



BOARD OF DIRECTORS MEETING
March 6th, 2017; 10:00 a.m.
Murray Nelson Government Center
102050 Overseas Highway
Key Largo, FL 33037

- | | | |
|------|---|--------------------------|
| I. | Welcome & Introductions | Adrian Alfonso |
| | A. Roll Call | |
| I. | Approval of Minutes | Adrian Alfonso |
| | A. Motion to approve the February 2017 Board of Directors Meeting minutes. (pg. 3) | |
| II. | Chairman's Report | Adrian Alfonso |
| III. | Audit Committee Report | Adrian Alfonso |
| | A. Independent Audits' Report (pg. 20) | |
| | B. Loss Prevention Report (pg. 43) | |
| IV. | Legislative Committee Report | Alex Soto/Matthews Bruno |
| V. | Finance Committee Report | Bob Eadie |
| | A. Resolution 03062017-01 (Authorize the President and CEO to execute the Early Head Start Match contract and receive funds from The Children's Trust. pg. 48) | |
| | B. Resolution 03062017-02 (This resolution presents a recommendation to cancel RFP#ELCMDM2016-11 (Human Resource Management System and Payroll Services) based on the consideration described in the background section of this resolution. pg. 51) | |
| | C. Resolution 03062017-03 (Authorize the President and CEO to release a Request for Proposal for Early Head Start Classroom Evaluations and Coaching Services for Miami-Dade County. pg. 54) | |
| | D. Resolution 03062017-04 (Authorize the President and CEO to negotiate and execute amendments to Curriculum Materials contracts listed in the background of this resolution. pg. 57) | |
| | E. Resolution 03062017-05 (Authorize the President and CEO to approve the Parent Activity Fund allocation for Early Head Start Programs. pg. 60) | |
| | F. Resolution 03062017-06 (Accept the final Notice of Award and approve the Early Learning Coalition's Second Amendment to the Annual Budget for fiscal year 2016-2017. pg. 63) | |
| | G. Resolution 03062017-07 (To approve a one-time, temporary increase to provider rates as listed in the background of this resolution. This resolution is also requesting approval to amend the School Readiness plan to include this action. pg. 66) | |

Mission: To promote high-quality school readiness, voluntary pre-kindergarten and after school programs, thus increasing all children's chances of achieving future educational success and becoming productive members of society. The Coalition seeks to further the physical, social, emotional and intellectual needs of Miami-Dade and Monroe County children with a priority toward the ages before birth through age 5.



- H. Slot Utilization
 - i. Miami Dade County (pg. 78)
 - ii. Monroe County (pg. 79)
 - iii. EHS (pg. 80)
 - iv. Title V/Refugee (pg. 81)
- I. EHS Credit Card Expenditure Report (pg. 82)

VI.	Citrus Health Network Presentation	Jackie Romillo
VII.	CEO Report	Evelio Torres
VIII.	Public Comments	Adrian Alfonso
IX.	Adjourn	Adrian Alfonso

Mission: To promote high-quality school readiness, voluntary pre-kindergarten and after school programs, thus increasing all children's chances of achieving future educational success and becoming productive members of society. The Coalition seeks to further the physical, social, emotional and intellectual needs of Miami-Dade and Monroe County children with a priority toward the ages before birth through age 5.



Minutes

Board of Directors Meeting
February 6th, 2017; 8:00 a.m.
David Lawrence Jr. Community Meeting Room

- Board Attendees:** Adrian Alfonso (chair); Theresa Axford; Rick Beasley (via conference call); Tina Carroll-Scott; Shaleen Fagundo; Robert Eadie; David Lawrence Jr; Gilda Ferradaz; Alexander Soto; Alan Eckstein; Dr. Mara Zapata; Gladys Montes; Loreen Chant; J. Abilio Rodriguez; Gerald Schwartz; Matthews Bruno; Philip Gassman, James Haj (Rep. Rachel Spector)
- Board Absentees:** Theresa Axford; Russell Benford
- Staff Attendees:** Evelio Torres (President/CEO); Lisa Sanabria; Jackye Russell; Mercy Castiglione; Fiorella Altare; Dr. Anabel Espinosa; Kerry Allen; Michelle Meilan; Sandra Gonzalez; Wilfredo Ayala; Jason Johnson; Milton Silvera; Miguel Alfonso; Lydia Clarke; Victor Caballero; Angelo Parrino; Pamela Hollingsworth; Liliana Murillo; Tamara Garcia; Diana Lane; Mary Williams; Ileana Vallejo; Chris Armely;
- General Attendees:** Julienne Balhan (Devereux); Ben York Parent powered PBC); Susanna Loeb (Stanford University); Vittotia DeCeuria (MDCPS); Debby Schwartz; Gail Harris; Emounte Banks (Room 2 Bloom); Jackie Romillo (CHN); Daniela Feurch (FIU); Emily Cardenas (The Children's Trust); Juanita Walker (Sheyes); Victor Rojas (The Children's Trust)

I. Welcome and Introductions

Adrian Alfonso

- A. Alfonso called the meeting to order and welcomed everyone.
- L. Sanabria called roll and a quorum was established with nineteen (18) voting members.
- A. Alfonso thanked Mary Williams for her hard work and dedication to the Early Learning Coalition. Mary is the managing director of Monroe County and will be retiring next month. M. Williams has been a tremendous asset to the coalition and will be missed she will remain on staff part-time.
- A. Alfonso thanked the Monroe County ELC staff for participating with the Wesley House and a host of other agencies in the Holiday Helpers gift giving. A number of fund raising events took place to raise funds and solicit unwrapped donated gifts. They were able to provide vouchers to 95 of our "working poor" families with a total of 182 children Keys-wide. The at-risk families were taken care of by vouchers sponsored by Wesley House Family Services. The parents were able to take their vouchers to the designated locations and select holiday gifts for their children. This was a huge community effort. Additionally, a special thanks to the founder of a local Key West charity, Kat's Hat. Owner Bill Basiliko contacted the coalition and pledged to provide ten (10) \$500 checks to our neediest families- no strings attached and they were free to use the money for any purpose. Mr. Basiliko signed the checks and wrote a personal holiday card to each family. When he learned one of the families was a single mom with 6 children to support, he wrote her a check for \$1,000. It is this type of generosity from members of our community that encourages others to support the ELC and the children and families served. Mr. Basiliko serves as a role model for giving.
- A. Alfonso stated that the ELC participated in the 9th annual statewide Celebrate Literacy Week, Florida! This year's theme was "Literacy Changes Our World!" On Wednesday January 25, 2017, at 9:00 am, students, providers, staff,



board members, community partners and families throughout the state read “I Don’t Want to Be a Frog” by Dev Petty and “From Head to Toe” by Eric Carle with infant/toddler classes. A. Alfonso thanked Gerald Schwartz and other board members who participated and for continuing to support the ELC mission in such a special way.

- A. Alfonso stated that in the packet there were two letters to the editor written by E. Torres and D. Lawrence which were published in the Miami Herald referencing the Miami International Book Fair. The Early Learning Coalition attended the fair from Nov. 18-20 and was able to distribute more than 1,255 books to young children and speak to hundreds of families about the importance of early learning and early literacy. Families who visited the Early Learning Coalition’s tent at Children’s Alley participated in impromptu readings, received books and reading crowns.
- A. Alfonso stated that On Friday, February 3rd at 4:30pm the Early Learning Coalition in partnership with Lakeshore Learning Materials and Kaplan Early Learning Company, brought 2016 Latin Grammy winner 123 Andrés, a young children’s singer to perform a free concert at Miami Children’s Museum. 123 Andrés is one of the most exciting new voices on the family music scene in the US and Latin America. Billboard Magazine calls him ‘A rock star for little language learners’. The first 300 families received a free CD (Arriba Abajo) that was recently named a ‘Notable Children’s Recording’ for 2017 by the Association for Library Service to Children, a division of the American Library Association.
- A. Alfonso stated that they had a short video from Kidworks USA Preschool to share.

II. Approval of Minutes

Adrian Alfonso

- A. Alfonso called for the approval of the meeting minutes from December, 2016.
 - G. Ferradaz moved to approve the minutes.
 - B. Eadie seconded the motion.
 - Motion was passed unanimously.

III. Executive Committee Report

Adrian Alfonso

- Resolution 01062017-01 Requested: Authorize the President and CEO to request a revised Non-Federal Share Waiver from the U.S. Department of Health and Human Services for the Early Head Start Grant, reducing the initial request (see attached resolution) by \$95,000.00 for a new request total of \$4,128,156.00. Fiscal Impact: \$4,128,156.00 for fiscal year 2015-2016 Funding Source: Administration for Children and Families U.S. Department of Health and Human Services
 - Motion to approve resolution by A. Eckstein.
 - Motion seconded by J. Schaechter.
 - Motion was unanimously passed.

IV. Finance Committee Report

Bob Eadie

- Resolution 01252017-01 Authorize the President and CEO to negotiate and execute an amendment to Contract PSA16-22 with ASGK Public Strategies LLC, D/B/A Kivvit. Fiscal Impact: The contract amount increases by \$90,000.00 for a total contract amount not to exceed \$238,500.00 for the fiscal year 2016-2017, which is subject to availability of funding. Funding Source: Florida Office of Early Learning
 - Motion to approve resolution by B. Eadie.
 - Motion seconded by G Ferradaz.
 - Motion was unanimously passed.
- B. Eadie stated that the budget remains on track, with the exception of Early Head Start which is 7% over budget we had foreseen this and are watching it closely. It is expected to receive additional funding by years end. B. Eadie also stated that VPK it is starting to level out.



- B. Eadie stated that Miami Dade County is showing a net decrease in dollars and children served. Letters were sent out inviting families to apply for School Readiness so the wait list will reflect 0. Monroe County's wait list remains at 0.
- B. Eadie stated that there was an error made when rounding in the template for providers pay rate, it had no impact but the pay rates need to be corrected in the system and the board needs to approve so staff can submit to OEL.
 - Motion to approve change in the template by A. Eckstein.
 - Motion seconded by H. Carruthers.
 - Motion was unanimously passed.
- B. Eadie stated that the EHS credit card expenditures is included in the packet for the board to review

V. Provider Services Committee Report

Rick Beasley/Shaleen Fagundo

- R. Beasley stated that the Provider Services Committee met on 12.13.2016 and reviewed three provider cases:
 - Bola Childcare and Learning Center the provider is under investigation by The Department of Children's and Family for a potential neglect and child abuse case. The case was continued until the next meeting as more information was requested.
 - My Little Angels I & II, the Office of Early Learning detected the discrepancy of a child with dual enrollment in Miami-Dade County and Monroe County and reported the finding to the ELC so that it may be reviewed and rectified. Loss prevention monitor reviewed the Provider and found fraudulent activity. After reviewing the case the committee terminated the provider's contract for 5 years.
 - Marie M. Laurenceau Family Day Care Home the provider was placed on a corrective action plan effective September 26, 2016 due to a Class 1 violation for Premises/Misrepresentation; CPR document was altered. Subsequently the ELC received notice of cancellation from insurance company via mail on November 2, 2016, stating policy for provider was cancelled effective 9/21/2016. As of 12/9/2016, no notice of renewed insurance has been received by the ELC. After reviewing the case the committee terminated the provider's contract for 5 years.
- S. Fagundo stated that Provider Services Committee met on 01.31.2017 and reviewed nine provider cases:
 - Reagan Educational Academy was placed on a corrective action plan for the period of 6 months. The probation term began March 7, 2016 and ended September 7, 2016. During this probationary term they received 2 class II violations for ratio (ratio requires 1 staff member for every 4 children and they had 1 staff member supervising 6 children) and background screening (verification of employment history for the past 2 years was not on file for the employee). The case was continued for 30 days pending the outcome of the DCF appeal.
 - My Little Angels I & II was previously reviewed at our December meeting. Our board counsel received a motion for re-hearing from their attorney. The motion was approved and final decision on this case will be made at our next meeting.
 - The Academy of Knowledge Preschool was placed on the USDA Florida Food Program Disqualified list for repeating a serious deficiency and owing the Internal Revenue Service. There was no representative from the childcare if they choose to be represented at the next meeting we will allow it but the committee decided to terminate their contract for 5 years.
 - Early Learning Bright Academy had a class I violation for the supervision rule (an unscreened individual was left alone to supervise children in care). DCF's report stated that 2 staff members were supervising classrooms without background screenings on file. After reviewing the case the committee terminated the contract till the end of the year (June 30th) with the right to re-apply in 2017-2018.
 - Kids R Us II received a class I violation for the supervision rule (an unscreened individual was left alone to supervise children in care). After reviewing the case the committee placed the provider on a 6 month corrective action plan with the agreement that if any additional class 1 or 2 violations are received they would have no right to appeal.



- Miss Carusi Learning Center received a class I violation for the supervision rule (an unscreened individual was left alone to supervise children in care). After reviewing the case the committee placed the provider on a corrective action plan for the remainder of the contract with the agreement that if any additional class 1 or 2 violations are received they would have no right to appeal.
- Small World Montessori 5 the provider sent a renewed certificate of insurance on 12/09/2016 after contacting the insurance company it was confirmed that the policy was cancelled on 12/30/2015. The case was appointed to the Director of Loss Prevention & Compliance. She reported that there was reason to believe the COI documents were altered in various occasions and considered provider a high risk if the ELC were to continue to contract with them. After reviewing the case the committee terminated the provider's contract for 5 years and asked the fraud department to review the case one last time, if no discrepancies exist then the decision stands.
- Lincoln Marti received a class 1 violation for the supervision rule (a 5 year child was not adequately supervised and left the center, staff was not aware for about 15 minutes). After reviewing the case the committee placed the provider on a 12 month corrective action plan with the agreement that if any additional class 1 or 2 violations are received they would have no right to appeal. The committee also recommended training for all the teachers on handling disruptive behavior and risk assessments for the center.
- Bola Childcare was previously reviewed at our December meeting. The committee had requested more information before making a decision. After reviewing the new evidence the committee placed the provider on a 12 month corrective action plan with the agreement that if any additional class 1 or 2 violations are received they would have no right to appeal. The committee also required that all teachers working at the center sign an affidavit stating that they are aware that the young man in question is not to be in or around the childcare.

VI. Programs Committee Report

Judy Schaechter

- J. Schaechter stated that the Programs & Policy Committee met on December 20th, 2016 and discussed the following:
 - Obesity Prevention
 - Let's Move Childcare- Funded by the Centers for Disease Control & Prevention / Nemours Foundation, 352 low-income centers in Miami-Dade & Broward counties trained, 95 Quality Counts centers trained, 1,408 teachers trained and 17,600 children served.
 - Structured Physical Activity Initiative- Funded by the Health Foundation South Florida, training partner is the CATCH Foundation, 55 low-income centers trained, 22 Quality Counts centers trained, 165 teachers trained and 2,750 children served.
 - Electronic cigarettes
 - Funded by the Health Foundation South Florida, training partner is the CATCH Foundation, 55 low-income centers trained, 22 Quality Counts centers trained, 165 teachers trained and 2,750 children served.
 - Firearm safety
 - In Development- Potential partners are the local Police Department and the Public Library System, the goal is to education/awareness campaign on Gun Safety that includes the following:
 - Articles in the ELC Provider & Parent Newsletter.
 - Social Media
 - Facebook & Twitter weekly posts.
 - ELC & PDI websites
 - Recurring slider links
 - Flyers & Brochures
 - Available in all ELC facilities for families.
 - In-person trainings for ELC staff, providers and families. Trainings to be conducted by local police department at the ELC and the main branches of Public Library System.
- J. Schaechter stated that the 2016-2017 Early Head Start school year will have:
 - 86% of the children will have completed a hearing and vision screening
 - 96% of the children will have a medical home.
 - 16% of the children will have received preventative dental care.



- J. Schaechter stated that due to the change in the board meeting schedule it has affected the programs scheduling. The programs committee will meet 6 times this year at 7:00 am right before our scheduled board meetings.

VII. CEO Report/Presentations

- a. KIVVIT
- b. READY4K!
- c. CEO Report

Grace Turiano/Kelly Penton
Dr. Ben York/Dr. Susanna Loeb
Evelio Torres

http://www.elcndm.org/about_us/Board/minutes/Board/CEO%20report/CEOR02062017.pdf

VIII. Public Comments

Adrian Alfonso

IX. Adjourn

Adrian Alfonso

2016

2017

Name	July	Aug. 4	Sept. 8	Oct. 6	Nov. 3	Dec. 1	Jan	Feb. 2	Mar.	April	May	June	Absences
Adrian Alfonso	No	0	0	0	0	0	No	0					0
Axford, Theresa	No	E	0	0	0	0	No	1					1
Beasley, Roderick E.	No	0	0	0	0	0	No	Phone					0
Benford, Russell	No	0	Phone	0	0	0	No	1					1
Carrol-Scott, Tina	No	1	0	0	0	Phone	No	0					1
Carruthers, Heather	No	0	1	Phone	0	1	No	0					2
Chant, Loreen	No	0	0	0	0	Phone	No	0					0
Diaz, Marisol	No	0	0	0	0	1	No	0					1
Eadie, Robert	No	0	0	0	0	0	No	0					0
Eckstein, Alan	No	0	0	0	0	Phone	No	0					0
Fagundo, Shaleen	No	1	0	0	1	Phone	No	0					2
Ferradaz, Gilda	No	0	0	0	0	Phone	No	0					0
Gassman, Philip	No	0	E	E	E	Phone	No	0					0
Hai, James	No	0	0	Phone	0	1	No	Rep					1
Lawrence, David Jr.	No	Phone	0	0	0	0	No	0					0
Montes, Gladys	No	0	0	E	0	Phone	No	0					0
Rodriguez, Abilio	No	0	0	1	0	0	No	0					1
Schaechter, Judy	No	0	0	E	0	E	No	0					1
Soto, Alexander	No	0	0	0	0	0	No	0					0
Schwartz, Gerald K.	No	0	0	1	0	0	No	0					1
Zapata, Mara	No	0	0	0	0	0	No	0					0
TOTAL	0	17	18	16	20	18	0	18					10

Legend
0= Present
Phone= Phone
1= Absent
E= Excused
Rep= Representative on behalf of



#UnplugConnect!

Early education. Lifelong success.

Quick Links

[Teacher of the Month](#)

[Community Event](#)

[Early Learning Program Information and Updates](#)

[In Early Education News](#)

[Professional Development Institute](#)

[Upcoming Events and Resources](#)

Connect With Us!



President's Message



Dear Friends:

We would like to thank you for [pledging](#) to be a part of the [Unplug & Connect Campaign](#). The Early Learning Coalition of Miami-Dade/Monroe wants to encourage parents and caregivers to spend quality time each and every day talking, reading, and singing with children and setting aside technological devices. We have heard many comments from families who have taken the pledge about the positive difference it can make on family time. Please help us spread the word by sharing our [Unplug and Connect](#) campaign information with others.

We thank you for joining us at our February 16th ELC Lunch Café. This month's café was a celebration of Black History Month; featuring an esteemed panel of speakers who focused on the importance of education in the black community. Lunch was generously provided by Becker's School Supplies. To attend next month's Women's History Month café please visit trainings.elcmdm.org to register.

As always, we thank you for your partnership.

Please follow us on [Facebook](#) and [Twitter](#) for up-to-date information on programs and events.

Sincerely,

A handwritten signature in black ink, appearing to read 'Evelio C. Torres'.

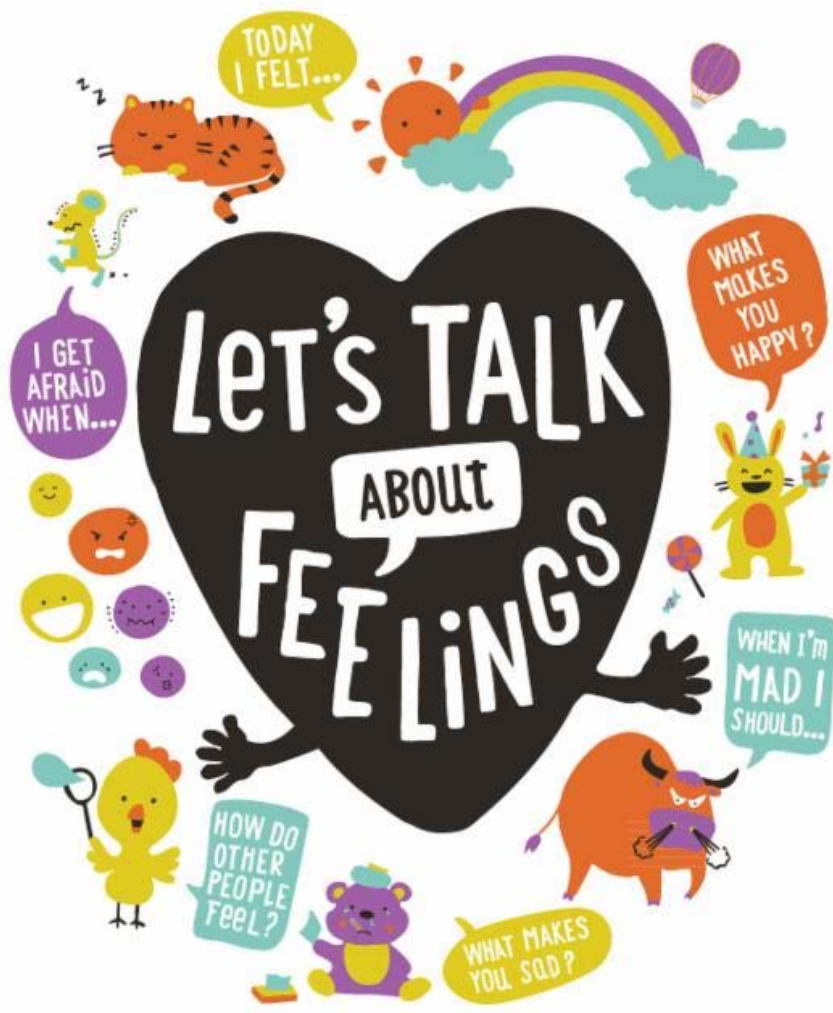
Evelio C. Torres
President & CEO

TALKING IS TEACHING MIAMI



LEARN ABOUT OUR NEW CAMPAIGN!
#LETSTALKMIAMI





TALKING IS TEACHING.ORG

TALKING IS
TEACHING.

TALK
READ
SING

Teacher of the Month

As a part of our continuous commitment to quality early learning programs, we would like to highlight the Quality Counts Teacher of the Month. Working in conjunction with our program partners, Florida International University, the United Way, Family Central and Children's Forum, we highlight instructors who have been recognized for applying excellence in the classroom. This month, we recognize **Natalia Zuniga** from **It's a Small World #1**. She has more than **9 years of experience** in early education. Congratulations **Natalia Zuniga**.



QUALITY COUNTS

Striving for High Quality Early Learning



Teacher Spotlight: January



Natalia Zuniga

Teacher Name

It's a Small World #1

Program Name

Four year olds

Classroom/ Age
Group

9

Number of Years in Early
Education

Because our understanding of early learning and best-practices is continuously advancing, high-quality, ongoing professional development is essential in navigating the complexities of early childhood education. With that said, we would like to commend Natalia Zuniga for furthering her education. She is currently pursuing her associate's degree at Miami Dade College in Early Care and Education. Her enthusiasm for learning new things is inspiring and she works tirelessly to provide new, creative ways to engage and teach her students with a hands-on approach.

Quality Counts would like to recognize and thank Ms. Natalia Zuniga for her commitment to quality early childhood education!

Community Events

January Events

Early Learning Coalition Program Information and Updates

Featured Article:

The Early Learning Coalition urges you to Unplug and Connect each day to spend quality time with your child talking, reading, singing and doing activities that promote socio-emotional bonding, increased communication skills and lifelong learning. Studies show that just 15 minutes of reading with your child everyday helps build literacy skills.



It's time to
UNPLUG & Connect

Take the pledge to put down your mobile device and spend quality time with your children. Commit to talk, read and/or sing to with your young children to help them grow emotionally, intellectually and socially.

Learn more and take the pledge to #unplugconnect today at www.unplug.eldmdm.org

1. [Unplug; connect with your own kids](#)
2. [VPK Snapshots](#)
3. [February is National Children's Dental Month](#)
4. [GOVERNOR SCOTT'S "FIGHTING FOR FLORIDA'S FUTURE" BUDGET INVESTS IN FLORIDA'S FUTURE](#)

In Early Education News

1. [Closing the Preschool Gap at Home](#)



The Professional Development Institute has a brand new website with great new features! Now users are able to search and register for courses in their area, find upcoming events in the community, and have access to great online resources. Visit our site and create your user account today:

<http://trainings.elcmdm.org>.

Training Calendar

The Professional Development Institute is pleased to provide continuous education courses for our early education providers. To register for these professional development opportunities, visit:

trainings.elcmdm.org.

Upcoming Events

Celebrate Children's Week!



CELEBRATE CHILDREN'S WEEK

The Early Learning Coalition invites you to a **free** celebration of children and families at the Miami Children's Museum. There will be guest readings, costumed characters, live performances, lots of books and information on community resources.

Highlights

Capoeira for Children Presentations
 Miami-Dade Public Library System Mobile Library
 Safety Demonstrations from the Miami-Dade Fire Department
 Art with the Bass Museum
 Guest Readers

Miami Children's Museum
 980 MacArthur Causeway,
 Miami, FL 33132

Friday, March 17, 2017
 from 3:00 to 7:00 p.m.

Don't miss this once a year event honoring the children and families of Miami-Dade County.



Join the Early Learning Coalition to celebrate Children's Week.



Tens of thousands of 'hand art' is hung throughout the Capitol Rotunda Sunday, March 26 - Friday, March 31, 2017 creating an amazing display of children's art.

'Hand art' is decorated by children and their teachers, and collected at child care centers and schools across the state. The hands hang in the Capitol Rotunda as a reminder to legislators and advocates that we must take care of our most precious commodity - our children.

To have your center participate in this hands-on activity and have it hung in the state capitol, please **click the link** for instructions on creating your hand art and send your artwork to:

Nichelle Calhoun by March 3, 2017 to:

Early Learning Coalition of Miami-Dade/Monroe
2555 Ponce De Leon Blvd.
Suite #500
Coral Gables, FL 33134

**You may also enter your artwork via social media using the hashtag #GiveUsAHand and @ChildrensWeek.
Win Prizes - Enter by using - #GiveUsAHand and @ChildrensWeek.**

Caring for Kids

connect families.
Caring for Kids
FAMILY HEALTH
AND SAFETY FAIR
10th ANNUAL

February
25, 2017
11:00am
to
2:00pm

At
MDC
InterAmerican
Campus
627 SW 27th Ave

- Free health screenings for children and adults.
- Connect to community agencies and services.
- Free games, giveaways, food, prizes & entertainment!

[Free Kids Workshop at Home Depot](#)

[Wellness Wednesdays in the Gables](#)

[Koubek Center Launches Free Bilingual Family Series](#)

[Toddler Storytime at Palmetto Bay](#)

[Lantern Light Festival](#)

[Storytime at North Miami Library with Mayor Dr. Smith Joseph](#)

Stay Connected

Join Our Mailing List!



Sponsored by



OFFICE OF
Early Learning
LEARN EARLY. LEARN FOR LIFE.

Miami-Dade: 2555 Ponce de Leon Blvd, Suite 500, Coral Gables, FL 33134 305-646-7220
Monroe: 1111 12 St, Suite 206, Key West, FL 33040 305-296-5557

**EARLY LEARNING COALITION OF
MIAMI-DADE/MONROE, INC.**

FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION AND
INDEPENDENT AUDITORS' REPORT

JUNE 30, 2016 AND 2015

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS - June 30, 2016 and 2015	
Statements of Financial Position.....	3
Statements of Activities.....	4
Statements of Functional Expenses.....	5
Statements of Cash Flows.....	6
Notes to Financial Statements.....	7-11
SUPPLEMENTARY INFORMATION - June 30, 2016	
Schedule of Expenditures of Federal Awards and State Financial Assistance.....	12-13
Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance.....	14
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	15-16
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, <i>Rules of the Auditor General</i>	17-18
Schedule of Findings and Questioned Costs – Federal Awards Programs.....	19-20



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Early Learning Coalition of Miami-Dade/Monroe, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of the Early Learning Coalition of Miami-Dade/Monroe, Inc. (the "Organization") (a Florida nonprofit organization), which comprise the statements of financial position as of June 30, 2016 and 2015, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.650, *Rules of the Auditor General*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2016, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



CERTIFIED PUBLIC ACCOUNTANT

Coral Gables, Florida
December 22, 2016

EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2016 AND 2015

	ASSETS	
	<u>2016</u>	<u>2015</u>
Cash and cash equivalents	\$ 1,368,833	\$ 2,757,679
Grants receivable	15,137,627	13,826,310
Furniture and equipment, net	297,451	394,927
Other assets	<u>328,122</u>	<u>176,643</u>
TOTAL ASSETS	<u>\$ 17,132,033</u>	<u>\$ 17,155,559</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 15,036,896	\$ 14,930,756
Deferred revenues	47,011	62,695
Other liabilities	<u>989,271</u>	<u>885,312</u>
TOTAL LIABILITIES	<u>16,073,178</u>	<u>15,878,763</u>
NET ASSETS		
Unrestricted	<u>1,058,855</u>	<u>1,276,796</u>
TOTAL NET ASSETS	<u>1,058,855</u>	<u>1,276,796</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 17,132,033</u>	<u>\$ 17,155,559</u>

The accompanying notes are an integral part of these financial statements.

EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
	<u>Unrestricted</u>	<u>Unrestricted</u>
SUPPORT AND REVENUES		
Grants	\$ 181,816,920	\$ 162,821,343
The Children's Trust	4,941,634	3,081,831
Contributions and other	<u>22,675</u>	<u>57,014</u>
TOTAL SUPPORT AND REVENUE	<u>186,781,229</u>	<u>165,960,188</u>
EXPENSES:		
Early education services	181,705,315	160,645,988
Management and general	<u>5,293,855</u>	<u>4,828,192</u>
TOTAL EXPENSES	<u>186,999,170</u>	<u>165,474,180</u>
CHANGE IN NET ASSETS	(217,941)	486,008
NET ASSETS, BEGINNING OF YEAR	<u>1,276,796</u>	<u>790,788</u>
NET ASSETS, END OF YEAR	<u>\$ 1,058,855</u>	<u>\$ 1,276,796</u>

The accompanying notes are an integral part of these financial statements.

EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	2016			2015		
	Early Education Service	Management and General	Total	Early Education Service	Management and General	Total
Dues and subscriptions	\$ 6,632	\$ 23,347	\$ 29,979	\$ 2,742	\$ 20,114	\$ 22,856
Enhancement projects	7,805,576	-	7,805,576	2,412,071	-	2,412,071
Educational materials (Quality Initiatives)	1,886,294	2,795	1,889,089	2,986,439	26,787	3,013,226
Equipment repairs and maintenance	155,970	8,950	164,920	3,391	142	3,533
Insurance	90,506	20,312	110,818	57,362	5,637	62,999
Meetings and conferences	35,917	23,965	59,882	6,691	4,792	11,483
Occupancy costs	1,444,542	(59,539)	1,385,003	1,114,062	27,650	1,141,712
Office	415,623	154,458	570,081	377,762	(46,843)	330,919
Other	(24,127)	27,390	3,263	24,934	16,085	41,019
Postage and freight	70,485	20,929	91,414	74,835	8,471	83,306
Printing	168,154	18,433	186,587	167,198	38,622	205,820
Professional fees	1,336,363	660,225	1,996,588	635,691	1,008,274	1,643,965
Salaries and benefits	11,948,646	4,155,640	16,104,286	8,360,969	3,305,955	11,666,924
Direct child care	151,943,404	-	151,943,404	142,033,238	-	142,033,238
Sub-recipient contracts	3,691,481	20,398	3,711,879	2,044,258	117,945	2,162,203
Telephone	360,731	15,528	376,259	236,936	16,303	253,239
Travel and training	345,289	55,835	401,124	106,071	177,855	283,926
TOTAL EXPENSES BEFORE DEPRECIATION	181,681,486	5,148,666	186,830,152	160,644,650	4,727,789	165,372,439
DEPRECIATION	23,829	145,189	169,018	1,338	100,403	101,741
TOTAL EXPENSES	\$ 181,705,315	\$ 5,293,855	\$ 186,999,170	\$ 160,645,988	\$ 4,828,192	\$ 165,474,180

The accompanying notes are an integral part of these financial statements.

EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	<u>\$ (217,941)</u>	<u>\$ 486,008</u>
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	169,017	101,741
Changes in assets and liabilities:		
Grants receivable	(1,311,317)	(760,054)
Other assets	(151,479)	631,377
Accounts payable	106,140	98,520
Deferred revenues	(15,684)	35,114
Other liabilities	<u>103,959</u>	<u>182,968</u>
TOTAL ADJUSTMENTS	<u>(1,099,364)</u>	<u>289,666</u>
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(1,317,305)</u>	<u>775,674</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of furniture and equipment	<u>(71,541)</u>	<u>(306,189)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(71,541)</u>	<u>(306,189)</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(1,388,846)	469,485
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>2,757,679</u>	<u>2,288,194</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 1,368,833</u></u>	<u><u>\$ 2,757,679</u></u>

The accompanying notes are an integral part of these financial statements.

**EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

NOTE 1 - NATURE OF ORGANIZATION

Early Learning Coalition of Miami-Dade/Monroe, Inc. f/k/a Miami-Dade School Readiness Coalition, Inc. (the "Organization") was incorporated under the laws of the State of Florida on April 12, 2000, following the enactment of Florida State Statute 411.01 that established the Florida Partnership for School Readiness (the "Partnership"). The Organization has been entrusted to implement the Voluntary Pre-kindergarten ("VPK") program in accordance with the laws, rules and regulations of the State of Florida particularly the Voluntary Pre-kindergarten Education Program Act, Chapter 1002, Part V, Florida Statutes. This program is designed to prepare all 4-year olds for kindergarten and build the foundation for future educational success.

The Organization's mission is to promote school readiness and voluntary pre-kindergarten programs, thus increasing the probability for all children of achieving future educational success and becoming productive members of society. The Organization seeks to further the physical, social, emotional and intellectual needs of Miami-Dade and Monroe County children beginning before birth through age five.

Substantially all of the Organization's support and revenue was received from a contract with the Partnership. The contract provides for a comprehensive program of readiness and services that enhances the cognitive, social and physical development of children in order to achieve performance standards and outcome measures established by the Partnership. The Organization provides school readiness services to every eligible family, to the extent that funding resources are available. The Organization receives additional support and revenue from grants and donations from other sources.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Organization prepares its financial statements on the accrual basis of accounting. Accounting standards establish external financial reporting standards for not-for-profit organizations, which include four basic financial statements: the statement of financial position, the statement of activities, the statement of functional expenses, and the statement of cash flows. Accounting standards require that resources be classified for accounting and reporting purposes into the following three separate classes of net assets:

- **Unrestricted** - Net assets which are not subject to any donor-imposed stipulations or restrictions; and include all revenue, gains and losses that are not changes in permanently or temporarily restricted net assets.
- **Temporarily Restricted** - Net assets whose use by the Organization is limited by donor-imposed stipulations that either expire with the passage of time or that can be fulfilled or otherwise removed by actions of the Organization pursuant to those stipulations. The Organization presently does not have any temporarily restricted net assets.
- **Permanently Restricted** - Net assets whose use by the Organization is limited by donor-imposed stipulations that neither expire with the passage of time nor can be fulfilled or otherwise removed by actions of the Organization. The Organization presently does not have any permanently restricted net assets.

Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP") requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures including, but not limited to the determination of the net realizable value of receivables and the useful lives of donated and acquired assets. Accordingly, actual results could differ from those estimates.

EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Concentration of Credit Risk

The Organization places its cash deposits with creditworthy, high-quality institutions. At times, cash balances may temporarily exceed the Federal Deposit Insurance Coverage (“FDIC”) limit of \$250,000.

Through the use of Repurchase Agreement Contracts with the financial institutions, the Organization’s deposits are fully collateralized on a daily basis with U.S. Government securities and Government Agency Bonds pledged up to the amount of deposits. The securities will be priced at their fair market value on the day of the transaction plus an excess margin to ensure deposits will be fully secured. Under these agreements, a daily confirmation is generated by the financial institutions showing what securities the Organization contractually owns. Repurchase accounts are not covered by FDIC insurance.

The Organization has \$1,058,855 in net assets as of June 30, 2016. Substantially all of the Organization’s support was provided by the Federal government and the State of Florida under early childhood education and voluntary pre-kindergarten programs. A significant reduction in this level of support, if this were to occur, would have an adverse effect on the Organization’s programs and activities and its ability to satisfy its financial and program obligations and commitments. However, the payable obligations under the subcontracted service provider arrangements are only payable from the Organization upon support provided from the Federal government and the State of Florida. To the extent the subcontracted payment arrangements will not be forthcoming, the Organization will not be obligated. The Organization’s risk is limited to the support received from the federal and state grants.

Fair Value of Financial Instruments

The fair value of financial instruments is determined by reference to various market data and other valuation techniques, as appropriate. Unless otherwise disclosed, the fair value of financial instruments, including cash and cash equivalents, grants receivable, accounts payable, deferred revenues and other liabilities, approximates their recorded values due primarily to the short-term nature of their maturities.

Cash and Cash Equivalents

The Organization considers all highly-liquid investments with a maturity of three months or less to be cash equivalents.

Furniture and Equipment, Net

Furniture and equipment are stated at cost at the date of acquisition. Major betterments and additions are capitalized, while replacements, maintenance and repairs which do not improve or extend the lives of the respective assets are charged to expense as incurred. Donated furniture and equipment are recorded at their fair market value at the date of donation. Upon retirement or disposal of assets, the cost and accumulated depreciation are eliminated from the accounts and the resulting gain or loss is included in revenues or expenses. Depreciation is computed using the straight line method over the estimated useful lives of the assets, which generally range from 3 to 5 years.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been made in the accompanying financial statements.

EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes (Continued)

The Organization recognizes and measures tax positions taken or expected to be taken in its tax return based on their technical merit and assesses the likelihood that the positions will be sustained upon examination based on the facts, circumstances and information available at the end of each period. Interest and penalties on tax liabilities, if any, would be recorded in interest expense and other non-interest expense, respectively.

The U.S. Federal jurisdiction and Florida are the major tax jurisdictions where the Organization files tax returns. The Organization is generally no longer subject to U.S. Federal or State examinations by tax authorities for years before 2013.

Support and Revenue

The Organization's principal source of revenue is derived from federal and state grants. Grant revenues are recognized based on the incurrence of allowable costs for cost reimbursement awards. Contributions are recognized upon receipt, unless accompanied by restrictions or conditions. Based on the Organization's experience with the grantors, management has determined that the related grants receivable are fully collectible. Consequently, no allowance for doubtful accounts is included in the accompanying financial statements.

Grants and other revenues where the donor-imposed restrictions are met in the same reporting period in which the revenue is recognized are reported as unrestricted support.

Allocation of Functional Expenses

Program expenses and management and general expenses have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Directly identifiable expenses are charged to programs and supporting services. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Subsequent Events

The Organization has evaluated subsequent events through December 22, 2016, which is the date the financial statements were available to be issued.

NOTE 3 - FURNITURE AND EQUIPMENT, NET

Furniture and equipment as of June 30, 2016 is comprised of the following:

	<u>2016</u>	<u>2015</u>
Office equipment	\$ 1,350,834	\$ 1,279,293
Furniture and fixtures	<u>148,220</u>	<u>148,220</u>
	1,499,054	1,427,513
Less: accumulated depreciation	<u>(1,201,603)</u>	<u>(1,032,586)</u>
	<u>\$ 297,451</u>	<u>\$ 394,927</u>

EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

NOTE 3 - FURNITURE AND EQUIPMENT, NET (Continued)

Pursuant to the contract with the Partnership, upon termination of the contract the Partnership retains title to all furniture and equipment purchased with funds provided by the Partnership. Accordingly, these assets are recorded as temporarily restricted net assets and are reported under the caption "School Readiness Services."

Depreciation expense was \$169,017 and \$101,741 for the years ended June 30, 2016 and 2015, respectively.

NOTE 4 - ACCOUNTS PAYABLE

Accounts payable consist of the following at June 30:

	<u>2016</u>	<u>2015</u>
Child Development	\$ 13,259,263	\$ 13,389,463
Other	<u>1,777,633</u>	<u>1,541,293</u>
	<u>\$ 15,036,896</u>	<u>\$ 14,930,756</u>

NOTE 5 - COMMITMENTS AND CONTINGENCIES

Operating Leases

The Organization leases its Miami-Dade and Monroe County facilities under noncancelable operating leases expiring in at various dates through June 2024. Additionally, the Organization leases copiers. Future minimum payments under these leases are as follows:

<u>Fiscal year June 30, 2016</u>	
2017	\$1,039,707
2018	1,061,423
2019	680,988
2020	333,366
Thereafter	<u>692,019</u>
	<u>\$3,807,503</u>

Rent expense for the years ended June 30, 2016 and 2015 was approximately \$1,023,304 and \$874,000, respectively.

Other

The Organization participates in a number of federal and state grants assistance programs. Amounts received or receivable from grantor agencies are subject to audit and compliance testing by those agencies to determine if activities undertaken by the Organization comply with the conditions of the grant. Any disallowed amounts may constitute a liability to the Organization. Management believes that no material liability will arise from any such audits.

EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

NOTE 5 - COMMITMENTS AND CONTINGENCIES (Continued)

Litigation

The Organization is exposed to various asserted and unasserted potential claims encountered in the normal course of business. In the opinion of management, the resolution of these matters will not have a material effect on the Organization's financial position or results of operations.

SUPPLEMENTARY INFORMATION

EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2016

Federal/State Agency Pass-through Entity, Federal Program/State Project	CFDA/ CFSA Number	Contract/ Grant Number	Expenditures
FEDERAL AWARDS:			
U.S. Department of Health and Human Services Passed Through Florida's Office of Early Learning			
Temporary Assistance to Needy Families	93.558	SR196	\$ 18,588,504
Child Care Development Fund (CCDF) Cluster:			
CCDF Block Grant	93.575	SR196	42,634,026
Performance Pilot Program	93.575	PP614	603,790
CCDF - Mandatory Matching	93.596	SR196	19,915,221
CCDF-Cluster Program			63,153,037
Social Services Block Grant	93.667	SR196	15,396
U.S. Department of Health and Human Services Administration for Children and Families Office of Head Start			
	93.600	04HP0007/01	8,562,682
HIPPY - Passed through University of South Florida TANF			
	93.558	N/A	120,532
Passed through South Florida Workforce Agency TANF			
	93.558	N/A	991,647
Passed through Department of Children and Families: Office of Refugee Settlement			
Refugee and Entrant Assistance - State Administered Programs	93.566	XK004	479,552
Refugee and Entrant Assistance - Discretionary Grants	93.576	XK004	973,635
			1,453,187
Centers for Disease Control and Prevention Passed through Nemours Foundation PPHF: Early Childcare and Education Obesity Prevention Program - Obesity Prevention in Young Children - financed solely by Public Prevention and Health Funds			
	93.742	1U58DP0004102-01	270,402
Total U.S. Department of Health and Human Services			93,155,387
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 93,155,387

EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2016

Federal/State Agency Pass-through Entity, Federal Program/State Project	CFDA/CFSA Number	Contract/ Grant Number	Expenditures
STATE FINANCIAL ASSISTANCE:			
Florida's Office of Early Learning			
Voluntary Pre-Kindergarten Education	48.108	SV196	\$ 57,442,717
Voluntary Pre-Kindergarten Education - Outreach and Awareness	48.108	OA196	<u>141,886</u>
Total Florida's Office of Early Learning			<u>57,584,603</u>
Passed through University of Florida Voluntary Pre-Kindergarten Education	48.108	N/A	<u>31,775</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 57,616,378</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE			<u>\$ 150,771,765</u>

EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2016

1. GENERAL

The Schedule of Expenditures of Federal Awards and State Financial Assistance included herein represent all of the Federal Awards and State projects of the Organization during the year ended June 30, 2016.

2. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented using the accrual basis of accounting and includes expenses incurred by the Organization during the year ended June 30, 2016.

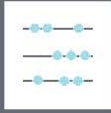
3. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal and state grant activity of the Organization during its fiscal year July 1, 2015 to June 30, 2016. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and Chapter 10.650, Rules of the Auditor General of the State of Florida. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

4. SUB-RECIPIENTS

Of the federal and state expenditures presented in this schedule, the Organization provided federal awards and state financial assistance to sub-recipients as follows:

<u>Program Title</u>	<u>Federal CFDA / State CSFA Number</u>	<u>Amount provided to Sub-recipients</u>
FEDERAL AWARDS:		
Temporary Assistance for Needy Families	93.558	\$ 414,870
Child Care and Development Fund Block Grant	93.575	530,927
Child Care and Development Fund - Mandatory Matching	93.596	463,098
Head Start	93.600	192,778
Social Services Block Grant	93.667	<u>1,269</u>
Total Federal Awards Provided to Sub-recipients		<u>\$ 1,602,942</u>



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Early Learning Coalition of Miami-Dade/Monroe, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Early Learning Coalition of Miami-Dade/Monroe, Inc. (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 22, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

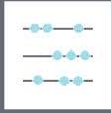
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida
December 22, 2016



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
CHAPTER 10.650, *RULES OF THE AUDITOR GENERAL***

To the Board of Directors
Early Learning Coalition of Miami-Dade/Monroe, Inc.

Report on Compliance for Each Major Federal Program and State Project

We have audited Early Learning Coalition of Miami-Dade/Monroe, Inc.'s (the "Organization") compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended June 30, 2016. The Organization's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program and state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.


CERTIFIED PUBLIC ACCOUNTANT

Coral Gables, Florida
December 22, 2016

**EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL AWARDS PROGRAMS AND STATE
 FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 2016**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified that are not considered to be a material weakness(es)? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards and State Financial Assistance

Internal control over major federal programs and state projects:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified that are not considered to be a material weakness(es)? _____ Yes X None reported

Type of auditor’s report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance or Chapter 10.650, *Rules of the Auditor General*? _____ Yes X No

Identification of major programs:

<u>CFDA/CFSA Number</u>	<u>Name of Federal/State Program or Cluster</u>
93.575 / 93.596	Child Care Development Fund Cluster
93.600	Head Start
48.108	VPK State General Funds

Dollar threshold used to distinguish between Type A and Type B programs:
 \$ 2,794,662 Federal
 \$ 1,728,491 State

Auditee qualified as low-risk auditee? _____ X Yes _____ No

**EARLY LEARNING COALITION OF MIAMI-DADE/MONROE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL AWARDS PROGRAMS AND STATE
FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2016**

SECTION II – FINANCIAL STATEMENT FINDINGS

CURRENT YEAR FINDINGS

None

PRIOR YEAR FINDINGS

None

SECTION III – FEDERAL PROGRAM AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS

CURRENT YEAR FINDINGS

None

PRIOR YEAR FINDINGS

None

No management letter is required as there were not any findings required to be reported in the management letter.



Loss Prevention & Compliance

Ana Rodriguez, Director of Loss Prevention & Compliance
Victor Caballero, Loss Prevention & Compliance Supervisor

RESTITUTION PAID DIRECTLY TO ELCMDM										
Name	Case Number	SS Number	Amount Owed	2015-2016	2016-2017	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Remaining Balance
Undisclosed	MI-96-0210	2423	\$ 5,571.00	\$ 1,910.24	\$ 1,850.24	\$ 1,690.24	\$ 120.00	\$ 40.00		\$ 1,810.52
Undisclosed	MI-96-0249	2834	\$ 9,099.00	\$ 500.00	\$ -	\$ -	\$ -			\$ 8,599.00
Undisclosed	MI-96-0185	5972	\$ 169.84	\$ 169.84	\$ -	\$ -	\$ -			\$ -
Undisclosed	MI-96-0299	8224	\$ 5,910.48	\$ 5,910.48	\$ -	\$ -	\$ -			\$ -
Undisclosed	MI-96-0324	2590	\$ 7,231.00	\$ 180.00	\$ 50.00	\$ 50.00	\$ -			\$ 7,001.00
Undisclosed	MI-96-0331	9694	\$ 29,140.58	\$ 29,140.58	\$ -	\$ -	\$ -			\$ -
Undisclosed	MI-96-0316	9334	\$ 2,237.00	\$ 80.00	\$ -	\$ -	\$ -			\$ 2,157.00
Undisclosed	MI-96-0339	0126	\$ 10,578.00	\$ 600.00	\$ 300.00	\$ 300.00	\$ -			\$ 9,678.00
Undisclosed	MI-96-0336	2431	\$ 14,894.60	\$ 14,894.60	\$ -	\$ -	\$ -			\$ -
Undisclosed	MI-96-0332	9083	\$ 1,047.00	\$ 1,047.00	\$ -	\$ -	\$ -			\$ -
Undisclosed	MI-96-0268	1111	\$ 3,540.00	\$ 20.00	\$ -	\$ -	\$ -			\$ 3,520.00
Undisclosed	MI-96-0341	5630	\$ 5,841.38	\$ 5,841.38	\$ -	\$ -	\$ -			\$ -
Undisclosed	MI-96-0372	8036	\$ 20,665.94	\$ 20,665.94	\$ -	\$ -	\$ -			\$ -
Undisclosed	MI-96-0378	2217	\$ 24,932.51	\$ 10,000.00	\$ 14,932.51	\$ 9,932.00	\$ 2,000.00	\$ 3,000.51		\$ -
Undisclosed	MI-96-0379	5784	\$ 5,313.20	\$ 5,313.20	\$ -	\$ -	\$ -			\$ -
Undisclosed	MI-96-0382	4422	\$ 4,153.50	\$ 4,153.50	\$ -	\$ -	\$ -			\$ -
Undisclosed	MI-96-0383	2597	\$ 4,419.20	\$ 4,419.20	\$ -	\$ -	\$ -			\$ -
Undisclosed	MI-96-0374	3893	\$ 15,978.84	\$ 15,978.84	\$ -	\$ -	\$ -			\$ -
Undisclosed	MI-96-0459	1052	\$ 10,667.47	\$ -	\$ 10,667.47	\$ -	\$ -	\$ 10,667.47		\$ -
Undisclosed	MI-96-0418	0396	\$ 9,908.88	\$ 9,908.88	\$ -	\$ -	\$ -			\$ -
Undisclosed	MI-96-0337	3125	\$ 10,389.81	\$ -	\$ 10,389.81	\$ -	\$ -	\$ 10,389.81		\$ -
Undisclosed	MI-96-0461	0097	\$ 4,641.56	\$ -	\$ 4,641.56	\$ -	\$ 4,641.56			\$ -
Undisclosed	MI-96-0439	2952	\$ 8,002.02	\$ -	\$ 8,002.02	\$ 8,002.02	\$ -			\$ -
Undisclosed		2466	\$ 14,601.75	\$ -	\$ 14,601.75	\$ -	\$ -	\$ 14,601.75		\$ -
Undisclosed	MI-96-0429	7600	\$ 3,686.61	\$ -	\$ 636.61	\$ 436.61	\$ 100.00	\$ 100.00		\$ 3,050.00
Undisclosed	MI-96-0453	1047	\$ 5,793.14	\$ -	\$ 5,793.14	\$ -	\$ 5,793.14			\$ -
Undisclosed	MI-96-0347	7872	\$ 12,196.00	\$ -	\$ 12,196.00	\$ -	\$ 12,196.00			\$ -
Undisclosed	MI-96-0377	3963	\$ 2,259.49	\$ -	\$ 2,259.49	\$ -	\$ 2,259.49			\$ -
Undisclosed	MI-96-0477	6818	\$ 16,276.99	\$ -	\$ 16,276.99	\$ -		\$ 16,276.99		\$ -
TOTAL			\$ 269,146.79	\$ 130,733.68	\$ 102,597.59	\$ 20,410.87	\$ 27,110.19	\$ 55,076.53	\$ -	\$ 35,815.52

RESTITUTION PAID THROUGH THE COURTS										
Name	Case Number	SS Number	Amount Owed	2015-2016	2016-2017	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Remaining Balance
Undisclosed	MI-96-0182	9986	\$ 13,708.00	\$ 13,084.00	\$ 624.00	\$ 624.00				\$ -
Undisclosed	MI-96-0326	8482	\$ 9,166.74		\$ 20.00	\$ 20.00				\$ 9,146.74
Undisclosed	MI-90-99768	2121	\$ 7,114.12		\$ 7,114.12	\$ 7,114.12				\$ -
Undisclosed	MI-96-0232	9865	\$ 12,069.00	\$ 7,500.00	\$ 4,625.00		\$ 4,625.00			\$ (56.00)
TOTAL			\$ 42,057.86	\$ 20,584.00	\$ 12,383.12	\$ 7,758.12	\$ 4,625.00	\$ -	\$ -	\$ 9,146.74

These are cases investigated by ELC Loss Prevention. Other cases currently being processed through the courts were referred by previous agency (pre-transition).

Estimated Savings to the Coalition by Loss Prevention Department for FY 16-17, 1st Qtr.

#	Client's Last Name	Client's First Name	Last 4 of SS#	Termination Date	Scheduled Rede Date	Amount Saved after Termination*	Projected Savings if Six-Month Rede was Given at Scheduled Rede Date**	Amount Referred to OEL for Recoupment
1	Undisclosed	Undisclosed	7873	8/18/16	3/31/17	\$ 7,302.96	\$ 5,987.52	\$ 19,576.37
2	Undisclosed	Undisclosed	2466	8/24/2016	2/28/17	\$ 2,468.28	\$ 2,431.44	\$ 14,601.75
3	Undisclosed	Undisclosed	0433	7/25/16	4/30/17	\$ 3,034.00	\$ 2,002.44	\$ 11,258.68
4	Undisclosed	Undisclosed	5825	9/13/16	2/28/17	\$ 2,032.80	\$ 2,236.08	\$ 12,006.11
5	Undisclosed	Undisclosed	5737	6/6/2016	6/30/2016	\$ 553.86	\$ 4,030.87	\$ 21,446.13
6	Undisclosed	Undisclosed	8223	7/29/16	8/22/16	\$ 339.00	\$ 2,383.50	\$ 4,219.50
7	Undisclosed	Undisclosed	2386 / 4577	4/22/2016	4/22/16	\$ -	\$ 1,625.80	\$ 3,740.73
8	Undisclosed	Undisclosed	7349	9/14/16	12/2/16	\$ 1,726.35	\$ 2,921.50	\$ 4,487.25
9	Undisclosed	Undisclosed	0944 / 6563	5/31/16	5/31/16	\$ -	\$ 1,441.00	\$ 18,148.40
10	Undisclosed	Undisclosed	0644	7/12/16	4/30/17	\$ 3,197.70	\$ 2,019.60	\$ 23,116.18
11	Undisclosed	Undisclosed	3617	9/12/16	10/28/16	\$ 1,254.32	\$ 4,752.68	\$ 5,913.64
12	Undisclosed	Undisclosed	9006	09.06.2016	1/13/17	\$ 1,593.90	N/A	\$ 12,162.60
13	Undisclosed	Undisclosed	6339	7/9/2016	7/8/16	\$ -	\$ 2,918.75	\$ 5,948.05
14	Undisclosed	Undisclosed	2013	9/2/16	10/31/16	\$ 558.01	\$ 1,755.69	\$ 11,520.33
15	Undisclosed	Undisclosed	2952	9/12/16	8/15/17	\$ 7,267.20	\$ 3,361.08	\$ 8,002.02
16	Undisclosed	Undisclosed	5119	9/12/2016	9/30/16	\$ 329.56	\$ 3,060.20	\$ 4,501.54
17	Undisclosed	Undisclosed	5578	6/22/16	7/31/16	\$ 985.77	\$ 4,819.32	\$ 11,111.28
18	Undisclosed	Undisclosed	3969	9/13/2016	1/31/16	\$ 1,776.59	\$ 2,269.11	\$ 3,588.36
19	Undisclosed	Undisclosed	1031	7/21/16	1/31/17	\$ 4,863.18	\$ 4,546.08	\$ 6,691.18
20	Undisclosed	Undisclosed	1984	07/01//16	7/31/17	\$ 9,006.20	\$ 5,973.50	\$ 3,208.90
21	Undisclosed	Undisclosed	2020	8/23/16	2/28/17	\$ 2,455.61	\$ 2,401.04	\$ 8,153.42
22	Undisclosed	Undisclosed	1369	N/A	5/28/17	\$ -	\$ -	\$ 6,027.22
23	Undisclosed	Undisclosed	0614	7/26/16	2/28/17	\$ 6,026.57	\$ 5,162.52	\$ 5,801.85
24	Undisclosed	Undisclosed	7600	8/15/16	10/31/16	\$ 1,100.55	\$ 2,581.29	\$ 3,686.61
25	Undisclosed	Undisclosed	9017	6/30/16	6/30/16	\$ -	\$ 2,017.40	\$ 6,057.60
26	Undisclosed	Undisclosed	9167	8/1/13	8/16/16	\$ 1,551.60	\$ 1,667.97	\$ 17,566.53
27	Undisclosed	Undisclosed	3953	7/12/16	2/27/17	\$ 4,953.30	\$ 3,962.64	\$ 11,701.35
28	Undisclosed	Undisclosed	3542	9/9/16	1/31/17	\$ 3,702.60	\$ 4,682.70	\$ 6,658.20
29	Undisclosed	Undisclosed	0396	6/24/16	7/31/16	\$ 356.20	\$ 1,808.40	\$ 9,908.88
30	Undisclosed	Undisclosed	0733	9/15/16	6/5/17	\$ 3,018.18	\$ 2,372.58	\$ 10,703.44
TOTAL:						\$ 71,454.29	\$ 87,192.70	\$ 291,514.10

*Amount Saved after Termination calculated based on parent fees and provider's rate at time of termination and accounting for no change in eligibility status

**Projected Savings if Additional Six-Month Rede was Given based on parent fees and provider's rate at time of termination of last service period and accounting for no change in eligibility status

Estimated Savings to the Coalition by Loss Prevention Department for FY 16-17, 2nd Qtr.

#	Client's Last Name	Client's First Name	Last 4 of SS#	Termination Date	Scheduled Rede Date	Amount Saved after Termination*	Projected Savings if Six-Month Rede was Given at Scheduled Rede Date**	Amount Referred to OEL for Recoupment
1	Undisclosed	Undisclosed	4359	12.15.2016	01.21.2017	\$ 706.20	\$ 2,760.60	\$ 7,936.08
2	Undisclosed	Undisclosed	0891	9/13/16	2/28/17	\$ 2,032.80	\$ 2,236.08	\$ 24,927.14
3	Undisclosed	Undisclosed	9552	9/13/2016	11/30/16	\$ 1,029.84	\$ 2,390.70	\$ 4,066.79
4	Undisclosed	Undisclosed	6617	07.26.2016	07.26.2016	\$ -	\$ 2,001.68	\$ 5,471.20
5	Undisclosed	Undisclosed	9152	11/9/16	10/23/17	\$ 4,381.78	\$ 2,040.10	\$ 7,483.36
6	Undisclosed	Undisclosed	8184	10.13.2016	01.31.2017	\$ 1,535.04	\$ 2,538.72	\$ 3,817.44
7	Undisclosed	Undisclosed	3233	10/17/16	7/18/17	\$ 3,874.78	\$ 2,810.28	\$ 19,888.78
8	Undisclosed	Undisclosed	2315	11/11/2016	6/15/17	\$ 4,823.28	\$ 3,413.88	\$ 24,589.14
9	Undisclosed	Undisclosed	7544	11.23.2016	12.31.2016	\$ 207.36	\$ 998.40	\$ 4,022.68
10	Undisclosed	Undisclosed	5197	11.01.2014	10.31.2014	\$ -	\$ 1,367.40	\$ 2,041.05
11	Undisclosed	Undisclosed	0810	11/16/16	10/17/17	\$ 10,293.73	\$ 4,607.49	\$ 12,411.86
12	Undisclosed	Undisclosed	9486	1/31/2016	2/29/16	\$ 935.76	\$ 5,881.92	\$ 4,233.20
13	Undisclosed	Undisclosed	4222	10/18/16	1/31/17	\$ 3,793.16	\$ 6,032.30	\$ 35,926.27
14	Undisclosed	Undisclosed	1047	9/14/16	12/31/16	\$ 1,365.98	\$ 2,306.20	\$ 5,793.14
15	Undisclosed	Undisclosed	1352	11/18/2016	12/6/16	\$ 212.88	\$ 2,199.76	\$ 2,377.16
16	Undisclosed	Undisclosed	2064	11/15/16	10/30/17	\$ 5,181.69	\$ 2,684.49	\$ 20,306.94
17	Undisclosed	Undisclosed	3856	11/22/16	2/3/17	\$ 1,859.24	\$ 4,490.24	\$ 4,254.42
18	Undisclosed	Undisclosed	2397	11/21/16	8/18/17	\$ 9,063.95	\$ 5,759.85	\$ 16,078.92
19	Undisclosed	Undisclosed	0097	11/18/16	8/2/17	\$ 3,100.02	\$ 2,202.20	\$ 4,641.56
20	Undisclosed	Undisclosed	9034	9/13/16	10/31/16	\$ 818.04	\$ 3,103.74	\$ 30,642.82
21	Undisclosed	Undisclosed	1052	11.11.2016	03.31.2017	\$ 2,982.00	\$ 3,776.60	\$ 10,667.47
22	Undisclosed	Undisclosed	2748	11/24/16	11/23/16	\$ -	\$ 5,792.80	\$ 12,000.64
23	Undisclosed	Undisclosed	4575	10/14/16	9/26/17	\$ 5,425.00	\$ 2,821.00	\$ 16,678.98
					TOTAL:	\$63,622.53	\$ 74,216.43	\$ 280,257.04

*Amount Saved after Termination calculated based on parent fees and provider's rate at time of termination and accounting for no change in eligibility status

**Projected Savings if Additional Six-Month Rede was Given based on parent fees and provider's rate at time of termination of last service period and accounting for no change in eligibility status



Early Learning Coalition Board of Directors Meeting

March 6, 2017

Resolution: 03062017-01

Action Requested: Authorize the President and CEO to execute the Early Head Start Match contract and receive funds from The Children’s Trust.

Fiscal Impact: The contract is a not-to-exceed amount of \$650,000.00, subject to approval for legal sufficiency and form.

Funding Source: The Children’s Trust.

Strategic Goal:

- Neediest Children
- Youngest Children
- Educate All

- Providers
- Internal Capacity
- Funding

Resolution: 03062017-01

AUTHORIZE THE PRESIDENT AND CEO TO EXECUTE THE EARLY HEAD START MATCH CONTRACT AND RECEIVE FUNDS FROM THE CHILDREN’S TRUST. THE CONTRACT IS A NOT-TO-EXCEED AMOUNT OF \$650,000.00, SUBJECT TO APPROVAL FOR LEGAL SUFFICIENCY AND FORM.

WHEREAS, the Board of the Early Learning Coalition of Miami-Dade/Monroe, Inc. (the “Board”) has been apprised of the program goals through the attached narrative, hereby incorporated by reference, and the Finance Committee is in agreement with the goals described therein;

WHEREAS, the Finance Committee recommends approving this action and has presented said action to the Board for adoption and approval;

WHEREAS, the Board approves the adoption of this action;

NOW, THEREFORE, be it resolved by the Board that the President and CEO are authorized to negotiate and execute the contracts listed in the background of this resolution.

The contract amount is a not-to-exceed amount of \$650,000.00 and it is subject to approval for legal sufficiency and form.

The foregoing resolution and attachment was offered by _____, who moved its approval. The motion was seconded by _____, and upon being put to a vote, the vote was as follows: _____.

The vote was recorded as listed in the attached roll sheet.

The chairperson thereupon declared this resolution duly passed and adopted this 6th day of March, 2017.

EARLY LEARNING COALITION
OF MIAMI-DADE/MONROE, INC,

By: _____
Board Secretary

Background:

The Early Learning Coalition has received a grant award for the Early Head Start program to provide services for approximately 750 children. This is a Federal program that has proven success through comprehensive family, educational, health, and social services for participating families. The grant requires a 20% non-federal match. The Children's Trust will provide a portion of the non-federal match share in an amount not to exceed \$650,000.00.



Early Learning Coalition Board of Directors Meeting

March 6, 2017

Resolution: 03062017-02

Action Requested: This resolution presents a recommendation to cancel RFP#ELCMDM2016-11 (Human Resource Management System and Payroll Services) based on the consideration described in the background section of this resolution.

Fiscal Impact: The original fiscal impact was a total amount not to exceed \$120,000.00 for fiscal year 2016-2017, subject to the availability of funding. The cost amount was for a twelve month period and was to be prorated for fiscal year 2016-2017 to reflect the term of the contract.

Funding Source: All Funding Sources

Strategic Goal:

<input type="checkbox"/> Neediest Children <input type="checkbox"/> Youngest Children <input type="checkbox"/> Educate All	<input type="checkbox"/> Providers <input checked="" type="checkbox"/> Internal Capacity <input type="checkbox"/> Funding
--	---

Resolution: 03062017-02

THIS RESOLUTION PRESENTS A RECOMMENDATION TO CANCEL RFP#ELCMDM2016-11 (HUMAN RESOURCE MANAGEMENT SYSTEM AND PAYROLL SERVICES) BASED ON THE CONSIDERATION DESCRIBED IN THE BACKGROUND SECTION OF THIS RESOLUTION.

WHEREAS, the Board of the Early Learning Coalition of Miami-Dade/Monroe, Inc. (the "Board") has been apprised of the program goals through the attached narrative, hereby incorporated by reference, and the Finance Committee is in agreement with the goals described therein;

WHEREAS, the Finance Committee recommends approving this action and has presented said action to the Board for adoption and approval;

WHEREAS, the Board approves the adoption of this action;

NOW, THEREFORE, be it resolved by the Board that the President and CEO are authorized to negotiate and execute the contracts listed in the background of this resolution.

The original fiscal impact was a total amount not to exceed \$120,000.00 for fiscal year 2016-2017, subject to the availability of funding. The cost amount was for a twelve month period and was to be prorated for fiscal year 2016-2017 to reflect the term of the contract.

The foregoing resolution and attachment was offered by _____, who moved its approval. The motion was seconded by _____, and upon being put to a vote, the vote was as follows: _____.

The vote was recorded as listed in the attached roll sheet.

The chairperson thereupon declared this resolution duly passed and adopted this 6 day of March, 2017.

EARLY LEARNING COALITION
OF MIAMI-DADE/MONROE, INC,

By: _____
Board Secretary

Background:

On December 1, 2015, Resolution #12012015-01 was approved to release a Request for Proposal to negotiate and execute a contract for payroll services. On September 27, 2016, RFP #ELCMDM2016-09 Human Resource Management System & Payroll Services was released. On October 14, 2016, one (1) proposal was received. On October 17, 2016, the proposal was reviewed by Legal Counsel, and it was deemed non-responsive.

On October 28, 2016, RFP #ELCMDM2016-11 Human Resource Management System & Payroll Services was released as a second attempt to receive responsive proposals. On December 7, 2016, the Early Learning Coalition received one (1) response from the following proposer: Paycom Payroll, LLC. On December 19, 2016, Paycom Payroll, LLC. presented their proposal to the Evaluation Committee. After review and consideration from legal counsel, Payroll Paycom, LLC.'s proposal was deemed non-responsive. As a result, it was recommended that the Early Learning Coalition request authorization to cancel RFP #ELCMDM2016-11 Human Resource Management System and Payroll Services.



Early Learning Coalition Board of Directors Meeting

March 6, 2017

Resolution: 03062017-03

Action Requested: Authorize the President and CEO to release a Request for Proposal for Early Head Start Classroom Evaluations and Coaching Services for Miami-Dade County.

Fiscal Impact: A total amount not to exceed \$66,000.00 for the fiscal year 2016-2017, which is subject to the availability of funding.

Funding Source: U.S Department of Health and Human Services, Administration for Children and Families

Strategic Goal:

- Neediest Children
- Youngest Children
- Educate All

- Providers
- Internal Capacity
- Funding

Resolution: 03062017-03

AUTHORIZE THE PRESIDENT AND CEO TO RELEASE A REQUEST FOR PROPOSAL FOR EARLY HEAD START CLASSROOM EVALUATIONS AND COACHING SERVICES FOR MIAMI-DADE COUNTY. A TOTAL AMOUNT NOT TO EXCEED \$66,000.00 FOR THE FISCAL YEAR 2016-2017, WHICH IS SUBJECT TO THE AVAILABILITY OF FUNDING.

WHEREAS, the Board of the Early Learning Coalition of Miami-Dade/Monroe, Inc. (the "Board") has been apprised of the program goals through the attached narrative, hereby incorporated by reference, and the Finance Committee is in agreement with the goals described therein;

WHEREAS, the Finance Committee recommends approving this action and has presented said action to the Board for adoption and approval;

WHEREAS, the Board approves the adoption of this action;

NOW, THEREFORE, be it resolved by the Board that the President and CEO are authorized to negotiate and execute the contracts listed in the background of this resolution.

A total amount not to exceed \$66,000.00 for the fiscal year 2016-2017, which is subject to the availability of funding.

The foregoing resolution and attachment was offered by _____, who moved its approval. The motion was seconded by _____, and upon being put to a vote, the vote was as follows: _____.

The vote was recorded as listed in the attached roll sheet.

The chairperson thereupon declared this resolution duly passed and adopted this 6th day of March, 2017.

EARLY LEARNING COALITION
OF MIAMI-DADE/MONROE, INC,

By: _____
Board Secretary

Background:

Head Start Program Performance Standards 1302.31(a) requires that teachers “provide responsive care, effective teaching, and an organized learning environment that promotes healthy development and children’s skill growth...” The University of Virginia’s Curry School of Education conducted a study in the 1990s and found that interactions impacted children’s outcomes. The researchers developed an observational instrument called Classroom Assessment Scoring System (CLASS) to objectively measure the interactions that occur among teachers and children. Positive and productive interactions create a safe and secure environment that promotes exploration and critical thinking. The CLASS has been widely used among early childhood programs to determine the quality of adult-child interactions. The information gathered during CLASS observations can be used to design a professional development plan that trains teachers to create advantageous classroom experiences for children.

The Neighborhood Place for Early Head Start is focused on increasing children’s positive experiences in the classroom. The program aims to accomplish this by partnering with an organization that employs reliable CLASS observers and provides intensive coaching to teachers on methods for developing positive interactions and experiences with children. The intensive coaching would apply to all of the classrooms not participating in University of Miami’s research.



Early Learning Coalition Board of Directors Meeting

March 6, 2017

Resolution: 03062017-04

Action Requested: Authorize the President and CEO to negotiate and execute amendments to Curriculum Materials contracts listed in the background of this resolution.

Fiscal Impact: A total amount not to exceed \$800,000.00 for the fiscal year 2016-2017, which is subject to the availability of funding.

Funding Source: Florida Office of Early Learning, The Children’s Trust, U.S Department of Health and Human Services, Administration for Children and Families

Strategic Goal:

<input checked="" type="checkbox"/> Neediest Children <input checked="" type="checkbox"/> Youngest Children <input checked="" type="checkbox"/> Educate All	<input checked="" type="checkbox"/> Providers <input type="checkbox"/> Internal Capacity <input type="checkbox"/> Funding
---	---

Resolution: 03062017-04

AUTHORIZE THE PRESIDENT AND CEO TO NEGOTIATE AND EXECUTE AMENDMENTS TO CURRICULUM MATERIALS CONTRACTS LISTED IN THE BACKGROUND OF THIS RESOLUTION.

WHEREAS, the Board of the Early Learning Coalition of Miami-Dade/Monroe, Inc. (the “Board”) has been apprised of the program goals through the attached narrative, hereby incorporated by reference, and the Finance Committee is in agreement with the goals described therein;

WHEREAS, the Finance Committee recommends approving this action and has presented said action to the Board for adoption and approval;

WHEREAS, the Board approves the adoption of this action;

NOW, THEREFORE, be it resolved by the Board that the President and CEO are authorized to negotiate and execute the contracts listed in the background of this resolution.

A total amount not to exceed \$800,000.00 for the fiscal year 2016-2017, which is subject to the availability of funding.

The foregoing resolution and attachment was offered by _____, who moved its approval. The motion was seconded by _____, and upon being put to a vote, the vote was as follows: _____.

The vote was recorded as listed in the attached roll sheet.

The chairperson thereupon declared this resolution duly passed and adopted this 6th day of March, 2017.

EARLY LEARNING COALITION
OF MIAMI-DADE/MONROE, INC,

By: _____
Board Secretary

Background:

Success in the classroom is significantly increased for all children when teachers use a validated and developmentally appropriate curriculum. The Early Learning Coalition has surveyed School Readiness Providers on individualized curricula needs and determined that most programs would benefit from the purchase of curricula and curricula training.

On July 1, 2016, the Early Learning Coalition of Miami-Dade/Monroe County entered into Professional Service Agreements with two vendors for Curriculum Materials. This resolution is requesting authorization to increase contract amounts to purchase additional Curriculum Materials from the vendors listed in the table below.

In addition, the Early Learning Coalition is requesting authorization to allocate funds as needed between contracts listed, based on individual child care provider's selection of curricula.

Curriculum Materials		
Vendor	Contract Amount	Proposed Amendment Amount
Scholastic, Inc.	\$166,666.66	\$240,000.00
Teaching Strategies, LLC.	\$166,666.66	\$560,000.00



Early Learning Coalition Board of Directors Meeting

March 6, 2017

Resolution: 03062017-05

Action Requested: Authorize the President and CEO to approve the Parent Activity Fund allocation for Early Head Start Programs.

Fiscal Impact: A total amount not to exceed \$6,000.00 for the fiscal year 2016-2017, which is subject to the availability of funding.

Funding Source: U.S Department of Health and Human Services, Administration for Children and Families.

Strategic Goal:

<input checked="" type="checkbox"/> Neediest Children <input checked="" type="checkbox"/> Youngest Children <input type="checkbox"/> Educate All	<input type="checkbox"/> Providers <input type="checkbox"/> Internal Capacity <input type="checkbox"/> Funding
--	--

Resolution: 03062017-05

AUTHORIZE THE PRESIDENT AND CEO TO APPROVE THE PARENT ACTIVITY FUND ALLOCATION FOR EARLY HEAD START PROGRAMS. A TOTAL AMOUNT NOT TO EXCEED \$6,000.00 FOR THE FISCAL YEAR 2016-2017, WHICH IS SUBJECT TO THE AVAILABILITY OF FUNDING.

WHEREAS, the Board of the Early Learning Coalition of Miami-Dade/Monroe, Inc. (the "Board") has been apprised of the program goals through the attached narrative, hereby incorporated by reference, and the Finance Committee is in agreement with the goals described therein;

WHEREAS, the Finance Committee recommends approving this action and has presented said action to the Board for adoption and approval;

WHEREAS, the Board approves the adoption of this action;

NOW, THEREFORE, be it resolved by the Board that the President and CEO are authorized to negotiate and execute the contracts listed in the background of this resolution.

A total amount not to exceed \$6,000.00 for the fiscal year 2016-2017, which is subject to the availability of funding.

The foregoing resolution and attachment was offered by _____, who moved its approval. The motion was seconded by _____, and upon being put to a vote, the vote was as follows: _____.

The vote was recorded as listed in the attached roll sheet.

The chairperson thereupon declared this resolution duly passed and adopted this 6th day of March, 2017.

EARLY LEARNING COALITION
OF MIAMI-DADE/MONROE, INC,

By: _____
Board Secretary

Background:

The Office of Head Start requires all grantees to allocate a specific budget amount to the Parent Activity Fund. The Parent Activity Fund is money allocated in the program budget to provide parents the opportunity and experience in planning, developing and implementing their own projects. The funding amount allocated for the Parent Activity Fund varies from program to program. The Neighborhood Place for Early Head Start will allocate \$7.00 per child for the Parent Activity Fund. Upon approval, the Parent Committee will decide how funds are to be spent.



Early Learning Coalition Board of Directors Meeting

March 6, 2017

Resolution: 03062017-06

Action Requested: Accept the final Notice of Award and approve the Early Learning Coalition's Second Amendment to the Annual Budget for fiscal year 2016-2017.

Fiscal Impact: The total budget amount will increase by \$5,219,985.00 for a new annual total budget of \$193,867,182.00.

Funding Source: Multiple Funding Sources

Strategic Goal:

<input type="checkbox"/> Neediest Children <input type="checkbox"/> Youngest Children <input type="checkbox"/> Educate All	<input type="checkbox"/> Providers <input type="checkbox"/> Internal Capacity <input checked="" type="checkbox"/> Funding
---	--

Resolution: 03062017-06

ACCEPT THE FINAL NOTICE OF AWARD AND APPROVE THE EARLY LEARNING COALITION'S SECOND AMENDMENT TO THE ANNUAL BUDGET FOR FISCAL YEAR 2016-2017. THE TOTAL BUDGET AMOUNT WILL INCREASE BY \$5,219,985.00 FOR A NEW BUDGET TOTAL OF \$193,867,182.00.

WHEREAS, the Board of the Early Learning Coalition of Miami-Dade/Monroe, Inc. (the "Board") has been apprised of the program goals through the attached narrative, hereby incorporated by reference, and the Finance Committee is in agreement with the goals described therein;

WHEREAS, the Finance Committee recommends approving this action and has presented said action to the Board for adoption and approval;

WHEREAS, the Board approves the adoption of this action;

NOW, THEREFORE, be it resolved by the Board that the President and CEO are authorized to negotiate and execute the contracts listed in the background of this resolution.

The total budget amount will increase by \$5,219,985.00 for a new annual total budget of \$193,867,182.00.

The foregoing resolution and attachment was offered by _____, who moved its approval. The motion was seconded by _____, and upon being put to a vote, the vote was as follows: _____.

The vote was recorded as listed in the attached roll sheet.

The chairperson thereupon declared this resolution duly passed and adopted this 6th day of March, 2017.

EARLY LEARNING COALITION
OF MIAMI-DADE/MONROE, INC,

By: _____
Board Secretary

Background:

SCHOOL READINESS		VPK		EARLY HEAD START		OTHER		TOTAL	
Category	Amendment #1 FY 16-17	Category	Amendment #1 FY 16-17	Category	Amendment #1 FY 16-17	Category	Amendment #1 FY 16-17	Category	Amendment #1 FY 16-17
REVENUE:	115,207,859	REVENUE:	58,762,769	REVENUE:	9,694,650	The Children's Trust	5,330,000	State of Florida	173,970,626
						Other	1,826,904	Office of Head Start	9,694,650
EXPENDITURES		EXPENDITURES		EXPENDITURES		Refugee	2,000,000	The Children's Trust	5,330,000
Salary and Fringe	10,383,124	Salary and Fringe	1,601,621	Salary and Fringe	2,428,638	Teen Parent	1,045,000	Refugee	2,000,000
Child Care Services	97,884,754	Child Care Services	56,502,663	Child Care Services	5,779,924	REVENUE:	10,201,904	Teen Parent	1,045,000
Contractual Services	3,774,289	Contractual Services	121,550	Contractual Services	645,050	EXPENDITURES		Other	1,826,904
Occupancy	1,240,599	Occupancy	185,290	Occupancy	163,047	Salary and Fringe	928,644	TOTAL REVENUE:	193,867,182
Travel/Conf/Dev	86,783	Travel/Conf/Dev	14,838	Travel/Conf/Dev	35,018	Child Care Services	3,347,025	EXPENDITURES	
Program Activity	1,445,609	Program Activity	75,000	Program Activity	303,273	Contractual Services	5,007,694	Salary and Fringe	15,342,049
IT	210,600	IT	216,000	IT	14,862	Occupancy	245,800	Child Care Services	163,514,364
Other	182,118	Other	45,850	Other	324,846	Travel/Conf/Dev	27,124	Contractual Services	9,548,579
						Program Activity	573,594	Occupancy	1,834,688
						IT	15,000	Travel/Conf/Dev	163,752
						Other	57,000	Program Activity	2,397,473
TOTAL EXP	115,207,859	TOTAL EXP	58,762,769	TOTAL EXP	9,694,650	TOTAL EXP	10,201,904	IT	456,462
								Other	609,814
								TOTAL EXP	193,867,182

School Readiness		VPK		Early Head Start		Other		Total Funding				
2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	Variance	
								State of Florida	173,970,626	170,759,611	3,211,015	
								Office of Head Start	9,694,650	9,694,650	-	
								The Children's Trust	5,330,000	4,930,000	400,000	
								Refugee	2,000,000	2,000,000	0	
								Teen Parent	1,045,000	405,000	640,000	
								Other	1,826,904	857,934	968,968	
Award	115,207,859	111,810,470	Award	58,762,769	58,292,734	Award	9,694,650	9,694,650	Award	10,201,904	8,192,938	193,867,182
												188,647,197
												5,219,985

Current Budget Amount 2016-2017	Proposed Amendment Amount 2016-2017	Proposed total not to exceed amount 2016- 2017
\$188,647,197.00	\$5,219,985.00	\$193,867,182.00



Early Learning Coalition Board of Directors Meeting

March 6, 2017

Resolution: 03062017-07

Action Requested: To approve a one-time, temporary increase to provider rates as listed in the background of this resolution. This resolution is also requesting approval to amend the School Readiness plan to include this action.

Fiscal Impact: An amount not to exceed \$5,000,000 to be disbursed to qualifying providers for fiscal year 2016-2017.

Funding Source: Florida Department of Education, Office of Early Learning

Strategic Goal:

- | | |
|---|---|
| <input checked="" type="checkbox"/> Neediest Children | <input checked="" type="checkbox"/> Providers |
| <input checked="" type="checkbox"/> Youngest Children | <input type="checkbox"/> Internal Capacity |
| <input type="checkbox"/> Educate All | <input type="checkbox"/> Funding |

Resolution: 03062017-07

TO APPROVE A ONE-TIME, TEMPORARY INCREASE TO PROVIDER RATES AS LISTED IN THE BACKGROUND OF THIS RESOLUTION. THIS RESOLUTION IS ALSO REQUESTING APPROVAL TO AMEND THE SCHOOL READINESS PLAN TO INCLUDE THIS ACTION.

WHEREAS, the Board of the Early Learning Coalition of Miami-Dade/Monroe, Inc. (the "Board") has been apprised of the program goals through the attached narrative, hereby incorporated by reference, and the Finance Committee is in agreement with the goals described therein;

WHEREAS, the Finance Committee recommends approving this action and has presented said action to the Board for adoption and approval;

WHEREAS, the Board approves the adoption of this action;

NOW, THEREFORE, be it resolved by the Board that the President and CEO is authorized to execute the actions approved through this resolution.

The foregoing resolution and attachment were offered by _____, who moved its approval. The motion was seconded by _____, and upon being put to a vote, the vote was as follows: _____.

The vote was recorded as listed in the attached roll sheet.

The chairperson thereupon declared this resolution duly passed and adopted this 6th day of March, 2017.

EARLY LEARNING COALITION
OF MIAMI-DADE/MONROE, INC,

By: _____
Board Secretary

Background:

A one-time, temporary school readiness provider rate increase is being requested to more fully compensate providers for services rendered to the children in their programs. Although ideally provider rates should be increased permanently, doing so would present a number of challenges. The number of children served in Miami-Dade and Monroe counties is so large (see exhibit F) that even a small permanent increase to the reimbursement rates would amount to several million dollars annually. This would create a budget annualization problem and result in fewer children served in future years. There is also concern that the new federal and state eligibility guidelines will increase the waiting list of children 0 - 5 over the next few years. This is because, according to the DOE Office of Early Learning, eligible children will remain in the program until they reach the age of 13. This change to the guidelines will also impact the ability of the Early Learning Coalition of Miami-Dade/Monroe to prioritize children 0 - 5 as required by board policy.

Prevailing market rates and reimbursement rates have consistently been below the state average in Miami-Dade and Monroe counties. According to the Florida Department of Education's 2015 Market Rate Report (report is released every two years), the Early Learning Coalition of Miami-Dade/Monroe has one of the lowest average market rates and reimbursement rates amongst other large Early Learning Coalitions throughout the state (see exhibits A, B & C). The low market rates are partially the result of an over saturated market in some communities (supply and demand). The federal government recommends that providers be reimbursed at the 75th percentile of a reasonable frequency distribution of market rates in a predetermined geographic market. Although the Miami-Dade and Monroe reimbursement rates are close to the 75th percentile (as a percentage) when compared to other large Early Learning Coalitions, due to the lower market rates the reimbursement rates are low in terms of actual dollar amounts. Another important factor that has kept rates low is the community's desire to utilize the dollars to serve as many children as possible and to reduce or eliminate the waiting list of children, which at times has been as high as 12,000. There is currently no waiting list in Miami-Dade or Monroe counties. The waiting list is expected to remain at zero for the remainder of the 2016-17 FY.

This one-time increase is possible because the Early Learning Coalition of Miami-Dade/Monroe has implemented a number of cost savings measures over the years. These have resulted in significantly lower administration and program support costs than any other Early Learning

Coalition in the state (see exhibits E, G & H). Also, additional dollars were received from the Office of Early Learning midway through the fiscal year.

The requested one-time, temporary provider rate increase of up to \$5,000,000.00 will result in an estimated one-time payment of \$5,000.00, issued to approximately 1,000 qualifying providers. This is an estimate, actual average payments and number of providers may vary.

Additional information is presented in attached exhibits listed below:

Exhibit A: **What a provider earns in Miami-Dade and Monroe for 4 infants as compared to 4 other large counties**

Exhibit B: Age-based Rates - Infants

Exhibit C: Age-based Rates - Toddlers

Exhibit D: Age-based Rates - Preschool

Exhibit E: FY 2015-16 School Readiness Program Non-Slot Expenditures

Exhibit F: FY 2015-16 School Readiness Program Average Number of Children Served per Month

Exhibit G: FY 2015-16 School Readiness Program Direct Child Care/Slots Expenditures

Exhibit H: FY 2015-16 School Readiness Program Administration Expenditures

Approximate Provider Infant Rate for 1 year (4 Infants)					
County	Rate				
Counties	Average Weekly Rates	Weekly Total for 4 Infants	1 Year Total	Miami-Dade Annual Differential	Monroe Annual Differential
Miami-Dade	\$116.11	\$464.44	\$24,150.88		
Monroe	\$125.00	\$500.00	\$26,000.00		
Orange	\$127.39	\$509.56	\$26,497.12	\$2,346.24	\$497.12
Hillsborough	\$138.80	\$555.20	\$28,870.40	\$4,719.52	\$2,870.40
Palm Beach	\$143.84	\$575.36	\$29,918.72	\$5,767.84	\$3,918.72
Broward	\$145.10	\$580.40	\$30,180.80	\$6,029.92	\$4,180.80

What a provider earns in Miami-Dade and Monroe for 4 infants as compared to 4 other large counties

Stretch this chart to fit the width of the page

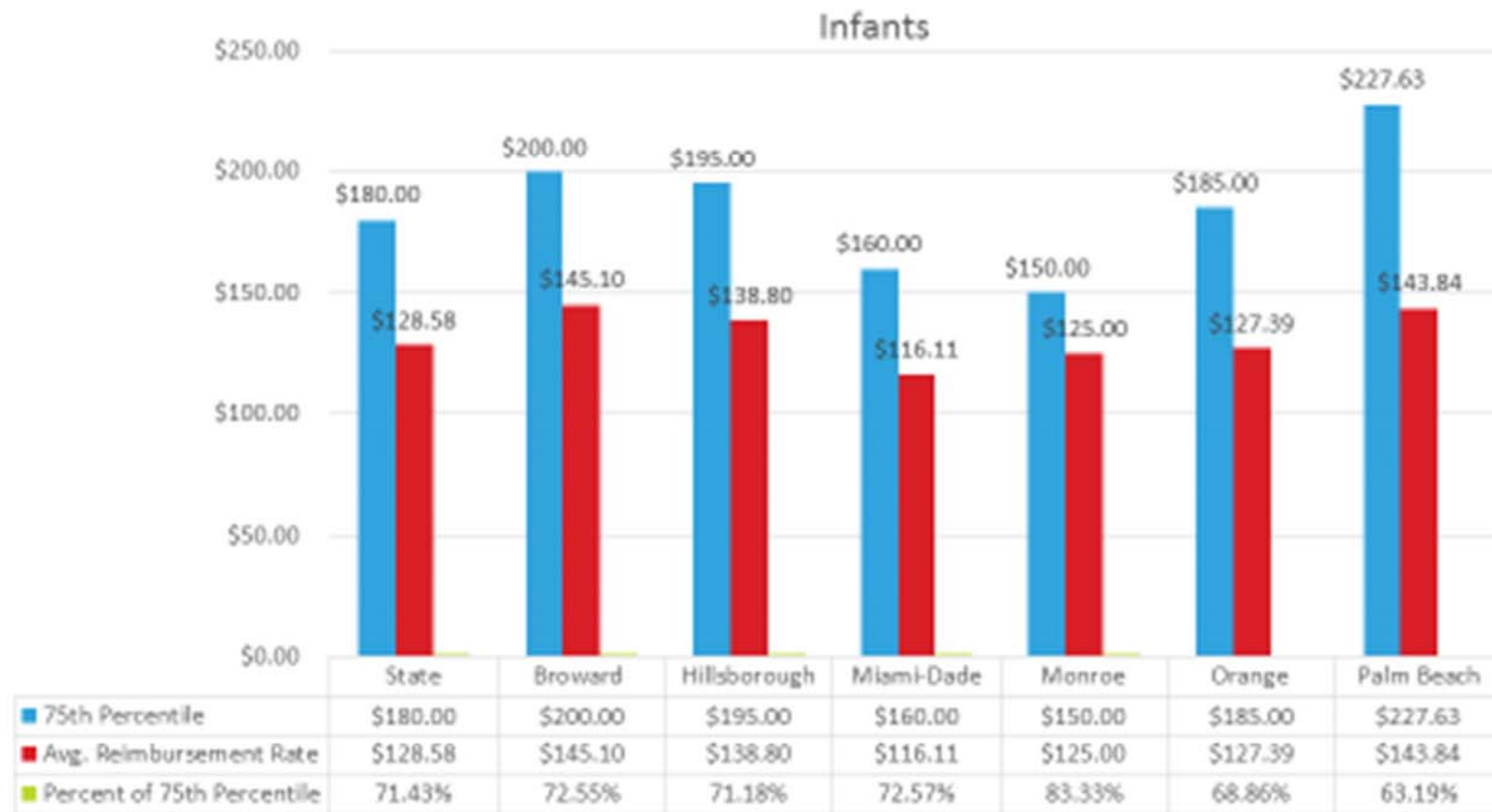
How much more a provider in another county earns

Exhibit A: Approximate Provider Rates

Approximate Provider Infant Rate for 1 year (4 Infants)
--

County	Average Weekly Rate	Weekly Total for 4 Infants	1 Year Total	How much more a provider in another county earns compared to Miami-Dade	How much more a provider in another county earns compared to Monroe
Miami-Dade	\$116.11	\$464.44	\$24,150.88		
Monroe	\$125.00	\$500.00	\$26,000.00		
Orange	\$127.39	\$509.56	\$26,497.12	\$2,346.24	\$497.12
Hillsborough	\$138.80	\$555.20	\$28,870.40	\$4,719.52	\$2,870.40
Palm Beach	\$143.84	\$575.36	\$29,918.72	\$5,767.84	\$3,918.72
Broward	\$145.10	\$580.40	\$30,180.80	\$6,029.92	\$4,180.80

Age-based Rates



Source: Florida Department of Education – 2015 Market Rate Report

Age-based Rates

Toddler



Source: Florida Department of Education – 2015 Market Rate Report

Age-based Rates

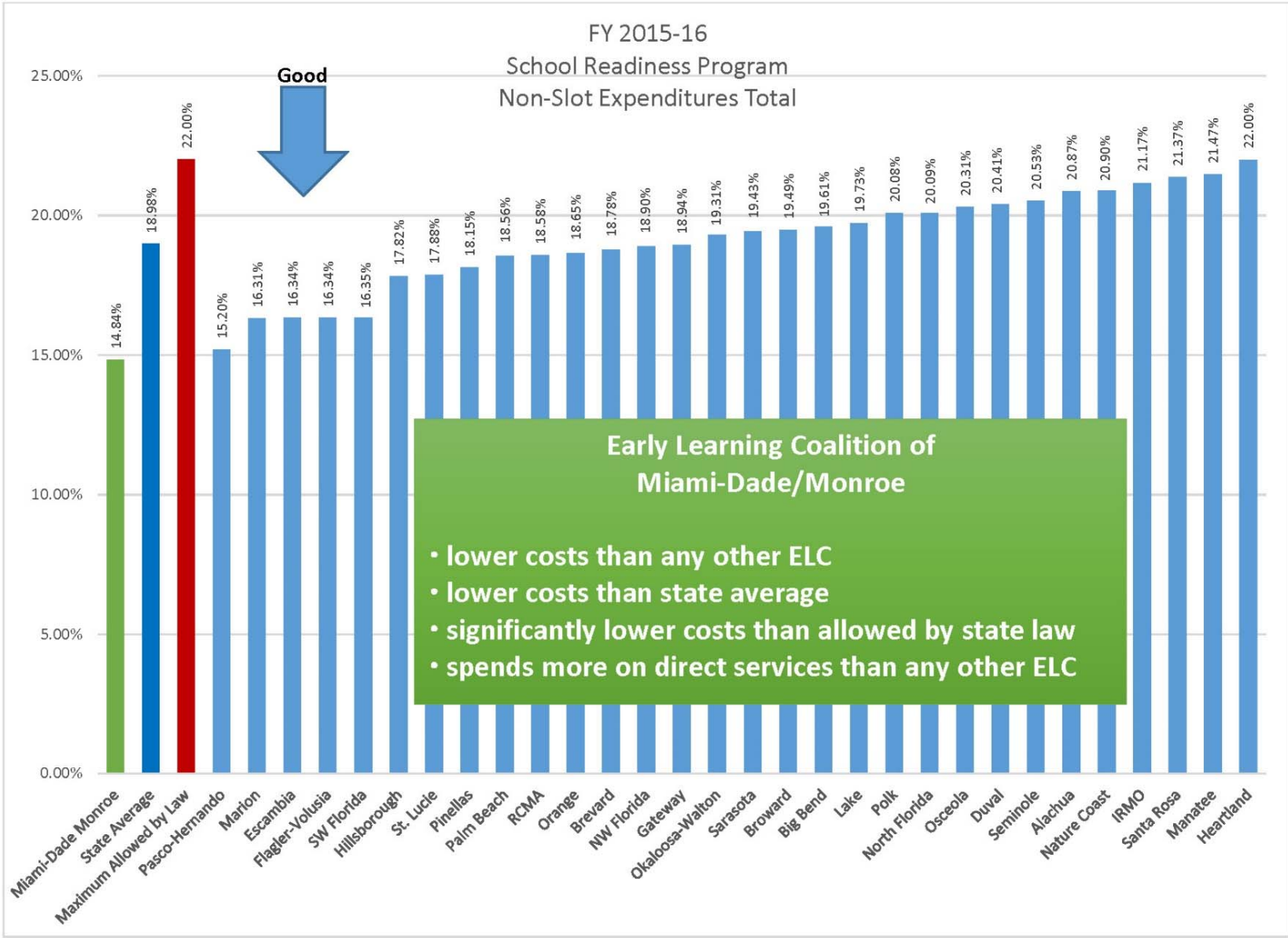
Preschool



Source: Florida Department of Education – 2015 Market Rate Report

Exhibit E:

FY 2015-16 School Readiness Program Non-Slot Expenditures



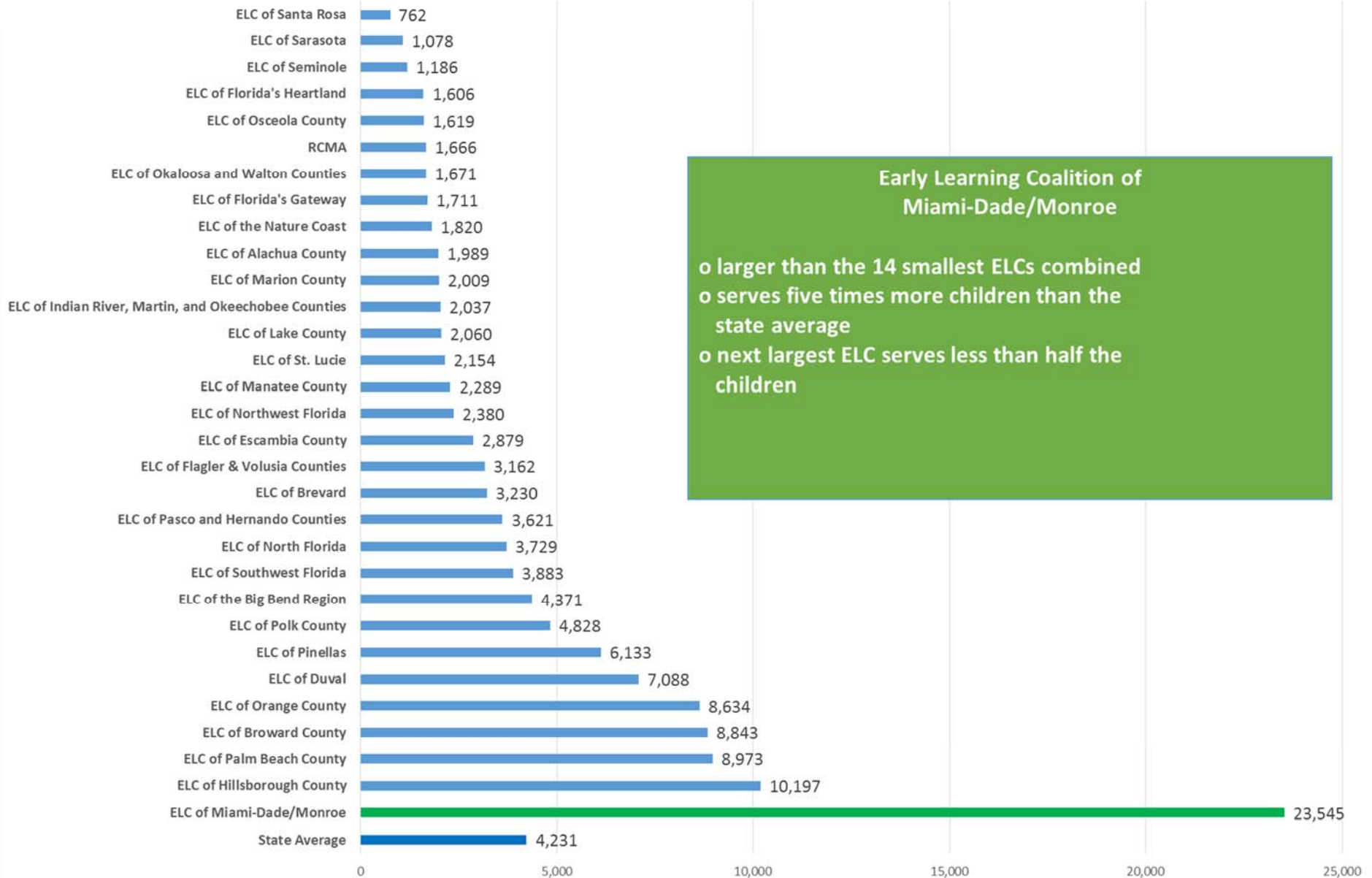
The 14.84% includes: 3.3% Admin; 3.35% Program Support; 8.18% Program Quality

Source: Office of Program Policy Analysis and Government Accountability (OPPAGA) and Florida Department of Education, February 2017

Exhibit F:

FY 2015-16 School Readiness Program Average Children Served per Month

**FY 2015-16
School Readiness Program
Average Children Served Per Month**



**Early Learning Coalition of
Miami-Dade/Monroe**

- o larger than the 14 smallest ELCs combined
- o serves five times more children than the state average
- o next largest ELC serves less than half the children

Exhibit G:

FY 2015-16 School Readiness Program Direct Child Care/Slots Expenditures

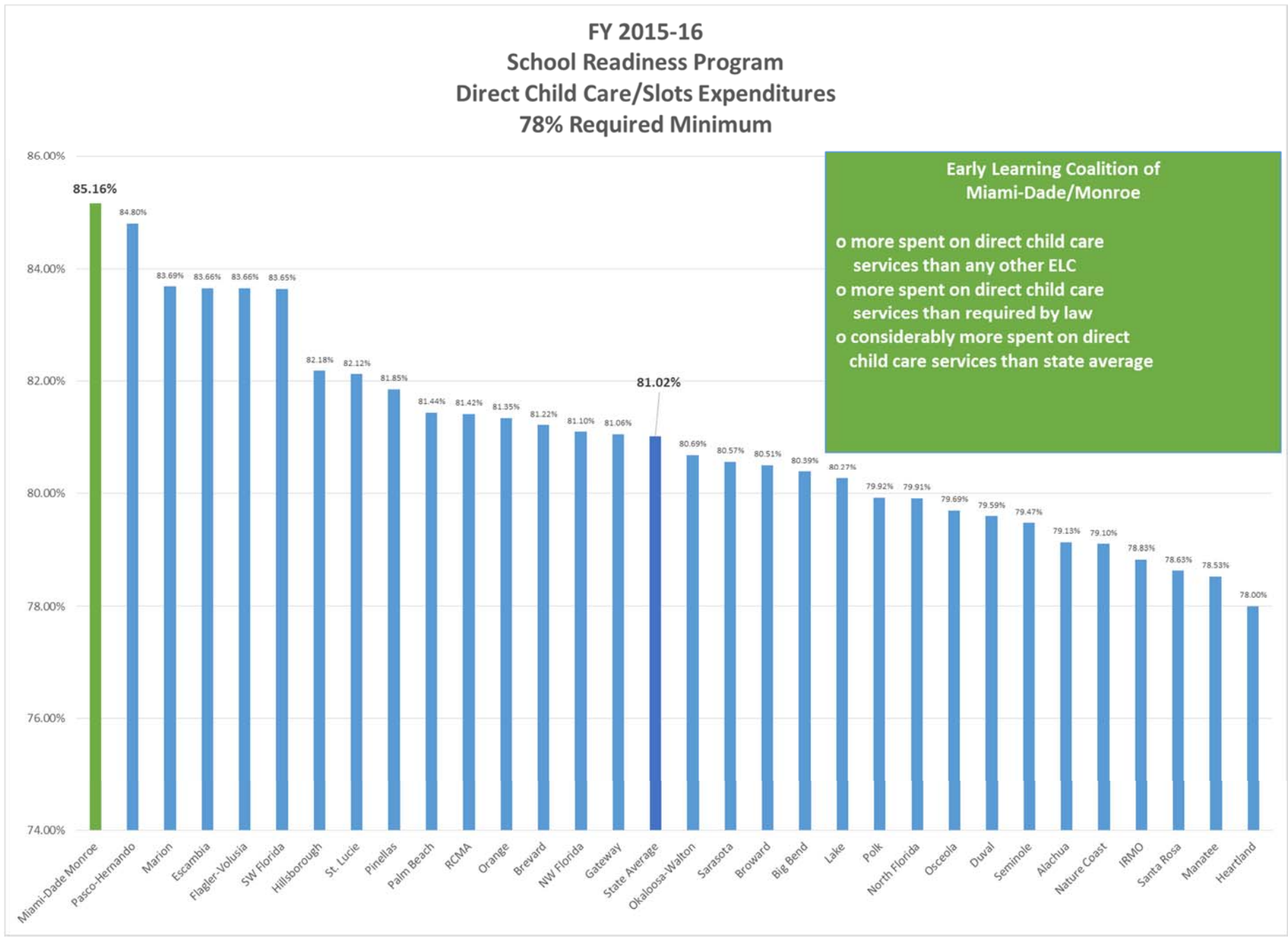
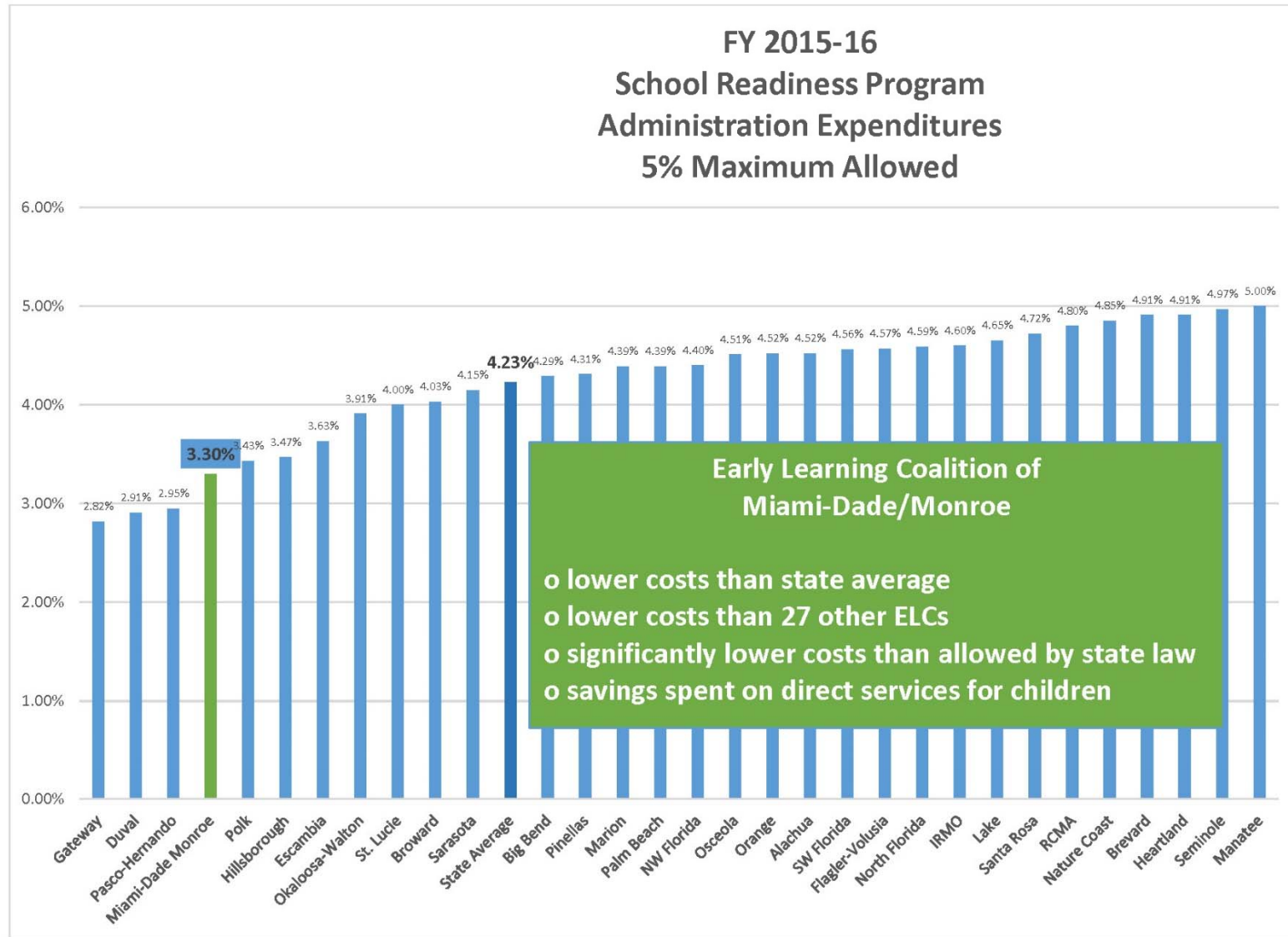


Exhibit H:

FY 2015-16 School Readiness Program Administration Expenditures



Source: Office of Program Policy Analysis and Government Accountability (OPPAGA) and Florida Department of Education, February 2017

SCHOOL READINESS					
Category	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
State of Florida	111,997	9,088	59,414	46.95%	58.33%
EXPENDITURES					
Salary and Fringe	10,383	746	6,153	40.74%	
Child Care Services	96,215	7,900	50,959	47.04%	
Contractual Services	3,004	166	839	72.06%	
Occupancy	1,241	137	945	23.85%	
Travel/Conf/Dev	87	9	92	-5.49%	
Program Activity	675	90	212	68.57%	
IT	211	17	109	48.27%	
Other	182	22	105	42.40%	
TOTAL EXP	111,997	9,088	59,414	46.95%	58.33%

VPK					
Category	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
State of Florida	58,763	4,661	29,303	50.13%	58.33%
EXPENDITURES					
Salary and Fringe	1,602	31	883	44.85%	
Child Care Services	56,503	4,618	28,282	49.94%	
Contractual Services	122	3	29	75.99%	
Occupancy	185	6	82	55.89%	
Travel/Conf/Dev	15		11	26.35%	
Program Activity	75			99.93%	
IT	216	1	8	96.49%	
Other	46	1	8	81.96%	
TOTAL EXP	58,763	4,661	29,303	50.13%	58.33%

EARLY HEAD START					
Category	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
Office of Head Start	9,695	895	6,403	33.96%	58.33%
EXPENDITURES					
Salary and Fringe	2,429	213	1,562	35.68%	
Child Care Services	5,780	477	3,933	31.95%	
Contractual Services	645	30	198	69.24%	
Occupancy	163	93	154	5.58%	
Travel/Conf/Dev	35	12	34	3.65%	
Program Activity	303	37	209	31.04%	
IT	15	14	16	-10.41%	
Other	325	20	296	9.02%	
TOTAL EXP	9,695	895	6,403	33.96%	58.33%

OTHER					
Category	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
The Children's Trust	4,930	294	2,390	51.52%	
Other	858	217	786	8.36%	
Refugee	2,000	139	932	53.39%	
Teen Parent	405	15	132	67.44%	
	8,193	665	4,241	48.24%	58.33%
EXPENDITURES					
Salary and Fringe	929	70	589	36.59%	
Child Care Services	3,347	311	1,818	45.68%	
Contractual Services	2,999	238	1,546	48.43%	
Occupancy	246	4	16	93.65%	
Travel/Conf/Dev	27	28	99	-264.20%	
Program Activity	574	12	76	86.78%	
IT	15		8	49.96%	
Other	57	4	30	47.78%	
TOTAL EXP	8,193	666	4,181	48.97%	58.33%
NET		-1	59		

TOTAL	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
State of Florida	170,761	13,749	88,718	48.05%	
Office of Head Start	9,695	895	6,403	33.96%	
The Children's Trust	4,930	294	2,390	51.52%	
Other	858	139	786	8.36%	
Refugee	2,000	15	932	53.39%	
Teen Parent	405	217	132	67.44%	
TOTAL REVENUE	188,648	15,309	99,361	47.33%	58.33%
EXPENDITURES					
Salary and Fringe	15,342	1,060	9,187	40.12%	
Child Care Services	161,845	13,306	84,993	47.48%	
Contractual Services	6,769	438	2,613	61.39%	
Occupancy	1,834	240	1,196	34.81%	
Travel/Conf/Dev	164	50	235	-43.50%	
Program Activity	1,627	139	497	69.44%	
IT	456	32	140	69.23%	
Other	610	47	438	28.10%	
TOTAL EXP	188,647	15,310	99,301	47.36%	58.33%
NET	-	-1	60		

Early Learning Coalition of Miami-Dade/Monroe

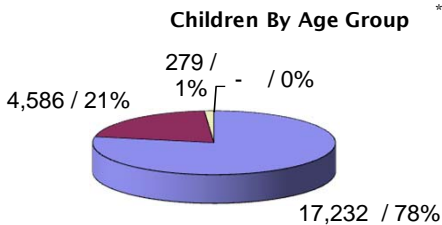
School Readiness Slot Utilization Snapshot - Miami-Dade

January 2017

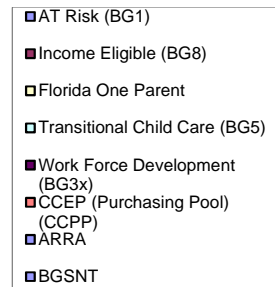
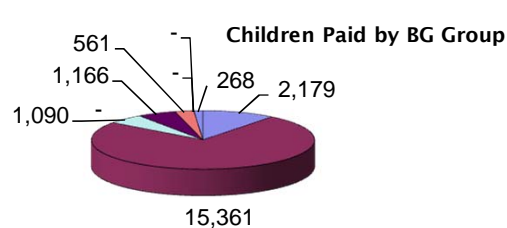
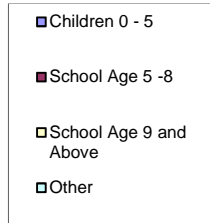
(all dollar amounts in thousands '000)

Children Served	Amount
Total actual paid - YTD	26,233
Total actual paid - January 2017	20,462
Net Slot Payment and Gold Seal Match (BG8 and CCEP)	\$ 6,364
	\$ 90
Total cost (in thousands) (incl match)	\$ 7,196
Change month over month	
Total Net Increase(decrease) children	271
Net increase/(decrease) dollars	\$ 224
Monthly Activity	
Amount	
Beginning Census	20,191
NET Increase/(Decrease)	271
Total	20,462
Current Data	
Enrolled As of Feb 21, 2017	20,772
Projected Paid for February (96% of enrolled)	19,941
Waitlist	
Ages 0-5	893
Ages 6-9	160
Ages 10-13	30
VPK Enrolled As of Feb 21, 2017	
Regular	21,426
Summer	
VPK Total Actual Paid - January 2017	
SISP	3
Regular	21,194
Summer	387
VPK Total Actual Paid - YTD	
SISP	40
Regular	24,440
Summer	388

Eligibility Breakdown Type	Children Paid by Billing Group		Dollars Paid by Billing Group	
	Receiving Service	% of Total	Amount*	% of Total
AT Risk (BG1)	2,179	10.56%	\$834.67	11.75%
Income Eligible (BG8)	15,361	74.48%	\$5,292.88	74.49%
Florida One Parent	-	0.00%	\$ -	0.00%
Transitional Child Care (BG5)	1,090	5.28%	\$386.89	5.45%
Work Force Development (BG3x)	1,166	5.65%	\$399.69	5.63%
CCEP (Purchasing Pool) (CCPP)	561	2.72%	\$89.87	1.26%
ARRA	-	0.00%	\$ -	0.00%
BGSNT	-	0.00%	\$ -	0.00%
BGCSD&BGCSO	268	1.30%	\$101.12	1.42%
Total	20,625	100%	\$7,105.12	100%
Minus 163 Overlap	20,462			
GOLD SEAL			\$740.68	10.42%
categories above)	-	-	\$ -	-
SFW GOLD SEAL			\$ -	-
Age Break Down	All Eligible Clients-Paid		Dollars Paid by Age Category	
Type	Receiving Service	% of Total	Amount-\$	% of Total
Infant	3,753	18.34%	\$1,499.21	21.10%
Toddler	3,569	17.44%	\$1,345.84	18.94%
Three Year Old	4,024	19.67%	\$1,392.76	19.61%
Pre-School	5,886	28.77%	\$1,679.89	23.65%
<i>Sub-Total</i>	17,232	84.21%	\$5,917.71	83.30%
School Age: 6 yrs	1,811	11.50%	\$441.99	6.22%
School Age: 7 yrs	941	5.98%	\$225.76	3.18%
School Age: 8 yrs	310	1.97%	\$67.86	0.96%
Unduplicated School Age: 5 - 8 yrs**	4,586	29.20%	\$1,127.82	15.88%
School Age: 9 yrs and above	279	1.78%	\$58.53	0.82%
School Age (Duplicated)	53	0.34%	\$0.00	0.00%
School Age (Unduplicated)	4,812	23.52%	\$1,186.34	16.70%
Other	-	0.00%	\$0.00	0.00%
<i>Sub-Total</i>	4,812	23.52%	\$1,186.34	16.70%
Total	20,462	108%	\$7,104.05	100%



**There are 1566 5-year-old within this count.



Note: Legends with too small percentage are not shown on the pie chart.

Early Learning Coalition of Miami-Dade/Monroe

School Readiness Slot Utilization Snapshot - Monroe

January 2017

(all dollar amounts in thousands '000)

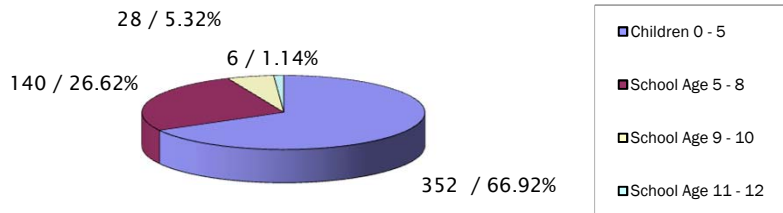
Children Served	Amount
Total actual paid - January 2017	494
Net Slot Payment and Gold Seal	\$ 155
Match (BG8 and CCEP)	\$ 0
Total cost (in thousands) (incl match)	\$ 163
Change month over month	
Total Net Increase(decrease) children	(33)
Net increase/(decrease) dollars	\$ 1
Monthly Activity	
Beginning Census	527
Net Increase/(Decrease)	(33)
Total	494

Current Data	
Enrolled as of Feb 24, 2017	550
Projected Paid for February (96% of enrolled)	528
Waitlist	
Ages 0-5	0
Ages 6-9	0
Ages 10-13	0
VPK Enrolled as of Feb 24, 2017	422
VPK Total Actual Paid - January 2017	423

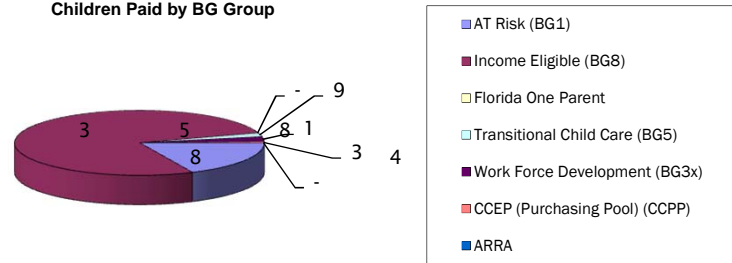
Eligibility Breakdown Type	Children Paid by Billing Group		Dollars Paid by Billing Group	
	Receiving % of Service	Total	Amount	% of Total
AT Risk (BG1)	84	16.97%	\$31.33	19.25%
Income Eligible (BG8)	358	72.32%	\$111.37	68.45%
Florida One Parent	-	0.00%	\$ -	0.00%
Transitional Child Care (BG5)	9	1.82%	\$3.07	1.89%
Work Force Development (BG3x)	11	2.22%	\$4.17	2.56%
CCEP (Purchasing Pool) (CCPP)	3	0.61%	\$0.38	0.23%
ARRA	-	0.00%	\$0.00	0.00%
Total	495	100%	\$162.72	100%
Minus 1 Overlap	494			
GOLD SEAL	-	-	\$7.36	4.52%
BGCSD	30	6.06%	12	7.62%
Age Break Down Type	All Eligible Clients-Paid		Dollars Paid by Age Category	
	Receiving % of Service	Total	Amount-\$	% of Total
Infant	68	13.77%	\$29.33	18.03%
Toddler	74	14.98%	\$32.55	20.00%
Three Year Old	89	18.02%	\$28.94	17.79%
Pre-School	121	24.49%	\$36.68	22.54%
<i>Sub-Total</i>	<i>352</i>	<i>71.26%</i>	<i>\$127.50</i>	<i>78.36%</i>
School Age: 6	43	8.70%	\$8.59	5.28%
School Age: 7	40	8.10%	\$8.04	4.94%
School Age: 8	30	6.07%	\$6.36	3.91%
School Age: 5 - 8**	140	28.34%	\$28.17	17.31%
School Age: 9 - 10	28	5.67%	\$5.78	3.55%
School Age: 11 - 12	6	1.21%	\$1.26	0.77%
School Age: Other Age	0	0.00%	\$0.00	0.00%
<i>Sub-Total</i>	<i>174</i>	<i>35.22%</i>	<i>\$35.21</i>	<i>21.64%</i>
Other	-	0.00%	\$ -	0.00%
<i>Sub-Total</i>	<i>174</i>	<i>35.22%</i>	<i>\$35.21</i>	<i>21.64%</i>
Total	494	106%	\$162.72	100%
Duplicates	32			

**There are 28 5-year-old within this count.

Children By Age Group



Children Paid by BG Group



Early Learning Coalition of Miami-Dade/Monroe

EHS Slot Utilization Snapshot - Miami-Dade

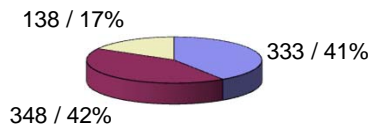
January 2017

(all dollar amounts in thousands '000)

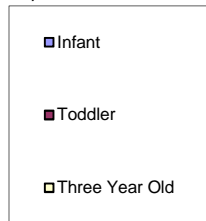
Children Served	Amount
Total actual paid - YTD	1,021
Total actual paid - January 2017	763
Net Slot Payment and Gold Seal Match (BG8 and CCEP)	\$ 531
Total cost (in thousands) (incl match)	\$ -
	\$ 531
Change month over month	
Total Net Increase(decrease) children	11
Net increase/(decrease) dollars	\$ (22)
Monthly Activity	
	Amount
Beginning Census	752
NET Increase/(Decrease)	11
Total	763
Current Data	
Enrolled As of Feb 27, 2017	748
Projected Paid for February (96% of enrolled)	718
Waitlist	-
	-

Eligibility Breakdown	Children Paid by Billing Group		Dollars Paid by Billing Group	
	Receiving Service	% of Total	Amount*	% of Total
EHS	763	100.00%	\$531.30	100.00%
Total	763	100%	\$531.30	100%
Minus 0 Overlap	763			
GOLD SEAL			\$0.00	0.00%
categories above)	-		\$ -	
SFW GOLD SEAL			\$ -	-
Age Break Down	All Eligible Clients-Paid		Dollars Paid by Age Category	
Type	Receiving Service	% of Total	Amount-\$	% of Total
Infant	333	40.66%	\$204.54	38.50%
Toddler	348	42.49%	\$238.74	44.93%
Three Year Old	138	16.85%	\$88.02	16.57%
Pre-School	0	0.00%	\$0.00	0.00%
<i>Sub-Total</i>	819	100.00%	\$531.30	100.00%
School Age: 6 yrs	0	0.00%	\$0.00	0.00%
School Age: 7 yrs	0	0.00%	\$0.00	0.00%
School Age: 8 yrs	0	0.00%	\$0.00	0.00%
Unduplicated School Age: 5 - 8 yrs**	0	0.00%	\$0.00	0.00%
School Age: 9 yrs and above	0	0.00%	\$0.00	0.00%
School Age Total Includes 0 Overlap	0	0.00%	\$0.00	0.00%
School Age (Unduplicated)	0	0.00%	\$0.00	0.00%
Other	-	0.00%	\$0.00	0.00%
<i>Sub-Total</i>	-	0.00%	\$0.00	0.00%
Total	819	100%	\$531.30	100%
Minus 56 Overlap	763			

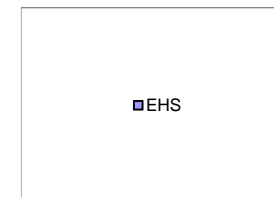
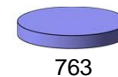
Children By Age Group



**There are 0 5-year-old within this count.



Children Paid by BG Group



Note: Legends with too small percentage are not shown on the pie chart.

Early Learning Coalition of Miami-Dade/Monroe

DCF Title V Slot Utilization Snapshot - Miami-Dade

January 2017

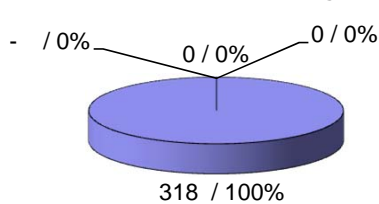
(all dollar amounts in thousands '000)

Children Served	Amount
Total actual paid - YTD	653
Total actual paid - January 2017	417
Net Slot Payment and Gold Seal Match (BG8 and CCEP)	\$ 110
	\$ -
Total cost (in thousands) (incl match)	\$ 123
Change month over month	
Total Net Increase(decrease) children	12
Net increase/(decrease) dollars	\$ 5
Monthly Activity	
Amount	
Beginning Census	405
NET Increase/(Decrease)	12
Total	417
Current Data	
Enrolled As of Feb 24, 2017	385
Projected Paid for February (96% of enrolled)	370

Eligibility Breakdown	Children Paid by Billing Group		Dollars Paid by Billing Group		
	Receiving Service	% of Total	Amount*	% of Total	
Type					
V	417	100.00%	\$122.87	100.00%	
Total	417	100%	\$122.87	100%	
Minus 0 Overlap	417				
GOLD SEAL			\$12.61	10.26%	
categories above)	-		\$ -		
SFW GOLD SEAL			\$ -	-	
Age Break Down		All Eligible Clients-Paid		Dollars Paid by Age Category	
Type	Receiving Service	% of Total	Amount-\$	% of Total	
Infant	92	20.77%	\$33.72	27.44%	
Toddler	72	16.25%	\$22.30	18.15%	
Three Year Old	72	16.25%	\$24.33	19.80%	
Pre-School	82	18.51%	\$20.88	16.99%	
<i>Sub-Total</i>	318	71.78%	\$101.23	82.38%	
School Age: 6 yrs	0	0.00%	\$0.00	0.00%	
School Age: 7 yrs	0	0.00%	\$0.00	0.00%	
School Age: 8 yrs	0	0.00%	\$0.00	0.00%	
Unduplicated School Age: 5 - 8 yrs**	0	0.00%	\$0.00	0.00%	
School Age: 9 yrs and above	0	0.00%	\$0.00	0.00%	
School Age Total Includes -125 Overlap	0	0.00%	\$0.00	0.00%	
School Age (Unduplicated)	125	28.22%	\$21.65	17.62%	
Other	-	0.00%	\$0.00	0.00%	
<i>Sub-Total</i>	125	28.22%	\$21.65	17.62%	
Total	443	100%	\$122.87	100%	
Minus 26 Overlap	417				

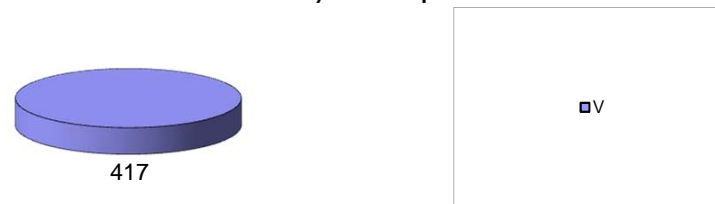
**There are 0 5-year-old within this count.

Children By Age Group



- Children 0 - 5
- School Age 5 - 8
- School Age 9 and Above
- Other

Children Paid by BG Group



Note: Legends with too small percentage are not shown on the pie chart.

JANUARY 2017 BTA AMEX

Trans. Date	AMEX Description	Amount	ELC Description	GL	Dist Code PAYROLL CODE
1/28/2017	DOUBLETREE BY HILTON ORLANDO FL	\$ 298.00	Hampton Inn lodging for B. Torres to attend EHS New Performance Standards Training 01-25 to 01-27	65500	520EH0
1/28/2017	DOUBLETREE BY HILTON ORLANDO FL	\$ 298.00	Hampton Inn lodging for C. Burkhalter to attend EHS New Performance Standards Training 01-25 to 01-27	65500	520EH0
1/28/2017	DOUBLETREE BY HILTON ORLANDO FL	\$ 298.00	Hampton Inn lodging for O. Gonzalez Varese to attend EHS New Performance Standards Training 01-25 to 01-27	65500	520EH0
1/28/2017	DOUBLETREE BY HILTON ORLANDO FL	\$ 298.00	Hampton Inn lodging for L. Jones to attend EHS New Performance Standards Training 01-25 to 01-27	65500	520EH0
1/28/2017	HAMPTON INN AND SUIT ORLANDO FL	\$ 258.00	Hampton Inn lodging for O. Baruwa-Castro to attend EHS New Performance Standards Training 01-25 to 01-27	65500	520EH0
1/28/2017	HAMPTON INN AND SUIT ORLANDO FL	\$ 258.00	Hampton Inn lodging for D. Campbell to attend EHS New Performance Standards Training 01-25 to 01-27	65500	520EH0
12/30/2016	AMERICAN AIRLINES DALLAS TX	\$ 411.70	AA airfare for B. Torres to attend Preschool Expulsion Study Tour 01-17 to 01-20	65500	520EH0

\$ 2,119.70

Quarterly Breakdown - Airfare, Hotel, Car Rental	
Total Airfare January	\$ 411.70
Total Hotel January	\$ 1,708.00
Total car rental & tolls January	\$ -

Total EHS monthly charges \$ 2,119.70