

Early Learning Coalition of North Florida, Inc.

**BOARD MEETING**

The World Golf Village and Convention Center  
Renaissance World Golf Village and Convention Center  
March 8, 2023  
10:30 a.m.

**ATTENDANCE**

**Members Present:**

Leslie Barstow  
Ronald Coleman  
Vina Delcomyn  
Joy Farris, *Interim Chair*  
Kyle Gammon  
Mary Ann Holanchock  
Michelle Jonihakis  
Brian McElhone  
Jennifer Overly  
Marsha Peacock  
Michael Siragusa  
Renee Williams

**Members Absent:**

Dr. Myrna Allen - *excused*  
Eleanor Hoffman – *excused*  
Mary Ann Holanchock - *excused*  
Brian Graham, *excused*  
Theresa Little- *excused*  
Aubrie Simpson-Gotham - *excused*  
Jessica Stallings - *excused*  
Cassandra Virgo - *excused*  
Patricia Tauch, *excused*

**Staff Present:**

Dawn Bell, Chief Executive Officer  
Susan Pettijohn, Finance Manager  
Christopher Spell, Finance Manager  
Tajaro Dixon, Grants and Operations Manager  
Marie Hanson, Office Manager

**Others Present:**

Teresa Matheny – ECS Rep.  
Patricia Dorsey, Board member nominee  
Krista Joseph, Board member nominee  
Whitney Kersey-Graves, outgoing Board member  
Lillian Dorsey, Public

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**CALL TO ORDER/ROLL CALL**

J. Farris called the meeting to order at 10:30 am. M. Hanson took Roll Call; quorum was met with 12 of the 20 board members in attendance.

**PUBLIC COMMENT**

No comments.

**REVIEW OF DELEGATION OF AUTHORITY ITEMS**

The Board designates authority to the Coalition’s Office Manager to review and approve the Chief Executive Officer’s timesheets, leave requests, work related travel expenses, and other routine operational requests. Delegation items are included in the Board packet to all Board Members. There were no discussion or questions on the items reviewed.

**APPROVAL OF THE DELEGATION OF AUTHORITY ITEMS\***

1. V. Delcomyn motioned to approve the Delegation of Authority Items as presented. R. Williams seconded the motion. No discussion. Motion passed unanimously.

### **APPROVAL OF DECEMBER 7, 2022 ANNUAL BOARD MEETING MINUTES\***

2. R. Williams motioned to approve the December 7, 2022 Board Meeting Minutes. V. Delcomyn seconded the motion. No discussion-motion passed unanimously.

### **REVIEW AND APPROVAL OF 2021-22 AUDIT**

Katia Filippucci of Moss, Krusick and Associates presented the results of the ELCNF 2021-2022 Audit. Financial statements were reviewed and summarized regarding the financial position of ELC of North Florida. S. Pettijohn, Finance Manager, requested that Note #6 be updated to reflect that at June 30, 2022 the Coalition's cash accounts were fully insured. The Audit report was updated by Moss Krusick and filed with the Board documents. There were no findings or discrepancies noted and overall, this was a clean audit. The Audit material was emailed to all Board members.

3. V. Delcomyn motioned to accept and approve the 2021-22 Audit as presented. M. Peacock seconded the motion. No discussion, motion passed unanimously.

### **STAFF AND COMMITTEE REPORTS**

#### **A. CEO Report-Verbal**

D. Bell updated the Board on the state releasing more money to the providers but noted that the providers are still struggling with staffing. D. Bell updated the Board on the ongoing search for a new Finance Manager.

#### **B. FINANCE MANAGER'S REPORT**

S. Pettijohn and C. Spell presented the following report:

##### Desk Reviews and Audits

Our DEL monitoring occurred the last week in Oct and first week in November. The final report reflected no issues. The half year desk review for Jan22 thru Jun22 was completed. We paid a small amount from our unrestricted funds their findings. The desk review for Jul22 thru Dec 22 is currently in progress.

02 Financial Statements (see attachment)

Attached are the 02 financial statements for FY 2022-23. We currently have a small year-to-date loss due to timing of the receipt of miscellaneous donations. 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 is currently 2.7% which is lower than our target of 4%. SR Administration percentage is currently 4.0% which is less than our target of 5%. All other targets and restrictions remain in alignment with Grant requirements.

*Susan Pettijohn and Chris Spell*

**Early Learning Coalition of North Florida**

FY 2022-2023

As of December 31,2022

	9/29/2023			Favorable
Notice of Awards	Annual Budget	Q2 Budget	Q2 Actual	(Unfavorable)
School Readiness (SR)	\$ 22,906,772	\$ 11,453,386.00	\$ 10,147,790	\$ (1,305,596)
PDG Services	74,990	37,495	74,841	37,346
CRRSA	2,144,687	1,072,344	597,441	(474,903)
ESSER	87,905	43,953	87,784	43,832
ARP	53,654,648	26,827,324	18,161,611	(8,665,713)
Voluntary Prekindergarten (VPK)	19,867,462	9,933,731	10,069,481	135,750
<b>Total Notice of Award</b>	<b>98,736,464</b>	<b>\$ 49,368,232</b>	<b>\$ 39,138,948</b>	<b>(10,229,284)</b>
<b>Subrecipient Expense</b>				
School Readiness (SR)	\$ 21,766,279	\$ 10,883,139.50	\$ 9,686,157	\$ 1,196,983
PDG Services	74,990	37,495	74,841	(37,346)
CRRSA	2,144,687	1,072,344	597,441	474,903
ESSER	87,905	43,953	87,784	(43,831)
ARP	53,654,648	26,827,324	18,161,611	8,665,713
Voluntary PreKindergarten (VPK)	19,803,067	9,901,534	10,059,491	(157,958)
<b>Total Subrecipient Expense</b>	<b>\$ 97,531,576</b>	<b>\$ 48,765,788</b>	<b>\$ 38,667,325</b>	<b>\$ 10,098,463</b>
<b>Grant Funds Available to ELC of North FL</b>	<b>\$ 1,204,888</b>	<b>\$ 602,444</b>	<b>\$ 471,623</b>	<b>(130,821)</b>
<b>Other Donations and Revenue</b>				
Interest Income	\$ 600	\$ 300	\$ 634	334
Clay Electric Foundation	15,000	7,500	0	0
Quality Teacher's Conference	6,000	0	0	0
Miscellaneous Donations	3,500	1,750	2,181	431
<b>Total Revenues</b>	<b>\$ 1,229,988</b>	<b>\$ 611,994</b>	<b>\$ 474,438</b>	<b>(130,056)</b>
<b>ELC of North Florida Estimated Expense</b>				
Salaries	\$ 595,000	\$ 297,500	\$ 249,821	47,679
PR Taxes	65,000	32,500	18,984	13,516
Health Insurance & HSA Contributions	150,000	75,000	71,752	3,248
Pension	40,000	20,000	11,323	8,677
Life, Disability, and WC	18,000	9,000	5,989	3,011
Staff Development	10,000	5,000	5,677	(677)
Contract Services	12,000	6,000	0	6,000
Auditing	15,000	7,500	5,700	1,800
Legal	500	250	0	250
Printing & Reproduction	2,000	1,000	332	668
Repairs & Maintenance	1,000	500	0	500
Office Sites - Occupancy	65,000	32,500	23,268	9,232
Postage, Freight & Delivery	4,000	2,000	337	1,663
Rentals - Office Equipment	6,000	3,000	1,436	1,564
Office Supplies	12,000	6,000	3,530	2,470
Communications	22,000	10,000	9,638	362
D & O Insurance	2,700	2,700	3,038	(338)
General Liability	8,700	8,700	7,434	1,266
Equipment <\$5000	4,500	2,250	5,064	(2,814)
Equipment >\$5000	4,000	0	0	0
Travel - n State	8,000	4,000	0	4,000
Travel - Out of State	6,000	3,000	5,787	(2,787)
Travel • Local	7,000	3,500	2,003	1,497
Bank Fees	500	250	0	250
Software/Licenses/Support	20,000	10,000	5,286	4,714
Web Service	35,000	17,500	11,100	6,400
Other employee expenditures	4,000	2,000	8	1,992
ADP Fees	9,000	4,500	3,365	1,135

Dues & Subscriptions	15,000		7,500	10,069	(2,569)	
Taxes, Licenses and Fees		800		400		325
Misc. - Other Current Charges		9,000		4,500	2,056	2,444
Quality Program	65,000	32,500		12,710		19,790
<b>Total ELC North Florida Estimated Expense</b>	<b>1,216,700</b>	<b>611,050</b>		<b>475,782</b>		<b>135,268</b>
<b>Surplus or (Loss)</b>	<b>\$ 13,288</b>	<b>\$ 944</b>		<b>\$ (1,344)</b>		<b>\$ (284)</b>

APPROVED 6/21/2023

Early Learning Coalition of North Florida

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Balance Sheet

As of December 31, 2022

ASSETS

Cash, Operating	\$ 8,501,246
Cash, Money Market	61,928
Petty Cash	200
Deposits	850
DEL Receivable	10,730,040
ECS Advance ARPA	12,000,000
Prepaid Expense	5,600
Equipment	6,498
Less: Accumulated Depreciation	(6,498)

TOTAL ASSETS \$ 31,299,864

LIABILITIES

Episcopal Children's Services Payable	\$ 14,078,064
DEL Advance Payable	17,352,413
Interest due to OEL	19,685
Accrued Vacation	24,129
Accrued Employee Benefits	468

TOTAL LIABILITIES \$ 31,474,759

Net Assets at 6/30/2022 (173,551)  
Net change at 09/30/2022 (1,344)

Total liabilities and Net Assets \$ 31,299,864

**C. 2ND QUARTER PROGRAM UPDATE**

*Coalition Activities:*

- The Division of Early Learning (DEL) Fiscal Monitoring occurred October 31 – November 3, 2022. This is in the Draft Report stage as of today's date.
- The DEL Accountability Review (for 21/22) was completed and the Coalition received the Final Report December 7, 2022. There was a total of 12 compliance issues. Three were the Coalition's (regarding background screening documentation/policy, board roster updates, and board recusal). The other nine were programmatic and routine in nature. All

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corrective actions were completed before the final report, and acknowledged in the report.

- The Coalition/Episcopal Children's Services 2021/2022 Contract closed-out on schedule and with no issues.
- Coalition staff started their annual review of Information Technology Policies and Procedures and anti-virus refresher trainings.
- The entirely updated School Readiness (SR) Plan for 2022-2024 was submitted to DEL ahead of schedule/DEL deadline.
- The Coalition received final DEL approvals for all outstanding 2019-2021 SR Plan amendments.
- DEL released School Readiness updated program guidance for 22/23, and the Coalition was able to make all needed updates for the second quarter monitoring period.
- Coalition staff completed the annual review and updates of the CEO Succession Plan Handoff Report.

*Episcopal Children's Services (ECS) Contract Monitoring:*

The 2022/2023 First Quarter Monitoring was performed November 4 - 18, 2022. This monitoring included all DEL required "eligibility" criteria for School Readiness and VPK. Additional areas of review were the Annual Data and Data Security Systems Review and American Rescue Plan Act (ARPA) Provider Application Monitoring. From this review, there were only three compliance issues. These required staff refresher training sessions and some required corrections during monitoring. (Two of the compliance issues involved new staff to the position.) The staff trainings were held and corrections were made before the final report.

The 2022 /2023, Second Quarter Monitoring is scheduled for February 13 – 27, 2023. This monitoring will include all DEL required "eligibility" criteria for School Readiness and VPK. Additional areas of review will be Contract Certifications/Assurances Verifications, Non-direct Costs Review (1<sup>st</sup> and 2<sup>nd</sup> quarters combined), and ARPA Provider Application Monitoring.

*ALL full reports are available upon request.*

## **NEW/UNFINISHED BUSINESS**

### **APPROVAL OF EPISCOPAL CHILDREN'S SERVICES 2022/2023 CONTRACT AMENDMENT #0003-22**

Revisions:

- A. Items #1-3 were to update the School Readiness budgeted amounts per the January 26, 2003 Notice of Award and to add grant award information for "Other Direct Services" on bottom of contract attachment 9 (School Readiness Budget).

4. R. Williams motioned to approve the Episcopal Children's Services 2022/2023 Contract Amendment 0003-#22. V. Delcomyn seconded the motion. No discussion, motion passed unanimously.

### **APPROVAL OF REVISIONS TO THE 2022-2023 BUDGET FOR EARLY LEARNING COALITION OF NORTH FLORIDA**

On Jan 26, 2023, The Division of Early Learning sent a revision to the Notice of Award for the 2022-2023 Grant Year. Compared to our previously approved budget this revision reflects the actual NOA for FY2022-23.

The allocation of these funds between ECS and ELCNF has been agreed to by both entities.

5. J. Overly motioned to approve the revisions to the 2022-2023 Budget For Early Learning Coalition of North Florida. R. Williams seconded the motion. No discussion, motion passed unanimously.

### **APPROVAL OF THE COALITION'S COOP (CONTINUITY OF OPERATIONS PLAN)**

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

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

- Changes in names, titles and contact information.
- Changes in ECS Office Addresses

6. V. Delcomyn motioned to approve the Coalition's Coop (Continuity of Operations Plan). M. Jonihakis seconded the motion. No discussion, motion passed unanimously.

### **RETRO APPROVAL OF THE ELCNF CYBER INSURANCE COVERAGE WITH FLORIDA INSURANCE TRUST**

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.

Effective December 11, 2022, ELCNF are renewing the following coverage with Florida Insurance Trust (FIT):

- Cyber Coverage, Cost: \$9,164.00 (18 months coverage)

The total cost of this coverage exceeds Dawn Bell, C.E.O's authority to approve.

7. V. Delcomyn motioned to approve the ELCNF Cyber insurance coverage with Florida Insurance Trust. M. Jonihakis seconded the motion. No discussion, motion passed unanimously.

### **APPROVAL OF REPRESENTATIVE OF PRIVATE HOME CARE PROVIDERS PATRICIA DORSEY**

Patricia Dorsey is the owner/operator of Legacy 3 Child Development Center. Patricia is a former (retired) special education teacher/administrator and Director of special education. She brings a global perspective to the needs of young children. Her mission is to represent the providers throughout the state giving a sincere, authentic voice to the services they provide, the challenges and struggles they face as childcare providers.

Her Term will be March 2023 to March 2028

8. L. Barstow motioned to approve the representative of private home care providers Patricia Dorsey. J. Overly seconded the motion. No discussion, motion passed unanimously.

### **APPROVAL OF THE MEMBER APPOINTED BY THE BOARD OF COUNTY COMMISSIONERS KRISTA JOSEPH**

Krista Joseph has been appointed to fill the vacancy created by the recent change in Commissioner elections and assignments.

Commissioner Joseph's ELCNF term would extend from March 2023 to March 2028.

9. V. Delcomyn motioned to approve the member appointed by the Board of County Commissioner Krista Joseph. J. Overly seconded the motion. Leslie Barstow recused herself from the vote, Memorandum of Conflict on file with the Board documents. No discussion, motion passed unanimously.

### **REVIEW OF BOARD MEMBERSHIP-INFORMATIONAL**

### **BOARD ABSENTEEISM LOG - INFORMATIONAL**

### **BOARD COMMENTS**

D. Bell announced Board member Whitney Kersey-Graves will no longer serve on our Board due to a conflict with her job per DEL.

D. Bell announced Interim Chair, Joy Farris, has resigned from our Board. Joy will be serving on the Episcopal Children's Services Board.

### **NEXT MEETINGS**



The next scheduled meetings are as follows:

- Wednesday, May 3, 2023 10:30 a.m. – Exec/Admin Committee Conference Call Meeting
- Wednesday, June 21, 2023 10:30 a.m. – Board Meeting

**ADJOURNMENT\***

10. V. Delcomyn motioned for adjournment at 11:30 am. R. Williams seconded the motion. No discussion, motion passed unanimously.

**Minutes Submitted By: Marie Hanson, Office Manager**

APPROVED 6/21/2023