certification for Contracts, Grants, Loans, and Cooperative Agreements AND Statement for Loan Guarantees and Loan Insurance.

In accordance with s. 216.347, F.S., the disbursement of grants and aids appropriations for lobbying is prohibited. COALITION may not authorize or make any disbursement of funds or aids appropriations pursuant to a CONTRACT to any person or organization unless the terms of the CONTRACT prohibit the expenditure of funds for the purpose of lobbying the legislature, the judicial branch or a state agency. The provisions of this section are supplemental to the provisions of s. 11.062, F.S., and any other law prohibiting the use of state funds for lobbying purposes.

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 ¹ for each such failure.

¹ The amounts specified in Appendix A to Part 93 are updated annually, as adjusted in accordance with the Federal Civil Monetary Penalty Inflation Adjustment Act of 1990 (Pub. L. 101-140), as amended by the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015 (section 701 of Pub. L. 114-74). Annually adjusted amounts are published at 45 CFR part 102.

Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

[55 FR 6754, Feb. 26, 1990, as amended at 81 FR 61565, Sept. 6, 2016]

*NOTE: - In these instances, "All" in the Final Rule is expected to be clarified to show that it applies to covered Contract/Grant transactions over \$100,000 (per OMB).

D. CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The CONTRACTOR will maintain a drug-free workplace and will comply with the requirements of the Drug-Free Workplace Act of 1988. Pursuant to the Drug-Free Workplace Act of 1988: 45 CFR Part 76 subpart F, ss. 76.630(c) and (d)(2), and 76.645(a)(1) and (b), the CONTRACTOR, through the duly appointed undersigned representative, attests and certifies that the CONTRACTOR will provide a drug-free workplace by the following actions-

1. Publishing a statement notifying employees that the CONTRACTOR prohibits unlawful manufacturing, distributing, dispensing, possessing or using a controlled substance in the CONTRACTOR's workplace and specifying the actions that the CONTRACTOR will take against employees for violating such prohibition.
2. Establishing an ongoing drug-free awareness program to inform employees concerning:
 - a. The dangers of drug abuse in the workplace.
 - b. The policy of maintaining a drug-free workplace.
 - c. Any available drug counseling, rehabilitation and employee assistance programs.
 - d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
3. Making it a requirement that each employee to be engaged in the performance of the CONTRACT be given a copy of the statement required by paragraph 1 above.
4. Notifying the employee in the statement required by paragraph 1 that, as a condition of employment under the CONTRACT, the employee will:
 - a. Abide by the terms of the statement.
 - b. Notify the employer, in writing, of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five (5) calendar days after such conviction.
5. Notifying COALITION in writing within ten (10) calendar days of receiving notice from an employee, of the employee's conviction of a violation of a criminal drug statute in the workplace or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to-
Early Learning Coalition of North Florida, Inc.
2450 Old Moultrie Road, Suite 103
St. Augustine, Florida 32086
6. Taking one of the following actions, within thirty (30) calendar days of receiving notice under subparagraph 4, with respect to any employee who is so convicted.
 - a. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended.

- b. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program that a federal, state or local, health, law enforcement, or other appropriate agency approved for such purposes.
7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of this entire certification.

The following are the sites for the performance of work done in connection with the specific CONTRACT including street address, city, county, state, and zip code:

**Northeast Florida Educational Consortium
3841 Reid Street
Palatka, FL 32177**

Check () if there are workplaces on file that are not identified here.

Check () if an additional page was required for the listing of the workplaces.

The CONTRACTOR will inform the COALITION of any changes relevant to the provisions of this section.

E. CERTIFICATION REGARDING CONVICTED VENDOR LIST AND DISCRIMINATORY VENDOR LIST

The CONTRACTOR hereby certifies, through the duly appointed undersigned representative, that neither it, nor any person or affiliate of the CONTRACTOR, has been convicted of a Public Entity Crime as defined in section 287.133, Florida Statutes, nor placed on the convicted vendor list or discriminatory vendor list pursuant to s. 287.134, Florida Statutes, all of which are located at the Florida Department of Management Services website. The CONTRACTOR understands and agrees that it is required to inform the COALITION immediately upon any change of circumstances regarding this status.

F. UNITED STATES DEPARTMENTS OF LABOR, HEALTH AND HUMAN SERVICES, AND EDUCATION AND RELATED AGENCIES APPROPRIATIONS ACT OF 1995 – PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS

The CONTRACTOR agrees that, to the greatest extent practicable, all equipment and products purchased with funds made available by this CONTRACT will be American-made.

P.L. 103-333, the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act of 1995, section 507 – "It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available in this Act should be American-made.

G. TRAFFICKING VICTIMS PROTECTION ACT OF 2000 (TVPA), AS AMENDED, (22 U.S.C. 7104 (G))

This CONTRACT is subject to the requirements of Section 106(g) of the Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. 7104(g)). The following award term is hereby adopted and incorporated herein by reference as fully set forth herein.

The United States Health and Human Services Administration for Children and Families Child Care and Development Fund Terms and Conditions require the CONTRACTOR to comply with section 106(g) of the Trafficking Victims Protection Act of 2000. In each COALITION CONTRACT (i.e., grant or cooperative agreement) under which a private entity receives funding, section 106(g) of the Trafficking Victims Protection Act of 2000, as amended, requires the COALITION to include a condition that authorizes the COALITION to terminate the CONTRACT, without penalty, if the CONTRACTOR (a) Engages in severe forms of trafficking in persons during the period of time that the CONTRACT is in effect; (b) Procures a commercial

sex act during the period of time that the CONTRACT is in effect; or (c) Uses forced labor in the performance of the CONTRACT or subcontracts under the CONTRACT.

H. CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE – THE PRO-CHILDREN ACT OF 2001

The Pro-Children Act of 2001, 42 U.S.C. 7181-7184, imposes restrictions on smoking in facilities where federally-funded children's services are provided. Health and Human Services (HHS) grants are subject to these requirements only if they meet the Act's specified coverage. The Act specifically prohibits smoking in any indoor facility (owned or leased or contracted) where kindergarten, elementary, or secondary education or library services to children under the age of 18 routinely or regularly occur. In addition, the act prohibits smoking in any indoor facility or portion of a facility (owned, leased, or contracted) where federally-funded health care, child care, or early childhood development, including Head Start services, to children under the age of 18 routinely or regularly occur. The statutory prohibition also applies if such facility is constructed, operated, or maintained with federal funds. The statute does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, portions of facilities used for inpatient drug or alcohol treatment, or facilities where Women, Infants and Children (WIC) coupons are redeemed. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1,000 per violation and/or the imposition of an administrative compliance order on the responsible entity.

I. CERTIFICATION REGARDING IMMIGRATION STATUS

The CONTRACTOR certifies that it agrees to comply with the provisions of section 432 of the Personal Responsibility and Work Opportunity Reconciliation Act (42 USC part 1611); ensuring that only individuals eligible for CCDF services receive them.

J. CERTIFICATION REGARDING STANDARDS OF CONDUCT

The CONTRACTOR certifies that it shall comply with the provisions of 45 CFR part 92.36(b)(3) regarding standards of conduct. It will establish safeguards to prohibit employees and board members from using their positions for any purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.

K. CERTIFICATION PROHIBITING DISTRIBUTION OF FUNDS TO THE ASSOCIATION OF COMMUNITY ORGANIZATION FOR REFORM NOW (ACORN)

To comply with Public Law 111-117, the CONTRACTOR may not distribute federal funds made available under this CONTRACT to the Association of Community Organizations for Reform Now (ACORN) or its subsidiaries. In addition, no federal funds may be provided to any covered organization as defined in House of Representatives (H.R.) 3571, the Defund ACORN Act.

L. THE TRANSPARENCY ACT (AS CFR PART 170 DEFINES)

The following award term is hereby adopted and incorporated herein by reference as if fully set forth herein-

HHS now requires this program award to adhere to the Transparency Act's Sub-award and Executive Compensation reporting requirements (as CFR Part 170 defines). Under the Transparency Act, the CONTRACTOR must report all sub-awards (as 2 CFR part 170 defines) more than \$25,000, unless exempted. Please see the newly applicable Award Term for Federal Financial Accountability and Transparency Act at the USDHHS ACF website.

M. EQUAL EMPLOYMENT OPPORTUNITY (E.E.O.)

The CONTRACTOR agrees that it will comply with Executive Order No. 11246, Equal Employment Opportunity (30 Federal Register (F.R.) 12319, 12935, 3 CFR, 1964-1965 comp. p. 339), September 24,

1965, as E.O. 11375, Amending Executive Order 11246 Relating to Equal Employment Opportunity, of October 13, 1967, amended, and as the Department of Labor regulations (41 CFR part 60) Office of Federal Compliance Programs, Equal Opportunity, Department of Labor supplements. See 45 CFR part 92.36(i)(3).

N. CLEAN AIR ACT (42 U.S.C. 7401, ET SEQ.) AND THE FEDERAL WATER POLLUTION CONTROL ACT (33 U.S.C. 1251, ET SEQ.) AS AMENDED

If this CONTRACT is in an amount in excess of \$150,000, the CONTRACTOR shall comply with all applicable standards, orders or regulations issued under Section 306 of the Clean Air Act as amended (42 U.S.C. 1857(h) et seq. and 42 U.S.C. 7401, et seq.), Section 508 of the Federal Water Pollution Control Act as amended (33 U.S.C. 1368 et seq. and 33 U.S.C. 1251, et seq.), Executive Order 11738 and Environmental Protection Agency regulations (40 C.F.R. Part 15). Violations shall be reported to the COALITION, the federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA). See 45 CFR part 92.36 (i)(12).

O. ENERGY EFFICIENCY

The CONTRACTOR shall comply with mandatory standards and policies relating to energy efficiency contained in the State of Florida's Energy Conservation Plan issued in compliance with the Energy Policy and Conservation Act (Public Law 94-163, 89 Stat.871). See 45 CFR part 92.36 (i)(13).

P. SCRUTINIZED COMPANIES LISTS

If this CONTRACT is for goods or services of one million dollars or more and entered into or renewed on or after July 1, 2011, then the COALITION may terminate this CONTRACT at its sole option if the COALITION finds the CONTRACTOR submitted a false certification as s. 287.135(5), F.S., defines, or is on the Scrutinized Companies with Activity in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. Both lists are provisions of s. 215.473, F.S.

If this CONTRACT is in the amount of one million dollars or more, in compliance with s. 287.135, F.S., the CONTRACTOR, by signing this CONTRACT, hereby certifies that it is not listed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

Q. DAVIS-BACON ACT, AS AMENDED (40 USC 276a, ET SEQ.)

When federal program legislation requires, all construction CONTRACTS of more than \$2,000 the recipients and subrecipients shall include a provision for compliance with the Davis-Bacon Act (40 USC 276a, et seq.), as supplemented by Department of Labor (DOL) regulations (29 CFR Part 5, Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction). Under this Act, CONTRACTORS shall be required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, CONTRACTORS shall be required to pay wages not less than once a week. The recipient shall place a copy of the DOL-issued current prevailing wage determination in each solicitation, and the award of a contract shall be conditioned upon the acceptance of the wage determination. The recipient shall report all suspected or reported violations to the federal awarding agency. DOL regulations, rules and instructions concerning implementation of the Davis-Bacon Act and other labor laws can be found at Title 29 CFR Part(s) 1, 3, 5, 6 and 7.

R. COPELAND ANTI-KICKBACK ACT (18 U.S.C. 874 and 40 U.S.C. 276c)

When applicable, (all construction or repair contracts awarded by the Coalition in excess of \$2,000) the CONTRACTOR agrees to comply with the Copeland Anti-kickback Act (18 U.S.C. 874 and 40 U.S.C. 276c), as supplemented by the Department of Labor (29 CFR Part 3). The Act provides that each CONTRACTOR shall be prohibited from inducing, by any means, any person employed in the construction, completion, or

repair of public work, to give up any part of the compensation to which he is otherwise entitled. The recipient shall report all suspected or reported violations to the Federal awarding agency.

S. CONTRACT WORK HOURS AND SAFETY STANDARDS ACT

When applicable, (all contracts awarded by the Coalition in excess of \$100,000 for construction contracts and in excess of for other contracts that involve the employment of mechanics or laborers) CONTRACTOR agrees to comply with the Sections 102 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333), as supplemented by the Department of Labor regulations (29 CFR Part 5). Under Section 102 of the Act, each Contractor shall be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than 1 ½ times the basic rate of pay for all hours worked in excess of 40 hours in the work week. Section 107 of the Act is applicable to construction work and provides that no laborer or mechanic shall be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies and materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

T. ACCESS TO RECORDS

Pursuant to 2 CFR §200.336, *Access to records*, the CONTRACTOR agrees to provide access by the COALITION, the Office of Early Learning, the Federal Health and Human Services (HHS) Agency, the Comptroller General of the United States, or any of their duly authorized representatives to any books, documents, papers, and records of the CONTRACTOR which are directly pertinent to this specific award for the purpose of making audit, examination, excerpts, and transcriptions. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents. The rights of access in this section are not limited to the required retention period but last as long as the records are retained.

U. Reporting of Matters Related to Recipient Integrity and Performance

Unless exempt from these requirements per OMB guidance at 2 CFR Appendix XII, Part 200, the Contractor shall maintain current information reported to the System for Award Management (SAM) as described elsewhere in this contract. Portions of these data disclosures about civil, criminal or administrative proceedings are also made available in the Federal Awardee Performance and Integrity Information System (FAPIS) and OEL is required to review and consider this and other publicly available information to evaluate/review risk related to the Contractor's integrity, business ethics, and record of performance under federal awards in accordance with 45 CFR §75.331(b) (also 2 CFR §200.331(b)), Requirements for pass-through entities.

V. Procurement of Recovered Materials

(a) Pursuant to 2 CFR §§200.317, *Procurements by states*, and §200.322, *Procurement of recovered materials*, the Contractor will comply with the following requirements of section 6002 of the Solid Waste Disposal Act.

- (i) Procure only items designated in the guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 for buying recycled-content products;
- (ii) Procure solid waste management services in a manner that maximizes energy and resource recovery; and
- (iii) Establish an affirmative procurement program for purchases of recovered materials identified in the EPA guidelines. Information about this requirement is available at EPA's Comprehensive Procurement Guidelines web site, <https://www.epa.gov/smm/comprehensive-procurement-guideline-cpg-program>.

The list of EPA-designated items is available at <https://www.epa.gov/greenerproducts/identify-greener-products-and-services>.

(b) In accordance with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, the Contractor shall procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition. The ELC shall procure items designated in the EPA guidelines that contain the highest percentage of recovered materials practicable unless the Contractor determines that such items: (1) are not reasonably available in a reasonable period of time; (2) fail to meet reasonable performance standards, which shall be determined on the basis of the guidelines of the National Institute of Standards and Technology, if applicable to the item; or (3) are only available at an unreasonable price.

(c) Paragraph (b) of this clause shall apply to items purchased under this contract where: (1) the Contractor purchases in excess of \$10,000 of the item under this contract; or (2) during the preceding Federal fiscal year, the Coalition: (i) purchased any amount of the items for use under a contract that was funded with federal appropriations and was with a Federal agency or a State agency or agency of a political subdivision of a State; and (ii) purchased a total of in excess of \$10,000 of the item both under and outside that contract.

By signing below, the CONTRACTOR, through the duly appointed representative, certifies and assures that it will be fully comply with the applicable assurances and certifications outlined in this attachment.

Printed Name and Title of Authorized Representative

Signature

Date

VI. New/Unfinished Business

O. Approval of the ELCNF Insurance Coverages with Florida Insurance Trust to include our General Liability, Directors & Officers, Workers Compensation, Cyber, Crime and Property Coverage*

***ACTION ITEM**

ACTION ITEM SUMMARY

<p>DESCRIPTION</p>	<p>Approval of the ELCNF Insurance Coverages with Florida Insurance Trust to Include our General Liability, Director’s & Officers, Workers Compensation, Cyber, Crime and Property Coverage.</p>
<p>Reason for Recommended Action</p>	<p>Florida Insurance Trust is an Insurance Company that is specific to Florida and to Non-Profits and provides the best costs and insurance coverage to its clients. It has been recognized as the leader in the non-profit insurance pooling industry.</p> <p>Effective December 11, 2021, ELCNF are renewing the following coverages with Florida Insurance Trust (FIT):</p> <ul style="list-style-type: none"> • General Liability-including Employee Benefits Liability, Cost: \$2642.22 • Automobile Liability only, Cost: \$216.14 • Crime. Cost: \$200.83 • Property, Cost: \$583.87 • Directors and Officers, Cost: \$2,968.68 • Cyber Coverage, Cost: \$5,115 • Workers Compensation: \$987 <p>The total cost of bundling these coverages is: \$12,713.74 and exceeds Dawn Bell, C.E.O’s authority to approve. In addition, we will be moving to a common anniversary date of June 1 for renewal. All of these coverages will be prorated into that anniversary date (June 1, 2022).</p> <p><u>If this is not approved,</u> the Coalition would not be insured for these mandatory coverages and be not only in violation of Coalition and Department of Early Learning policy but Florida State Policy as well.</p>
<p>How the Action will be accomplished</p>	<p>The Board approves this action and insurance coverages will be renewed.</p>

The FIT Advantage

FIT is Florida's first and only trust specifically designed to serve the growing non-profit community. FIT is governed by Board of Directors, whose organizations participate in the Trust. Management by members for members allows FIT to stay focused on its goal of bringing the best coverages, services and competitive rates to its membership. Since its inception, FIT has grown from three original charter members to over 175 members and has been recognized as the leader in the non-profit insurance pooling industry. Due to sound management by Non-Profit Insurance Services (NPIS) and the FIT Board of Directors, FIT is a stable and cost effective solution for the Florida non-profit community.

FIT understands that all government-funded non-profits are dealing with tight budgets and difficult insurance market placement conditions. FIT has currently partnered and been endorsed by many non-profit associations in Florida, including Florida Council For Community Mental Health, Hospice & Palliative Care, Florida Association For Rehabilitation Facilities, Florida Association Drug & Alcohol Abuse, Florida Coalition For Children, Florida Council On Aging and many more. As a result of its partnerships, FIT's coverages are customized to meet the needs of Florida's non-profit community and are vastly superior to those available in the marketplace.

Program Coverage Highlights

- FIT stands by its members and has never non-renewed any member due to bad loss performance.
- Defense costs are outside of the limit for all lines except for sexual misconduct.
- FIT is dedicated to offering insurance placements/quotes when other markets are not willing to provide fair terms.
- Coverage triggers can be either occurrence or claims-made on any line with exception of Employee Benefits, which is claims-made only.
- FIT covers special events (excluding athletic & animal related) which are common in the non-profit community.
- FIT provides coverage for scheduled physicians/nurses.
- FIT offers 12 equal installments via its financing partner.
- FIT's workers' compensation includes coverage for volunteers and board members.
- FIT purchases \$150,000,000 in property coverage for its members. This amount accounts for more than the Probable Maximum Loss for the 5000 year event, which is more than ten times greater than the insurance market standard of purchase.
- FIT's property coverage is second to none in the industry including coverage for flood, earth movement/sinkhole, ordinance of law, business interruption, scheduled equipment, etc.
- FIT offers full coverage for automobile liability including the often overlooked hired/non-owned liability exposure which is often underrated in the non-profit sector.
- Directors' & Officers and Employment Practices Liability coverage includes coverage for defense, wage & hour claims, fiduciary liability, HIPAA claims, third party liability, and spouse/domestic partner claim cover.
- FIT has the ability to purchase excess insurance from authorized insurance carriers or eligible surplus lines insurers or reinsurers.

Overview Of Services

- | | |
|---------------------------|---|
| • Independent Accounting: | Shores, Tagman & Co. |
| • Administration: | Non-Profit Insurance Services, Inc. |
| • Independent Actuarial: | Casualty Actuarial Consultants, Inc. |
| • Legal: | The Brennan Law Office |
| • TPA Services: | Sedgwick |
| • Loss Control: | Sedgwick |

CONTACT INFORMATION

AGENCY CUSTOMER ID: JONESJ

CONTACT TYPE:		CONTACT TYPE:	
CONTACT NAME:		CONTACT NAME:	
PRIMARY PHONE # <input type="checkbox"/> HOME <input type="checkbox"/> BUS <input type="checkbox"/> CELL	SECONDARY PHONE # <input type="checkbox"/> HOME <input type="checkbox"/> BUS <input type="checkbox"/> CELL	PRIMARY PHONE # <input type="checkbox"/> HOME <input type="checkbox"/> BUS <input type="checkbox"/> CELL	SECONDARY PHONE # <input type="checkbox"/> HOME <input type="checkbox"/> BUS <input type="checkbox"/> CELL
PRIMARY E-MAIL ADDRESS:		PRIMARY E-MAIL ADDRESS:	
SECONDARY E-MAIL ADDRESS:		SECONDARY E-MAIL ADDRESS:	

PREMISES INFORMATION (Attach ACORD 823 for Additional Premises, if applicable)

LOC #	STREET	2450 Old Moutrie rd, ste 103	CITY LIMITS	INTEREST	# FULL TIME EMPL	ANNUAL REVENUES: \$
1			<input type="checkbox"/> INSIDE	<input type="checkbox"/> OWNER		OCCUPIED AREA: SQ FT
BLD #	CITY:	saint augustine	STATE:	<input type="checkbox"/> OUTSIDE	<input type="checkbox"/> TENANT	# PART TIME EMPL
1	COUNTY:		ZIP:			
DESCRIPTION OF OPERATIONS:						ANY AREA LEASED TO OTHERS? Y / N
LOC #	STREET	3841 Reid St	CITY LIMITS	INTEREST	# FULL TIME EMPL	ANNUAL REVENUES: \$
2			<input type="checkbox"/> INSIDE	<input type="checkbox"/> OWNER		OCCUPIED AREA: SQ FT
BLD #	CITY:	Palatka	STATE:	<input type="checkbox"/> OUTSIDE	<input type="checkbox"/> TENANT	# PART TIME EMPL
1	COUNTY:		ZIP:			
DESCRIPTION OF OPERATIONS:						ANY AREA LEASED TO OTHERS? Y / N
LOC #	STREET	3620 Peoria rd	CITY LIMITS	INTEREST	# FULL TIME EMPL	ANNUAL REVENUES: \$
3			<input type="checkbox"/> INSIDE	<input type="checkbox"/> OWNER		OCCUPIED AREA: SQ FT
BLD #	CITY:	Orange Park	STATE:	<input type="checkbox"/> OUTSIDE	<input type="checkbox"/> TENANT	# PART TIME EMPL
1	COUNTY:		ZIP:			
DESCRIPTION OF OPERATIONS:						ANY AREA LEASED TO OTHERS? Y / N
LOC #	STREET		CITY LIMITS	INTEREST	# FULL TIME EMPL	ANNUAL REVENUES: \$
			<input type="checkbox"/> INSIDE	<input type="checkbox"/> OWNER		OCCUPIED AREA: SQ FT
BLD #	CITY:		STATE:	<input type="checkbox"/> OUTSIDE	<input type="checkbox"/> TENANT	# PART TIME EMPL
	COUNTY:		ZIP:			
DESCRIPTION OF OPERATIONS:						ANY AREA LEASED TO OTHERS? Y / N
DEFINITIONS:		LOC #: Location Number	# FULL TIME EMPL: Number Full Time Employees	SQ FT: Square Feet		
		BLD #: Building Number	# PART TIME EMPL: Number Part Time Employees			

NATURE OF BUSINESS

<input type="checkbox"/> APARTMENTS	<input type="checkbox"/> CONTRACTOR	<input type="checkbox"/> MANUFACTURING	<input type="checkbox"/> RESTAURANT	<input type="checkbox"/> SERVICE	DATE BUSINESS STARTED (MM/DD/YYYY)
<input type="checkbox"/> CONDOMINIUMS	<input type="checkbox"/> INSTITUTIONAL	<input type="checkbox"/> OFFICE	<input type="checkbox"/> RETAIL	<input type="checkbox"/> WHOLESALE	
DESCRIPTION OF PRIMARY OPERATIONS					
Gets funding from dept of education to pass through to early learning facilities int he area for children.					
RETAIL STORES OR SERVICE OPERATIONS % OF TOTAL SALES:		INSTALLATION, SERVICE OR REPAIR WORK		OFF PREMISES INSTALLATION, SERVICE OR REPAIR WORK	
		%		%	
DESCRIPTION OF OPERATIONS OF OTHER NAMED INSURED					

ADDITIONAL INTEREST (Provide only the necessary data) Attach ACORD 45 for more Additional Interests, if applicable

INTEREST	NAME AND ADDRESS	RANK:	EVIDENCE:	CERTIFICATE	POLICY	SEND BILL	INTEREST IN ITEM NUMBER	
<input type="checkbox"/> ADDITIONAL INSURED	Attached list of additional insureds						LOCATION:	BUILDING:
<input type="checkbox"/> BREACH OF WARRANTY		LIENHOLDER					VEHICLE:	BOAT:
<input type="checkbox"/> CO-OWNER		LOSS PAYEE					AIRPORT:	AIRCRAFT:
<input type="checkbox"/> EMPLOYEE AS LESSOR		MORTGAGEE					ITEM CLASS:	ITEM:
<input type="checkbox"/> LEASEBACK OWNER		OWNER					ITEM DESCRIPTION	
<input type="checkbox"/> LENDER'S LOSS PAYABLE	REGISTRANT					REFERENCE / LOAN #:	INTEREST END DATE:	
	TRUSTEE					LIEN AMOUNT:	PHONE (A/C, No, Ext):	FAX (A/C, No):
REASON FOR INTEREST:			E-MAIL ADDRESS:					

GENERAL INFORMATION

EXPLAIN ALL "YES" RESPONSES				Y / N
1a. IS THE APPLICANT A SUBSIDIARY OF ANOTHER ENTITY ?				N
<input type="text" value="PARENT COMPANY NAME"/>	<input type="text" value="RELATIONSHIP DESCRIPTION"/>	<input type="text" value="% OWNED"/>		
1b. DOES THE APPLICANT HAVE ANY SUBSIDIARIES?				N
<input type="text" value="SUBSIDIARY COMPANY NAME"/>	<input type="text" value="RELATIONSHIP DESCRIPTION"/>	<input type="text" value="% OWNED"/>		
2. IS A FORMAL SAFETY PROGRAM IN OPERATION?				Y
<input type="checkbox"/> SAFETY MANUAL	<input type="checkbox"/> MONTHLY MEETINGS	<input type="checkbox"/>		
<input type="checkbox"/> SAFETY POSITION	<input type="checkbox"/> OSHA			
3. ANY EXPOSURE TO FLAMMABLES, EXPLOSIVES, CHEMICALS?				N
4. ANY OTHER INSURANCE WITH THIS COMPANY? (List policy numbers)				N
<input type="text" value="LINE OF BUSINESS"/>	<input type="text" value="POLICY NUMBER"/>	<input type="text" value="LINE OF BUSINESS"/>	<input type="text" value="POLICY NUMBER"/>	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
5. ANY POLICY OR COVERAGE DECLINED, CANCELLED OR NON-RENEWED DURING THE PRIOR THREE (3) YEARS FOR ANY PREMISES OR OPERATIONS?				N
<input type="checkbox"/> NON-PAYMENT	<input type="checkbox"/> AGENT NO LONGER REPRESENTS CARRIER	<input type="checkbox"/>		
<input type="checkbox"/> NON-RENEWAL	<input type="checkbox"/> UNDERWRITING	<input type="checkbox"/> CONDITION CORRECTED (Describe):		
6. ANY PAST LOSSES OR CLAIMS RELATING TO SEXUAL ABUSE OR MOLESTATION ALLEGATIONS, DISCRIMINATION OR NEGLIGENT HIRING?				N
7. DURING THE LAST FIVE (5) YEARS, HAS ANY APPLICANT BEEN INDICTED FOR OR CONVICTED OF ANY DEGREE OF THE CRIME OF FRAUD, BRIBERY, ARSON OR ANY OTHER ARSON-RELATED CRIME IN CONNECTION WITH THIS OR ANY OTHER PROPERTY?				N
8. ANY UNCORRECTED FIRE AND/OR SAFETY CODE VIOLATIONS?				N
<input type="text" value="OCCURRENCE DATE"/>	<input type="text" value="EXPLANATION"/>	<input type="text" value="RESOLUTION"/>	<input type="text" value="RESOLUTION DATE"/>	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
9. HAS APPLICANT HAD A FORECLOSURE, REPOSSESSION, BANKRUPTCY OR FILED FOR BANKRUPTCY DURING THE LAST FIVE (5) YEARS?				N
<input type="text" value="OCCURRENCE DATE"/>	<input type="text" value="EXPLANATION"/>	<input type="text" value="RESOLUTION"/>	<input type="text" value="RESOLUTION DATE"/>	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
10. HAS APPLICANT HAD A JUDGEMENT OR LIEN DURING THE LAST FIVE (5) YEARS?				N
<input type="text" value="OCCURRENCE DATE"/>	<input type="text" value="EXPLANATION"/>	<input type="text" value="RESOLUTION"/>	<input type="text" value="RESOLUTION DATE"/>	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
11. HAS BUSINESS BEEN PLACED IN A TRUST?				N
<input type="text" value="NAME OF TRUST"/>				
12. ANY FOREIGN OPERATIONS, FOREIGN PRODUCTS DISTRIBUTED IN USA, OR US PRODUCTS SOLD / DISTRIBUTED IN FOREIGN COUNTRIES? (If "YES", attach ACORD 815 for Liability Exposure and/or ACORD 816 for Property Exposure, if applicable)				N
13. DOES APPLICANT HAVE OTHER BUSINESS VENTURES FOR WHICH COVERAGE IS NOT REQUESTED?				N

REMARKS / PROCESSING INSTRUCTIONS (ACORD 101, Additional Remarks Schedule, may be attached if more space is required, if applicable)

PRIOR CARRIER INFORMATION

YEAR	CATEGORY	GENERAL LIABILITY	AUTOMOBILE	PROPERTY	OTHER:
	CARRIER	Philly			Great american
	POLICY NUMBER				
	PREMIUM	\$	\$	\$	\$
	EFFECTIVE DATE				
	EXPIRATION DATE				
	CARRIER				
	POLICY NUMBER				
	PREMIUM	\$	\$	\$	\$
	EFFECTIVE DATE				
	EXPIRATION DATE				
	CARRIER				
	POLICY NUMBER				
	PREMIUM	\$	\$	\$	\$
	EFFECTIVE DATE				
	EXPIRATION DATE				
	CARRIER				
	POLICY NUMBER				
	PREMIUM	\$	\$	\$	\$
	EFFECTIVE DATE				
	EXPIRATION DATE				

LOSS HISTORY Check if none (Attach Loss Summary for Additional Loss Information)

ENTER ALL CLAIMS OR LOSSES (REGARDLESS OF FAULT AND WHETHER OR NOT INSURED) OR OCCURRENCES THAT MAY GIVE RISE TO CLAIMS FOR THE LAST ____ YEARS						TOTAL LOSSES: \$	
DATE OF OCCURRENCE	LINE	TYPE / DESCRIPTION OF OCCURRENCE OR CLAIM	DATE OF CLAIM	AMOUNT PAID	AMOUNT RESERVED	SUBROGATION Y/N	CLAIM OPEN Y/N

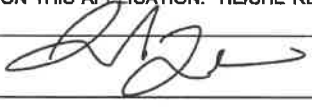
REMARKS (ACORD 101, Additional Remarks Schedule, may be attached if more space is required, if applicable)

SIGNATURE

PERSONAL INFORMATION ABOUT YOU, INCLUDING INFORMATION FROM A CREDIT OR OTHER INVESTIGATIVE REPORT, MAY BE COLLECTED FROM PERSONS OTHER THAN YOU IN CONNECTION WITH THIS APPLICATION FOR INSURANCE AND SUBSEQUENT AMENDMENTS AND RENEWALS. SUCH INFORMATION AS WELL AS OTHER PERSONAL AND PRIVILEGED INFORMATION COLLECTED BY US OR OUR AGENTS MAY IN CERTAIN CIRCUMSTANCES BE DISCLOSED TO THIRD PARTIES WITHOUT YOUR AUTHORIZATION. CREDIT SCORING INFORMATION MAY BE USED TO HELP DETERMINE EITHER YOUR ELIGIBILITY FOR INSURANCE OR THE PREMIUM YOU WILL BE CHARGED. WE MAY USE A THIRD PARTY IN CONNECTION WITH THE DEVELOPMENT OF YOUR SCORE. YOU MAY HAVE THE RIGHT TO REVIEW YOUR PERSONAL INFORMATION IN OUR FILES AND REQUEST CORRECTION OF ANY INACCURACIES. YOU MAY ALSO HAVE THE RIGHT TO REQUEST IN WRITING THAT WE CONSIDER EXTRAORDINARY LIFE CIRCUMSTANCES IN CONNECTION WITH THE DEVELOPMENT OF YOUR CREDIT SCORE. THESE RIGHTS MAY BE LIMITED IN SOME STATES. PLEASE CONTACT YOUR AGENT OR BROKER TO LEARN HOW THESE RIGHTS MAY APPLY IN YOUR STATE OR FOR INSTRUCTIONS ON HOW TO SUBMIT A REQUEST TO US FOR A MORE DETAILED DESCRIPTION OF YOUR RIGHTS AND OUR PRACTICES REGARDING PERSONAL INFORMATION.

ANY PERSON WHO KNOWINGLY AND WITH INTENT TO INJURE, DEFRAUD, OR DECEIVE ANY INSURER FILES A STATEMENT OF CLAIM OR AN APPLICATION CONTAINING ANY FALSE, INCOMPLETE, OR MISLEADING INFORMATION IS GUILTY OF A FELONY OF THE THIRD DEGREE.

THE UNDERSIGNED IS AN AUTHORIZED REPRESENTATIVE OF THE APPLICANT AND REPRESENTS THAT REASONABLE ENQUIRY HAS BEEN MADE TO OBTAIN THE ANSWERS TO QUESTIONS ON THIS APPLICATION. HE/SHE REPRESENTS THAT THE ANSWERS ARE TRUE, CORRECT AND COMPLETE TO THE BEST OF HIS/HER KNOWLEDGE.

PRODUCER'S SIGNATURE		PRODUCER'S NAME (Please Print)	Jordan Jones	STATE PRODUCER LICENSE NO (Required in Florida)	W543999
APPLICANT'S SIGNATURE		DATE		NATIONAL PRODUCER NUMBER	

ACORD™ FLORIDA WORKERS COMPENSATION APPLICATION

DATE (MM/DD/YYYY)

PRODUCER	PHONE (A/C No. Ext): 321-418-7097 FAX (A/C No.):	COMPANY	UNDERWRITER
First Florida Insurance Brokers 125 S Ashley Drive, Suite 250 Tampa, FL 33602		APPLICANT NAME - INCLUDE ALL SUBSIDIARIES & DBA'S TO BE INCLUDED IN COVERAGE, ALONG WITH THEIR FEIN Early Learning Coalition of North Florida, Inc.	
LICENSE #: W543999		MAILING ADDRESS (INCLUDING ZIP CODE) - INCLUDE PRINCIPAL PHYSICAL LOCATION AND ALL INSURED ENTITIES 2450 Old Moultrie Road, #103 St Augustine, FL 32086	
CODE:	SUB CODE:	YRS IN BUS	SIC CODE
AGENCY CUSTOMER ID JONESJ		FEDERAL EMPLOYER ID NUMBER 593691819	NCCI ID NUMBER
		INDIVIDUAL	CORPORATION
		PARTNERSHIP	SUBCHAPTER "S" CORP
		OTHER: <input type="checkbox"/>	
		OTHER RATING BUREAU ID NUMBER	

STATUS OF SUBMISSION

BILLING/AUDIT INFORMATION

<input checked="" type="checkbox"/> QUOTE	<input type="checkbox"/> ISSUE POLICY	BILLING PLAN	PAYMENT PLAN	AUDIT
		<input checked="" type="checkbox"/> AGENCY BILL	<input checked="" type="checkbox"/> ANNUAL	<input type="checkbox"/> AT EXPIRATION
		<input type="checkbox"/> DIRECT BILL	<input type="checkbox"/> SEMI-ANNUAL	<input type="checkbox"/> SEMI-ANNUAL
			<input type="checkbox"/> QUARTERLY	<input type="checkbox"/> QUARTERLY
			<input type="checkbox"/> PREM FINANCED	<input type="checkbox"/> MONTHLY
			<input type="checkbox"/> OTHER: % DOWN:	<input type="checkbox"/> OTHER:

LOCATIONS - LIST ALL PHYSICAL LOCATIONS, INCLUDING OTHER STATES, WHETHER COVERAGE IS REQUESTED OR NOT. IF APPLICANT IS A PROFESSIONAL EMPLOYER ORGANIZATION (PEO)/EMPLOYEE LEASING COMPANY, LIST ALL CLIENT COMPANIES AND THEIR LOCATIONS

#	STREET, CITY, COUNTY, STATE, ZIP CODE
1	2450 Old Moultrie Road, #103 St augustine FL 32086
2	3620 Peoria Rd, Orange Park FL 32065
3	3814 Reid St., Palatka, FL 32177

POLICY INFORMATION

PROPOSED EFF DATE 10/31/2021	PROPOSED EXP DATE 06/01/2022	NORMAL ANNIVERSARY RATING DATE	PARTICIPATING NON-PARTICIPATING	RETRO PLAN
PART 1 - WORKERS COMPENSATION (States) FL	PART 2 - EMPLOYER'S LIABILITY \$ 1,000,000 EACH ACCIDENT \$ 1,000,000 DISEASE-POLICY LIMIT \$ 1,000,000 DISEASE-EACH EMPLOYEE	PART 3 - OTHER STATES INS	DEDUCTIBLE	OTHER COVERAGES U.S.L. & H. VOLUNTARY COMPENSATION
DIVIDEND PLAN/SAFETY GROUP	ADDITIONAL COMPANY INFORMATION			
COINSURANCE LIMIT				

RATING INFORMATION

CHECK HERE IF LIST OF ADDITIONAL CLASS CODES ATTACHED

LOC	CLASS CODE	COMPANY USE	CATEGORIES, DUTIES, CLASSIFICATIONS	# OF EMPLOYEES	ACTUAL REMUNERATION PAST 12 MONTHS	ESTIMATED REMUNERATION FOR NEXT POLICY PERIOD	RATE	ESTIMATED ANNUAL PREMIUM
1	8810		clerical	9	454,858	480,000		
2	8810		clerical		if any			
3	8810		clerical		if any			

SPECIFY ADDITIONAL COVERAGES/ENDORSEMENTS

	FACTOR	FACTORED PREMIUM
TOTAL		\$
drug free		\$
safety		\$
EXPERIENCE MODIFICATION	n/a	\$
MODIFIED PREMIUM		\$
PREMIUM DISCOUNT		\$
EXPENSE CONSTANT	N/A	\$
TOTAL ESTIMATED ANNUAL PREMIUM		\$
MINIMUM PREMIUM		\$
\$	DEPOSIT PREMIUM	\$

INDIVIDUALS INCLUDED/EXCLUDED

PARTNERS, OFFICERS, OWNERS TO BE INCLUDED OR EXCLUDED. (REMUNERATION TO BE INCLUDED MUST BE PART OF RATING INFORMATION SECTION.) ATTACH LIST OF ADDITIONS/EXEMPTIONS, IF ANY. PROVIDE COPIES OF EVIDENCE OF EXCLUSIONS/INCLUSIONS. DISCLOSURES OF THE SOCIAL SECURITY NUMBERS IS VOLUNTARY, AS AN ALTERNATIVE, ATTACH A COPY OF EXEMPTION OR INCLUSION FORM FILED WITH THE STATE OF FLORIDA.

#	NAME	DATE OF BIRTH	SOCIAL SECURITY #	TITLE/RELATIONSHIP	OWNR-SHP %	DUTIES	INC/EXC	CLASS CODE	REMUNERATION
1									
2									
3									

PRIOR CARRIER INFORMATION/LOSS HISTORY

PROVIDE INFORMATION FOR THE PAST 5 YEARS AND USE THE REMARKS SECTION FOR LOSS DETAILS LOSS RUN ATTACHED

YEAR	CARRIER & POLICY NUMBER	ACTUAL/AUDITED PREMIUM	MOD	# CLAIMS	AMOUNT PAID	RESERVE
	CO:					
	POL #:					
	CO:					
	POL #:					
	CO:					
	POL #:					
	CO:					
	POL #:					
	CO:					
	POL #:					

NATURE OF BUSINESS/DESCRIPTION OF OPERATIONS

GIVE COMMENTS AND DESCRIPTIONS OF ALL BUSINESSES, OPERATIONS AND PRODUCTS (INCLUDING OTHER STATES): MANUFACTURING- RAW MATERIALS, PROCESSES, PRODUCT, EQUIPMENT; CONTRACTOR- TYPE OF WORK, SUB-CONTRACTS; MERCANTILE- MERCHANDISE, CUSTOMERS, DELIVERIES; SERVICE- TYPE, LOCATION; FARM- ACREAGE, ANIMALS, MACHINERY, SUB-CONTRACTS. IF CONTRACTOR, PROVIDE LICENSE NUMBER.

PROFESSIONAL EMPLOYER ORGANIZATION (PEO)/EMPLOYEE LEASING COMPANY TEMPORARY EMPLOYMENT SERVICE

Coalition that disperses money to centers in their counties for young children to learn. 95% of the annual revenue is sent to other vendors. They are all clerical at the coalition itself.

EMPLOYEES - ATTACH A LIST OF ADDITIONAL EMPLOYEE NAMES

NAME	CLASS CODE	SOCIAL SECURITY #	NAME	CLASS CODE	SOCIAL SECURITY #

ATTACH THE LAST FOUR (4) UNEMPLOYMENT COMPENSATION EMPLOYER QUARTERLY TAX REPORTS - UCT-6 OR IRS FORM 941. PLEASE EXPLAIN IF UCT-6 OR 941 IS NOT AVAILABLE. DISCLOSURE OF THE SOCIAL SECURITY NUMBERS IS VOLUNTARY, AS AN ALTERNATIVE, THE LATEST UCT-6 FORM WITH CLASS CODES ADDED CAN BE USED IN LIEU OF A SEPARATE LISTING OF EMPLOYEE NAMES, SOCIAL SECURITY NUMBER AND CLASS CODE. ANY EMPLOYEES NOT ON THE UCT-6 FORM SHOULD BE SHOWN SEPARATELY.

GENERAL INFORMATION

EXPLAIN ALL "YES" RESPONSES	YES	NO	EXPLAIN ALL "YES" RESPONSES	YES	NO
1. DOES APPLICANT OWN, OPERATE OR LEASE AIRCRAFT/WATERCRAFT?		<input checked="" type="checkbox"/>	16. ARE PHYSICALS REQUIRED AFTER OFFERS OF EMPLOYMENT ARE MADE?		<input checked="" type="checkbox"/>
2. DO/HAVE PAST, PRESENT OR DISCONTINUED OPERATIONS INVOLVE(D) STORING, TREATING, DISCHARGING, APPLYING, DISPOSING, OR TRANSPORTING OF HAZARDOUS MATERIAL? (e.g. landfills, wastes, fuel tanks, etc)		<input checked="" type="checkbox"/>	17. ANY OTHER INSURANCE WITH THIS INSURER?		<input checked="" type="checkbox"/>
3. ANY WORK PERFORMED UNDERGROUND OR ABOVE 15 FEET?		<input checked="" type="checkbox"/>	18. ANY PRIOR COVERAGE DECLINED/CANCELLED/NON-RENEWED (Last 3 years)?		<input checked="" type="checkbox"/>
4. ANY WORK PERFORMED ON BARGES, VESSELS, DOCKS, BRIDGE OVER WATER?		<input checked="" type="checkbox"/>	19. ARE EMPLOYEE HEALTH PLANS PROVIDED?	<input checked="" type="checkbox"/>	
5. IS APPLICANT ENGAGED IN ANY OTHER TYPE OF BUSINESS?		<input checked="" type="checkbox"/>	20. IS THERE A LABOR INTERCHANGE WITH ANY OTHER BUSINESS/SUBSIDIARY?		<input checked="" type="checkbox"/>
6. ARE SUB-CONTRACTORS AND/OR INDEPENDENT CONTRACTORS USED?		<input checked="" type="checkbox"/>	21. DO YOU LEASE EMPLOYEES TO OR FROM OTHER EMPLOYERS?		<input checked="" type="checkbox"/>
7. ANY WORK SUBLET WITHOUT CERTIFICATES OF INS.?		<input checked="" type="checkbox"/>	22. DO ANY EMPLOYEES PREDOMINANTLY WORK AT HOME?		<input checked="" type="checkbox"/>
8. IS A FORMAL SAFETY PROGRAM IN OPERATION?	<input checked="" type="checkbox"/>		23. WHAT ARE YOUR ESTIMATED ANNUAL REVENUES? \$ 26,000,000		
9. ANY GROUP TRANSPORTATION PROVIDED?		<input checked="" type="checkbox"/>	24. IS THERE ANY CURRENT OR ANTICIPATED DEBT FOR UNPAID PREMIUMS OWED TO ANY PREVIOUS WORKERS' COMPENSATION PROVIDER?		<input checked="" type="checkbox"/>
10. ANY EMPLOYEES UNDER 16 OR OVER 60 YEARS OF AGE?		<input checked="" type="checkbox"/>	CONTACT INFORMATION		
11. ANY PART TIME OR SEASONAL EMPLOYEES?	<input checked="" type="checkbox"/>		IN. SPECTION	PHONE:	
12. IS THERE ANY VOLUNTEER OR DONATED LABOR?	<input checked="" type="checkbox"/>		NAME:	Rhonda Cody	
13. ANY EMPLOYEES WITH PHYSICAL HANDICAPS?	<input checked="" type="checkbox"/>		ACCTNG RECORD	PHONE:	
14. DO EMPLOYEES TRAVEL OUT OF STATE?		<input checked="" type="checkbox"/>	NAME:		
15. ARE ATHLETIC TEAMS SPONSORED?		<input checked="" type="checkbox"/>	CLAIMS INFO	PHONE:	
REMARKS			NAME:		

ANY PERSON WHO KNOWINGLY AND WITH INTENT TO INJURE, DEFRAUD, OR DECEIVE ANY INSURER FILES A STATEMENT OF CLAIM OR AN APPLICATION CONTAINING ANY FALSE, INCOMPLETE, OR MISLEADING INFORMATION IS GUILTY OF A FELONY OF THE THIRD DEGREE OR AS OTHERWISE PUNISHABLE AS PROVIDED UNDER THE LAW.

I UNDERSTAND THAT AS THE EMPLOYER,
I MUST UPDATE THE APPLICATION MONTHLY TO REFLECT ANY CHANGE IN THE REQUIRED APPLICATION INFORMATION; (THE FLORIDA WORKERS COMPENSATION CHANGE SHEET WILL BE USED FOR THIS PURPOSE.)

IF I FILE AN APPLICATION OR APPLICATION UPDATE CONTAINING FALSE, MISLEADING, OR INCOMPLETE INFORMATION WITH THE PURPOSE OF AVOIDING OR REDUCING THE AMOUNT OF PREMIUMS FOR WORKERS COMPENSATION COVERAGE IT IS A FELONY OF THE THIRD DEGREE OR AS OTHERWISE PUNISHABLE AS PROVIDED UNDER THE LAW.

I SHALL SUBMIT TO THE CARRIER, A COPY OF THE QUARTERLY EARNINGS REPORT AND SELF-AUDITS SUPPORTED BY THE QUARTERLY EARNINGS REPORTS, AS REQUIRED BY CHAPTER 443, AT THE END OF EACH QUARTER. IF I OMIT THE NAME OF AN EMPLOYEE FROM THIS QUARTERLY EARNINGS REPORT, FLORIDA STATUTES STATE THAT I WILL REMAIN LIABLE AND WILL REIMBURSE THE CARRIER FOR ANY WORKERS COMPENSATION BENEFITS PAID TO THIS OMITTED EMPLOYEE;

I AGREE TO MAKE AVAILABLE, ALL RECORDS NECESSARY FOR THE PAYROLL VERIFICATION AUDIT AND PERMIT THE AUDITOR TO MAKE A PHYSICAL INSPECTION OF OUR OPERATIONS. I UNDERSTAND FAILURE TO DO THIS SHALL RESULT IN A \$500 PAYMENT TO THE CARRIER TO DEFRAY THE COST OF THE AUDITS;

THAT, IN ACCORDANCE WITH FLORIDA STATUTES 440.381(6), IF I (WE) UNDERSTATE OR CONCEAL PAYROLL, OR MISREPRESENT OR CONCEAL EMPLOYEE DUTIES SO AS TO AVOID PROPER CLASSIFICATION FOR PREMIUM CALCULATIONS, OR MISREPRESENT OR CONCEAL INFORMATION PERTINENT TO THE COMPUTATION AND APPLICATION OF AN EXPERIENCE RATING MODIFICATION FACTOR, I (WE) SHALL PAY A PENALTY OF TEN (10) TIMES THE AMOUNT OF THE DIFFERENCE IN PREMIUM PAID AND THE AMOUNT I (WE) SHOULD HAVE PAID, AND REASONABLE ATTORNEY'S FEES.

FORMER NAMES AND OWNERS

FOR THE LAST 5 YEARS, LIST THE CURRENT BUSINESS NAME AND ANY FORMER NAMES OR PREDECESSOR COMPANIES FOR ALL COMPANIES TO BE COVERED BY THE POLICY. INCLUDE THE FEIN FOR EACH COMPANY.

FOR EACH COVERED COMPANY, LIST ANY CURRENT OWNER WHO HAS MORE THAN 5% OWNERSHIP INTEREST. FOR EACH COVERED COMPANY OR PREDECESSOR COMPANY, LIST ANY OWNER WHO HAD MORE THAN 5% OWNERSHIP INTEREST IN THE LAST 5 YEARS.

OWNERSHIP/COMBINABILITY

DOES THIS BUSINESS OR ANY OF THE OWNERS OF THIS BUSINESS, EITHER INDIVIDUALLY OR IN COMBINATION WITH OTHER OWNERS OF THIS BUSINESS, OWN MORE THAN 50% OF ANY OTHER BUSINESS, WHICH OPERATED AT ANY TIME DURING THE FIVE YEARS PRIOR TO THIS APPLICATION?

YES NO

OR, DOES THIS BUSINESS OWN A MAJORITY INTEREST IN ANOTHER ENTITY, WHICH IN TURN OWNS A MAJORITY INTEREST IN ANY ENTITY THAT OPERATED AT ANY TIME IN THE FIVE YEARS PRIOR TO THIS APPLICATION?

YES NO

IF THE ANSWER TO EITHER OF THE ABOVE QUESTIONS IS YES, COMPLETE THE FOLLOWING SUPPLEMENTAL OWNERSHIP/COMBINABILITY QUESTIONS:

1. IDENTIFY BY NAME, ADDRESS, AND FEIN EACH BUSINESS WHICH IS RELATED BY COMMON OWNERSHIP TO THE APPLICANT BUSINESS.
2. SET FORTH THE DATES EACH BUSINESS WAS IN OPERATION, THE INSURANCE COMPANY THAT PROVIDED WORKERS' COMPENSATION INSURANCE, THE POLICY NUMBER AND THE EXPERIENCE MODIFICATION FACTOR APPLIED TO EACH SUCH POLICY.
3. IF THE POLICY WAS WRITTEN WITHOUT AN EXPERIENCE MODIFICATION FACTOR, PLEASE STATE.

THE APPLICANT HEREBY AUTHORIZES AND REQUESTS EACH RATING ORGANIZATION WITH EXPERIENCE RATING INFORMATION RELATED TO THE APPLICANT AND THE BUSINESS SET FORTH ABOVE TO RELEASE SUCH INFORMATION TO THE INSURER, FWCJUA, OR OTHER RATING ORGANIZATION SO THAT THE CORRECT EXPERIENCE MODIFICATION FACTOR CAN BE DETERMINED.

I HEREBY ACKNOWLEDGE THAT I HAVE READ THE ABOVE STATEMENTS AND PERSONALLY SWEAR THAT THE INFORMATION CONTAINED IN THE APPLICATION IS ACCURATE, THAT I, AS AN OWNER/OFFICER, AM FULLY AUTHORIZED TO SIGN THIS APPLICATION ON BEHALF OF THE APPLICANT AND TO BIND THE APPLICANT.

AS AGENT/PRODUCER, I HEREBY ATTEST THAT I HAVE GIVEN THE APPLICANT/SIGNATORY THE OPPORTUNITY TO READ THE APPLICATION AND I HAVE EXPLAINED ANY AND ALL QUESTIONS REGARDING THE APPLICATION. I ALSO ATTEST THAT I HAVE EXPLAINED TO THE EMPLOYER OR OFFICER THE CLASSIFICATION CODES THAT ARE USED FOR PREMIUM CALCULATIONS PURSUANT TO SECTION 440.381 (2) FLORIDA STATUTES.

OWNER/OFFICER SIGNATURE

DATE

PRODUCER'S SIGNATURE

DATE

PRINT NAME

Jordan Jones

10/26/2021

NOTARY PUBLIC SIGNATURE

DATE

NOTARY PUBLIC SIGNATURE

DATE



COMMERCIAL INSURANCE QUOTATION

Early Learning Coalition Of North Florida, Inc.

Presented By:

NON-PROFIT
Insurance Services

A BALLATOR COMPANY

10/26/2021

Workers Compensation & Employers Liability Proposal

Insured: **Early Learning Coalition Of North Florida, Inc.**
As A Member Of Florida Insurance Trust (FIT)

Address: **2450 Old Moultrie Rd**
Ste 103
Saint Augustine, FL 32086

Coverage Term: **10/31/2021 To 06/01/2022**

Part A: **Workers Compensation**
Benefits – Statutory

- Medical
- Disability
- Death

Part B: **Employers Liability**
\$1,000,000 Each Accident
\$1,000,000 Each Employee For Disease

SCHEDULE OF ESTIMATED PAYROLLS

Class Code	Class Description	Total Payroll
8810		\$480,000
Total Estimated Payroll		\$480,000
Experience Modification Factor		1.00
Total Annual Premium		\$ 987
Pro-Rata Premium		\$ 576
Composite Rate <i>(which will be used at audit based upon final payroll)</i>		0.2056
Deductible		N/A
Stop Loss		N/A

Note that final premium includes all premium credits & debits, including increased employers' liability limits, drug-free workplace & safety, experience modification factor, standard premium discount, terrorism, expense constant, etc.

Terms & Conditions:

1. *Quoted premiums proposed are subject to binding all lines of business quoted by Florida Insurance Trust.*
2. Receive completed, signed and dated WC application within 30 days of binding.
3. Payroll subject to audit.
4. Receive copies of Safety & Drug-Free credit certifications (if applicable).
5. Employee concentration (total number of employees at each physical location).
6. Signed Member Participation Agreement.

Notes:

- ***Please note that volunteers and board members are covered under this policy.***
- Tentative Experience Rate Modification applies until receipt of final modification sheet.
- Discovery and application of Normal Anniversary Rating Date may cause rates & premiums to be adjusted.
- Re-classifications or re-assignments by NCCI or Local Rating Bureau must be applied to the policy and necessary premium adjustments will be endorsed.
- Annual premium is subject to adjustment at policy year end based upon actual payroll.

Forms & Endorsements

- FIT-01 - Information Page
- FIT-02 - Schedule Of Named Insureds
- FIT-03 - Schedule Of Forms & Endorsements
- FIT-08 - Schedule Of Locations
- FIT-WC-01 - Coverage Document - WC

Payment Terms

Payment is due in full within 20 days of the effective date.
FIT offers very competitive premium financing options for monthly payments.

Claims Handling and Administration



Claims Reporting:
877-652-3272 (FAX)
foi@yorkrsg.com

Note: *We ask that you please review the quotation for accuracy and advise if any modifications or revisions are necessary. Please refer to the actual policy form for additional terms, conditions, and exclusions that apply.*



COMMERCIAL INSURANCE QUOTATION

Early Learning Coalition of North Florida, Inc.

Presented By:

NON-PROFIT
Insurance Services

A BALLATOR COMPANY

10/20/2021

The FIT Advantage

FIT is Florida's first and only trust specifically designed to serve the growing non-profit community. FIT is governed by Board of Directors, whose organizations participate in the Trust. Management by members for members allows FIT to stay focused on its goal of bringing the best coverages, services and competitive rates to its membership. Since its inception, FIT has grown from three original charter members to over 175 members and has been recognized as the leader in the non-profit insurance pooling industry. Due to sound management by Non-Profit Insurance Services (NPIS) and the FIT Board of Directors, FIT is a stable and cost effective solution for the Florida non-profit community.

FIT understands that all government-funded non-profits are dealing with tight budgets and difficult insurance market placement conditions. FIT has currently partnered and been endorsed by many non-profit associations in Florida, including Florida Council For Community Mental Health, Hospice & Palliative Care, Florida Association For Rehabilitation Facilities, Florida Association Drug & Alcohol Abuse, Florida Coalition For Children, Florida Council On Aging and many more. As a result of its partnerships, FIT's coverages are customized to meet the needs of Florida's non-profit community and are vastly superior to those available in the marketplace.

Program Coverage Highlights

- FIT stands by its members and has never non-renewed any member due to bad loss performance.
- Defense costs are outside of the limit for all lines except for sexual misconduct.
- FIT is dedicated to offering insurance placements/quotes when other markets are not willing to provide fair terms.
- Coverage triggers can be either occurrence or claims-made on any line with exception of Employee Benefits, which is claims-made only.
- FIT covers special events (excluding athletic & animal related) which are common in the non-profit community.
- FIT provides coverage for scheduled physicians/nurses.
- FIT offers 12 equal installments via its financing partner.
- FIT's workers' compensation includes coverage for volunteers and board members.
- FIT purchases \$150,000,000 in property coverage for its members. This amount accounts for more than the Probable Maximum Loss for the 5000 year event, which is more than ten times greater than the insurance market standard of purchase.
- FIT's property coverage is second to none in the industry including coverage for flood, earth movement/sinkhole, ordinance of law, business interruption, scheduled equipment, etc.
- FIT offers full coverage for automobile liability including the often overlooked hired/non-owned liability exposure which is often underrated in the non-profit sector.
- Directors' & Officers and Employment Practices Liability coverage includes coverage for defense, wage & hour claims, fiduciary liability, HIPAA claims, third party liability, and spouse/domestic partner claim cover.
- FIT has the ability to purchase excess insurance from authorized insurance carriers or eligible surplus lines insurers or reinsurers.

Overview Of Services

- | | |
|---------------------------|---|
| • Independent Accounting: | Shores, Tagman & Co. |
| • Administration: | Non-Profit Insurance Services, Inc. |
| • Independent Actuarial: | Casualty Actuarial Consultants, Inc. |
| • Legal: | The Brennan Law Office |
| • TPA Services: | Sedgwick |
| • Loss Control: | Sedgwick |

Auto Proposal

Named Insured: **Early Learning Coalition of North Florida, Inc.**
As A Member Of Florida Insurance Trust

Insured Address: **2450 Old Moultrie Rd**
Ste 103
Saint Augustine, FL 32086

Contribution & Coverage Summary

Coverage Term: **10/31/2021 to 06/01/2022**

<u>Coverage</u>	<u>Limit</u>	<u>Deductible</u>	<u>Autos Covered (Symbol)</u>
Liability Combined Single Limit	N/A	N/A	N/A
Medical Payments	N/A	N/A	N/A
Uninsured/Underinsured Motorist	N/A	N/A	N/A
Personal Injury Protection (PIP)	N/A	N/A	N/A
Physical Damage – Collision	ACV	\$500	8
Physical Damage – Comprehensive	ACV	\$500	8
Hired / Borrowed Liability	\$1,000,000	\$0	8
Non-Owned Liability	\$1,000,000	\$0	9
Towing/Labor	N/A	N/A	N/A
Rental Reimbursement	N/A	N/A	N/A

* Florida Statute 627.727 states that UM/UIM limit must equal the liability limit unless a waiver is made, which FIT has not elected.

Explanation Of Symbols

- 1 = Any "Auto".
- 2 = Owned "Autos" Only.
- 3 = Owned Private Passenger "Autos" Only.
- 4 = Owned "Autos" Other Than Private Passenger "Autos" Only.
- 5 = Owned "Autos" Subject To No-Fault.
- 6 = Owned "Autos" Subject To A Compulsory Uninsured Motorist Law.
- 7 = Specifically Described "Autos".
- 8 = Hired "Autos" Only.
- 9 = Non-Owned "Autos" Only.

Premium & Subjectivities

	ANNUAL*	PRORATA
Total Contribution	\$ 216.14	\$ 126.13

This proposal is subject to the receipt of the following within 30 days of the effective date or otherwise noted:

1. *Quoted premiums proposed are subject to binding all lines of business quoted by Florida Insurance Trust.*
2. Signed FIT participation agreement.
3. Receipt & acceptable review of MVRs prior to binding, including confirmation that all drivers meet FIT Driver Eligibility guidelines.
4. Enrollment in the SafetyFirst program, free of charge.
5. Receipt of automobile loss control & safety info (if required).
6. Final audit of fleet at end of term with premium adjusted accordingly *(only for fleet automatic accounts previously discussed)*.

Forms & Endorsements

- FIT-01 - Information Page
- FIT-02 - Schedule Of Named Insureds
- FIT-03 - Schedule Of Forms & Endorsements
- FIT-AU-01 – Coverage Document - Automobile

Payment Terms

Payment is due in full within 20 days of the effective date.
FIT offers very competitive premium financing options for monthly payments.

Claims Handling and Administration



Claims Reporting:
877-652-3272 (FAX)
foi@yorkrsg.com

Note: *We ask that you please review the quotation for accuracy and advise if any modifications or revisions are necessary. Please refer to the actual policy form for additional terms, conditions, and exclusions that apply.*

Crime Proposal

Named Insured: **Early Learning Coalition of North Florida, Inc.**
As a Member of Florida Insurance Trust

Insured Address: **2450 Old Moultrie Rd**
Ste 103
Saint Augustine, FL 32086

Contribution & Coverage Summary

Coverage Term: **10/31/2021 To 06/01/2022**

Lines Of Coverage	Limit	Deductible
Crime		
Aggregate Occurrence Limit	\$250,000	
Employee Theft	\$250,000	\$2,500 Per Claim
Third Parties' Property	\$250,000	\$2,500 Per Claim
ERISA (Per Plan)	\$250,000	\$0 Per Claim
Forgery Of Checks	\$250,000	\$2,500 Per Claim
Forgery Of Payment Cards	\$250,000	\$2,500 Per Claim
Money Orders/Counterfeit Money	\$250,000	\$2,500 Per Claim
Theft/Robbery – Inside Premises	\$250,000	\$2,500 Per Claim
Theft/Robbery – Outside Transit	\$250,000	\$2,500 Per Claim
Computer Fraud	\$250,000	\$2,500 Per Claim
Funds Transfer Fraud	\$250,000	\$2,500 Per Claim
Cyber Deception	\$100,000	\$2,500 Per Claim

	ANNUAL*	PRORATA
Premiums	\$ 191.26	\$ 111.61
FLSO Fee	0.11	0.07
FLDFS Fee	9.45	5.51
Total Contribution	\$ 200.83	\$ 117.19

This proposal is effective until 10/31/2021. A request to bind must be received prior to this date.

This proposal is subject to the receipt of the following prior to binding:

1. Completed crime application.

Payment Terms

Payment is due in full within 20 days of the effective date.
FIT offers very competitive premium financing options for monthly payments.

Claims Handling and Administration

Hiscox Claims

Claims Reporting:
520 Madison Avenue, 32nd floor
New York, NY 10022
Fax: 212-922-9652
Email: C-SuiteClaims@hiscox.com

Note: *We ask that you please review the quotation for accuracy and advise if any modifications or revisions are necessary. Please refer to the actual policy form for additional terms, conditions, and exclusions that apply.*

Cyber Proposal

Named Insured: Early Learning Coalition of North Florida, Inc.
As a Member of Florida Insurance Trust

Insured Address: 2450 Old Moultrie Rd
Ste 103
Saint Augustine, FL 32086

Contribution & Coverage Summary

Coverage Term: 10/31/2021 To 06/01/2022

	ANNUAL*	PRORATA
Premiums	See attached for options	_____
Total Contribution	_____	_____

This proposal is subject to receipt of the following prior to binding:

1. Signed & Completed Application

Payment Terms

Payment is due in full within 20 days of the effective date.
FIT offers very competitive premium financing options for monthly payments.

Note: *We ask that you please review the quotation for accuracy and advise if any modifications or revisions are necessary. Please refer to the actual policy form for additional terms, conditions, and exclusions that apply.*

Directors & Officers / Employment Practices Liability Proposal

Named Insured: Early Learning Coalition of North Florida, Inc.
As A Member Of Florida Insurance Trust

Insured Address: 2450 Old Moultrie Rd
Ste 103
Saint Augustine, FL 32086

Contribution & Coverage Summary:

Coverage Term: 10/31/2021 To 06/01/2022

Lines Of Coverage	Limit	Retention	PPL/Retro Date
Directors & Officers Liability	\$1,000,000	\$2,500	10/31/2011
Employment Practices Liability	\$1,000,000	\$2,500	10/31/2011
Fiduciary Liability	\$1,000,000	\$0	10/31/2021
Aggregate Limit For All Lines:	\$1,000,000		
		ANNUAL*	PRORATA
	Total Contribution	\$2,968.68	\$1,732.41

This proposal is subject to the receipt of the following prior to binding:

1. Quoted premiums proposed are subject to binding all lines of business quoted by Florida Insurance Trust.
2. Copy of most recently audited financials
3. Employee Handbook
4. Current list of board members
5. Copy of employment application

Terms & Conditions

- Retentions are as follows:
 - Insuring Agreement A \$0 (Separate limit of \$500,000)
 - Insuring Agreement B \$2,500
 - Insuring Agreement C \$2,500
 - Third Party Coverage \$2,500
- Sublimit on defense expenses of Fair Labor Standards Act claims at \$100,000 with \$2,500 retention.
- HIPAA coverage extension of \$50,000 at same retention of \$2,500.
- Domestic Partner Extension
- Healthcare Organization Coverage Extension
- **All limits above are shared.**

Forms & Endorsements

- FIT-01 - Information Page
- FIT-02 - Schedule Of Named Insureds
- FIT-03 - Schedule Of Forms & Endorsements
- FIT-DO-01 - Coverage Document - D&O/EPLI

Payment Terms

Payment is due in full within 20 days of the effective date.
FIT offers very competitive premium financing options for monthly payments.

Claims Handling and Administration



Claims Reporting:
877-652-3272 (FAX)
froi@yorkrsg.com

Note: *We ask that you please review the quotation for accuracy and advise if any modifications or revisions are necessary. Please refer to the actual policy form for additional terms, conditions, and exclusions that apply.*

VI. New/Unfinished Business

P. Review of Board Membership - INFORMATIONAL

BOARD MEMBERSHIP SUMMARY
As of January 1, 2021

Position	Name	Term Start Date	Term End Date
BAKER			
Total Private Sector	0		
BRADFORD			
Total Private Sector	0		
CLAY			
Governor Appointee Private Sector	Ron Coleman	November 22, 2013	April 30, 2016
Governor Appointee Private Sector	*Brian H. Graham	May 14, 2015	April 30, 2019
Private Sector	Vina Delcomyn	September 2020	September 2024
Total Private Sector	3		
CLAY			
District Superintendent of Schools or Designee	Bianca Montoro	June 2021	June 2025
Total Private Sector	0		
PUTNAM			
Representative of Programs for Children with Disabilities under the Federal Individuals with Disabilities Education Act	Marsha Peacock	September 2021	September 2025
County Health Department Director or Designee	Jessica Bishop	June 2021	June 2025
ST. JOHNS			
Member Appointed by Bd. of County Commissioners or the Governing Board of a Municipality	Christian Whitehurst	March 2021	March 2025
Head Start Director	*Brian McElhone	July 2021	July 2025
Governor Appointee Private Sector CHAIR	Vacant, <i>Chair</i>		
Private Sector	Mike Siragusa	September 2018	September 2022
Private Sector	Michelle Jonihakis	December 2018	December 2022
Private Sector	Kyle Gammon	September 2019	September 2023
Total Private Sector	3		
MULTI COUNTIES			
DCF Regional Administrator or Designee	Vacant		
Regional Workforce Board Executive Director or Designee	*Renee Williams, (Baker, Clay, Nassau, Putnam, St. Johns)	September 2014	September 2022
President of a Florida College System or Designee	* Dr. Myrna Allen, <i>Treasurer</i>	September 2014	September 2022

	(Clay, Putnam, St. Johns)		
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, (Putnam, St. Johns)	December 7, 2016	March 2025
Central Agency Administrator	Teresa Matheny (All Counties)	September 21, 2016	NA
Private Sector	Aubrie Simpson Gotham, <i>Secretary</i> (St. Johns)	December 2018	December 2022
Private Sector	*Joy Stanton, <i>Vice Chair&Standing Chair</i> (St. Johns)	March 2020	March 2024
Private Sector	Whitney Kersey Graves (St. Johns)	March 2021	March 2025
Private Sector	Mary Ann Holanchock	June 2021	June 2025
Total Private Sector	4		
Combined Total Private Sector <i>(Must comprise MORE THAN 1/3 of total Board Membership):</i>	10		
TOTAL MEMBERSHIP	20		

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 retired effective April 30, 2021. We are working with the Governor's office for approval of a new Board Chair appointee.
- **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)
- **Joy Stanton-**Term date is March 16,2020. The Board approved J. Stanton's second term on the March 11, 2020 meeting. J. Stanton's second term expires March 2024.

- **Theresa Little**- 1st term expired December 2020. The Board will vote on approval for a second term at the March 10, 2021 Board Meeting.

Mandatory Seats: All mandatory seats have been filled with the exception of one, Charles Puckett has resigned from the Board and we will have a new DCF Regional Administrator or Designee. Andrew Warnock will replace Charles Puckett and will be voted in at the next Annual Board Meeting on December 1, 2021.

- **Combined Total Private Sector** (*Must be comprised of MORE THAN 1/3 of total Board Membership*): $1/3$ of 20 = 50%. We currently have 10 private sector members.
- **Total Membership:** 15 to 30 members. We currently have 20 board members.

VII. Board Absenteeism Log

INFORMATIONAL

**BOARD
MEMBER ABSENTEEISM LOG**

By-Laws Unexcused absences from two (2)

3.2.B. Mandated

members with three (3) consecutive

X = Attended

MEMBER NAME	9/09/2020	No Meeting Oct-20	No Meeting Nov-20	12/2/2020	No Meeting Jan-21	No Meeting Feb-21	3/11/2021	No Meeting Apr-21	No Meeting May-21	6/9/2021	No Meeting July-21	No Meeting August-21	9/8/2021
Allen, M.	X			X			X			EXCUSED			X
Bishop, J.	Not a member			Not a member			Not a member			X			X
Coleman, R.	X			X			X			X			X
Delcomyn, V.	X			X			EXCUSED			X			X
Gammon, K.	X			X			X			X			X
Garcia, M.	X			X			X			No longer a member			No longer a member
Graham, B.	X			EXCUSED			X			EXCUSED			EXCUSED
Holanchock, M.	Not a member			Not a member			Not a member			Not a member			EXCUSED
Hill, M.	X			X			X			X			No longer a member
Johns, J.	X			EXCUSED			No longer a member			No longer a member			No longer a member
Jonihakis, M.	X			X			X			X			X
Kersey Graves, W.	Not a member			Not a member			X			X			EXCUSED
Little, T.	X			X			X			X			X
Matheny, T	X			X			X			X			X
McElhone, B.	X			X			EXCUSED			X			EXCUSED
Pearson, N.	EXCUSED			EXCUSED			X			No longer a member			No longer a member
Peacock, M.	Not a member			Not a member			Not a member			Not a member			X
Puckett, C.	X			X			EXCUSED			EXCUSED			EXCUSED
Simpkins, K.	X			X			X			EXCUSED			No longer a member
Simpson-Gotham, A.	X			X			X			X			X
Siragusa, M.	X			X			X			X			X
Stanton, J.	X			X			X			X			X
Tauch, P.	X			X			X			X			X
Whitehurst, C.	Not a member			Not a member			X			X			X
Williams, R.	X			X			X			X			X

VIII. Board Comment

IX. Next Meetings

- Wednesday, February 2, 2022 10:30 a.m. –
Exec/Admin Committee Conference Call
Meeting
 - Wednesday, March 9, 2022, 10:30 a.m.-
Board Meeting at
**Renaissance World Golf Village and Convention
Center**
-

X. Adjournment*

***ACTION ITEM**